

CITY OF MIAMI
GARDENS, FLORIDA

REVENUE MANUAL



IMAGE: MIAMI GARDENS MUNICIPAL COMPLEX



Fiscal Year 2023

CITY OF MIAMI
GARDENS, FLORIDA

REVENUE MANUAL



IMAGE: MIAMI GARDENS MUNICIPAL COMPLEX



Fiscal Year 2023

TABLE OF CONTENTS

SECTION	PAGE
GENERAL FUND	
AD VALOREM OR PROPERTY TAX	2-3
ELECTRIC FRANCHISE TAX	4
GAS FRANCHISE TAX	5
SOLID WASTE FRANCHISE TAX	6
ELECTRIC UTILITY TAX	7
WATER UTILITY TAX	8
GAS UTILITY TAX	9
LOCAL COMMUNICATIONS SVC. TAX	10
LOCAL BUSINESS LICENSE TAX	11-17
CERTIFICATES OF USE	18-20
LANDLORD PERMIT FEES	21
LIEN SEARCH FEES	22
LIEN REDUCTION FEES	23
STATE REVENUE SHARING	24-25
ALCOHOLIC BEVERAGE LICENSES	26
HALF-CENT SALES TAX	27
COUNTY BUSINESS LICENSE TAX	28
GENERAL FUND OVERHEAD CHARGE	29
NON-CRIMINAL TRAFFIC FINES	30
PARKING FINES	31
SCHOOL CROSSING GUARD FINES COUNTY	32
SCHOOL CROSSING GUARD FINES CLERK	33
PARKS AND RECREATION FEES	34
COMMUNITY CENTER FEES	35-41
SPORTS PROGRAMING FEES	42
BETTY FERGUSON	43
SHOWMOBILE RENTALS	44
LOCAL CODE VIOLATIONS	45-46
ALARM PERMITS	47
INTEREST INCOME	48
LICENSE AGREEMENT CELL TOWERS	49
INSURANCE REIMBURSEMENT	50
LOBBYIST REGISTRATION FEES	51
GRANTS AND DONATIONS	52
JAZZ-IN-THE-GARDEN REVENUE	53
PASSPORT FEES	54
POLICE FEES	55-56
OFF-DUTY POLICE WORK FEES	57
MISCELLANEOUS FEES/REVENUES	58
TOWING FEES	58
CITY CLERK FEES	59
SPECIAL EVENT FEES (NOISE PERMITS)	59
REGISTRATION OF FORECLOSURE	59
REBATES	60
UNASSIGNED FUND BALANCE	61-62
RED LIGHT CAMERA FINES	63
CERTIFICATE OF RE-OCCUPANCY	64
SLOT MACHINE REVENUE	65
TOWING FRANCHISE FEE	66
BONDS & CAPITAL LEASE PROCEEDS	67
SALE OF ASSETS	68

TABLE OF CONTENTS

SECTION	PAGE
EVENT PARKING	69
BILLBOARD REVENUE	70
PLANNING & ZONING FEES	71-75
TRANSPORTATION FUND	
1 ST LOCAL OPTION GAS TAX	77
2 ND LOCAL OPTION GAS TAX	78
STATE REVENUE SHARING	79-80
PUBLIC WORKS PERMIT FEES	81-84
POLE BANNER FEES	85-86
GRANTS AND DONATIONS	87
INTEREST INCOME	88
FDOT LANDSCAPING AGREEMENT	89
UNASSIGNED FUND BALANCE	90
½ CENTS SALES TAX SURCHARGE (CITT)	91
SHIP FUND	
GRANTS	93
CDBG FUND	
GRANTS AND DONATIONS	95
DEVELOPMENT SERVICES FUND	
COMMUNITY DEVELOPMENT DISTRICT FEES	97
BUILDING FEES	98-110
TECHNOLOGY FEES SURCHARGE	111
SPECIAL REVENUE FUND	
IMPACT FEES	113-114
LAW ENFORCEMENT TRAINING TRUST FUND (L.E.T.T.F)	115
LAW ENFORCEMENT TRUST FUND	
L.E.T.F REVENUE	117
UNASSIGNED FUND BALANCE	118
DEBT SERVICE FUND	
TRANSFERS-IN	120
AD VALOREM TAXES	121
CAPITAL PROJECTS FUND	
GRANTS AND DONATIONS	123
PROCEEDS OF LONG TERM DEBT	124
TRANSFERS-IN	126
STORMWATER UTILITY FUND	
STORMWATER UTILITY FEE	128-129
PERMITING (FLOOD PLAIN MANAGEMENT) FEES	130-131
INTEREST INCOME	132
GRANTS AND DONATIONS	133
UNRESTRICTED NET POSITION	134

TABLE OF CONTENTS CONTINUED

TABLES, CHARTS AND GRAPHS

SECTION	PAGE
FRONT PAGE IMAGE: MIAMI GARDENS MUNICIPAL COMPLEX & CITY EMBLEM	
AD VALOREM OR PROPERTY TAX COLLECTION HISTORY CHART & GRAPH	3
ELECTRIC FRANCHISE TAX COLLECTION HISTORY CHART & GRAPH	4
GAS FRANCHISE TAX COLLECTION HISTORY CHART & GRAPH	5
SOLID WASTE FRANCHISE TAX COLLECTION HISTORY CHART & GRAPH	6
ELECTRIC UTILITY TAX COLLECTION HISTORY CHART & GRAPH	7
WATER UTILITY TAX COLLECTION HISTORY CHART & GRAPH	8
GAS UTILITY TAX COLLECTION HISTORY CHART & GRAPH	9
LOCAL COMMUNICATIONS SVC. TAX COLLECTION HISTORY CHART & GRAPH	10
LOCAL BUSINESS LICENSE TAX COLLECTION HISTORY CHART & GRAPH	11
BUSINESS LICENSE TAX SCHEDULE OF FEES CHART	12-17
CERTIFICATE OF USE COLLECTION HISTORY CHART & GRAPH	18
CERTIFICATE OF USE SCHEDULE OF FEES CHARTS	19-20
LANDLORD PERMIT FEES COLLECTION HISTORY CHART & GRAPH	21
LANDLORD PERMIT SCHEDULED OF FEES CHART	21
LIEN SEARCH FEES COLLECTION HISTORY CHART & GRAPH	22
LIEN SEARCH SCHEDULE OF FEES CHART	22
LIEN REDUCTION FEES COLLECTION HISTORY CHART & GRAPH	23
LIEN REDUCTION SCHEDULE OF FEES CHART	23
STATE REVENUE SHARING COLLECTION HISTORY CHART & GRAPH	25
ALCOHOLIC BEVERAGE LICENSES COLLECTION HISTORY CHART & GRAPH	26
HALF-CENT SALES TAX COLLECTION HISTORY CHART & GRAPH	27
COUNTY BUSINESS LICENSE TAX COLLECTION HISTORY CHART & GRAPH	28
GENERAL FUND OVERHEAD CHARGES COLLECTION HISTORY CHART & GRAPH	29
NON-CRIMINAL TRAFFIC FINES COLLECTION HISTORY CHART & GRAPH	30
NON-CRIMINAL TRAFFIC FINES SCHEDULE OF FEES CHART	30
PARKING FINES COLLECTION HISTORY CHART & GRAPH	31
SCHOOL CROSSING GUARD FINES COUNTY COLLECTION HISTORY CHART & GRAPH	32
SCHOOL CROSSING GUARD FINES CLERK COLLECTION HISTORY CHART & GRAPH	33
PARKS AND RECREATION FEES COLLECTION HISTORY CHART & GRAPH	34
PROGRAMS: SCHEDULE OF FEES COUNTY FEES/RESIDENTS	35
PROGRAMS: SCHEDULE OF FEES FEES/NON-RESIDENTS	36
BETTY T. FERGUSON COMMUNITY CENTER MEMEBERSHIPS FEES/RESIDENTS	37
BETTY T. FERGUSON COMMUNITY CENTER MEMEBERSHIPS FEES/NON-RESIDENTS	37
POOL PARTY PACKAGE FEES	37
BETTY T. FERGUSON COMMUNITY CENTER RENTAL FEES/RESIDENTS	38
BETTY T. FERGUSON COMMUNITY CENTER RENTALS FEES/NON-RESIDENTS	38
BUNCHE PARK COMMUNITY CENTER RENTAL FEES/RESIDENTS	39
BUNCHE PARK COMMUNITY CENTER RENTAL FEES/NON-RESIDENTS	39
FACILITY RENTALS FEES	40
SPORTS RENTALS FEES	41
BUNCHE POOL, NORWOOD POOL, AND BUCCNEER POOL SPLASH PAD FEES	41
SPORTS PROGRAMING FEES COLLECTION HISTORY CHART & GRAPH	42
BETTY T. FERGUSON COLLECTION HISTORY CHART & GRAPH	43
SHOWMOBILE RENTALS COLLECTION HISTORY CHART & GRAPH	44
SHOWMOBILE RENTALS SCHEDULE OF FEES CHART	44
LOCAL CODE VIOLATIONS COLLECTION HISTORY CHART & GRAPH	45
LOCAL CODE VIOLATIONS SCHEDULE OF FEES CHART	46
ALARM PERMITS COLLECTION HISTORY CHART & GRAPH	47

TABLE OF CONTENTS CONTINUED

TABLES, CHARTS AND GRAPHS

SECTION	PAGE
ALARM PERMITS SCHEDULE OF FEES CHARTS	47
ALARM PERMITS FALSE ALARM SCHEDULE OF FEE CHARTS	47
INTEREST INCOME COLLECTION HISTORY CHART & GRAPH	48
LICENSE AGREEMENT CELL TOWERS COLLECTION HISTORY CHART	49
INSURANCE REIMBURSEMENT COLLECTION HISTORY CHART & GRAPH	50
LOBBYIST REGISTRATION FEES COLLECTION HISTORY CHART & GRAPH	51
LOBBYIST REGISTRATION SCHEDULE OF FEES CHART	51
GRANTS AND DONATIONS COLLECTION HISTORY CHART & GRAPH	52
JAZZ-IN-THE-GARDEN REVENUE COLLECTION HISTORY CHART & GRAPH	53
PASSPORT FEES COLLECTION HISTORY CHART	54
POLICE FEES COLLECTION HISTORY CHART & GRAPH	55
POLICE DEPARTMENT SCHEDULE OF FEES CHART	56
OFF-DUTY POLICE WORK FEES COLLECTION HISTORY CHART & GRAPH	57
OFF-DUTY POLICE SCHEDULE OF FEES CHART	57
MISCELLANEOUS FEES/REVENUES COLLECTION HISTORY CHART & GRAPH	58
TOWING SCHEDULE OF FEES CHART	58
CITY CLERK PHOTOCOPY FEES CHART	59
SPECIAL EVENTS SCHEDULE OF FEES CHART	59
REGISTRATION OF VACANT AND FORCLOSED PROPERTY FEES CHART	59
REBATES COLLECTION HISTORY CHART & GRAPH	60
UNASSIGNED FUND BALANCE COLLECTION HISTORY CHART & GRAPH	61
INCREASE/DECREASE IN FUND BALANCE HISTORY CHART	62
RED LIGHT CAMERA FINES COLLECTION HISTORY CHART & GRAPH	63
RED LIGHT CAMERA SCHEDULE OF FEES	63
CERTIFICATE OF RE-OCCUPANCY COLLECTION HISTORY CHART & GRAPH	64
CERTIFICATE OF RE-OCCUPANCY SCHEDULE OF FEES	64
SLOT MACHINE REVENUE COLLECTION HISTORY CHART & GRAPH	65
TOWING FRANCHISE FEE COLLECTION HISTORY CHART & GRAPH	66
BONDS & CAPITAL LEASE PROCEEDS COLLECTION HISTORY CHART & GRAPH	67
SALE OF ASSETS COLLECTION HISTORY CHART & GRAPH	68
EVENT PARKING COLLECTION HISTORY CHART & GRAPH	69
BILLBOARD REVENUE COLLECTION HISTORY CHART & GRAPH	70
PLANNING & ZONING FEES COLLECTION HISTORY CHART & GRAPH	71
PLANNING & ZONING SCHEDULE OF FEES CHART	72-75
TRANSPORTATION FUND	
1 ST LOCAL OPTION GAS TAX COLLECTION HISTORY CHART & GRAPH	77
2 ND LOCAL OPTION GAS TAX COLLECTION HISTORY CHART & GRAPH	78
STATE REVENUE SHARING COLLECTION HISTORY CHART & GRAPH	80
PUBLIC WORKS PERMIT FEES COLLECTION HISTORY CHART & GRAPH	81
PUBLIC WORKS ENGINEERING SERVICES DIVISION SCHEDULE OF FEES	82-84
POLE BANNER FEES COLLECTION HISTORY CHART & GRAPH	85
POLE BANNER ADMINISTRATION INFORMATION CHART	86
POLE BANNER SCHEDULES OF FEES	86
GRANTS AND DONATIONS COLLECTION HISTORY CHART & GRAPH	87
INTEREST INCOME COLLECTION HISTORY CHART & GRAPH	88
FDOT LANDSCAPING AGREEMENT COLLECTION HISTORY CHART & GRAPH	89
UNASSIGNED FUND BALANCE COLLECTION HISTORY CHART & GRAPH	90
½ CENTS SALES TAX SURCHARGE (CITT) COLLECTION HISTORY CHART & GRAPH	91
SHIP FUND	
GRANTS COLLECTION HISTORY CHART & GRAPH	93

TABLE OF CONTENTS CONTINUED

TABLES, CHARTS AND GRAPHS

SECTION	PAGE
CDBG FUND	
GRANTS AND DONATIONS COLLECTION HISTORY CHART & GRAPH	95
DEVELOPMENT SERVICES FUND	
COMMUNITY DEVELOPMENT DISTRICT FEES COLLECTION HISTORY CHART & GRAPH	97
COMMUNITY DEVELOPMENT DISTRICT SCHEDULE OF FEES	97
BUILDING FEES COLLECTION HISTORY CHART & GRAPH	98
BUILDING SCHEDULE OF FEES	99-110
DEVELOPMENT SERVICES TECHNOLOGY SURCHARGE COLLECTION HISTORY CHART & GRAPH	111
SPECIAL REVENUE FUND	
IMPACT FEES: PARKS OPEN SPACE COLLECTION HISTORY CHART & GRAPH	113
IMPACT FEES: PARK OPERATIONS COLLECTION HISTORY CHART & GRAPH	114
IMPACT FEES: POLICE COLLECTION HISTORY CHART & GRAPH	114
IMPACT FEES: ADMINISTRATION COLLECTION HISTORY CHART & GRAPH	114
LAW ENFORCEMENT TRAINING TRUST COLLECTION HISTORY CHART & GRAPH	115
LAW ENFORCEMENT TRUST FUND	
L.E.T.F. REVENUE COLLECTION HISTORY CHART & GRAPH	117
UNASSIGNED FUND BALANCE COLLECTION HISTORY CHART & GRAPH	118
DEBT SERVICE FUND	
TRANSFERS-IN COLLECTION HISTORY CHART & GRAPH	120
AD VALOREM TAXES COLLECTION HISTORY CHART & GRAPH	121
CAPITAL PROJECTS FUND	
GRANTS AND DONATIONS COLLECTION HISTORY CHART & GRAPH	123
PROCEEDS OF LONG TERM DEBT COLLECTION HISTORY CHART & GRAPH	124-125
TRANSFERS-IN COLLECTION HISTORY CHART & GRAPH	126
STORMWATER UTILITY FUND	
STORMWATER UTILITY FEE COLLECTION HISTORY CHART & GRAPH	128
PERMITTING (FLOOD PLAIN MANAGEMENT) FEES COLLECTION HISTORY CHART & GRAPH	129
FLOOD PLAIN MANAGEMENT ENGINEERING SERVICES DIVISION SCHEDULE OF FEES	130
INTEREST INCOME COLLECTION HISTORY CHART & GRAPH	131
GRANTS AND DONATIONS COLLECTION HISTORY CHART & GRAPH	132
UNRESTRICTED NET POSTIION COLLECTION HISTORY CHART & GRAPH	133

General Fund

AD VALOREM OR PROPERTY TAX

Revenue Description

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 assessed taxable value. The millage rate is applied to the most recent assessed taxable value as provided by the Miami-Dade County Property Appraiser.

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

Example:

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

Tax rate = \$6.9363 per \$1,000 of taxable value, thus:

$\$50,000 / 1,000 = \$50 \times \$6.9363 = \346.82 (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 001-00-00-311-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

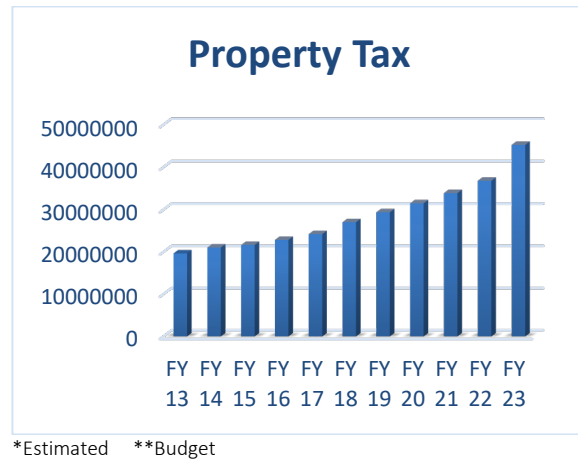
Payment is made directly to Miami-Dade County Tax Collector either by the property owner or through the owner's mortgage company. Payment is made annually from November to March each year. Payments made prior to March are eligible for a discount as follows: 4% if paid in November, 3% if paid in December, 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 budget no less than 95% of this estimate.

AD VALOREM OR PROPERTY TAX (CONT'D)

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$19,616,970	
FY 12	\$21,340,234	8.78%
FY 13	\$19,653,871	-7.90%
FY 14	\$21,062,943	10.70%
FY 15	\$21,654,683	2.81%
FY 16	\$22,854,350	5.54%
FY 17	\$24,222,494	5.99%
FY 18	\$27,045,513	11.65%
FY 19	\$29,376,035	8.62%
FY 20	\$31,489,271	7.19%
FY 21	\$33,898,589	7.65%
FY 22*	\$36,808,679	8.58%
FY 23**	\$45,262,884	22.97%



Discussion

Upon incorporation, the City inherited the prior set Miami-Dade County un-incorporated rate of 2.4 mills. This rate was in place for FY 2003 and was re-adopted for FY 2004. Finding this rate insufficient to accomplish the improvements desired by the community, Council raised the rate to 3.6484 mills for FY 2005 and then lowered it to 3.6383 mills for FY 2006.

In FY 2007, 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 2008.

In FY 2009 and 2010, City Council adopted the roll-back rate of 5.1402 and 5.3734, respectively. The rate was increased in FY 2011 to 5.7141 and in FY 2012, Council approved a tax rate increase to 6.5616 to rebuild the reserve fund. The millage for FY 2013 was adopted at the roll back rate of 6.3260. As of FY 2014 the millage rate has remained flat at 6.9363 mills.

ELECTRIC FRANCHISE REVENUE

Revenue Description

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

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

Miami-Dade County Ordinance 89-81

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4 Interlocal Agreement between Miami-Dade County and the City of Miami Gardens, Resolution 2007-96-603

Special Requirements

None.

Fund/Account Number

General Fund 001-00-00-323-100-00

Use of Revenue

General Fund, unrestricted.

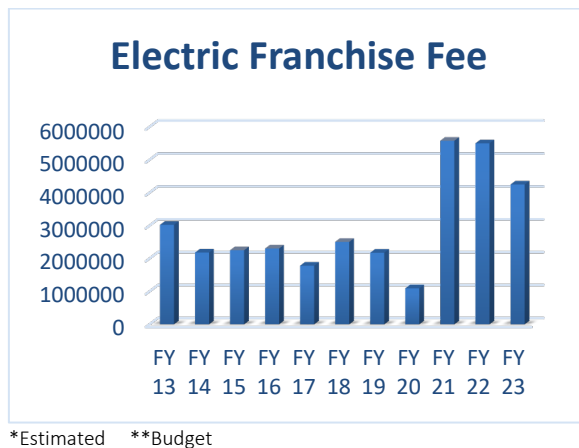
Method/Frequency of Payment

The Franchise fee is 6% of the total revenues less permit fees and ad valorem taxes paid by FP&L from the sale of electricity. Payment is made directly to Florida Power & Light which remits it who, in turn, remits it to the City annually.

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		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$2,957,525	
FY 12	\$3,358,782	13.57%
FY 13	\$3,023,802	-9.97%
FY 14	\$2,182,229	-27.83%
FY 15	\$2,251,440	3.17%
FY 16	\$2,304,714	2.37%
FY 17	\$1,782,675	-22.65%
FY 18	\$2,505,686	40.56%
FY 19	\$2,176,965	-13.12%
FY 20	\$1,095,217	-49.69%
FY 21	\$5,579,770	409.47%
FY 22*	\$5,500,000	-1.43%
FY 23**	\$4,250,000	-22.73%



Discussion

The electric franchise tax is moderate sized revenue for and a vital component to the financing of the General Fund. Decrease in FY 2011 is attributed to a one time rebate imposed by the utility commission. FY 14 and FY 15 decline in revenue is attributed to the property tax paid by FPL on the reactor operations at the Power Plant.

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

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 001-00-00-323-400-00

Use of Revenue

General Fund, unrestricted.

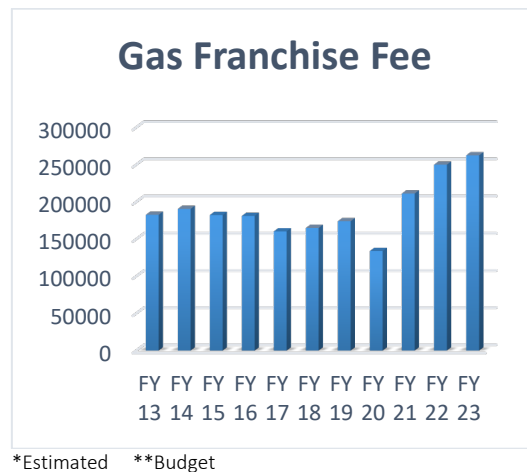
Method/Frequency of Payment

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.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$187,734	
FY 12	\$172,169	-8.29%
FY 13	\$182,671	6.10%
FY 14	\$190,596	4.34%
FY 15	\$182,329	-4.34%
FY 16	\$181,155	-0.64%
FY 17	\$160,359	-11.48%
FY 18	\$165,000	2.89%
FY 19	\$174,103	5.52%
FY 20	\$133,964	-23.05%
FY 21	\$211,233	57.68%
FY 22*	\$250,000	18.35%
FY 23**	\$262,500	5.00%



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 17% fee on the total billing of franchisees for business conducted within the City. The fee is collected monthly from each provider. Currently, the City has 7 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 001-00-00-323-700-00

Use of Revenue

General Fund, unrestricted.

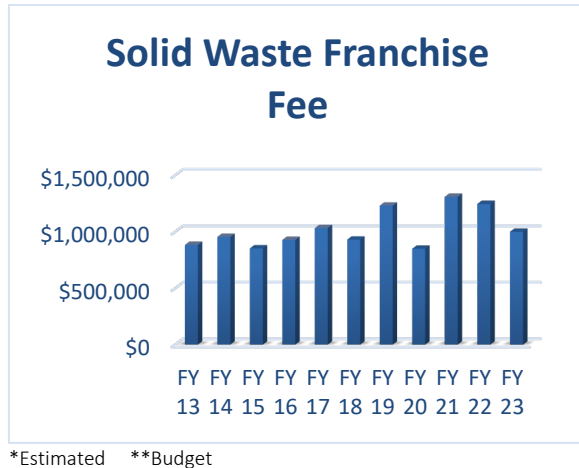
Method/Frequency of Payment

Franchise fee is 17% of the total company's gross sales from commercial garbage collection within the City of Miami Gardens. Payment is made directly to the City by each franchisee on a monthly basis. Roll-Off containers are charged at \$100 each.

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$806,978	
FY 12	\$823,827	2.09%
FY 13	\$883,048	7.19%
FY 14	\$954,477	8.09%
FY 15	\$852,647	-10.67%
FY 16	\$927,041	8.73%
FY 17	\$1,033,207	11.45%
FY 18	\$930,000	-9.99%
FY 19	\$1,231,118	32.38%
FY 20	\$849,370	-31.01%
FY 21	\$1,308,888	54.10%
FY 22*	\$1,246,064	-4.80%
FY 23**	\$1,000,000	-9.57%



Discussion

The solid waste franchise fee is one of several franchise fee revenues for the City. Currently, the City has 7 providers. The City's franchise fee is 17% 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.

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 001-00-00-314-100-00

Use of Revenue

General Fund, Unrestricted.

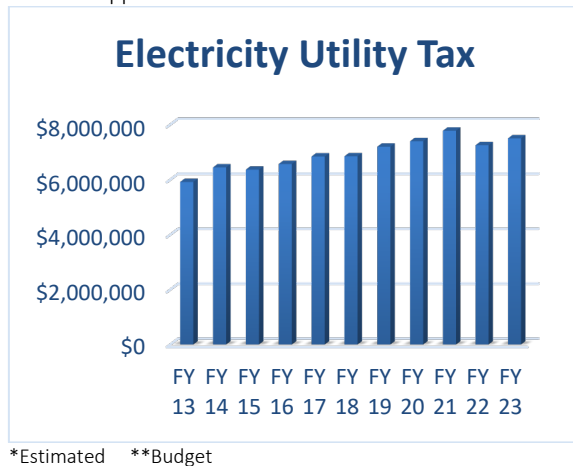
Method/Frequency of Payment

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 provided for changes to rates provided by FPL to the Public Service Commission for approval.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$5,458,988	
FY 12	\$5,578,789	2.19%
FY 13	\$5,915,587	6.04%
FY 14	\$6,444,502	8.94%
FY 15	\$6,363,753	-1.25%
FY 16	\$6,568,238	3.21%
FY 17	\$6,839,846	4.14%
FY 18	\$6,848,252	0.12%
FY 19	\$7,196,740	5.09%
FY 20	\$7,395,375	2.76%
FY 21	\$7,776,857	5.16%
FY 22*	\$7,250,000	-6.77%
FY 23**	\$7,500,000	3.45%



Discussion

Currently, the City collects utility tax from water, electric and gas utilities operating within the City limits at a rate of 10% of the customer's bill. The tax is a moderately large revenue stream for the general fund and is relatively stable. It can be affected by weather and positively by new construction and increased fuel adjustment charges. It is these latter two factors that have driven the relatively steady increase in the City's collections over time.

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 001-00-00-314-300-00

Use of Revenue

General Fund, unrestricted.

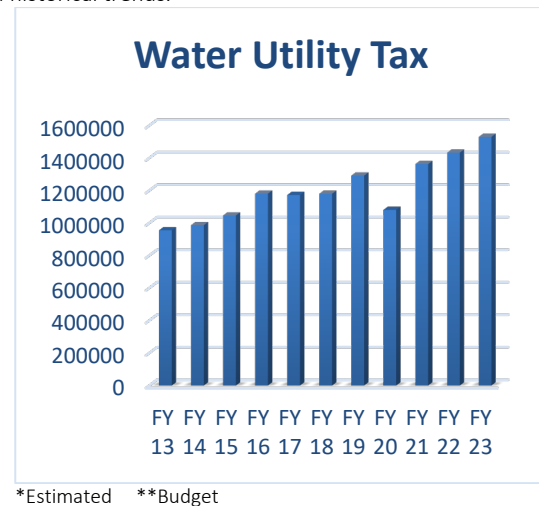
Method/Frequency of Payment

Tax is collected by one of three water utilities that serve residents and businesses within the City: City of North Miami Beach, City of Opa Locka or Miami-Dade County Water and Sewer Department. All jurisdictions remit the revenue to 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.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$1,033,985	
FY 12	\$991,323	-4.13%
FY 13	\$954,850	-3.68%
FY 14	\$986,305	3.29%
FY 15	\$1,046,189	6.07%
FY 16	\$1,180,487	12.84%
FY 17	\$1,171,958	-0.72%
FY 18	\$1,179,684	0.66%
FY 19	\$1,291,813	9.51%
FY 20	\$1,080,530	-16.36%
FY 21	\$1,362,884	26.13%
FY 22*	\$1,437,954	5.51%
FY 23**	\$1,530,000	6.40%



Discussion

Currently, the City collects utility tax from water, electric and gas utilities operating within the City at a rate of 10% of the customer's bill. The tax is a moderately large revenue source for the general fund and relatively stable. It can be affected by weather and positively by new construction.

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 001-00-00-314-400-00

Use of Revenue

General Fund, unrestricted.

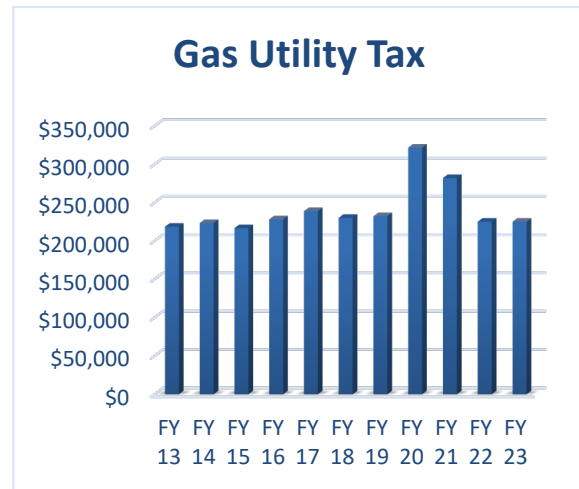
Method/Frequency of Payment

Tax for natural gas sales is collected from the City's lone provider of natural gas, NUI Utilities (AKA: City Gas) by Miami-Dade County and remitted to the City on a periodic basis.

Basis for Budget Estimate

Estimate of natural gas tax revenue is made by the City staff based on historical trends.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$216,472	
FY 12	\$227,592	5.14%
FY 13	\$218,433	-4.02%
FY 14	\$223,235	2.20%
FY 15	\$216,542	-3.00%
FY 16	\$228,042	5.31%
FY 17	\$238,788	4.71%
FY 18	\$229,988	-3.69%
FY 19	\$232,065	0.90%
FY 20	\$321,666	38.61%
FY 21	\$281,970	-12.34%
FY 22*	\$225,000	-20.20%
FY 23**	\$225,000	0.00%



*Estimated **Budget

Discussion

The gas utility tax is one of several utility tax revenues for the City. Currently, the City collects utility tax from water, electric and gas utilities operating within the City. The tax is minor revenue for the General Fund and is of generally low volatility. It can be affected by new construction.

LOCAL COMMUNICATIONS SERVICES TAX

Revenue Description

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

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

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

Legal Basis for Revenue

Florida Statutes Chapter 202

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

City of Miami Gardens Ordinance 2003-02

Special Requirements

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

Fund/Account Number

General Fund 001-00-00-315-510-00

Use of Revenue

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

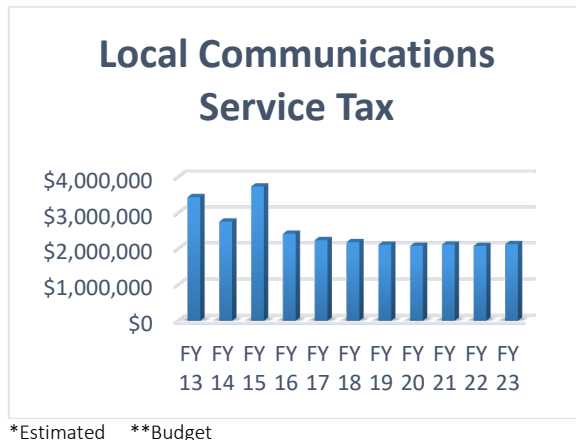
Method/Frequency of Payment

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

Basis for Budget Estimate

Estimate of communications services tax revenue for budgeting purposes is made by the State Department of Revenue and posted online during July

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$4,426,216	
FY 12	\$3,669,763	-17.09%
FY 13	\$3,438,720	-6.30%
FY 14	\$2,757,382	-19.81%
FY 15	\$3,734,526	35.44%
FY 16	\$2,419,177	-35.22%
FY 17	\$2,239,034	-7.45%
FY 18	\$2,185,013	-2.41%
FY 19	\$2,110,164	-3.43%
FY 20	\$2,082,686	-1.30%
FY 21	\$2,116,730	1.63%
FY 22*	\$2,080,310	-1.72%
FY 23**	\$2,128,922	2.34%



Discussion

The Communications Services Tax has been one of the more volatile revenues for the City since its inception. As many of the local providers were miscoding their remittances to the state and the revenue was being diverted to Miami-Dade County instead of Miami Gardens.

The State has been undertaking audits of the providers within the City and increase in FY 2011 and FY 2015 were as a result of those State audits. Changes to technology and the reduction of service for land lines in residential accounts have contributed to the steady decline to this revenue stream in the past few years.

LOCAL BUSINESS LICENSE TAX

Revenue Description

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

Legal Basis for Revenue

Florida Statutes Chapter 205

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

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

Special Requirements

None

Fund/Account Number

General Fund 001-00-00-316-000-00

Use of Revenue

General Fund, unrestricted.

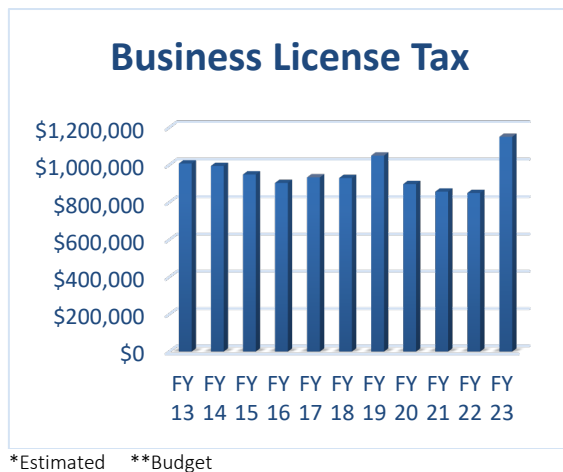
Method/Frequency of Payment

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		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$1,047,248	
FY 12	\$1,029,151	-1.73%
FY 13	\$1,007,525	-2.10%
FY 14	\$994,211	-1.32%
FY 15	\$948,856	-4.56%
FY 16	\$903,665	-4.76%
FY 17	\$933,639	3.32%
FY 18	\$930,000	-0.39%
FY 19	\$1,049,912	12.89%
FY 20	\$897,458	-14.52%
FY 21	\$857,235	-4.48%
FY 22*	\$850,000	-0.84%
FY 23**	\$1,150,000	35.29%



Discussion

The business license tax is moderate-sized revenue source. After incorporation, Miami Gardens adopted the rate schedule of the City of Miramar as its schedule. Over the past decade this revenue stream has seen a slight decrease due to economic challenges but the trend is appearing to normalize and as new businesses are started within the City is expected to start to increase slowly.

LOCAL BUSINESS LICENSE TAX (CONT'D)

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).

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

B. BUSINESS LICENSE TAX			
Fee Schedule			
A			
(10)	Abstract, Title, Title Insurance, Prop Closing	Each	\$150.00
(20)	Activity Coordinators/Directors – Recreation	Each	\$100.00
(30)	Adolescent/Teen Recreation Centers	Each	\$100.00
(40)	Advertising Products and Services	Each	\$100.00
(50)	Ambulance Service	Each	\$100.00
(60)	Amusement Centers	Each	\$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	\$7.00
(120)	Amusement Machines-Distributors	Each	\$125.00
(130)	Amusement Machines – as accessory use	Each	\$30.00
(140)	Amusement Park per Machine	Each	\$100.00
(150)	Amusement Parks 1	Each	\$100.00
(160)	Animal Grooming	Each	\$100.00
(170)	Animal Clinic/Hospital	Each	\$100.00
(180)	(Open)		
(190)	(Open)		
(200)	Animal Kennel	Each	\$200.00
(210)	Answering Service	Each	\$100.00
(220)	Antique Shop	Each	\$125.00
(230)	Apartment Unit	Each	\$6.00
(240)	Archery/Gun Range	Each	\$100.00
(250)	Armored Car Service	Each	\$100.00
(260)	Astrologers/Clairvoyants	Each	\$150.00
(270)	Auction Companies/Store	Each	\$700.00
(280)	Auctioneers	Each	\$40.00
(290)	Auto Dealers Rentals Cars 1 to 25		\$100.00
(300)	Auto Dealers Rentals Cars over 25	Each	\$9.00
(303)	Auto Dealer New		\$200.00
	Plus per \$ 1,000.00 or fraction of inventory (Max \$ 5,000.00)		\$13.00
(305)	Auto Dealer Used		\$200.00
	Plus per \$ 1,000.00 or fraction of inventory (Max \$ 5,000.00)		\$13.00
(310)	Auto Detailing	Each	\$100.00
(320)	Auto Driving School	Each	\$100.00
(330)	Auto Painting and Body	Each	\$80.00
(340)	Auto Shipping Agency	Each	\$100.00
(350)	Auto Tag Agency	Each	\$60.00
(360)	Auto Wrecking	Each	\$80.00

B			
(370)	Bakery's – As Accessory Use	Each	\$100.00
(380)	Bakery's – Retail	Each	\$100.00
(390)	Bakery's – Wholesale	Each	\$100.00
(400)	Ballroom/Dance Club (as permitted by Code)	Each	\$100.00
(410)	Banquet/Party Caterers	Each	\$40.00
(420)	Banquet/Party Caterers – As Accessory Use	Each	\$50.00
(430)	Barber Shop – for each access activity	Each	\$30.00
(440)	Barber Shop – up to 5 chairs		\$100.00
(450)	Barber Shop – each chair over 5 chairs	Each	\$10.00
(460)	Bar/Lounge (No dancing or entertainment)	Each	\$200.00
(470)	Beauty Shop – for each access activity	Each	\$50.00
(480)	Beauty Shop/Nail Salon – 1-5 technicians/operators		\$100.00
(490)	Beauty Shop/Nail Salon – Additional technicians/operators	Each	\$10.00
(500)	Bicycle, Scooter, Moped, etc. (sales, rental & repairs)	Each	\$100.00
(510)	Billiard Hall – table	Each	\$15.00
(520)	Billing Service	Each	\$125.00
(530)	Bingo Hall	Each	\$250.00
(540)	Blood Bank/Storage Facility	Each	\$200.00
(550)	Blueprinting	Each	\$100.00
(560)	Boats for Sale/Rentals	Each	\$100.00
(570)	Boiler/Machine/Foundries – Shops	Each	\$100.00
(580)	Bondsmen Professional (cash)	Each	\$350.00
(590)	Bondsmen Professional (surety)	Each	\$150.00
(600)	Bowling Alley – lane	Each	\$25.00
(610)	Broker – Cemetery	Each	\$125.00
(620)	Brokerage Firms – Commodities	Each	\$150.00
(630)	Brokerage Firms – Stocks, Bond	Each	\$150.00
(640)	Brokerage Firms –Yachts	Each	\$100.00
(650)	Brokers - Mortgage Loans	Each	\$150.00
(660)	Brokers - Customs and Others	Each	\$125.00
(670)	Brokers – Futures and Options	Each	\$125.00
(680)	Burglar Alarm/Monitoring Companies	Each	\$100.00
(690)	Bus Companies – intrastate only	Each	\$125.00
(700)	Bus Companies – per bus	Each	\$50.00
C			
(710)	Canteen Wagon or Café – vehicle	Each	\$100.00
(720)	Car Wash (permanent structures as permitted by Zoning Only)	Each	\$80.00
(730)	Carpenter Shops	Each	\$100.00
(740)	Carpet and Rug Cleaning	Each	\$90.00
(750)	Carpet Installation	Each	\$100.00
(760)	Carpet Sales (no inventory)	Each	\$100.00
(770)	Cemetery/Mausoleum	Each	\$120.00
(780)	Check Cashing Store	Each	\$200.00
(790)	Chemical Toilets	Each	\$100.00
(800)	Child Care Services	Each	\$40.00
(810)	Concrete Mixer – truck	Each	\$40.00
(820)	Consultants	Each	\$150.00
(830)	Contractors – Building (for Office Only)	Each	\$120.00
(840)	Contractors – General (for Office Only)	Each	\$120.00
(850)	Contractors – Specialty (for Office Only)	Each	\$100.00
(860)	Contractors –Sub Building (for Office Only)	Each	\$100.00
(870)	Convalescents/Nursing Home	Each	\$80.00
(880)	Country Club	Each	\$450.00
(890)	Credit Bureaus	Each	\$100.00
D			

(900)	Data Processing – Service Agency	Each	\$125.00
(910)	Data Processing – Software Development	Each	\$150.00
(920)	Dealers – Secondhand Firearms	Each	\$200.00
(930)	Dealers – Secondhand Goods/Consignment	Each	\$125.00
(940)	Delivery Services		\$100.00
(950)	Delivery Services – vehicles	Each	\$20.00
(960)	Dialysis Centers	Each	\$200.00
(970)	Disc Jockey (see Entertainment)	Each	\$100.00
(980)	Dressmaker and alterations	Each	\$100.00
(990)	Dry Cleaning Plant Each	Each	\$100.00
(1000)	Dry Cleaning Plant – Pick up station	Each	\$100.00
E			
(1010)	Electric Light and Power Companies	Each	\$500.00
(1020)	Employment Agencies	Each	\$125.00
(1030)	Entertainment – Mobile (Clown/Magician, Ect.)	Each	\$100.00
(1040)	Escort Service	Each	\$300.00
(1050)	Express Companies - Intrastate	Each	\$225.00
(1060)	Exterminators	Each	
F			
(1070)	Financial Institutions – Banks and Trust Companies	Each	\$250.00
(1080)	Financial Institutions – Building and Loan Associations	Each	\$250.00
(1090)	Financial Institutions – Money Lenders Except Banks	Each	\$250.00
(1100)	Financial Institutions – Mortgage Loan Company	Each	\$200.00
(1110)	Financial Institutions – Personal Finance Company	Each	\$250.00
(1120)	Fire Extinguisher Services	Each	\$125.00
(1130)	Flea Market	Each	\$1,500.00
(1140)	Florist	Each	\$100.00
(1150)	Funeral Home	Each	\$250.00
(1160)	Furniture Refinishers	Each	\$100.00
G			
(1170)	Gas Companies – Selling bottled gas	Each	\$100.00
(1180)	Gas Companies – Selling thru pipeline	Each	\$400.00
(1190)	Golf Course	Each	\$400.00
(1200)	Golf Driving Ranges-Miniature Golf	Each	\$120.00
(1210)	Gravel, Sand, Sod, Dirt – Sales	Each	\$100.00
H			
(1220)	Halls for Hire	Each	\$150.00
(1230)	Health Club	Each	\$125.00
(1240)	Home Health Care Services	Each	\$100.00
(1250)	Hospitals up to 50 beds		\$375.00
(1260)	Hospitals over 50 beds – Beds	Each	\$5.00
(1270)	Hotels, Lodging Houses and Motels – Room	Each	\$4.00
(2690)	House Cleaning (See 2690 Windows and House Cleaning		
I			
(1280)	(Open)		
(1290)	(Open)		
(1300)	Import and/or Export Company	Each	\$125.00
(1310)	Instructional Classes	Each	\$125.00
(1320)	Insurance Adjustor	Each	\$60.00
(1330)	Insurance Agency Office – Located in City	Each	\$125.00
(1340)	Insurance Agent	Each	\$80.00
(1350)	Insurance Companies	Each	\$200.00
(1360)	Insurance – Title (with an office)	Each	\$125.00
(1370)	Interior Decorators	Each	\$120.00
J			
(1380)	Janitorial	Each	\$125.00

L			
(1390)	Labor Union Organizations	Each	\$250.00
(1400)	Landscaping/Gardening	Each	\$125.00
(1420)	Laundromat – Machine	Each	\$5.00
(1430)	Lawn Maintenance	Each	\$125.00
(1440)	Lawn Maintenance – additional Vehicle or Truck	Each	\$20.00
(1450)	Leasing – Equipment, Trucks, Tractors	Each	\$200.00
(1460)	Leasing – Furniture, Tools, Electronics, Equipment	Each	\$200.00
(1470)	Limousine Service (Office ONLY)	Each	\$200.00
(1480)	(Open)		
(1490)	Locksmiths	Each	\$125.00
M			
(1500)	Machine Shops	Each	\$50.00
(1510)	Mail Order Business	Each	\$125.00
(1520)	Maintenance Companies	Each	\$125.00
(1530)	Manufacture and Manufacturing 1-10 people		\$150.00
(1540)	Manufacture and Manufacturing 11-25 people		\$100.00
(1550)	Manufacture and Manufacturing over 25 people		\$200.00
(1560)	Manufacture and Manufacturing,- truck if transporting	Each	\$50.00
(1570)	Marble and Granite Works	Each	\$100.00
(1580)	Massage Salon	Each	\$125.00
(1590)	Medical Clinics	Each	\$200.00
(1600)	Medical/Dental Labs	Each	\$200.00
(1610)	Merchant Retail	Each	\$200.00
	Plus per \$ 1,000 or Fraction Inventory (Max \$ 6,000)		\$13.00
(1630)	Merchants Wholesale	Each	\$150.00
	Plus per \$ 1,000 or Fraction Inventory (Max \$ 30,000)		\$0.75
(1650)	Messenger Service	Each	\$60.00
(1660)	Messenger Service - vehicle	Each	\$20.00
(1670)	Microfilm Storage	Each	\$150.00
(1680)	Mobile Home Park	Each	\$300.00
(1690)	Mobile Home Sales	Each	\$150.00
(1700)	Monuments and Tombstones	Each	\$100.00
(1710)	Motion Picture Theatre – 500 to 1,000 seats		\$375.00
(1720)	Motion Picture Theatre –over 1,000 seats		\$450.00
(1740)	Motion Picture Theatre – Candy and Popcorn Concession		\$40.00
(1750)	Moving Company with Storage	Each	\$150.00
(1760)	Music/Recording Studio	Each	\$120.00
N			
(1770)	Newspaper Publishers Bureau Agency	Each	\$125.00
(1780)	Newspaper Publisher Daily	Each	\$200.00
(1790)	(Open)		
(1800)	Newspaper Publisher Weekly, Semi-Monthly or Monthly	Each	\$120.00
(1810)	Newsstands	Each	\$50.00
(1820)	Night Clubs	Each	\$400.00
(1830)	Nurseries Trees/Plants	Each	\$100.00
P			
(1840)	Packers/Shippers	Each	\$100.00
(1850)	Packing House	Each	\$80.00
(1860)	Parcel Drop Service	Each	\$100.00
(1870)	Parcel/Messenger Deliver	Each	\$60.00
(1880)	Parcel/Messenger Deliver - vehicle	Each	\$10.00
(1890)	Parking Lots – 1 to 25 cars		\$100.00
(1900)	Parking Lots – over 25 cars		\$125.00
(1910)	Pawnbrokers	Each	\$400.00
(1920)	(Open)		

(1930)	Photo Lab	Each	\$125.00
(1940)	Photographers	Each	\$100.00
(1950)	Photographers Studios – accessory use	Each	\$125.00
(1960)	Photography Studios	Each	\$100.00
(1970)	Piano Tuner	Each	\$40.00
(1980)	Printing	Each	\$125.00
(1990)	Private School less than 50 pupils		\$100.00
(2000)	Private School more than 50 pupils		\$150.00
(2010)	Production Studio	Each	\$150.00
(2020)	Professionals	Each	\$120.00
(2030)	Promoters	Each	\$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 Management	Each	\$125.00
(2060)	(Open)		
(2070)	Rental Clothing and Uniforms	Each	\$125.00
(2080)	Rental Furniture, Tools, Electronics, Equipment	Each	\$125.00
(2090)	Repairs Watches and Jewelry	Each	\$100.00
(2100)	Repairs – Appliances and Electronics	Each	\$100.00
(2110)	Repairs – Automotive	Each	\$125.00
(2120)	Repairs – Business Machines	Each	\$100.00
(2130)	Repairs –Heavy Equipment	Each	\$125.00
(2140)	Repairs – Miscellaneous	Each	\$100.00
(2150)	Reproduction – Xerox Photocopy	Each	\$100.00
(2160)	Research Laboratories	Each	\$150.00
(2170)	Restaurants – 1 to 25 seats		\$100.00
(2180)	Restaurants – 26 to 100 seats		\$200.00
(2190)	Restaurants – 101 seats and over		\$300.00
(2200)	Restaurants – Drive-In	Each	\$100.00
(2210)	Retirement Adult Living – 1 to 25 beds		\$150.00
(2220)	Retirement Adult Living – 26 beds and over		\$300.00
(2230)	Rinks – Skating, Roller	Each	\$200.00
S			
(2240)	Sales Office No Stock	Each	\$100.00
(2250)	Salesperson	Each	\$100.00
(2260)	Sanitation – Truck	Each	\$100.00
(2270)	Secretarial Service	Each	\$120.00
(2280)	Security Companies	Each	\$125.00
(2290)	Septic Tank Cleaning	Each	\$150.00
(2300)	Service Station/Fuel Based	Each	\$100.00
(2310)	Service Station/Fuel Additional Pump	Each	\$5.00
(2320)	Sign Shops	Each	\$125.00
(2330)	Snack Bar as Accessory Use	Each	\$60.00
(2340)	Storage – 1 – 50 Units for Rent		\$150.00
(2350)	Storage –Over 50 Units for Rent		\$300.00
(2360)	Storage Warehouse	Each	\$120.00
(2370)	Storage Blasting Materials	Each	\$2,000.00
(2380)	Swimming Pool Maintenance	Each	\$125.00
(2390)	Swimming Pool Maintenance – Truck	Each	\$20.00
T			
(2400)	Tanning Salon – 1 to 5 units		\$100.00
(2410)	Tanning Salon – As accessory use		\$50.00

(2420)	Tanning Salon – unit over 5	Each	\$10.00
(2430)	Tattoo Parlor	Each	\$150.00
(2440)	Tax Preparation Service	Each	\$150.00
(2450)	Taxicab (Office Only)	Each	\$100.00
(2460)	(Open)		
(2470)	Taxidermists	Each	\$60.00
(2480)	Telecommunication Service	Each	\$100.00
(2490)	Telemarketing Sales	Each	\$100.00
(2500)	Telephone Companies	Each	\$300.00
(2510)	Television and Radio Station	Each	\$200.00
(2520)	Towing Service (Wrecking, Hauling, Salvage)	Each	\$80.00
(2530)	Transportation Private School - Vehicle	Each	\$50.00
(2540)	Travel Agency	Each	\$125.00
(2550)	Trucking or Transport Company	Each	\$150.00
(2560)	Trucking or Transport Company - Truck	Each	\$40.00
(2570)	Truck/Trailer Rental or Leasing	Each	\$150.00
(2580)	Truck/Trailer Rental or Leasing - Vehicle	Each	\$20.00
U			
(2590)	Unclassified	Each	\$120.00
(2600)	Uniform Service (Towel, Linen, Diapers)	Each	\$125.00
(2610)	Upholsterer	Each	\$100.00
V			
(2620)	Vehicle Leasing Company	Each	\$150.00
(2630)	Vehicle Showroom – New Vehicles	Each	\$150.00
(2640)	Vehicle Showroom – Used Vehicles	Each	\$200.00
(2650)	Vehicle Upholstery/Top Shop	Each	\$125.00
(2660)	Vehicles Window Tinting	Each	\$125.00
(2670)	Vending Distributor	Each	\$125.00
(2680)	Vending – Machine as Accessory	Each	\$30.00
	Machine – 2 to 30		\$12.00
	Machine – 31 to 100		\$10.00
	Machine – 101 to 99,999		\$8.00
W			
(2690)	Windows and House Cleaning	Each	\$80.00
Other	Licensing Application Fee (All name changes/address changes)		\$24.00
	Application Fee		\$12.00

CERTIFICATE OF USE FEE

Revenue Description

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

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

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

Special Requirements:

None.

Fund/Account Number

General Fund

001-00-00-322-001-00

Use of Revenue

General Fund, unrestricted.

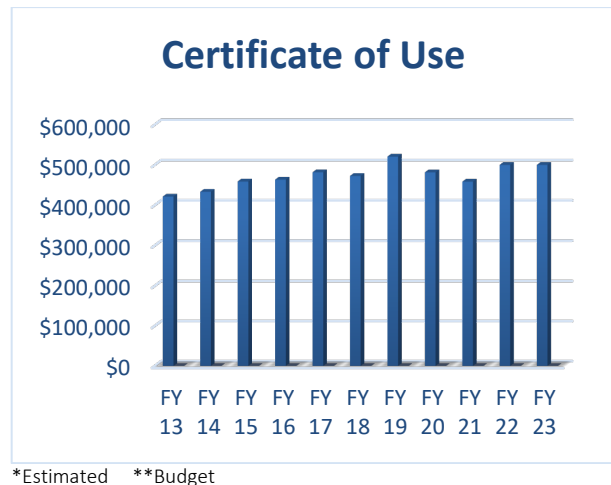
Method/Frequency of Payment

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

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$411,123	
FY 12	\$424,311	3.21%
FY 13	\$421,368	-0.69%
FY 14	\$433,351	2.84%
FY 15	\$458,818	5.88%
FY 16	\$463,483	1.02%
FY 17	\$481,792	3.95%
FY 18	\$472,617	-1.90%
FY 19	\$520,618	10.16%
FY 20	\$481,570	-7.50%
FY 21	\$458,546	-4.78%
FY 22*	\$500,000	9.04%
FY 23**	\$500,000	0.00%



Discussion

Certificates of Use are a vital tool in assisting the City and its code enforcement and zoning departments by ensuring that improper land uses do not occur in the City. The program began in FY-06. The program to collect business licenses has also resulted in a significant increase in Certificate of use collections.

Schedule of Fees

New Application Fee	\$12.00
Other fees: (See next page)	

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

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 “upfront” 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.

Agricultural

All uses, except as otherwise listed herein (C027)	\$165.90
Renewal	\$157.50

Alcohol & Special Permits

a. Bar and Lounge (R300)	\$84.77
b. Night Clubs	\$525.00
c. Private Clubs (R305)	\$191.52
d. Restaurants (R307)	\$131.57

Business, Wholesale and Retail

a. All uses (C005) except the following:	Per s/f	\$0.04
1. Minimum		\$119.70
2. Renewal		\$69.30
b. Automobile, Recreational Vehicle, Boat, Truck, etc. rental and sales from open lot or combined open lots and building (C006)	Per s/f	\$0.04
1. Minimum		\$119.70
2. Renewal		\$201.60
c. Automobile used parts yard, Commercial (C007)	Per s/f	\$0.04
Minimum		\$119.70
d. Change of owner of restaurant liquor/beer/wine in conjunction with restaurants, grocery store, etc. (C026)		\$119.70
Renewal		\$69.30
e. Incinerators, Junkyards, Slaughterhouses, Bulk Storage (R112)		\$791.70
f. Products and Utility Plants (R501) initial fee	Per 30,000 s/f	\$292.95

Residential

a. Apartments, Hotels, Motor Hotels and all multiple family uses per building.		
1. (C003)	4-50 units	\$72.45
2. (C021)	51-100 units	\$87.15
3. (C022)	101-200 units	\$99.75
4. (C023)	201 units or more	\$113.40
b. Home Office (C042)		\$31.50
Renewal		\$18.90
c. Private School, Charter School, Day Nursery, Convalescent and Nursing Home, Hospital. Assisted Congregate Living Facilities (ACLF) and developmentally disabled home care. (C004)		\$119.70
Minimum (C040)		\$63.00

Unusual Uses, Special Permits, Business and Industrial Use Variance

a. Airports, Commercial Dumps Permit, Racetracks & Stadiums (C010)		\$554.40
Renewal		\$201.60
b. All unusual uses (C009), except the following:		\$278.25
Renewal		\$211.05
c. Cabaret, Nightclub, Liquor Package Store (C011)		\$367.50
Renewal		\$332.85
d. Churches (A026)		\$119.70
Renewal		\$63.00
e. Circus or Carnival and Special Events (C013)	Per week	\$232.05
Renewal		\$232.05
f. Lot Clearing, subsoil preparation (C032)		\$138.60
1. Renewal		\$126.00
2. Tent Use		\$31.50
g. Open Lot uses (C014)		\$165.90
Renewal		\$132.30
h. Rock Quarries, Lake Excavation and/or filling thereof (C012)		\$435.75
Renewal		\$211.05

ADMINISTRATIVE CHARGES	
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 of the property.	
Failure to Renew Certificate of Use(s) or Temporary Certificate of Use(s) not renewed on or before the renewal or expiration date will be assessed (A069 & MP40):	
a. CU, TCU or TCC	Double Fee
b. Violations	\$188.53
Inspection Fee	
a. When an inspection is necessary prior to the issuance of a CU(s), an inspection fee shall be charged for each inspector who is required to make a field inspection. (C024)	\$74.48
b. TCU(s) will be charged at a fee equal to the Final CU(s) cost in addition to the inspection fee. This fee will be required, regardless of the length of time the TCU(s) is needed; up to ninety (90) days for the CU(s) and up to sixty (60) days for the TCU(s). (C034)	\$70.92
Occupancy without Certificate of Use(s) (ZDB1)	\$198.45
Maximum Fees The maximum fee for a CU provided no violations exists at the time of CU. (C500)	\$791.70
Refunds No refunds shall be made of fees paid for use permits. In case of error, adjustments may be made by the Director of Development Services & Code Compliance/Building Official.	

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 001-00-00-329-200-00

Use of Revenue

General Fund, unrestricted.

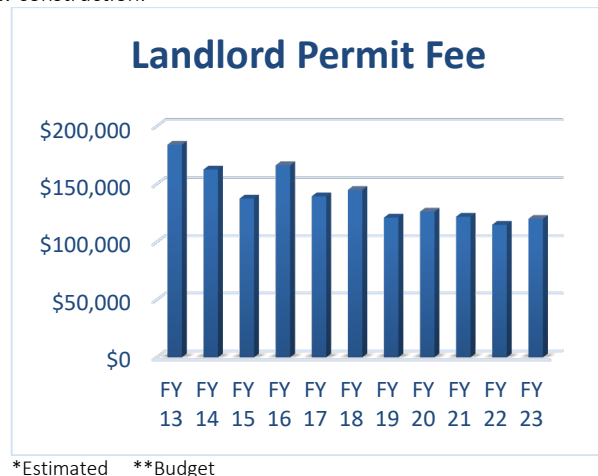
Method/Frequency of Payment

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

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$191,829	
FY 12	\$173,488	-9.56%
FY 13	\$184,033	6.08%
FY 14	\$162,595	-11.65%
FY 15	\$137,504	-15.43%
FY 16	\$166,290	20.93%
FY 17	\$139,481	-16.12%
FY 18	\$145,000	3.96%
FY 19	\$121,100	-16.48%
FY 20	\$126,218	4.23%
FY 21	\$121,857	-3.45%
FY 22*	\$114,942	-5.68%
FY 23**	\$120,000	4.40%



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.

Schedule of Fees	
Application Fee	\$12.00
Single Family dwelling per year, per unit	\$66.15
Single-Family dwelling renewal (if no code violations)	\$49.61
Multi-Family dwellings w/more than one unit	
First unit	\$55.13
Each additional unit	\$26.25
Multi-Family Dwelling renewal (if no code violations)	
First unit	\$38.59
Each additional unit	\$15.00
Re-Inspection Fee	\$26.25
Ordinance Violation	
Civil - per day	\$250.00
Criminal – per day	\$500.00
+60 days jail	
Late 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 001-00-00-341-101-00

Use of Revenue

General Fund, unrestricted.

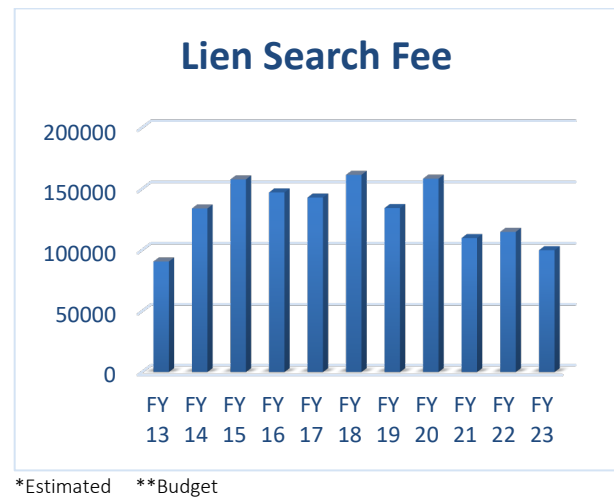
Method/Frequency of Payment

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		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$70,396	
FY 12	\$77,196	9.66%
FY 13	\$90,745	17.55%
FY 14	\$134,069	47.74%
FY 15	\$157,756	17.67%
FY 16	\$147,144	-6.73%
FY 17	\$142,995	-2.82%
FY 18	\$161,536	12.97%
FY 19	\$134,368	-16.82%
FY 20	\$158,381	17.87%
FY 21	\$109,991	-30.60%
FY 22*	\$114,967	4.60%
FY 23**	\$100,000	-13.02%



Discussion

The lien release and search fees are revenues designed to recover the cost of this specialized service. The significant increase in FY 2014 and 2015 was due to the high number of foreclosure actions being processed by banking institutions. Over the past of couple of years this revenue stream has begun to level off with a steady stream of activity.

Schedule of Fees

Lien Search Fees	Flat Fee 5-7 days	\$75.00
------------------	-------------------	---------

LIEN REDUCTION FEE

Revenue Description

Revenue is derived from a fee levied on all requests for reductions/releases of liens, including the Lien Amnesty program. This includes the \$262.50 fee to apply for a lien reduction. 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 001-00-00-341-301-00 & 001-00-00-341-302-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

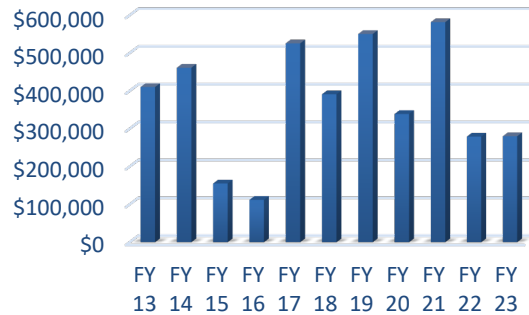
Fee is paid in advance to the City's Code Enforcement Department by the requesting party for lien letter and upon release of registered lien.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on historical trends.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$408,931	
FY 12	\$405,850	-0.75%
FY 13	\$410,298	1.10%
FY 14	\$461,183	12.40%
FY 15	\$155,194	-66.35%
FY 16	\$111,880	-27.91%
FY 17	\$525,555	369.75%
FY 18	\$391,050	-25.59%
FY 19	\$550,369	40.74%
FY 20	\$338,851	-38.43%
FY 21	\$581,643	-71.65%
FY 22*	\$279,100	-52.02%
FY 23**	\$280,000	0.32%

Lien Reduction Fee



*Estimated **Budget

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 2009 amnesty period and continues to provide a steady stream of revenue to the City.

Schedule of Fees

Lien Reduction Application Fee	\$262.50
Lien Amnesty Application Fee	\$82.95
Release of Lien Fee after foreclosure	\$1,000.00

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 2020, 24% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens recognized 76% in the General Fund as general revenue.

Fund/Account Number

001-00-00-335-120-00 (General Fund)

100-00-00-335-120-00 (Transportation Fund)

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Revenue is received form the State on a monthly basis with an extra “True-Up” amount after the year closes. Revenue has declined significantly in FY 2009 and FY 2010 but since then has gradually showed slight increase and FY 2020 is projected to remain flat to FY 2019 based on State projection.

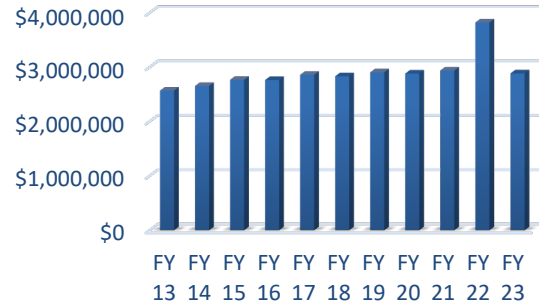
Basis for Budget Estimate

Estimate is provided by the State Department of Revenue and may be adjusted by the City staff based on historical collections.

STATE REVENUE SHARING (CONT'D)

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$2,331,332	
FY 12	\$2,509,877	7.66%
FY 13	\$2,569,013	2.36%
FY 14	\$2,654,654	3.33%
FY 15	\$2,766,867	4.23%
FY 16	\$2,763,967	-0.10%
FY 17	\$2,859,330	3.45%
FY 18	\$2,831,840	-0.96%
FY 19	\$2,905,325	2.59%
FY 20	\$2,881,892	-0.81%
FY 21	\$2,937,837	1.94%
FY 22*	\$3,823,263	30.14%
FY 23**	\$2,885,252	-24.53%

State Revenue Sharing



*Estimated **Budget

Discussion

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund. It is calculated based on sales, gas and other state collected revenues dependent on the economy.

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 001-00-00-335-150-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

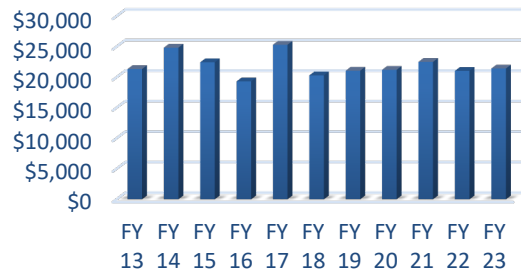
Tax is paid annually manufacturers, distributors, vendors and sales agents of alcoholic beverages to the State of Florida Department of Professional Regulation and subsequently remitted to the City annually.

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$15,713	
FY 12	\$14,080	-10.39%
FY 13	\$21,328	51.48%
FY 14	\$24,834	16.44%
FY 15	\$22,440	-9.64%
FY 16	\$19,312	-13.94%
FY 17	\$25,311	31.06%
FY 18	\$20,293	-19.83%
FY 19	\$21,063	3.79%
FY 20	\$21,197	0.64%
FY 21	\$22,507	6.18%
FY 22*	\$21,033	-6.55%
FY 23**	\$21,420	1.84%

Alcoholic Beverage License



*Estimated **Budget

Discussion

This is minor revenue that does not yet have a very predictable pattern.

HALF-CENT SALES TAX

Revenue Description

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

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

Legal Basis for Revenue

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

Florida Statutes §218.63

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

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None

Fund/Account Number

General Fund 001-00-00-335-180-00

Use of Revenue

The proceeds may be used for general public expenditures.

Method/Frequency of Payment

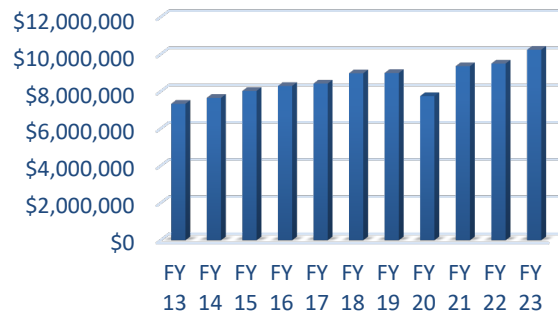
The Department of Revenue distributes funds from the Local Government Half-Cent Sales Tax Clearing Trust Fund (created §218.61, F.S.) directly to the city by Electronic Fund Transfer (EFT). Payments are received by the City monthly.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$6,735,085	
FY 12	\$6,955,225	3.27%
FY 13	\$7,337,557	5.50%
FY 14	\$7,657,123	4.36%
FY 15	\$8,030,952	4.88%
FY 16	\$8,297,899	3.32%
FY 17	\$8,424,917	1.53%
FY 18	\$8,977,975	6.56%
FY 19	\$8,992,931	0.17%
FY 20	\$7,750,253	-13.82%
FY 21	\$9,362,121	20.80%
FY 22*	\$9,500,000	1.47%
FY 23**	\$10,244,257	7.83%

Half Cents Sales Tax



*Estimated **Budget

Discussion

The ½-Cent Sales Tax is the second largest continuing source of revenue to the City's General Fund. Collections took a dramatic drop in FY 2009 and FY 2010 as the recession bottomed out. Since then this revenue has been steadily increasing each year.

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 001-00-00-338-0001-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

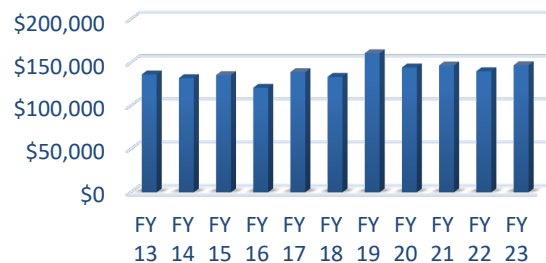
The County Business License Tax is collected by Miami Dade County and remitted to the City on a monthly basis.

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$147,746	
FY 12	\$136,403	-7.68%
FY 13	\$136,228	-0.13%
FY 14	\$132,102	-3.03%
FY 15	\$135,552	2.61%
FY 16	\$120,943	-10.78%
FY 17	\$139,039	14.96%
FY 18	\$133,515	-3.97%
FY 19	\$160,816	20.45%
FY 20	\$144,358	-10.23%
FY 21	\$146,733	1.65%
FY 22*	\$140,000	-4.59%
FY 23**	\$147,000	5.00%

County Business License Tax



*Estimated **Budget

Discussion

The County Business License Tax is minor City revenue first received in FY 2004. Revenue received in July FY 2009 should have been for FY 2010. Due to accounting error not recognized at year end, it affected FY 2010 revenue. 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

001-00-00-381-015-10 (Transportation Fund); 001-00-00-381-029-41 (Stormwater Fund)

001-00-00-381-028-14 (CDBG Fund); 001-00-00-381-026-15 (Development Services Fund)

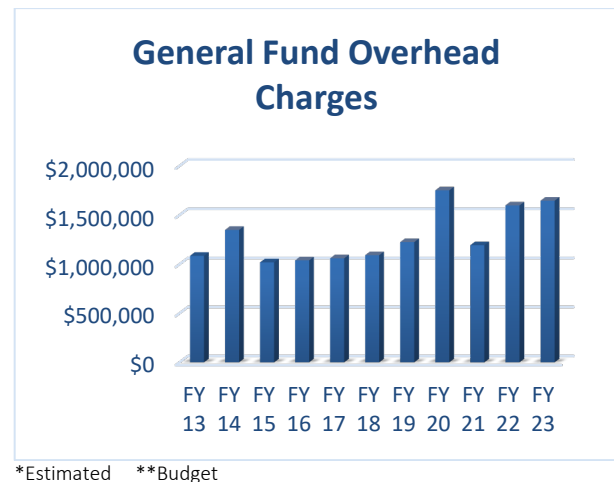
Use of Revenue

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.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$1,408,809	
FY 12	\$1,095,364	-22.25%
FY 13	\$1,085,745	-0.88%
FY 14	\$1,349,358	24.28%
FY 15	\$1,019,630	-24.44%
FY 16	\$1,040,025	2.00%
FY 17	\$1,060,825	2.00%
FY 18	\$1,092,650	3.00%
FY 19	\$1,225,430	12.51%
FY 20	\$1,751,703	42.95%
FY 21	\$1,193,972	-31.84%
FY 22*	\$1,598,442	33.88%
FY 23**	\$1,646,395	3.00%



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. Finally, for FY 2011, the General Services Fund was combined with the General Fund. Transfer from Capital Projects to the General Fund in FY 2010, FY 2011 and FY 2014 correspond to the peaks in the chart. This revenue is expected to continue at a level rate in the out years.

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 001-00-00-351-500-00

Use of Revenue

General Fund, unrestricted.

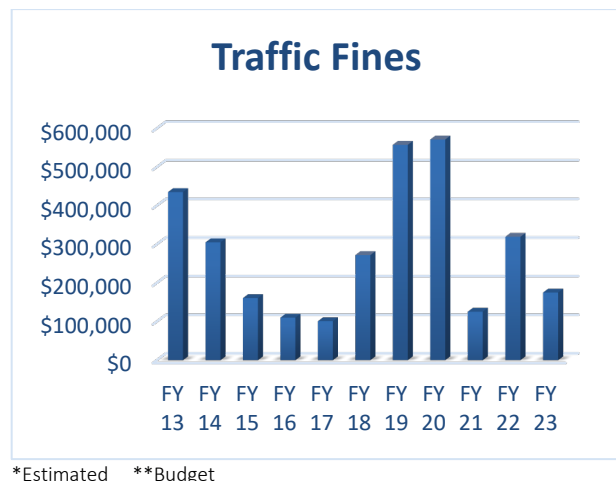
Method/Frequency of Payment

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

Basis for Budget Estimate

Estimate for the budget is based on historical receipts.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$304,432	
FY 12	\$467,670	53.62%
FY 13	\$435,147	-6.95%
FY 14	\$304,878	-29.94%
FY 15	\$160,679	-47.30%
FY 16	\$110,062	-31.50%
FY 17	\$100,891	-8.33%
FY 18	\$272,020	169.62%
FY 19	\$557,440	104.93%
FY 20	\$571,149	2.46%
FY 21	\$125,462	-78.03%
FY 22*	\$319,513	154.67%
FY 23**	\$175,000	-45.23%



Discussion

This revenue has been reducing for the past year attributed to less tickets being issued and cases being dismissed by the Clerk of the Court.

Schedule of Fees

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

Speeding MPH Over Speed Limit	Paid Within 30 Days	Paid After 30 Days
6-9	\$144.00	\$160.00
10-14	\$219.00	\$235.00
15-19	\$269.00	\$285.00
20-29	\$294.00	\$310.00
30/More	\$369.00	\$385.00

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 001-00-00-351-100-00

Use of Revenue

General Fund

Unrestricted.

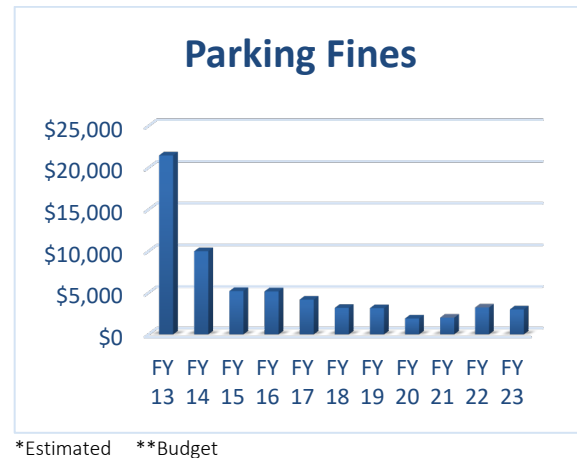
Method/Frequency of Payment

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

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$42,610	
FY 12	\$30,618	-28.14%
FY 13	\$21,470	-29.88%
FY 14	\$10,002	-53.41%
FY 15	\$5,210	-47.91%
FY 16	\$5,167	-0.83%
FY 17	\$4,181	-19.08%
FY 18	\$3,191	-23.68%
FY 19	\$3,149	1.32%
FY 20	\$1,909	-39.38%
FY 21	\$2,012	5.39%
FY 22*	\$3,235	60.79%
FY 23**	\$3,000	-2.94%



Discussion

This revenue has been reducing in the past few years. One of the reason is that less tickets are being issued and the other reason is that tickets are being dismissed from the Clerk of the Court.

SCHOOL CROSSING GUARD FINES-COUNTY

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

Legal Basis for Revenue

Florida Statutes §166.231, 318.21

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

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

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

Fund/Account Number

General Fund 001-00-00-351-300-00

Use of Revenue

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

Method/Frequency of Payment

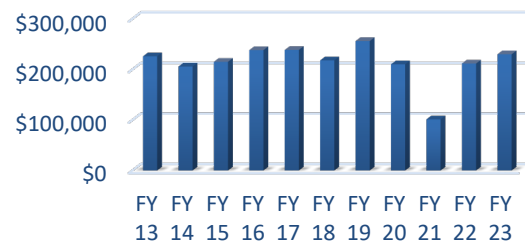
The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$276,604	
FY 12	\$279,527	1.06%
FY 13	\$226,040	-19.13%
FY 14	\$205,769	-8.97%
FY 15	\$215,185	4.58%
FY 16	\$238,231	10.71%
FY 17	\$238,592	0.15%
FY 18	\$217,993	-8.63%
FY 19	\$256,184	17.52%
FY 20	\$210,202	-17.95%
FY 21	\$101,300	-51.81%
FY 22*	\$211,828	109.11%
FY 23**	\$230,000	8.58%

School Crossing Guard Fines - County



*Estimated **Budget

Discussion

The revenue covers less than 50% of the costs of the program. Depends on the citations being issued or collected it affects the revenue for the fiscal year.

SCHOOL CROSSING GUARD FINES-CLERK

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

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

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

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account

General Fund 001-00-00-351-200-00

Use of Revenue

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

Method/Frequency of Payment

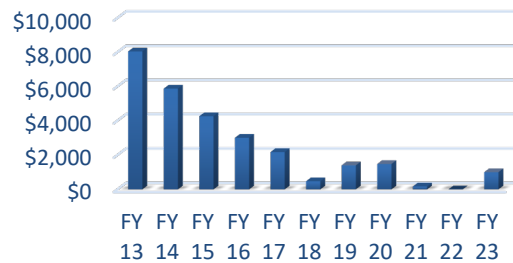
Traffic fines are forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate

Estimate based on historical receipts.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$13,086	
FY 12	\$12,153	-7.13%
FY 13	\$8,044	-33.81%
FY 14	\$5,869	-27.04%
FY 15	\$4,260	-27.42%
FY 16	\$3,004	-29.48%
FY 17	\$2,171	-27.73%
FY 18	\$472	-78.26%
FY 19	\$1,397	195.98%
FY 20	\$1,477	5.75%
FY 21	\$168	-88.62%
FY 22*	\$0	-100.00%
FY 23**	\$1,000	1000.00%

School Crossing Guard Fines - Clerk



*Estimated **Budget

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 §166.201

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 001-00-00-347-200-00

Use of Revenue

General Fund, unrestricted.

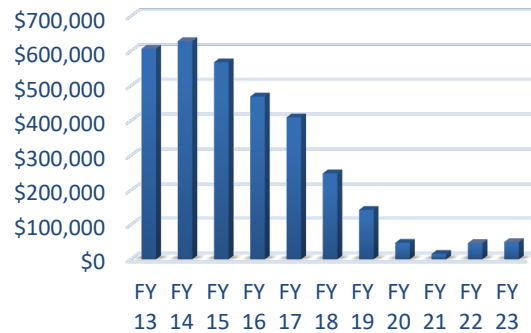
Method/Frequency of Payment

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

Basis for Budget Estimate Historical receipts, trend analysis and programs offered.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$544,594	
FY 12	\$520,368	-4.45%
FY 13	\$606,962	16.64%
FY 14	\$628,947	3.62%
FY 15	\$568,060	-9.68%
FY 16	\$469,719	-17.31%
FY 17	\$409,986	-12.72%
FY 18	\$249,111	-39.24%
FY 19	\$143,305	-42.47%
FY 20	\$47,841	-66.62%
FY 21	\$15,584	-67.43%
FY 22*	\$46,948	201.26%
FY 23**	\$50,000	6.50%

Parks & Recreation Fees



*Estimated **Budget

Discussion

Recreation revenues include fees charged for summer camps, sports camps, senior group meetings, sports fees, aquatic lessons, activity registration fees, daily admissions and facility rentals.

Programs: Schedule of Fees				
Note: REGISTRATION FEES ARE NON REFUNDABLE				
County Residents				
Sport Programs	Registration	1st Participant	2nd Participant	3rd Participant
Bid Whist Tournament (Individual)		\$19.00		
Bid Whist Tournament (Team)		\$24.00		
CMGYS Program – Baseball	\$10.00	\$73.00		
CMGVS Program- Basketball I	\$10.00	\$73.00		
CMGYS Program- Basketball - Youth Corporative (per team)		\$300.00		
CMGYS Program- Basketball - Adults Corporative (per team)		\$300.00		
CMGYS Program- Cheerleading	\$10.00	\$109.00	\$72.00	\$45.00
CMGYS Program- Flag Football	\$10.00	\$43.00		
CMGYS Program- Flag Football - Youth (per team)		\$300.00		
CMGYS Program- Flag Football - Adults (per team)		\$300.00		
CMGVS Program- Football	\$10.00	\$109.00	\$72.00	\$45.00
CMGYS Program- Sports Summer Camp	\$10.00	\$61.00	\$50.00	\$44.00
CMGVS Program- Track & Field	\$10.00	\$109.00	\$72.00	\$45.00
Youth Weekly Tennis Training	\$10.00	\$75.00		
Youth Soccer Clinics	\$10.00	\$50.00		
Volleyball	\$10.00	\$25.00		
Girls Team Basketball Camp - (per team)		\$300.00		
Aquatic Programs	Registration	1st Participant	2nd Participant	3rd Participant
Swim Team – Quarterly	\$15.00	\$40.00		
Parent and Tots (4 classes)		\$24.00		
Swim Lessons (8 Classes)		\$36.00		
Aqua Fitness (Month) One session		\$36.00		
Aqua Fitness (Month) Both Session		\$46.00		
Aqua Fitness (Drop in Class)		\$7.00		
Recreation Camps	Registration	1st Participant	2nd Participant	3rd Participant
Shining Stars After-School (includes.\$10.00 to cover transportation)	\$10.00	\$48.00	\$37.00	\$32.00
After-School Teens	\$10.00	\$30.00		
After-School Daily Rate (for holiday weeks)		\$5.00		
Kid's Day Off -- Currently enrolled In AS		\$7.00		
Kid's Day Off -- Not currently enrolled In AS		\$12.00		
Spring Camp Explosion	\$10.00	\$55.00	\$44.00	\$39.00
Summer Camp	\$10.00	\$67.00	\$56.00	\$51.00
Teen Adventure Summer Camp	\$10.00	\$36.00	\$25.00	\$20.00
Teen Spring Camp	\$10.00	\$55.00	\$44.00	\$39.00
Teen Winter Flin Camp	\$10.00	\$36.00	\$25.00	\$20.00
Winter Wonderland Camp (6 days)	\$10.00	\$73.00	\$62.00	\$56.00
Youth Art Class (per month}		\$48.00		
Adult Programs	Registration	1st Participant	2nd Participant	3rd Participant
Golden Gardens Club - Gold (per month)		\$25.00		
Golden Gardens Club - Silver (per month)		\$15.00		
Golden Gardens Club - Bronze (per month)		\$5.00		

Programs: Schedule of Fees				
Note: REGISTRATION FEES ARE NON REFUNDABLE				
Non- County Residents				
Sport Programs	Registration	1st Participant	2nd Participant	3rd Participant
CMGVS Program- Baseball	\$10.00	\$91.00		
CMGYS Program- Basketball	\$10.00	\$91.00		
CMGYS Program- Cheerleading	\$10.00	\$169.00	\$117.00	\$75.00
CMGYS Program- Flag Football	\$10.00	\$61.00		
CMGYS Program- Football	\$10.00	\$169.00	\$117.00	\$75.00
CMGYS Program- Sports Summer Camp	\$10.00	\$79.00	\$68.00	\$63.00
CMGYS Program- Track & Field	\$10.00	\$169.00	\$117.00	\$75.00
Youth Weekly Tennis Training	\$10.00	\$93.75		
Youth Soccer Clinics	\$10.00	\$62.50		
Volleyball - New	\$10.00	\$31.25		
Aquatic Programs	Registration	1st Participant	2nd Participant	3rd Participant
Swim Team - Quarterly	\$15.00	\$50.00		
Parent and Tots (4classes)		\$24.00		
Swim Lessons (8 Classes)		\$48.00		
Aqua Fitness (Month) One session		\$60.00		
Aqua Fitness (Drop in Class)		\$9.00		
Recreation Camps	Registration	1st Participant	2nd Participant	3rd Participant
Shining Stars After-School (includes \$10.00 to cover transportation)	\$10.00	\$67.00	\$56.00	\$51.00
After-School Teens - New	\$10.00	\$37.50		
After-School Daily Rate (for holiday weeks)		\$6.25		
Kid's Day Off -- Currently enrolled In Afterschool		\$19.00		
Kid's Day Off -- Not currently enrolled In Afterschool		\$24.00		
Spring Camp Explosion	\$10.00	\$73.00	\$62.00	\$56.00
Summer Camp	\$10.00	\$85.00	\$74.00	\$68.00
Teen Adventure Summer Camp	\$10.00	\$55.00	\$44.00	\$39.00
Teen Spring Camp	\$10.00	\$55.00	\$44.00	\$39.00
Teen Winter Fun Camp	\$10.00	\$55.00	\$44.00	\$39.00
Winter Wonderland Camp (6 days)	\$10.00	\$91.00	\$80.00	\$75.00
Youth Art Class (per month)		\$58.00		

\$15.00 payment will be made payable to the swim team association, not City of Miami Gardens

Holiday weeks: Holiday week is the week that has less than 3 days of school

Betty T. Ferguson Community Center Memberships**County Residents**

Entry Fee/Membership	Daily	One Month	Six Months	Annual
Fitness Center: Children 14 years of age and younger are not permitted in the Fitness Center				
Fitness Center Entry Fee for anyone '15 years of age and older	\$5.00	\$35.00	\$190.00	\$375.00
Fitness Center Entry Fee Seniors (55+)	\$5.00	\$25.00	\$135.00	\$270.00
Fitness Center Entry Fee: Family of Four		\$75.00	\$405.00	\$800.00
Aquafitness: For anyone 15 years of age and older				
Monthly membership one session (am or pm)		\$36.00		
Monthly membership both sessions (am and pm)		\$46.00		
Open/Lap Swim Hours: Not available during summer due to youth summer camp swimming programs. All infants and children 12 years and under must be accompanied by an adult				
Open/Lap Swim hours for Adults	\$5.00			
Open/Lap Swim hours for Children (6 thru 17) and Seniors (55+)	\$5.00			
Gymnasium: Daily Rates				
Gymnasium Daily entry fee for Adults	\$5.00			
Gymnasium Daily entry fee for Children (6 thru 17) and Seniors (55+)	\$5.00			
Golden Gardens Seniors				
Golden Gardens Club - Gold (per month)		\$25.00		
Golden Gardens Club - Silver (per month)		\$15.00		
Golden Gardens Club - Bronze (per month)		\$5.00		

Betty T. Ferguson Community Center Memberships**Non- County Residents**

Entry Fee/Membership	Daily	One Month	Six Months	Annual
Fitness Center: Children 14 years of age and younger are not permitted in the Fitness Center				
Fitness Center Entry Fee for anyone 15 years of age and older	\$10.00	\$70.00	\$380.00	\$750.00
Fitness Center Entry Fee Seniors (55+)	\$10.00	\$50.00	\$270.00	\$540.00
Fitness Center Entry Fee: Family of Four		\$150.00	\$810.00	\$1600.00
Aquafitness: For anyone 15 years of age and older				
Monthly membership one session (am or pm)		\$60.00		
Monthly membership both sessions (am and pm)		\$70.00		
Open/Lap Swim Hours: Not available during summer due to youth summer camp swimming programs. All infants and children 12 years and under must be accompanied by an adult				
Open/Lap Swim hours for Adults	\$10.00			
Open/Lap Swim hours for Children (6 thru 17) and Seniors (55+)	\$10.00			
Gymnasium: Daily Rates				
Gymnasium Daily entry fee for Adults	\$10.00			
Gymnasium Daily entry fee for Children (6 thru 17) and Seniors (55+)	\$10.00			

Cancellation Clause: Cancellation of 8 days or more from the date of rental event will receive 100% refund,

Cancellation of 7 days or less from the date of rental event will forfeit all payments

Pool Party Package Fees	Rates	Additional Hours Each	Service Charge
Private Rental: 0-35 People; 3 Hours	\$305.00	\$50.00	\$60.00
Private Rental: 36-72 People; 3 Hours	\$490.00	\$50.00	\$60.00
1. Rentals include tables, chairs ;days and times may be restricted based on other programming and/or prior reservations			
2. Rain checks are granted only in event of inclement weather;			
3. Proper swim attire must be worn in the pool facility at all times			

Betty T. Ferguson Community Center Rental Fees			
<i>Residents Rental Rates - Hourly based</i>			
<i>Room/Space Rentals</i>	Hourly Fee-Exempted	Hourly Fee-Taxed	Service Charge
Hibiscus Room	\$52.00	\$56.00	\$85.00
Gardenia Room	\$41.00	\$44.00	\$85.00
Orchid Room	\$52.00	\$56.00	\$85.00
Palm Room	\$52.00	\$56.00	\$85.00
Birds of Paradise Room A	\$75.00	\$80.00	\$85.00
Birds of Paradise Room B	\$35.00	\$37.00	\$85.00
Birds of Paradise Room C	\$46.00	\$49.00	\$85.00
Birds of Paradise Room Full	\$139.00	\$149.00	\$85.00
Resource Center	\$52.00	\$56.00	\$85.00
Kitchen	\$23.00	\$25.00	\$30.00
Gymnasium	\$75.00	\$80.00	\$85.00
Exercise Studio A	\$52.00	\$56.00	\$85.00
Exercise Studio B	\$35.00	\$37.00	\$85.00
Auditorium (4hr. Minimum) M-F 8am - 6pm	\$110.00	\$118.00	\$170.00
Auditorium (4hr. Minimum) Evenings, Sat. & Sun.	\$179.00	\$192.00	\$170.00
Track - With Lights (2hr. Minimum)	\$69.00	\$74.00	\$85.00
Track - Without Lights (2hr. Minimum)	\$52.00	\$56.00	\$85.00
Multipurpose Field - With Lights (2hr. Minimum)	\$69.00	\$118.00	\$85.00
Multipurpose Field - Without Lights (2hr. Minimum)	\$52.00	\$100.00	\$85.00
Amphitheater (2hr. Minimum) M-F 8am - 6pm	\$151.00	\$162.00	\$115.00
Amphitheater (2hr. Minimum) Evenings, Sat. & Sun.	\$208.00	\$223.00	\$115.00
Additional Staff per event hour	\$21.00	\$22.00	N/A
Stadium Rental: Rate does not include staff or police			\$2500 Per game

Betty T. Ferguson Community Center Rental Fees			
<i>Non-Residents Rental Rates - Hourly based</i>			
<i>Room/Space Rentals</i>	Hourly Fee-Exempted	Hourly Fee-Taxed	Service Charge
Hibiscus Room	\$75.00	\$80.00	\$85.00
Gardenia Room	\$58.00	\$62.00	\$85.00
Orchid Room	\$75.00	\$80.00	\$85.00
Palm Room	\$75.00	\$80.00	\$85.00
Birds of Paradise Room A	\$110.00	\$118.00	\$85.00
Birds of Paradise Room B	\$52.00	\$56.00	\$85.00
Birds of Paradise Room C	\$69.00	\$74.00	\$85.00
Birds of Paradise Room Full	\$197.00	\$211.00	\$85.00
Resource Center	\$75.00	\$80.00	\$85.00
Kitchen	\$35.00	\$37.00	\$30.00
Gymnasium	\$110.00	\$118.00	\$85.00
Exercise Studio A	\$75.00	\$80.00	\$85.00
Exercise Studio B	\$52.00	\$56.00	\$85.00
Auditorium (4hr. Minimum) M-F 8am - 6pm	\$162.00	\$173.00	\$170.00
Auditorium (4hr. Minimum) Evenings, Sat. & Sun.	\$237.00	\$254.00	\$170.00
Track - With Lights (2hr. Minimum)	\$98.00	\$105.00	\$85.00
Track - Without Lights (2hr. Minimum)	\$75.00	\$80.00	\$85.00
Multipurpose Field - With Lights (2hr. Minimum)	\$98.00	\$105.00	\$85.00
Multipurpose Field - Without Lights (2hr. Minimum)	\$75.00	\$80.00	\$85.00
Amphitheater (2hr. Minimum) M-F 8am - 6pm	\$202.00	\$216.00	\$115.00
Amphitheater (2hr. Minimum) Evenings, Sat. & Sun.	\$254.00	\$272.00	\$115.00
Additional Staff per event hour	\$21.00	\$22.00	N/A

Cancellation Clause: Cancellation of 8 days or more from the date of rental event will receive 100% refund,
Cancellation of 7 days or less from the date of rental event will forfeit all payments

Bunche Park Community Center Rental Fees			
<i>Residents Rental Rates - Hourly based</i>			
<i>Room/Space Rentals</i>	Hourly Fee-Exempted	Hourly Fee-Taxed	Service Charge
Hibiscus Room	TBD	TBD	TBD
Gardenia Room			
Orchid Room			
Palm Room			
Birds of Paradise Room A			
Birds of Paradise Room B			
Birds of Paradise Room C			
Birds of Paradise Room Full			
Resource Center			
Kitchen			
Gymnasium			
Exercise Studio A			
Exercise Studio B			
Auditorium (4hr. Minimum) M-F 8am - 6pm			
Auditorium (4hr. Minimum) Evenings, Sat. & Sun.			
Track - With Lights (2hr. Minimum)			
Track - Without Lights (2hr. Minimum)			
Multipurpose Field - With Lights (2hr. Minimum)			
Multipurpose Field - Without Lights (2hr. Minimum)			
Amphitheater (2hr. Minimum) M-F 8am - 6pm			
Amphitheater (2hr. Minimum) Evenings, Sat. & Sun.			
Additional Staff per event hour			
Bunche Park Community Center Rental Fees			
<i>Non-Residents Rental Rates - Hourly based</i>			
<i>Room/Space Rentals</i>	Hourly Fee-Exempted	Hourly Fee-Taxed	Service Charge
Hibiscus Room	TBD	TBD	TBD
Gardenia Room			
Orchid Room			
Palm Room			
Birds of Paradise Room A			
Birds of Paradise Room B			
Birds of Paradise Room C			
Birds of Paradise Room Full			
Resource Center			
Kitchen			
Gymnasium			
Exercise Studio A			
Exercise Studio B			
Auditorium (4hr. Minimum) M-F 8am - 6pm			
Auditorium (4hr. Minimum) Evenings, Sat. & Sun.			
Track - With Lights (2hr. Minimum)			
Track - Without Lights (2hr. Minimum)			
Multipurpose Field - With Lights (2hr. Minimum)			
Multipurpose Field - Without Lights (2hr. Minimum)			
Amphitheater (2hr. Minimum) M-F 8am - 6pm			
Amphitheater (2hr. Minimum) Evenings, Sat. & Sun.			
Additional Staff per event hour			

Cancellation Clause: Cancellation of 8 days or more from the date of rental event will receive 100% refund,
Cancellation of 7 days or less from the date of rental event will forfeit all payments

Facility Rental Fees

Park	Facility	DJ	Tax Exempt Rental Fee (1-75 People)	Tax Exempt Rental Fee (76-150 People)	Non-Exempt Rental Fee (1-75 People)	Non-Exempt Rental Fee (76-150 People)	Service Charge (non- refundable)
AJ King	OUTSIDE	N	\$107.00	\$131.00	\$114.00	\$150.00	\$60.00
	INSIDE (CAPACITY 182)	Y	\$182.00	\$231.00	\$195.00	\$265.00	\$60.00
Dr. Lester Brown	PAVILLION	Y	\$122.00	N/A	\$131.00	N/A	\$60.00
	INSIDE (CAPACITY 40)	Y	\$107.00	N/A	\$114.00	N/A	\$60.00
Brentwood	PAVILLION	Y	\$122.00	N/A	\$131.00	N/A	\$60.00
	INSIDE (CAPACITY 40)	Y	\$107.00	N/A	\$114.00	N/A	\$60.00
Bennet M. Lifter	PAVILLION	N	\$122.00	N/A	\$131.00	N/A	\$60.00
	INSIDE (CAPACITY 50)	Y	\$107.00	N/A	\$114.00	N/A	\$60.00
Buccaneer	OUTSIDE	N	\$107.00	\$131.00	\$114.00	\$150.00	\$60.00
	INSIDE (CAPACITY 50)	Y	\$160.00	N/A	\$171.00	N/A	\$60.00
Cloverleaf	OUTSIDE	N	\$107.00	\$131.00	\$114.00	\$150.00	\$60.00
	INSIDE (CAPACITY 80)	Y	\$160.00	\$231.00	\$171.00	\$265.00	\$60.00
Miami Carol City	PAVILLION	Y	\$122.00	\$143.00	\$131.00	\$163.00	\$60.00
	INSIDE (CAPACITY 80)	Y	\$182.00	\$231.00	\$195.00	\$265.00	\$60.00
Myrtle Grove	OUTSIDE	Y	\$107.00	\$131.00	\$114.00	\$150.00	\$60.00
	INSIDE (CAPACITY 40)	Y	N/A	N/A	N/A	N/A	N/A
Norwood	OUTSIDE	Y	\$107.00	\$131.00	\$114.00	\$150.00	\$60.00
	INSIDE (CAPACITY TBD)	Y	TBD	TBD	TBD	TBD	\$60.00
Rolling Oaks	PAVILLION	N	\$122.00	\$143.00	\$131.00	\$163.00	\$60.00
	INSIDE (CAPACITY 80)	N	\$160.00	N/A	\$171.00	N/A	\$60.00
Scott Park	OUTSIDE	N	\$107.00	\$131.00	\$114.00	\$150.00	\$60.00
	INSIDE (CAPACITY 80)	Y	\$160.00	\$231.00	\$171.00	\$265.00	\$60.00

RENTAL FEES Large Scale Events	Tax Exempt Rental Fees	Non-Exempt Rental Fees	Service Charge (non-refundable)	Special Event Permit Needed
151-249 Participants	\$237.00	\$254.00	\$80.00	YES
250-499 Participants	\$466.00	\$499.00	\$115.00	YES
500-999 Participants	\$689.00	\$737.00	\$230.00	YES
1000+ Participants	\$1,051.00	\$1,125.00	\$460.00	YES

Cancellation Clause: Cancellation of 8 days or more from the date of rental event will receive 100% refund,

Cancellation of 7 days or less from the date of rental event will forfeit all payments

Sports Rental+ Fees							
Facility Type	Term	Tax Exempt Lighted	Tax Exempt Non-lighted	Non-Exempt Lighted 1HR	Non-Exempt Non-Lighted 1HR	Non- Exempt Lighted 2 HR Minimum	Non-Exempt Non- Lighted 2 HR Minimum
Basketball	Hour	\$43.00	\$33.00	N/A	N/A	\$46.00	\$35.00
Cricket	Hour	\$73.00	\$56.00	N/A	N/A	\$78.00	\$60.00
	Additional Hour	\$40.00	\$30.00	N/A	N/A	\$43.00	\$32.00
Football	Hour	\$73.00	\$56.00	N/A	N/A	\$78.00	\$60.00
	Additional Hour	\$40.00	\$30.00	N/A	N/A	\$43.00	\$32.00
Lacrosse	Hour	\$73.00	\$56.00	N/A	N/A	\$78.00	\$60.00
	Additional Hour	\$40.00	\$30.00	N/A	N/A	\$43.00	\$32.00
Soccer	Hour	\$73.00	\$56.00	\$90.00	\$75.00	N/A	N/A
	Additional Hour	\$40.00	\$30.00	\$70.00	\$55.00	N/A	N/A
Softball	Org.4Team Min.	\$45.00	\$35.00	N/A	N/A	\$48.00	\$37.00
	One Time Game Under 4 Teams	\$67.00	\$52.00	N/A	N/A	\$72.00	\$56.00
	Additional Hour	\$34.00	\$27.00	N/A	N/A	\$36.00	\$29.00
Tennis	Hour league	\$6.00	\$5.00	N/A	N/A	\$6.00	\$5.00
	Hour Youth	\$2.00	\$2.00	N/A	N/A	\$2.00	\$2.00
Volleyball	Per Day Unlined	\$0.00	\$33.00	N/A	N/A	\$0.00	\$35.00

Cancellation Clause: Cancellation of 8 days or more from the date of rental event will receive 100% refund,
Cancellation of 7 days or less from the date of rental event will forfeit all payments

Bunche Pool, Norwood Pool and Buccaneer Pool Splash Pad Fees				
County Residents				
Entry Fee/Membership	Daily	One Month	Six Months	Annual
Aquafitness: For anyone 15 years of age and older				
Monthly membership one session (am or pm)		\$36.00		
Monthly membership both sessions (am and pm)		\$46.00		
Open/Lap Swim Hours: May not be available during summer due to youth summer camp swimming programs. All infants and children 12 years and under must be accompanied by a n adult				
Open/Lap Swim hours for Adults.	\$4.00			
Open/Lap Swim hours for Children (6 thru 17) and Seniors (55+)	\$3.00			
Buccaneer Pool Splash Pad for Adults	\$4.00			
Buccaneer Pool Splash Pad for Children (6 thru 17)	\$3.00			
Non- County Residents				
Entry Fee/Membership	Daily	One Month	Six Months	Annual
Aquafitness: For anyone 15 years of age and older				
Monthly membership one session (am or pm)		\$60.00		
Monthly membership both sessions (am and pm)		\$70.00		
Open/Lap Swim Hours; May not available during summer due to youth summer camp swimming programs. All infants and children 12 years and under must be accompanied by a n adult				
Open/Lap Swim hours for Adults	\$7.00			
Open/Lap Swim hours for Children (6 thru 17) and Seniors (55+)	\$6.00			
Buccaneer Pool Splash Pad for Adults	\$7.00			
Buccaneer Pool Splash Pad for Children (6 thru 17)	\$6.00			
Pool Party and Splash Pad Packages		Rates	Additional Hours Each	Service Charge
Private Rental: 0-35 People; 3 Hours		\$305.00	\$50.00	\$60.00
Private Rental: 36-72 People; 3 Hours		\$490.00	\$50.00	\$60.00
Splash Pad Private Rental: 50 People Max; 3 Hours		\$200.00		
1. Splash Pad Rentals must include the facility rental of either a pavilion or inside. It cannot be rented independently.				
2. Rentals include tables and chairs, days and times may be restricted based on other programming and/or prior reservations.				
3. Rain checks are granted only in event of inclement weather;				
4. Proper swim attire must be worn in the pool facility at all times				

SPORTS PROGRAMMING FEES

Revenue Description

The City's Parks and Recreation Department provides a wide variety of youth sports. Prior to FY-10, most of these programs were run by the Optimist Club, what revenues there were got captured under miscellaneous parks revenue. Since we have assumed the control of these programs, a new revenue category has been created.

Legal Basis for Revenue

Florida Statutes §166.201

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 001-00-00-347-203-00

Use of Revenue

General Fund, unrestricted.

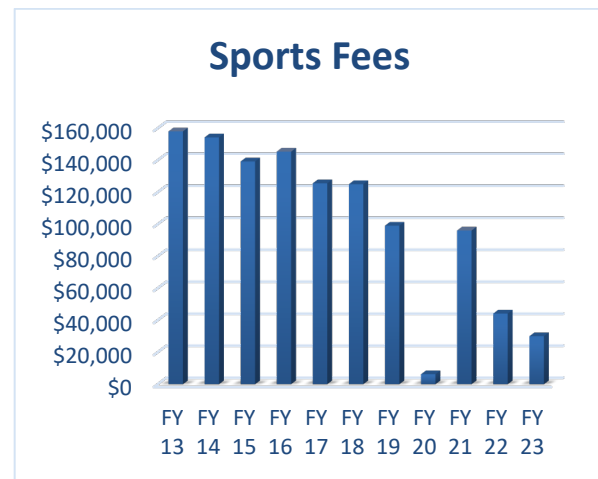
Method/Frequency of Payment

Fees and charges are collected throughout the year in conjunction with each sport.

Basis for Budget Estimate

Historical receipts and trend analysis.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$250,000	
FY 12	\$143,893	-42.44%
FY 13	\$158,020	9.82%
FY 14	\$154,231	-2.40%
FY 15	\$139,217	-9.73%
FY 16	\$145,375	4.42%
FY 17	\$125,547	-13.64%
FY 18	\$125,000	-0.44%
FY 19	\$99,065	-20.75%
FY 20	\$6,225	-93.72%
FY 21	\$96,062	1443.25%
FY 22*	\$44,130	-54.06%
FY 23**	\$30,000	-32.02%



*Estimated (included Recreation donations) **Budget

BETTY T. FERGUSON

Revenue Description

FY-11 was the first full year of operation for the new 55,000 square foot Betty J. Ferguson Community Center. The center has a plethora of activities including a gymnasium, indoor pool, fitness center and other amenities.

Legal Basis for Revenue

Florida Statutes §166.201

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 001-00-00-347-204, 206 and 207.

Use of Revenue

General Fund, unrestricted.

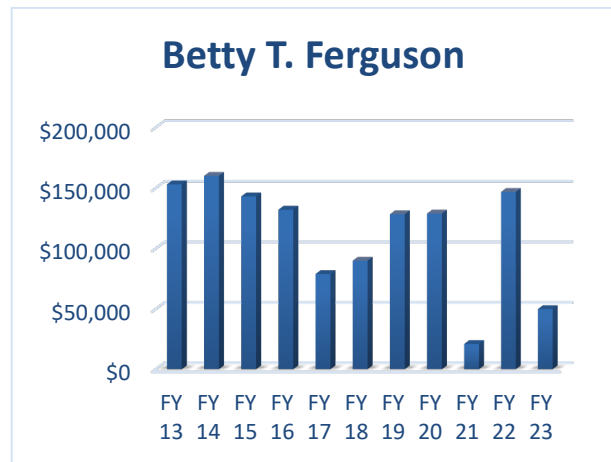
Method/Frequency of Payment

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

Basis for Budget Estimate

Historical trend analysis.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$84,096	
FY 12	\$205,449	144.30%
FY 13	\$152,977	-25.54%
FY 14	\$160,011	4.60%
FY 15	\$143,045	-10.60%
FY 16	\$132,077	-7.67%
FY 17	\$78,985	-40.20%
FY 18	\$90,000	13.95%
FY 19	\$128,323	42.58%
FY 20	\$128,867	0.42%
FY 21	\$20,955	-83.74%
FY 22*	\$146,733	600.24%
FY 23**	\$50,000	-65.92%



*Estimated (includes Grants) ** Budget

Discussion

Revenues include facility rentals, participant memberships, and contracted classes.

Fees located under the Betty T. Ferguson Park Rental fee schedules on previous pages.

SHOWMOBILE RENTALS

Revenue Description

Showmobile units are available for public and private rentals in fiscal year 2017. Organizations and individuals may reserve a Showmobile. Reservations are taken on a first-come, first-served basis and require applications for rentals to be submitted for approval.

Legal Basis for Revenue

Florida Statutes §166.201

Special Requirements

None.

Fund/Account Number

General Fund 001-00-00-347-208-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

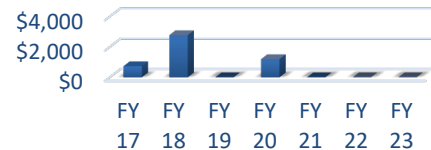
Fees and charges are collected throughout the year in conjunction with each rental, event or program.

Basis for Budget Estimate

Programming/rental expectations. Historical budgeting and estimation currently unavailable.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 17	\$734	
FY 18	\$2,778	278.65%
FY 19	\$0.00	-100%
FY 20	\$1,200	100.00%
FY 21	\$0.00	-100.00%
FY 22*	\$0.00	0%
FY 23**	\$0.00	0%

Showmobile Revenue



*Estimated (includes Grants) ** Budget

Discussion

The Showmobile rentals became available through funding provided by the City's General Obligation Bond. The Showmobile units were purchased and retrofitted during FY 2016.

Schedule of Fees		
Rental Fees		
External/Public	Daily Rate (8 hour minimum/3 day maximum)	\$1,100
	Hourly Rate (3 hour minimum)	\$150
Security Deposit	Per day for daily rental	\$225
	Hourly rentals	\$150
Additional Fees	Sunday rental	additional \$100
	Holiday rental (includes all holidays observed by the City of Miami Gardens)	additional \$100
Other Additional Charges	Costs for staffing required will be charged on an hourly basis	

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

General Fund 001-00-00-354-103-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

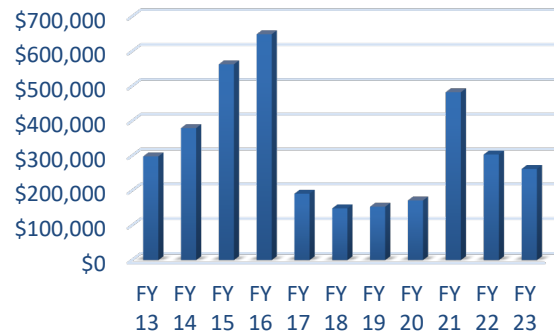
Per use

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$309,349	
FY 12	\$195,867	-36.68%
FY 13	\$298,390	52.34%
FY 14	\$379,653	27.23%
FY 15	\$562,800	48.24%
FY 16	\$649,145	15.34%
FY 17	\$191,227	-70.54%
FY 18	\$149,079	-22.04%
FY 19	\$153,831	3.19%
FY 20	\$171,790	11.67%
FY 21	\$482,641	180.95%
FY 22*	\$303,889	-37.04%
FY 23**	\$262,500	-13.62%

Local Code Violations



*Estimated ** Budget

Discussion

In FY 2010, the City introduced an amnesty program to try and collect fines from large violators. While this has reduced the local code violation category, there has been a significant increase in the amnesty collections. The amnesty program ended in FY 2014 with the exception for the commercial properties, therefore, code fines began to increase again through FY 2016. For the past two years collections have been significantly decreased.

Schedule of Fees	
CODE COMPLIANCE DIVISION	
H. LOCAL CODE VIOLATIONS	
1. Abandoned Property Junk	\$250
2. Abandoned Property on Public Property	\$250
3. Business Tax Receipt	\$100
4. Certificate of Use	\$250
5. Commercial Vehicles	\$500
6. Erection of Banners on Poles	\$250
7. Failure to maintain Landscaping	\$250
8. Failure to maintain Landscaping, overgrown grass on property and right-of-way	\$250
9. Junk & Trash on Property	\$250
10. Landlord Permit	\$250
11. Maintenance of Property, Buildings, Structures, Walls, Fences, Signs, Pavement and Landscaping	\$250
12. Motorized Scooters, Go-Peds, All Terrain Vehicles and Dirt Bikes	\$500
13. Open Air Storage in Residential-Zoned and Commercial District	\$250
14. Prohibited Display of Vehicles for Sale or Advertising Devices	\$250
15. Public Solicitation Prohibiting the Collecting, Displaying or Selling of Merchandise or Services	\$500
16. Removal of Shopping Carts	\$250
17. Selling, Vending in Public Right-of-Way near Public Schools	\$500
18. Sidewalk Solicitation of Business	\$500
19. Storing, Depositing Junk & Trash	\$250
20. Sub-Dividing Single Family	\$500
21. Unauthorized Use	\$500
22. Work without a Permit	\$500
23. Film Permits	\$100
24. Re-Occupancy Certificate	\$175
25. Lien Search	\$ 75

ALARM PERMITS

Revenue Description

This revenue results from the City's requirement that all audible burglar alarms in private homes and businesses be permitted prior to operation.

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

General Fund 001-00-00-329-100-00

Use of Revenue

General Fund, unrestricted.

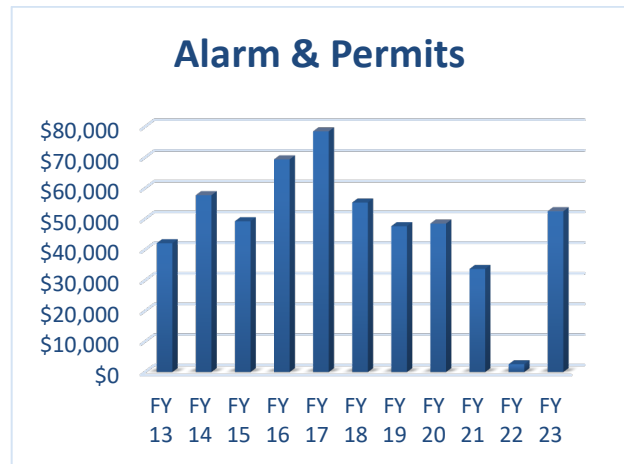
Method/Frequency of Payment

The fee is charged on an annual basis beginning April 27th through April 26th of the following year.

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.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$20,046	
FY 12	\$42,655	112.79%
FY 13	\$42,096	-1.31%
FY 14	\$57,734	37.15%
FY 15	\$49,253	-14.69%
FY 16	\$69,375	40.85%
FY 17	\$78,504	13.16%
FY 18	\$55,340	-29.51%
FY 19	\$47,640	-13.91%
FY 20	\$48,501	1.81%
FY 21	\$33,723	-30.47%
FY 22*	\$2,550	-92.44%
FY 23**	\$52,500	1958.82%



*Estimated ** Budget

Discussion

In FY 2012, the City contracted the services of Crywolf when collections began to lag in FY 2011. Since then, revenues have been increasing annually.

Schedule of Fees	
Initial Registration Fee	\$37
Renewal Fee	\$0
(No false alarms in previous year)	
Renewal Fee	\$15
(1 or more false alarm in previous year)	

Total False Alarms/Year	Fine	Additional Civil Penalty Unregistered Alarm
1st	\$0	\$50
2nd	\$0	\$100
3 rd & 4th	\$50	\$250
5 th & 6th	\$100	\$500
7 th to 10th	\$200	\$500
>10 (each)	\$500	\$500

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 001-00-00-361-100-00

Use of Revenue

General Fund, unrestricted.

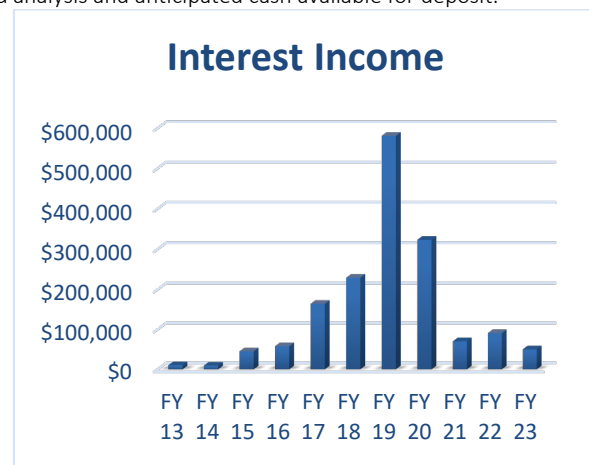
Method/Frequency of Payment

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		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$45,423	
FY 12	\$12,524	-72.43%
FY 13	\$10,340	-17.44%
FY 14	\$9,435	-8.75%
FY 15	\$44,953	376.45%
FY 16	\$57,886	28.77%
FY 17	\$164,136	183.55%
FY 18	\$229,249	39.67%
FY 19	\$580,914	153.40%
FY 20	\$323,042	-44.39%
FY 21	\$70,219	-78.26%
FY 22*	\$90,801	29.31%
FY 23**	\$50,000	-44.93%



*Estimated ** Budget

Discussion

For the past two years, interest rates have been increasing slowly. As interest rates increase, the City realizes additional interest income on our investments.

LICENSE AGREEMENT CELL TOWERS

Revenue Description

The license agreement with RG Towers, LLC is an agreement to license a certain portion of City property for the exclusive use and occupancy solely for the purposes of constructing, maintaining and operating a wireless telecommunications facility at Rolling Oaks Park and Betty T. Ferguson Park.

License fee is \$30,000/year for each park, due each January, for the term of ten (10) years beginning 01/2019.

Fund/Account Number

General Fund 001-00-00-366-000-00

Use of Revenue

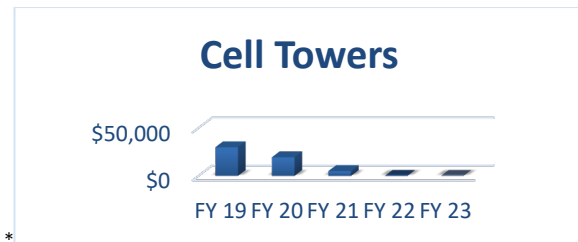
General Fund, unrestricted.

Method/Frequency of Payment

Payment is made to the City of Miami Gardens each year in January for the duration of ten (10) years.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY19	\$29,857	
FY 20	\$19,421	-34.95%
FY 21	\$5,000	-74.25%
FY 22*	\$0	0.00%
FY 23**	\$0	0.00%

*Estimated **Budget



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 001-00-00-369-903-00

Use of Revenue

General Fund, unrestricted.

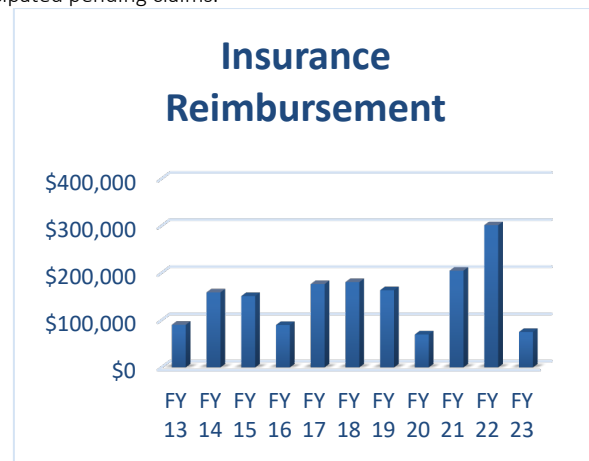
Method/Frequency of Payment

Occasional. No set frequency of payment.

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$200,319	
FY 12	\$53,253	-73.42%
FY 13	\$90,217	69.41%
FY 14	\$158,798	76.02%
FY 15	\$150,980	-4.92%
FY 16	\$89,683	-40.60%
FY 17	\$176,441	96.74%
FY 18	\$180,665	2.39%
FY 19	\$163,467	-9.52%
FY 20	\$69,653	-57.39%
FY 21	\$204,799	194.03%
FY 22*	\$301,511	47.22%
FY 23**	\$75,000	-75.13%



*Estimated ** Budget

Discussion

This revenue is difficult to anticipate as it relates to actual damage recovery from claims. It remains a small revenue and is usually used to replace the lost or damaged equipment or property. The City carries a \$10,000 deductible, thus most claims do not rise to the level required for reimbursement from our insurance carrier. The City does pursue private carriers in the event that City property is damaged in a traffic accident. The large increase in FY-09 represents the City starting its own police department. This resulted in a spate of vehicle accidents the first year. Training has reduced these significantly.

Being a reimbursement for unknown levels of damage and theft, this revenue is difficult to predict with accuracy. Based on the prior three years, we have used a conservative estimate for budgeting purposes.

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 001-00-00-369-902-00

Use of Revenue

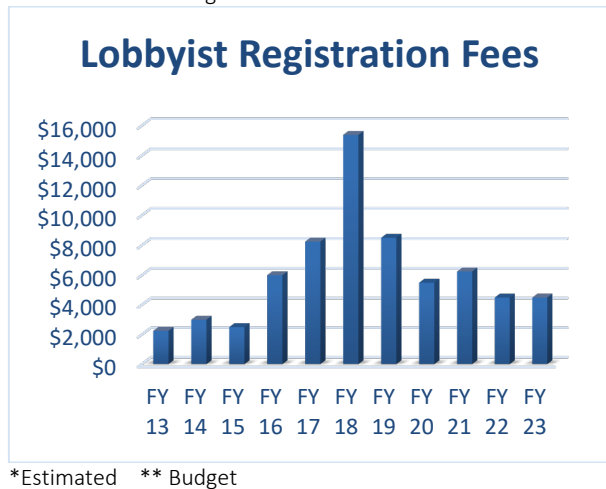
General Fund. Unrestricted.

Method/Frequency of Payment

Occasional.

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$3,850	
FY 12	\$1,750	-54.55%
FY 13	\$2,250	28.57%
FY 14	\$3,000	33.33%
FY 15	\$2,500	-16.67%
FY 16	\$6,000	140.00%
FY 17	\$8,250	37.50%
FY 18	\$15,375	86.36%
FY 19	\$8,500	-44.72%
FY 20	\$5,500	-35.29%
FY 21	\$6,250	13.64%
FY 22*	\$4,500	-28.00%
FY 23**	\$4,500	0.00%



Discussion

This minor revenue has remained fairly flat over the years, as the number of lobbyists tends to be mostly repeat registrations. Occasionally, a new lobbyist will register, usually in conjunction with a re-zoning.

Schedule of Fees	
One year registration	\$250
Late Report	\$50

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 and Grant Fund in FY 2013, most grants for capital improvements that were previously received in the General Fund are now managed in the CIP Fund and grants for a specific related expenses not involving staffing or normal operating expenses are recognized at the Grant 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

001-00-00-331-200-00 (Federal)

001-00-00-334-300-00 (State)

001-00-00-337-300-00 (Local)

FY-11 and thereafter

001-00-00-331-202-00 Byrne Grant for Police

001-00-00-331-203-00 COPS Grant

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

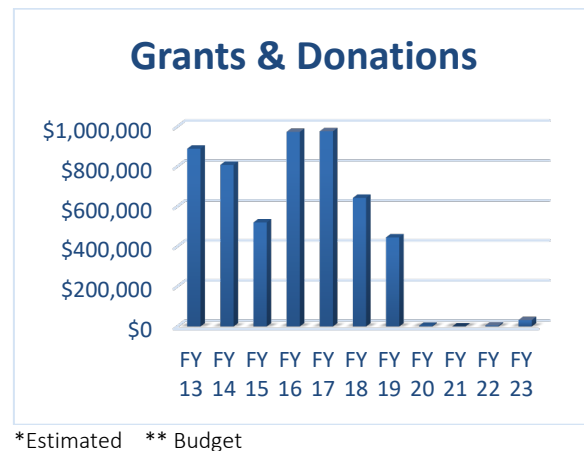
Estimate for the budget is based on approved grant awards and projected donations.

Discussion

The history of grants and donations in the General Fund is very irregular. Until FY 2007, most grants were recorded in the General Fund; however, as the City created additional funds, grants and donations were shifted to the appropriate receiving fund.

The spike in FY 2010 is attributed to the City receiving over \$1,000,000 in ARRA grants for police overtime which was received to assist in the security of the Super Bowl, Orange Bowl and the Pro Bowl. In FY 2011 and FY 2012, the City received the COPS grant awarded for an additional 10 police officers. The increase in FY 2016 and FY 2017 is attributed to COPS IV awarded in FY2015.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 12	\$1,081,193	
FY 13	\$888,989	-17.78%
FY 14	\$807,834	-9.13%
FY 15	\$519,578	-35.68%
FY 16	\$973,560	87.38%
FY 17	\$976,557	0.31%
FY 18	\$642,706	-34.19%
FY 19	\$444,854	-30.78%
FY 20	\$3,605	-99.19%
FY 21	\$0.00	-100%
FY 22*	\$5,000	5000.00%
FY 23**	\$32,069	541.38%



JAZZ-IN-THE-GARDENS FESTIVAL

Revenue Description

Since 2006, the City has sponsored and run a spring Jazz festival. This is a 2-day event featuring major singing talent from across the nation. A major component in this festival is the raising of sponsorship funds to underwrite the events costs. The festival also brings in revenues from food and merchandise vendors. Ticket sales constitute the largest single source of revenue. In FY-10, the festival turned its first “profit” over \$100,000. For FY 15, the City recognized a profit of over \$450,000. In FY-16, ticket sales were low.

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

001-00-00-347-415-00 to 001-00-00-347-417-00

Use of Revenue

General Fund. Unrestricted.

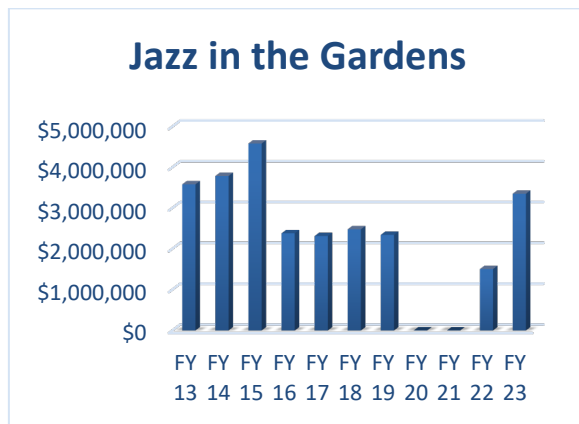
Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate for the budget is based on past experience.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$1,884,826	
FY 12	\$2,376,793	26.10%
FY 13	\$3,581,849	50.70%
FY 14	\$3,786,878	5.72%
FY 15	\$4,582,877	21.02%
FY 16	\$2,379,042	-48.09%
FY 17	\$2,312,777	-2.79%
FY 18	\$2,476,679	7.09%
FY 19	\$2,340,880	-5.48%
FY 20	\$2,241	-99.90%
FY 21	\$0	-100.00%
FY 22*	\$1,502,980	150,298.00%
FY 23**	\$3,350,000	122.89%



*Estimated ** Budget

Discussion

The City's annual jazz festival has seen a dramatic increase in its size, attendance and funding since its inception in FY 2006. In FY 2010, the festival came in under budget. Since FY 2011, the City engaged a professional sponsorship-raising firm to assist in fund raising. FY 2016, 2017 and 2018 the ticket sales were low, but the City is projecting that the ticket sales will regain in FY 2019 and beyond.

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 001-00-00-341-900-00

Use of Revenue

General Fund. Unrestricted.

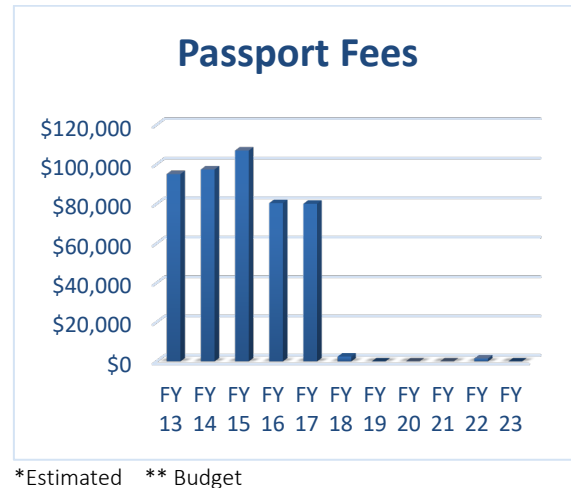
Method/Frequency of Payment

Daily

Basis for Budget Estimate

Estimate for the budget is based on historical collection levels.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$35,471	110.40%
FY 12	\$63,587	79.27%
FY 13	\$95,080	49.53%
FY 14	\$97,421	2.46%
FY 15	\$107,002	9.83%
FY 16	\$80,389	-24.87%
FY 17	\$80,050	-0.42%
FY 18	\$2,469	-96.92%
FY 19	\$0.00	-100%
FY 20	\$0.00	0%
FY 21	\$0.00	0%
FY 22*	\$1,496	149,600.00%
FY 23**	\$0.00	-100%



Discussion

This service is no longer offered by the City of Miami Gardens as of Fiscal Year 2019.

POLICE DEPARTMENT FEES/REVENUES

Revenue Description

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

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

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

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund 001-00-00-342-100-00

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

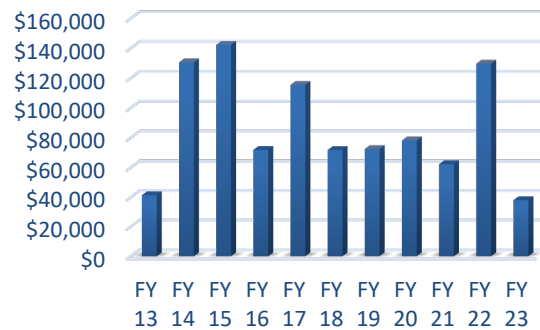
Occasional

Basis for Budget Estimate

Estimate for the budget is based on historical collection levels.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$64,393	
FY 12	\$66,243	2.87%
FY 13	\$41,362	-37.56%
FY 14	\$130,529	215.58%
FY 15	\$142,248	8.98%
FY 16	\$71,799	-49.53%
FY 17	\$115,430	60.77%
FY 18	\$71,730	-37.86%
FY 19	\$72,422	0.96%
FY 20	\$78,153	7.91%
FY 21	\$62,261	-20.34%
FY 22*	\$129,608	108.17%
FY 23**	\$38,000	-70.68%

Police Department Fees



*Estimated ** Budget

Discussion

This minor revenue has remained steady other than the years that the City recognizes proceeds deposited from the Property Room that have expired the time limit to be held. Off-Duty fees are accounted for separately.

Police Department Schedule of Fees		
Service Fees	Amount	Note
One Sided document copy	\$.15 per page	FSS 119
Two Sided document copy	\$.20 per page	FSS 119
Police Report	\$.15 per page	
Motor Vehicle Accident Report	\$.15 per page	
Certified Copies	\$1.00 per page	FSS 119
Local (Miami-Dade) records name check		
(Residents Only)	\$5.00	
Fingerprinting (Residents Only)	\$5.00	
Parade Permit; Block Party; Broadcast Permit (Noise Permit)	See: Misc. Revenues	
Zero Tolerance Signs	First sign free; \$15.00 ea. addl.	
Pre-arrest Diversion administrative fees for participation in program	\$350.00	
Pre-arrest Diversion counseling fee	\$100.00 paid directly to service provider	

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

OFF-DUTY POLICE REVENUES

Revenue Description

Since creating the police department in December 2007, the department has had numerous requests for off-duty officers to protect various businesses and events. The City established a fee structure, as well as, policies and procedures for officers working private duty and began the service. The contracting business pays the estimated amount up-front, and the officers are subsequently paid by the City.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

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

Special Requirements

None.

Fund/Account Number

General Fund 001-00-00-342-105-00

Use of Revenue

General Fund. Unrestricted.

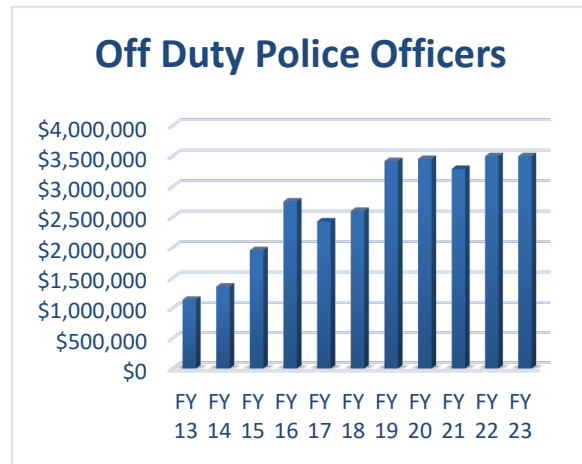
Method/Frequency of Payment

Occasional.

Basis for Budget Estimate

Estimate for the budget is based on historical collection levels.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$1,107,718	
FY 12	\$1,111,917	0.38%
FY 13	\$1,141,791	2.69%
FY 14	\$1,358,199	18.95%
FY 15	\$1,955,633	43.99%
FY 16	\$2,756,622	40.96%
FY 17	\$2,427,580	-11.94%
FY 18	\$2,600,000	7.10%
FY 19	\$3,417,998	31.46%
FY 20	\$3,455,320	1.09%
FY 21	\$3,290,590	-4.77%
FY 22*	\$3,500,000	6.36%
FY 23**	\$3,500,000	0.00%



*Estimated ** Budget

Discussion

This revenue is a major source of additional funds for police officers who choose to work extra hours. Overall, this revenue stream has increased since its inception.

Off Duty Police Schedule of Fees	Amount	Note
Police Officer	\$49.00	3hr min
Police Sergeant/Captain	\$55.00	3hr min
Overtime Off Duty Detail	Employee Actual Salary	

Off Duty rate includes the officer's vehicle

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 001-00-00-369-000-00

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

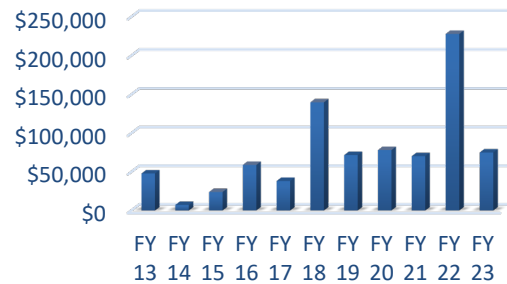
Occasional.

Basis for Budget Estimate

Estimate for the budget is based on historical collection levels.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$166,599	
FY 12	\$108,571	-34.83%
FY 13	\$47,868	-55.91%
FY 14	\$7,125	-85.12%
FY 15	\$23,887	235.26%
FY 16	\$58,905	146.60%
FY 17	\$38,118	-35.29%
FY 18	\$139,879	266.96%
FY 19	\$71,653	-48.78%
FY 20	\$78,177	9.11%
FY 21	\$70,287	-10.09%
FY 22*	\$227,895	224.23%
FY 23**	\$75,000	-67.09

Misc Revenues General Fund



*Estimated ** Budget

Discussion

This minor revenue has experienced wide fluctuation due to the reclassifications of various revenue which at one time or another had been accounted for here.

Towing Fees (Resolution #2011-50-1443)

Fund/Account Number

General Fund 001-00-00-329-700-00

Towing Schedule of Fees	
Annual Towing Application Fee	\$525.00
Renewal Fee	\$367.50
Late Renewal Fee	\$682.50
Permit Decal (up to 10)	No charge
Permit Decal (>10)	\$2.63 each

City Clerk Fees

Fund/Account Number

General Fund 001-00-00-329-900-00

Photocopy Fees	
< 21 pages	Free
> 20 pages	\$.15 per page
> 100 pages or major research	Time & materials
E-Mail Agenda	No charge
Regular Agenda	No charge
Full Agenda Package	30.00/year
CD of Minutes/Meeting	\$10.00
Red Light Camera Special Masters	\$150.00
Hearing administrative fee	
Major Research	
(>30 Actual cost plus \$20 overhead)	
(Estimated in excess of 1/2 hour)	
(1/2 fee must be paid prior to work commencing)	

Special Event Fees (Resolution # 2011-66-1459)

Fund/Account Number

General Fund 001-00-00-329-600-00

Special Event Schedule of Fees	
More than 30 days prior to event	
Small Activity/Event (<300)	\$157.50
Large Activity/Event (>300)	\$315.00
Less than 30 days prior to event	
Small Activity/Event (<300)	\$315.00
Large Activity/Event (>300)	\$630.00
Expedited 7-13 days	\$500.00
Expedited 0-6 days	\$1,000.00
Broadcast, block party; and Tent Sales	
Broadcast – Residential	\$10.50
Broadcast – Residential (<15 days)	\$21.00
Broadcast – Commercial	\$26.25
Block Party Permit	\$52.50
Broadcast – Commercial (<15 days)	\$52.50
Rental Tent Sale (Incl: Christmas, 4th)	\$262.50
Special Event – Non-Profit Corporation	
Small Activity/Event	\$105.00
Small Activity/Event (<15 days)	\$210.00
Large Activity/Event	\$210.00
Large Activity/Event (<15 days)	\$420.00

Registration of Vacant & Foreclosed Properties (Resolution # 2011-68-1461)

Fund/Account Number

General Fund 001-00-00-369-905-00

Registration of Vacant & Foreclosed Property Fees	
Annual Registration Fee	\$250.00
Late Fee	\$50.00

REBATES

Revenue Description

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

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

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

Special Requirements

None.

Fund/Account Number

General Fund 001-00-00-369-906-00

Use of Revenue

General Fund. Unrestricted.

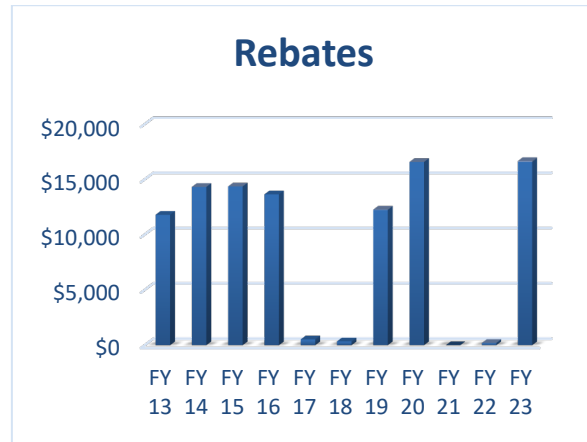
Method/Frequency of Payment

N/A. Money appropriated with budget approval.

Basis for Budget Estimate

Budgeted amount is based on prior year's receipts.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$0	
FY 12	\$15,702	100.00%
FY 13	\$11,787	-24.93%
FY 14	\$14,313	21.43%
FY 15	\$14,360	0.33%
FY 16	\$13,639	-5.02%
FY 17	\$525	-96.15%
FY 18	\$350	-33.33%
FY 19	\$12,223	3392.29%
FY 20	\$16,578	35.63%
FY 21	\$0	-100.00%
FY 22*	\$201	20,100.00%
FY 23**	\$16,578	8132.20%



*Estimated ** Budget

Discussion

Prior to FY-09, Rebates were lumped into the "Miscellaneous Revenue" classification. In FY-09, the City began a purchasing card program that provides for rebates if spending thresholds are met.

OTHER NON-OPERATING (REAPPROPRIATION OF UNASSIGNED FUND BALANCE)

Revenue Description

Depends on the budget funding and expenditures, there may be the need of utilizing unassigned fund balance to balance the budget for the next fiscal year.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

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

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account

General Fund 001-00-00-389-901-00

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

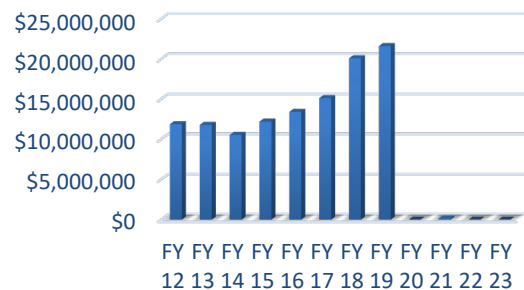
N/A.

Basis for Budget Estimate

Prior year's audit.

Fund Balance History		
Fiscal Year	Amount	% Increase/Decrease
FY 12	\$11,877,447	
FY 13	\$11,785,729	-0.77%
FY 14	\$10,549,565	-10.49%
FY 15	\$12,192,163	15.57%
FY 16	\$13,409,444	9.98%
FY 17	\$15,125,723	12.80%
FY 18	\$20,097,914	32.9%
FY 19	\$21,618,969	7.57%
FY 20	\$0	-100.00%
FY 21	\$132,094	100.00%
FY 22*	\$0	-100.00%
FY 23**	\$0	0.00%

Unassigned Fund Balance



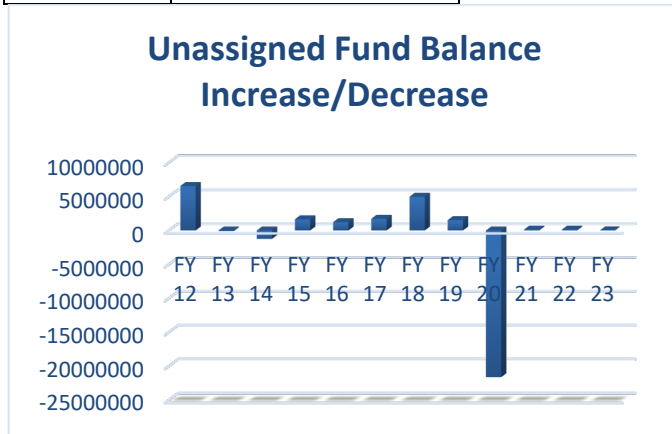
*Estimated **Budget

Discussion

In FY 2010 and FY 2011, the revaluation of property coupled with several cuts in state revenue, lead to the use of fund balance at year-end. In FY 2012, the City received a settlement from the County and increased its millage rate to re-build the fund balance. The increase in FY 2015 is attributed to a one time retro payment of approximately \$1 million for the telecommunication tax as discovered by the State during an audit performed. Better performance and sound fiscal policy have added to the continued slow and steady growth of the fund balance.

OTHER NON-OPERATING (CONT'D)
 (REAPPROPRIATION OF UNASSIGNED FUND BALANCE)

Increase/Decrease in Fund Balance History	
Fiscal Year	Amount
FY 10	(\$2,568,727)
FY 11	(\$1,659,987)
FY 12	\$6,547,035
FY 13	(\$91,718)
FY 14	(\$1,236,164)
FY 15	\$1,642,598
FY 16	\$1,217,281
FY 17	\$1,716,279
FY 18	\$4,972,191
FY 19	\$1,521,055
FY 20	(\$21,618,969)
FY 21	\$132,094
FY 22*	(\$132,094)
FY 23**	\$0



*Estimated **Budget

RED LIGHT CAMERA FINES

Revenue Description

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

Legal Basis for Revenue

Florida Constitution, Article VII, Section 2

Florida Statutes Chapters 166, 316.008

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

City of Miami Gardens Ordinance 2007-26-132; 2010-06-214; 2010-16-224

Special Requirements

None.

Fund/Account Number

General Fund 001-00-00-359-010-00

Use of Revenue

General Fund, unrestricted.

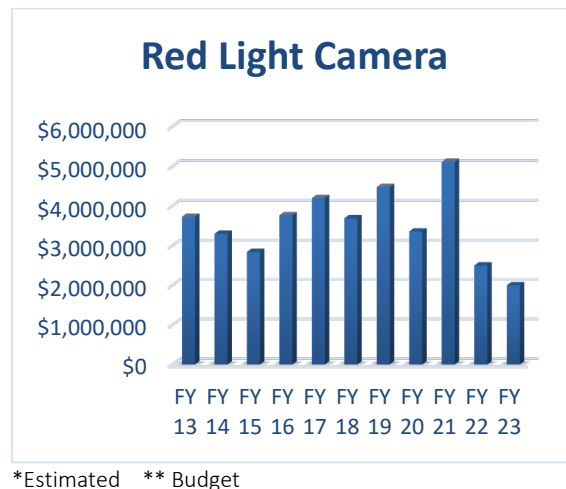
Method/Frequency of Payment

Payment is made to the City on a monthly basis.

Basis for Budget Estimate

Budget estimate is based on anticipated violations.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$2,621,822	
FY 12	\$2,966,596	13.15%
FY 13	\$3,726,246	25.61%
FY 14	\$3,298,836	-11.47%
FY 15	\$2,841,331	-13.87%
FY 16	\$3,763,921	32.47%
FY 17	\$4,195,570	11.47%
FY 18	\$3,689,143	-12.07%
FY 19	\$4,475,065	21.30%
FY 20	\$3,355,242	-25.02%
FY 21	\$5,110,932	52.33%
FY 22*	\$2,500,000	-51.09%
FY 23**	\$2,000,000	-20.00%



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. Two new cameras were installed in summer 2009.

In FY 2010, the State Legislature adopted a statewide Red Light Camera Bill. They raised rates but cut the amount the City receives. This program began July 1, 2010. As of FY 2015, the City currently has 28 cameras. Appeals/disputes are handled by the County Court as well as the City depends on the number of days of delinquencies and when the appeals are filed. Starting in FY 2016, the City conducted two hearings per month which contributed to part of the increase in this revenue.

Schedule of Fee	
Red Light Camera Violation	\$158
Administrative Hearing	\$50
Court Fees Upheld – no Administrative Hearing	\$75
Court Fees Upheld with Administrative Hearing	\$150

CERTIFICATE OF RE-OCCUPANCY FEE

Revenue Description

As part of the City's code enforcement services, City Council established a program of inspection upon the sale of a residence. Prior to closing, a buyer must get a Certificate of Re-Occupancy.

In order to receive the certificate, a home buyer must make application to the Code Compliance Division to have the home inspected prior to the closing. The purpose of the inspection will be to verify that there are no outstanding zoning, use or setback violations on the property.

Legal Basis for Revenue

Florida Statutes §166.231

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

City of Miami Gardens Ordinance 2009-004-176

Special Requirements

None.

Fund/Account Number

General Fund 001-00-00-322

Use of Revenue

General Fund. Unrestricted.

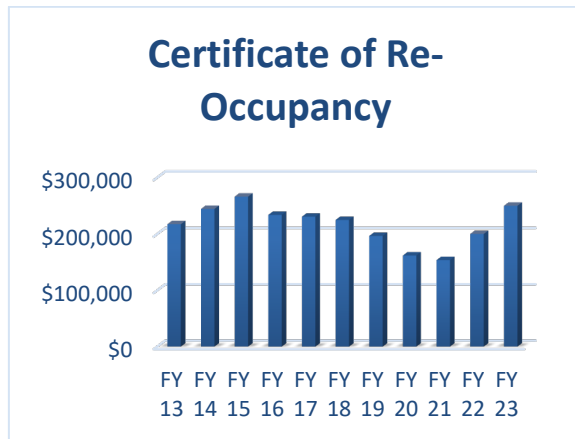
Method/Frequency of Payment

Payment upon application.

Basis for Budget Estimate

Historical receipts.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$126,602	
FY 12	\$174,028	37.46%
FY 13	\$217,300	24.86%
FY 14	\$244,331	12.44%
FY 15	\$266,166	8.94%
FY 16	\$233,785	-12.17%
FY 17	\$230,607	-1.36%
FY 18	\$224,769	-2.53%
FY 19	\$196,486	-12.58%
FY 20	\$161,832	-17.64%
FY 21	\$153,656	-5.05%
FY 22*	\$200,000	30.16%
FY 23**	\$250,000	25.00%



*Estimated ** Budget

Discussion

In 2009, the City Council received many horror stories about foreclosed homes and their physical condition and continuing violations. As a result, the City Council implemented a Certificate of Occupancy Certificate program requiring all home for sale to have a City-issued certificate prior to closing.

Schedule of Fees	
Application Fee	\$175.00
Conditional Re-Occupancy	\$216.30
Re-Inspection Fee	\$27.30

SLOT MACHINE REVENUES

Revenue Description

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

Legal Basis for Revenue

Florida Constitution, Article X, Section 23

Florida Statutes Chapter 550, 849.16

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

City of Miami Gardens Resolution 2007-181-687

Special Requirements

None.

Fund/Account Number

General Fund 001-00-00-369-400-00

Use of Revenue

General Fund, unrestricted.

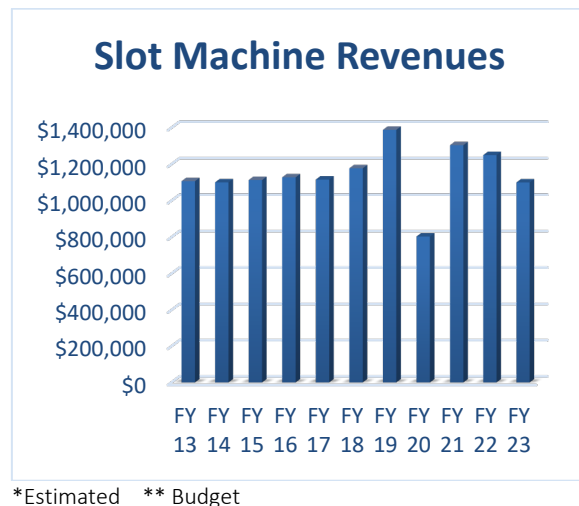
Method/Frequency of Payment

Payment is made to the City on a monthly basis.

Basis for Budget Estimate

Compensation to the City consists of a payment of 1.5% of the Gross Slot Revenues generated at Calder on the first \$250 million and 2.5% for all revenue in excess of \$250,000,000.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$1,093,385	
FY 12	\$1,100,959	0.69%
FY 13	\$1,106,907	0.54%
FY 14	\$1,100,476	-0.58%
FY 15	\$1,113,324	1.17%
FY 16	\$1,128,256	1.34%
FY 17	\$1,115,653	-1.12%
FY 18	\$1,177,743	5.57%
FY 19	\$1,388,493	17.89%
FY 20	\$803,404	-42.14%
FY 21	\$1,304,463	62.37%
FY 22*	\$1,250,000	-4.18%%
FY 23**	\$1,100,000	-12.00%



Discussion

The City received partial-year revenue in FY 2010 since the casino opened mid-year. As part of the annual distribution, the City receives a small pari-mutuel tax from Calder for each day of active horse racing. This amounts to approximately \$15,000 per year.

TOWING FRANCHISE FEE

Revenue Description

This revenue results from towing of private vehicles due to an accident or code enforcement. The fee is paid by the City's contracted firm.

Legal Basis for Revenue

Florida Constitution, Article X, Section 23

Florida Statutes Chapter 550, 849.16

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

City of Miami Gardens Resolution 2007-181-687

City of Miami Gardens Ordinance 2008-08-144

Special Requirements

None.

Fund/Account Number

General Fund 001-00-00-323-901-00

Use of Revenue

General Fund, unrestricted.

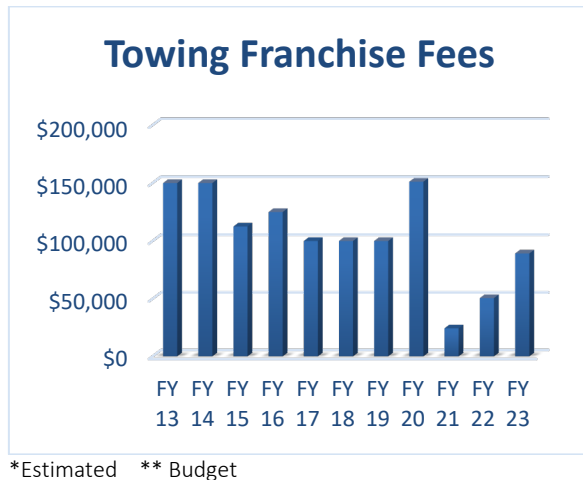
Method/Frequency of Payment

Payment is made to the City on a monthly basis.

Basis for Budget Estimate

History of collections.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$34,770	
FY 12	\$150,000	331.41%
FY 13	\$150,000	0.00%
FY 14	\$150,000	0.00%
FY 15	\$112,500	-25.00%
FY 16	\$125,000	11.11%
FY 17	\$100,000	-20.00%
FY 18	\$100,000	0.00%
FY 19	\$100,000	0.00%
FY 20	\$151,126	51.13%
FY 21	\$24,303	-83.92%
FY 22*	\$50,613	108.26%
FY 23**	\$89,250	76.34%



Discussion

When the City initiated its police department, towing of vehicles from crash scenes became a necessity. The City contracted with a local towing company for this service. The City was paid a set amount per tow. The City's Code Enforcement also uses this service for junk and abandoned vehicles. In FY 2012, the City re-bid the franchise and settled for a flat yearly fee of \$150,000. The vendor in FY 2015 started to be delinquent in their quarterly payment, and in FY 2016 the City re-bid and awarded the contract to another vendor which provides less franchise fee.

FEES

The City charges a flat fee of \$100,000 per year for the exclusive franchise.

BONDS AND CAPITAL LEASE PROCEEDS

Revenue Description

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

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

Legal Basis for Revenue

Florida Statutes §166.231

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

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund 001-00-00-384-000-00

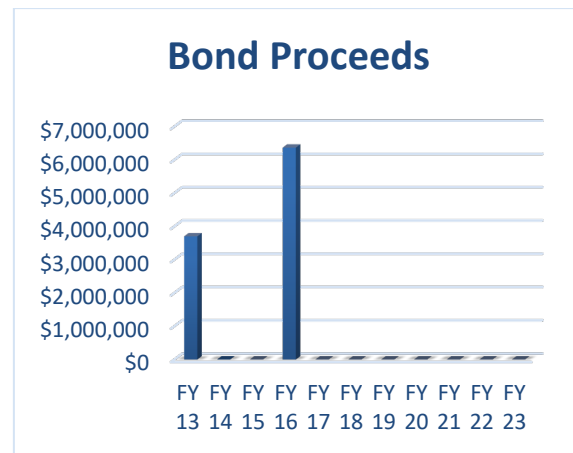
Use of Revenue

All Funds. Purchase vehicles and equipment and pay Debt Service.

Basis for Budget Estimate

Estimate for the budget is based on each year's budget of whether financing is required for any equipment purchase or replacement.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$0	
FY 12	\$0	0.00%
FY 13	\$3,700,000	100.00%
FY 14	\$0	-100.00%
FY 15	\$0	0.00%
FY 16	\$6,366,000	100.00%
FY 17	\$0	-100.00%
FY 18	\$0	0.00%
FY 19	\$0	0.00%
FY 20	\$0	0.00%
FY 21	\$0	0.00%
FY 22*	\$0	0.00%
FY 23**	\$0	0.00%



*Estimated ** Budget

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 not to distort the revenue or expenditure needs in any particular year. The FY 2013 capital lease in the amount of \$3.7 million was for the replacement of police vehicles and other equipment. The FY 2016 bond proceeds was for the re-financing of the taxable bond that was issued in FY 2009.

SALE OF ASSETS

Revenue Description

From time to time, the City has pieces of equipment that no longer serves its purpose or which has come to the end of its useful life. This includes vehicles, computers, furniture, and other such items. The City generally sells these at public auction over the internet. Some unique item may be sold on site with bidders invited to make an offer.

Legal Basis for Revenue

Florida Constitution, Article X, Section 23

Florida Statutes Chapter 550, 849.16

City of Miami Gardens Charter Article 4, Section

4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Resolution 2007-181-687

Special Requirements

None.

Fund/Account

General Fund 001-00-00-364-000-00

Use of Revenue

General Fund, unrestricted.

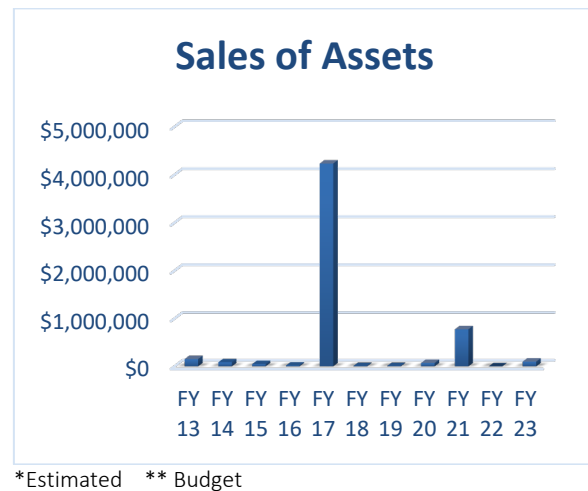
Method/Frequency of Payment

Occasional.

Basis for Budget Estimate

Historic trends.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$34,658	
FY 12	\$9,758	-71.84%
FY 13	\$152,974	1467.68%
FY 14	\$87,246	-42.97%
FY 15	\$48,081	-44.89%
FY 16	\$18,152	-62.25%
FY 17	\$4,234,678	23228.99%
FY 18	\$10,092	-99.76%
FY 19	\$10,004	-0.87%
FY 20	\$72,753	627.24%
FY 21	\$775,350	965.73%
FY 22*	\$317	-99.96%
FY 23**	\$100,000	31465.66%



Discussion

This revenue results from the direct sale of non-real estate assets such as old vehicles, computers, furniture and other old items beyond their useful life. This revenue has increased significantly as the City's once new equipment has aged. FY 2013 increase is attributed to sales of retired police vehicles. In FY 2017 the City closed on the sale of the 35 acre economic development property.

EVENT PARKING

Revenue Description

The City has an opportunity to take advantage of its proximity to New Miami Stadium. It is anticipated that the City can provide parking for the Miami Dolphins home football games or any major events that will be held at the Stadium.

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 001-00-00-369-907-00

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

Occasional.

Basis for Budget Estimate

Estimate for the budget is based on the number of events to be held at the Stadium for the fiscal year.

FEES:

\$15.00 per vehicle per event

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 15	\$2,005	
FY 16	\$17,949	795.19%
FY 17	\$18,505	3.10%
FY 18	\$22,617	22.22%
FY 19	\$30,800	36.18%
FY 20	\$0.00	-100.00%
FY 21	\$0.00	0.00%
FY 22*	\$0.00	0.00%
FY 23**	\$0.00	0.00%



BILLBOARD REVENUE

Revenue Description

Billboard revenue began during fiscal year 2015 as a result of relocation and/or reconstruction of billboard signs throughout the City. The revenue is an effort by the City to reduce the number of billboard signs located within the interior of the City and relocating them along the Expressways.

Legal Basis for Revenue

Florida Statutes §70.20

City of Miami Gardens Code of Ordinances, Chapter 74

Special Requirements

None.

Fund/Account Number

General Fund 001-00-00-369-908-00

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

Annually.

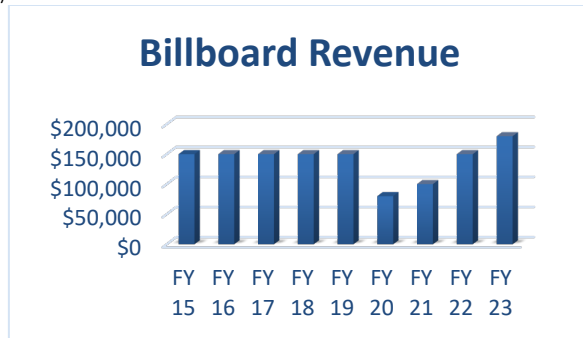
Basis for Budget Estimate

Estimate for the budget is based on the current agreement with Clear Channel Outdoor, LLC. for relocation and operation of digital billboard signs.

FEES:

\$50,000 annually for each 70.20 Billboard located within the City

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 15	\$150,000	
FY 16	\$150,000	0.00%
FY 17	\$150,000	0.00%
FY 18	\$150,000	0.00%
FY 19	\$150,000	0.00%
FY 20	\$80,000	-46.67%
FY 21	\$100,000	25.00%
FY 22*	\$150,000	50.00%
FY 23**	\$180,000	20.00%



*Estimated ** Budget

Discussion

This revenue results from the agreement between the City and Clear Channel Outdoor, LLC. for the relocation and current operation of 3 digital billboard signs. The initial agreement with the billboard operator began in fiscal year 2015.

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

General Fund 001-00-00-322-000-00

Use of Revenue

Unrestricted.

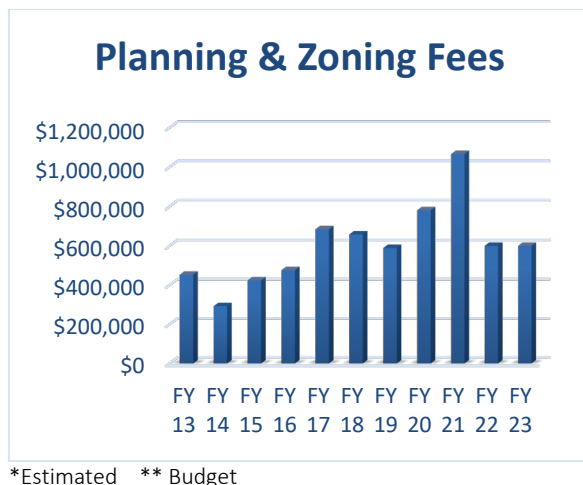
Method/Frequency of Payment

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

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$375,001	
FY 12	\$441,870	97.31%
FY 13	\$453,364	17.83%
FY 14	\$292,916	2.60%
FY 15	\$424,702	-35.39%
FY 16	\$476,766	44.99%
FY 17	\$684,271	12.26%
FY 18	\$658,125	-3.82%
FY 19	\$588,762	-10.54%
FY 20	\$780,914	32.64%
FY 21	\$1,066,488	36.57%
FY 22*	\$600,000	-43.74%
FY 23**	\$600,000	0.00%



Discussion

Prior to FY 2005, all Planning and Zoning activity was handled by Miami-Dade County. Fiscal year 2010 was the end of the low period of development in South Florida and after that development started back up again and has been steadily increasing over the last five to six years. This trend is expected to continue for the next few fiscal years.

PLANNING AND ZONING FEES

Schedule of Fees

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

I. PLANNING & ZONING SERVICES DIVISION		
A. ADMINISTRATION		
1. ADDRESS REQUEST		
a. Developer	Base fee	\$150.00
Multi-Family, Commercial, Industrial, Non-Residential & Mixed Use	Each addtn'l	\$5.00
a. Homeowner – Single Family Residential	Base fee	\$50.00
2. ADMINISTRATIVE VARIANCE AND/OR WAIVER		
a. All other requests		\$768.00
b. Appeals		\$960.00
c. Multi-Family, Non-Residential, Commercial & Industrial uses		\$1,536.60
d. Single Family, Duplex & Cityhome uses		\$700.00
3. ALCOHOLIC BEVERAGE ZONING VERIFICATION		\$264.96
4. CERTIFICATE OF CONFORMITY		
a. Multi-Family, Non-Residential, Mixed use & all others		\$3,168.00
b. Single Family, Duplex & Cityhome		\$1,125.00
5. CONSULTING SERVICES Per City Ordinance 2003-13, charges incurred for consultants that may be necessary for any Zoning application, site plan review, plat/subdivision review or inspection, construction project, site inspection, including but not limited to engineering, architectural, planning, legal, technical, environmental, or other similar or professional services shall be paid by the applicant in addition to any other application fees or charges. Applicant shall pay the City upfront for the estimated cost of such consultant or professional service. This includes: Advertisement, Traffic/Parking Study		Varies
6. COPIES OF DEPARTMENTAL RECORDS		
a. Certified copies	Each page	\$1.05
b. Double sided copies	Each page	\$0.26
c. Notary Public service	Each document	\$1.05
d. Plan reproduction from microfilm	Each page	\$5.23
e. Reproduced records	Each page	\$0.16
7. INSPECTIONS		
a. Zoning Inspection Minimum 2 hours	Each hour	\$91.35
b. Landscape Inspection Minimum 2 hours		\$91.35
c. Re-inspection		\$91.35
8. SIGN PLANS		
a. Multi-Use/Multi-Tenant Sign Plan		
1. Greater than 200 ft. frontage		\$750.00
2. Less than 200 ft. frontage		\$500.00
3. Modification		\$250.00
b. Single Use Sign Plan		
1. Single Use		\$250.00
2. Modification		\$100.00
9. SPECIAL ACTION REQUEST/ZONING VERIFICATION LETTER		
a. Base fee includes Concurrency Letters and similar requests & researches.		\$304.70
b. Special Request additional fees: Hourly salary by employee, plus expenses, plus multiplier of 3.0 to cover availability such as building.		Varies
10. TREE REMOVAL		
a. Commercial, Industrial & Non-Residential		\$140.00
b. Engineering Inspection		
1. After inspection Swale Right of Way (\$ 35 insp=\$6/tree up to a maximum of \$ 265.00/(acre)(canopy))		Varies
2. Before inspection Swale Right of Way (\$ 28 application + \$ 35 inspection)		\$63.00
c. Free Trust Fund permit tree – Minimum of \$ 200.00		\$400.00

d. Multi-Family		\$140.00
e. Single Family		\$50.00
11. VESTED RIGHTS DETERMINATION		
a. Nonresidential, Mixed use and Multi-Family		\$3,168.00
b. Single Family, Duplex and Townhouse		\$1,126.00
c. Revisions		\$1,848.00
B. COUNCIL/HEARING		
1. PLATS		
a. Final		
1. Minimum Base Fee	1 st 10 sites/lots	\$3,132.15
2. Each addtn'l 10 sites/lots or fractional part		\$150.00
3. Revisions apply at 3 rd submission		\$576.00
4. Resubmittal of previously approved Final Plat		\$576.00
b. Tentative		
1. Minimum Base Fee	1 st 6 sites/lots	\$3,132.15
2. Each addtn'l 6 sites/lots or fractional part		\$76.80
3. Revisions apply at 3 rd submission		\$576.00
4. Resubmittal of previously approved Tentative Play		\$576.00
c. Waiver		
1. Minimum Base Fee		\$1,747.20
2. Revisions apply at 3 rd submission		\$576.00
3. Resubmittal of previously approved Tentative Play		\$576.00
2. PUBLIC HEARING		
a. Administrative Request		
1. All other request for Resolution		\$1,728.00
2. Appeals		
i. Administrative Interpretation		\$1,100.00
ii. Administrative Variance/Waiver		\$1,087.26
iii. Substantial Compliance Determination		\$1,100.00
3. Modification/Deletion or conditions of Resolution or Declaration of Restrictions		\$2,201.63
b. Advertisement (newspaper)		\$2,000.00
c. Rezoning Public Hearing Requests		
1. AU/R-1/R-2		\$2,420.80
2. R-15/R-25/R-50		\$4,384.00
3. NC/PCD/OF//EO/GP/PD		\$6,576.00
4. I-1/I-2		\$8,056.47
d. Sign Variance/Waiver Public Hearing Request		
1. Public Hearing Variance/Waiver of Sign Regulations	1 st sign	\$1,800.00
	Each addtn'l sign	\$250.00
e. Special Exception Use Public Hearing Requests		
1. R districts		\$3,598.40
2. All other districts		\$11,304.00
f. Variance/Waiver Public Hearing Requests		
1. Single Family, Duplex & Cityhomes		\$1,600.00
2. All other districts		\$3,302.45
3. RIGHT OF WAY EASEMENT SPECIAL TAXING		
a. Dedication, Road Vacation or Easement by Resolution		\$3,456.00
b. Request for Special Taxing District		\$2,304.00.00
4. LAND USE PLAN AMENDMENT		\$10,000.00
C. PERMITS		
1. BUILDING PERMIT FEES		
a. Administration		
1. Expedite		
i. Commercial	1 st hour	\$470.40
	Addtn'l hour	\$117.60
ii. Residential	1 st hour	\$220.80
	Addtn'l hour	\$55.20
b. Commercial		
1. All other not Single Family Residence. Other than as specified herein: Water Tower; Bulk Storage – Tank Foundation; Unusual Limited – use buildings, marquees & similar construction	Per \$ 1,000.00 job value	\$2.64
2. Structures of unusual size or nature as arenas, stadiums and water & sewer plants	½ of 1% job value	\$0.01

c.	Fences & Masonry Walls (RESIDENTIAL ONLY)		
1.	Chain link/Wood	0-500 l/f	\$51.50
		Addtn'l 500 l/f	\$51.50
2.	Masonry Wall	Each l/f	\$0.35
d.	Mobile Homes/Temporary Buildings	Each install	\$70.00
e.	Moving Building	Each 100 s/f or fractional part	\$2.94
f.	Pools, Spas & Hot Tubs	Each install	\$51.50
g.	Residential		
1.	Alteration/Remodeling	Per \$ 1.00 job value	\$0.01
2.	New Construction		
i.	0 - 300 s/f		\$30.00
ii.	301 – 650 s/f		\$60.00
iii.	651 s/f and above	Each s/f	\$0.10
h.	Permanent Signs	Each sign	\$51.50
i.	Sheds		\$25.00
	Prefabricated utility shed with slab (max 100 s/f floor area)		
j.	Slabs	Each installation	\$51.50
k.	Temporary Bleachers, Platforms & Tents		
1.	Bleachers	Each install	\$51.50
2.	Platforms	Each install	\$51.50
3.	Tents	Each tent	\$70.00
2.	COMMUNITY RESIDENTIAL HOMES		
a.	New	Each folio #	\$441.60
3.	LANDSCAPING		
a.	Commercial		
1.	Engineering Review		\$200.00
2.	Plan Review		\$2,559.75
3.	Revision		\$384.00
4.	TEMPORARY SIGNS		\$75.00
5.	SITE PLAN REVIEW		
a.	Site Plan Review		
1.	Commercial, Industrial, Non-Residential		
i.	Base Fee		\$4,219.78
ii.	Building size	Each 5,000 s/f, or fractional part	\$384.00
iii.	Property size	Each addtn'l 10 acres, or fractional part	\$1,536.00
iv.	Revisions apply at 3 rd submission (Concurrency fee does not apply)		\$1,152.00
v.	Engineering Review Fee		\$200.00
vi.	Building Review Fee		\$200.00
2.	Mixed Use		
i.	Base Fee		\$4,219.78
ii.	Building size (Commercial)	Each 5,000 s/f, or fractional part	\$384.00
iii.	Building size (Residential)	Each 15 units, or fractional part	\$768.00
iv.	Property size	Each addtn'l 10 acres, or fractional part	\$1,536.00
v.	Revisions apply at 3 rd submission (Concurrency fee does not apply)		\$1,152.00
vi.	Engineering Review Fee		\$200.00
vii.	Building Review Fee		\$200.00
3.	Modifications		
i.	Administrative Modifications and Release of Condition. (Concurrency fee does not apply)		\$1,201.00
ii.	Site Plan Modifications of previously approved plans. (Concurrency fee does not apply)		\$1,201.00
4.	Residential		
i.	Base Fee		\$3,082.00
ii.	Building size	Each 15 units, or fractional part	\$768.00

iii. Property size	Each addtn'l 10 acres, or fractional part	\$768.00
iv. Revisions apply at 3 rd submission (Concurrency fee does not apply)		\$1,057.00
v. Engineering Review Fee		\$200.00
vi. Building Review Fee		\$200.00
b. Substantial Compliance Review		
1. Appeals		\$2,000.00
2. Non-residential, mixed uses & all others		\$2,862.00
3. Revisions		\$1,152.00
4. Single Family, Duplex, Cityhouse & Multi-Family		\$1,500.00
6. VEHICLES		
a. Residential Zoned Properties		
1. Boats/ Water Vessels		\$50.00
2. Commercial Vehicle		\$75.00
3. Recreational Vehicle		\$130.00
7. ZONING IMPROVEMENT PERMIT (ZIP)		\$100.00
8. ZONING INQUIRY		\$30.00

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 100-00-00-312-410-00

Use of Revenue

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

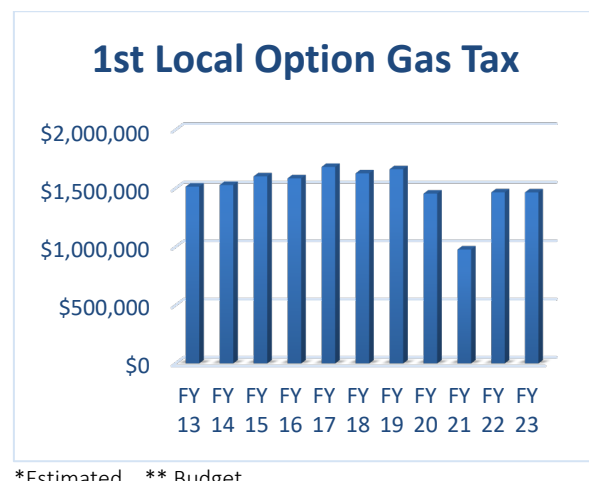
Method/Frequency of Payment

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 Electronic Fund Transfer.

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		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$1,601,604	
FY 12	\$1,543,881	-3.60%
FY 13	\$1,514,920	-1.88%
FY 14	\$1,528,503	0.90%
FY 15	\$1,602,775	4.86%
FY 16	\$1,585,796	-1.06%
FY 17	\$1,683,264	6.15%
FY 18	\$1,628,261	-3.27%
FY 19	\$1,663,393	2.16%
FY 20	\$1,454,992	-12.53%
FY 21	\$977,634	-32.81%
FY 22*	\$1,466,061	49.96%
FY 23**	\$1,543,222	-0.05%



Discussion This is the second largest revenue source for the City's Transportation Fund. Revenue is affected with economy changes and higher gas prices that can reduce consumption.

2ND LOCAL OPTION FUEL TAX

Revenue Description

The State authorizes several gas taxes to support transportation operation at the local government level. The second is the 1 to 5 Cents Local Option Fuel Tax that is imposed on Motor Fuels. The funds are collected by the state and forwarded to the City on a monthly basis.

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

Transportation Fund 100-00-00-312-420-00

Use of Revenue

For Capital Improvements according to the Comprehensive Plan.

Method/Frequency of Payment

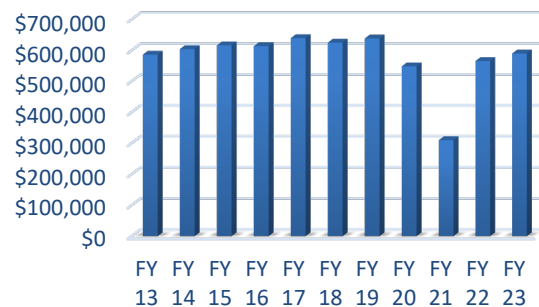
Motor fuel wholesale distributors collect the tax and submit it to the Florida Department of Revenue, which distributes to cities and counties monthly, after a 7.3% General Revenue Service Charge is deducted. The change in the collection method was projected to increase compliance and therefore increase 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		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$622,828	
FY 12	\$598,259	-3.94%
FY 13	\$585,738	-2.09%
FY 14	\$603,543	3.04%
FY 15	\$615,889	2.05%
FY 16	\$613,376	-0.41%
FY 17	\$639,031	4.18%
FY 18	\$624,500	-2.27%
FY 19	\$638,066	2.17%
FY 20	\$547,852	-14.14%
FY 21	\$309,523	-43.50%
FY 22*	\$560,027	80.93%
FY 23**	\$528,231	-5.68%

2nd Local Option Gas Tax



*Estimated ** Budget

Discussion

This is the third largest revenue source for the City's Transportation Fund. This revenue is affected by economy changes and higher gas prices affect the revenue.

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 2020, 24% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens recognized 76% in the General Fund as general revenue.

Transportation Fund

100-00-00-335-120-00

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. State estimates.

STATE REVENUE SHARING (CONT'D)

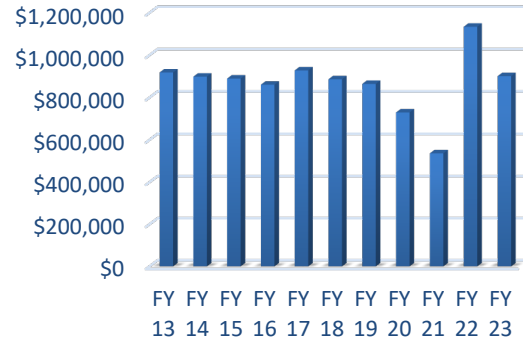
Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$924,622	
FY 12	\$932,406	0.84%
FY 13	\$918,345	-1.51%
FY 14	\$898,665	-2.14%
FY 15	\$889,801	-0.99%
FY 16	\$860,678	-3.27%
FY 17	\$928,077	7.83%
FY 18	\$886,433	-4.49%
FY 19	\$864,397	-2.49%
FY 20	\$729,798	-15.57%
FY 21	\$536,523	-26.48%
FY 22*	\$1,134,436	111.44%
FY 23**	\$901,168	-20.56%

*Estimated ** Budget

Discussion

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund until the CITT settlement with the County in FY-12. This revenue was steady for the past several years due to deteriorating economic conditions, but since FY 2014, revenues have been increasing attributed to the economy recovery.

State Revenue Sharing



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 100-00-00-322-002-00

Use of Revenue

Transportation Fund, unrestricted.

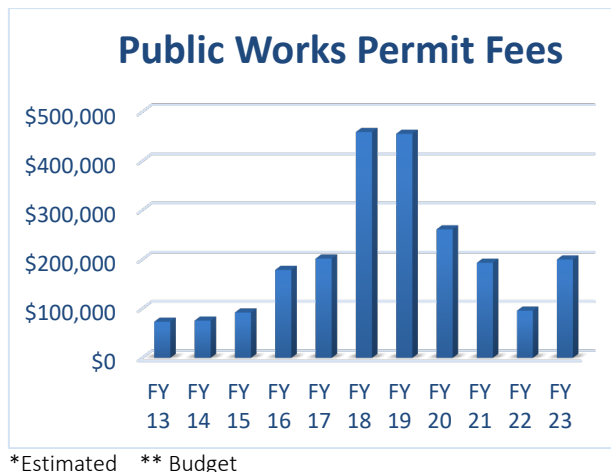
Method/Frequency of Payment

Revenue is collected upon application for a permit.

Basis for Budget Estimate

History

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$53,488	
FY 12	\$49,408	-7.63%
FY 13	\$73,461	48.68%
FY 14	\$75,677	3.02%
FY 15	\$92,278	21.94%
FY 16	\$178,893	93.86%
FY 17	\$201,811	12.81%
FY 18	\$459,117	127.50%
FY 19	\$455,604	-0.77%
FY 20	\$261,271	-42.65%
FY 21	\$193,351	-26.00%
FY 22*	\$95,903	-50.40%
FY 23**	\$200,000	108.54%



Discussion

Public Works began processing permits for the above activities as of FY 2007. Activity somewhat mirrors general building permits. Revenue for permits declined significantly in FY 2010; however, revenues have increased since FY 2013 attributed to economy recovery and a re-start to development.

I. ENGINEERING SERVICES DIVISION		
Schedule of Fees		
A. ADMINISTRATION		
General Information on Special Fees, Extensions and Inspections.		
1. ACTUAL COST FOR PROJECTS REQUIRING SERVICES NOT CONTEMPLATED IN CURRENT FEE STRUCTURE		
a. 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.		
b. The invoice will consist of actual labor cost, including any and all fringe benefit costs the Division 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 Engineering Services Division's Finance Section on a yearly basis.		
c. 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 Division and Company or individual that is legally responsible for the project(s). The deposit amount shall be used to offset the final executed agreement with the Division. The life span of the project(s) shall be included in the agreement.		
1. ENGINEERING PERMIT EXTENSIONS A permit may be extended for a period of up to, but not more than one (1) year, from the expiration date of the original permit, provided the Permit Section of Development Services, Public Works Engineering & Code Compliance 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.		\$73.65
2. CITY SURCHARGE A technology fee of 15% of the total Building/Public Works Engineering permit fee shall be assessed to each permit to enhance the City's ability to provide state-of-the-art technology to its Building Services/ Public Works Engineering Division customers.	Permit Fee	\$0.15
3. CHANGE OF CONTRACTOR AND/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.		\$114.00
4. INSPECTIONS		
a. ENGINEERING CONSTRUCTION PROJECTS COMPLETED BY CONTRACTOR TO BE INSPECTED	Each project	\$525.00
b. FINAL INSPECTION REQUEST AFTER EXPIRATION OF PERMIT A fee of \$ 200.00 will be assessed when a final inspection is required after a permit's expiration date.		\$200.00
c. RE-INSPECTION FEES (See explanation below). Work should be completed and ready for inspection at the time the inspection is scheduled. If the work is not ready or does not conform to the 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.	Each insp.	\$95.00
d. Overtime Inspections Charges for construction inspections or plan review, which are requested in advance and require overtime, will be at a rate of \$ 92.00 per hour, or fraction thereof, and \$147.00 per hour, or fraction thereof, on a holiday. Fees are over and above the permit fees with a minimum of four (4) hours.	Per hour	\$92.00
	Per hour Holiday	\$147.00
e. TREE PLANTING FEE (Planting trees in Right-of-Way.)	Right place in the ROW Inspection	\$20.00
5. LOST PERMIT CARD FEE A replacement fee shall be charged for the loss of a Permit Inspection Record Card after a permit has been issued.		\$35.00
6. PENALTY FEES When work for which a permit is required commences prior to obtaining a permit a penalty fee is imposed. THE PENALTY FEE WILL BE \$123.00 PLUS DOUBLE THE ORIGINAL PERMIT FEE.	Double (2x) the permit fee + 123.00	
a. Failure to display permit card		\$105.00
b. Failure to obtain required inspection		\$525.00
c. Failure of owner-builder or contractor to obtain permit		\$525.00
d. Failure to properly guard and protect an excavation		\$525.00
e. Failure to remove debris, equipment, materials or sheds on the right-of-way		\$210.00
f. Unlawfully making an excavation which endangers adjoining property, buildings, right-of-way or a menace to public health or safety.		\$1,050.00
7. PLAN REVIEW FEES		
Plan review minimum to include DRC (Development Review Committee)		
a. Drainage/Paving Plan Review NOTE: Fees may vary depending on the plan review time.	Each	\$265.00
b. Fence in the Right-of-Way Review Review the application for permission to fence within the right-of-way.	Each	\$600.00

c.	Multiple Discipline Review	Each	\$210.00
d.	Overtime Plan Review Charges for construction inspections or plan review, which are requested in advance and require overtime, will be at a rate of \$ 92.00 per hour, or fraction thereof, and \$ 147.00 per hour, or fraction thereof, on a holiday. Fees are over and above the permit fees with a minimum of three (3) hours.	Per hour Per hour Holiday	\$92.00 \$147.00
e.	Single Discipline Review	Each	\$80.00
8.	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 new set of plans as a field copy. Such fee shall be assessed at the cost of reproduction plus \$ 30.00 original engineering permit fee		\$30.00
9.	REVISIONS		
a.	A fee of \$72.20 per hour for a minimum of (1) hour will be applied for revisions.	Each hour Per Trade	\$72.20
b.	A fee of \$ 25.00 will be applied to each request for driveway permit.	Each	\$30.00
10.	RIGHT-OF-WAY IMPROVEMENT BOND FEES Right-of-way Project Bonding (fees required when bond document is submitted)		
a.	Initial submittal and review of Agreement and Letter of Credit	\$210.00	
b.	Processing and reduction of Bond amount	\$105.00	
c.	Review of Agreement and Letter of Credit	\$55.00	
11.	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:	Actual staff time	
a.	The use, restriction, re-subdivision, and development of properties, including right-of-ways and easements; and/or		
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.		
i.	Such special fees will only be levied for requests outside the scope of normal department work.	Minimum	\$55.00
ii.	A fee equal to \$ 2.00 per page shall be assessed for pre-programmed computer reports on Department records	Per page	\$55.00
B.	ENGINEERING Fees for Engineering construction, under permit issued by the Development Services & Code Compliance Department, in canal, road and street right-of-way, and in right-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:		
1.	BRIDGES	1 st 1,000 s/f or less	\$1,200.00
		Each additional 100 s/f or fraction part	\$245.00
2.	BUS SHELTERS	Each	\$120.00
3.	CULVERT		
a.	To enclose drainage ditch or canal	Each 100 l/f or part of	\$180.00
b.	Street or driveway	Each 100 l/f or part of	\$120.00
4.	CURB SEPARATORS	1 st 100 l/f or less	\$60.00
		Each 100 l/f or fraction part	\$20.00
5.	DRIVEWAYS 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 40 feet, consisting of 1 or more drive approaches, including private property.		\$125.00
c.	For driveway with greater than 40 feet	Each driveway	\$180.00
d.	For approaches only consisting of 1 or 2 drives		\$60.00
e.	For construction of stamped concrete driveways (<i>Liability release must be signed by homeowner prior to permit being issued</i>)	Each driveway 20 feet max.	\$100.00
f.	For construction of brick paver's driveways (<i>Recorded Covenant of Construction must be filed prior to permit being issued.</i>)	Each driveway 20 feet max.	\$100.00
6.	EMBANKMENT AND/OR SUBGRADE MATERIAL IN DEDICATED OR ZONED RIGHT-OF-WAY	1 st 100 l/f or less	\$120.00

	For the installation of embankment and/or subgrade material in dedicated or zoned right-of-way, excluding base rock and asphalt.	Each 100 l/f or fraction part	\$35.00
7. EXFILTRATION DRAINS	Consisting of catch basins, exfiltration trench or slab cover ex-trench	Each 100 l/f or fraction part	\$155.00
8. NEWSPAPER OR STORAGE RACKS	Fees for placement of a newspaper or storage rack under permit issued by the Development Services & Code Compliance 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 Miami-Dade County.		
	a. Annual Renewal	Each	\$20.00
	b. Placement (includes inspection by Engineering Inspector)	Each	\$40.00
	c. Re-Inspection	Each	\$30.00
	d. Removal, Storage or Disposal	Each	\$130.00
9. PAVING & DRAINAGE			
	a. Review of plans for paving & drainage (One Time Only fee at the initial plan review of plans.)	1st Review of plans	\$1,050.00
			\$35.00
	b. Private Property	Each 1,000 s/f	\$30.00
10. PERMANENT TYPE TRAFFIC BARRICADES, GUARDRAILS OR GUIDE POSTS		Each 100 l/f or part of	\$90.00
11. POLES			
	a. For installation of each pole and each down guy anchor for overhead utilities	Each	\$100.00
	b. Removal of pole and anchors	Each	\$50.00
12. RESURFACING, WATERPROOFING OR SEALCOATING IN PUBLIC RIGHT-OF-WAY (Does not apply to private homeowners.)		1,000 s/f or fraction part	\$30.00
13. SIDEWALKS, CURBS & GUTTERS For construction or replacement of		1 st 100 l/f	\$160.00
		Each additional 100 l/f or fraction part	\$75.00
14. SIGNS For erection of street name signs, traffic or directional signs, etc.		Each sign	\$20.00
15. STREET PAVEMENT, PAVING OF PARKWAYS AND SHOULDERS For construction of street pavement, including paving of parkways and shoulders.			
	a. One lane or two lane pavements (width of pavement being 0 to 24 ft.)	1 st 100 l/f	\$400.00
		Each additional 100 l/f or fraction part	\$100.00
	b. Three or more lanes pavement (width OF PAVEMENT greater than 24 ft.)	1 st 100 l/f	\$400.00
NOTE: Fees for paving of parkways and shoulders will be priced the same as those charged for street paving.		Each additional 100 l/f or fraction part	\$120.00
16. TRAFFIC SIGNAL			
	a. Installation of new traffic signal (including signals, poles and all incidental wiring and interconnects.) <i>(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 1 year of plan approval.)</i>	Each intersection	\$1,800.00
	b. Upgrade or modification of existing traffic signals (including signals, poles and all incidental wiring and interconnects.) <i>(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 1 year of plan approval.)</i>	Each intersection	\$1,200.00
17. UNDERGROUND UTILITIES For the installation or repair of sanitary and storm sewer, water lines, gas lines, buried electric, telephone, CATV or other underground utilities:		1 st 100 l/f or less	\$175.00
		Each additional 100 l/f	\$55.00
	For sewerline	Each lineal ft.	\$10.00
18. WATER & SEWER CONNECTION			\$105.00

POLE 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 100-00-00-329-100-00

Use of Revenue

Transportation Fund. Unrestricted.

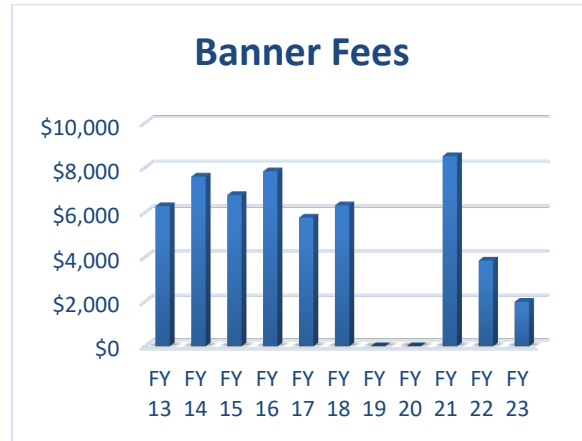
Method/Frequency of Payment

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

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$4,675	
FY 12	\$4,675	0.00%
FY 13	\$6,290	34.55%
FY 14	\$7,610	20.99%
FY 15	\$6,785	-10.84%
FY 16	\$7,845	15.62%
FY 17	\$5,775	-26.39%
FY 18	\$6,325	9.52%
FY 19	\$0	-100.00%
FY 20	\$0	0.00%
FY 21	\$8,525	100.00%
FY 22*	\$3,850	-54.84%
FY 23**	\$2,000	-48.05%



*Estimated ** Budget

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.

POLE BANNER FEES (CONT'D)

B. POLE BANNERS	
1. Administration	
a. Other Requirements	
1.	Applicant must provide an emergency contact
2.	Banner placed on FDOT Right-of-way must have approvals from FDOT and adhere to their regulations (Florida Statute 337.407 – Regulations of signs and lights within right-of way.
3.	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.
4.	Applicants shall be responsible for the observance of all necessary safety precautions in the construction, erection and removal of flags and/or banners.
b. Regulations	
1.	Banners may only be displayed for a period of up to thirty (30) days, unless the City Manager or his designee grants an extension in writing.
2.	If a banner(s) is not removed by the applicant within the aforementioned thirty (30) day time period, the City shall have the right to assess a fine of ten (\$ 10.00) dollars per day, per banner. The failure to remove banner(s) in the specified time may also subject the applicant to forfeiting the right to erect banners in the City in the future.
	Per day per banner \$10.00
3.	Banners shall be used solely for the purpose of promoting public events, seasonal decorations or holidays, and for no other purpose.
4.	The event 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.

2. Banner Fees	
Schedule of Fees	
A. Basic approval fee	\$50.00
B. Banner	
1. For-profit event held within City limits.	
2. For-profit event held outside City limits.	
3. Non-Profit event held within City limits.	
4. Non-Profit event held outside City limits.	Each \$20.00

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.

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

Transportation Fund 100-00-00-389-400-00

Use of Revenue

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

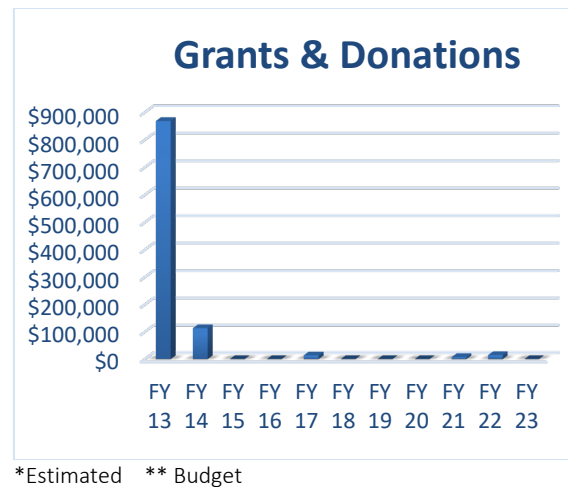
Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate f is based on approved grant awards.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$85,128	
FY 12	\$110,593	29.91%
FY 13	\$868,650	685.45%
FY 14	\$113,425	-86.94%
FY 15	\$0	-100%
FY 16	\$0	0%
FY 17	\$13,882	100.00%
FY 18	\$0	-100.00%
FY 19	\$0	0%
FY 20	\$0	0%
FY 21	\$7,385	738,500.00%
FY 22*	\$14,921	102.04%
FY 23**	\$0	-100.00



Discussion

Generally, grants for the Transportation Fund are received by the CIP Fund. Only operating grants are accounted for here. These include equipment grants and program grants received by Keep Miami Gardens Beautiful.

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.

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 100-00-00-361-100-00

Use of Revenue:

Transportation Fund, unrestricted.

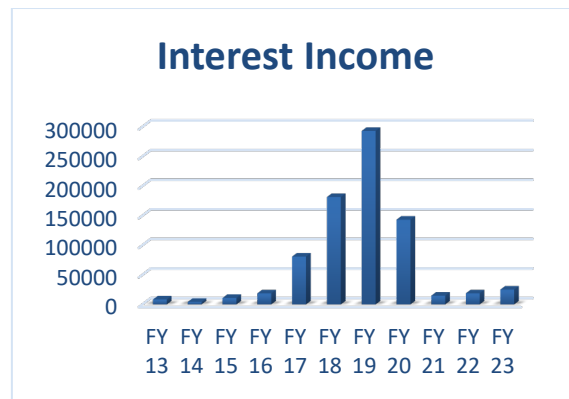
Method/Frequency of Payment

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		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$0	
FY 12	0	0.00%
FY 13	8,320	100.00%
FY 14	4,213	100.00%
FY 15	10,905	100.00%
FY 16	18,677	71.27%
FY 17	\$80,776	332.49%
FY 18	\$181,364	124.53%
FY 19	\$293,023	61.57%
FY 20	\$143,117	-51.16%
FY 21	\$14,737	-89.70%
FY 22*	\$19,241	30.56%
FY 23**	\$25,000	29.93%



*Estimated ** Budget

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 100-00-00-334-390-00

Use of Revenue

Transportation Fund, unrestricted.

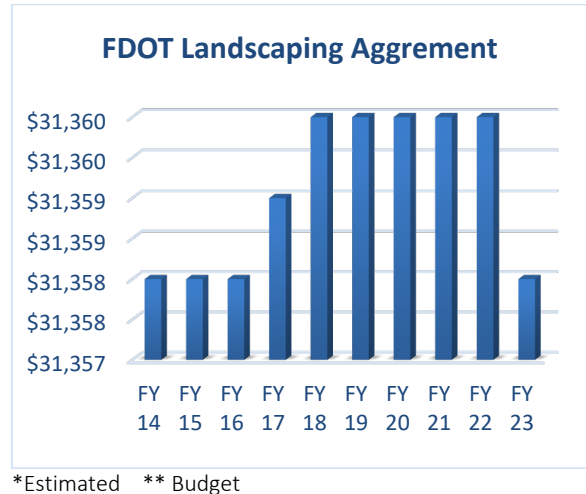
Method/Frequency of Payment

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		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$31,356	
FY 12	\$23,518	-25.00%
FY 13	\$39,197	66.67%
FY 14	\$31,358	-20.00%
FY 15	\$31,358	0.00%
FY 16	\$31,358	0.00%
FY 17	\$31,359	0.00%
FY 18	\$31,360	0.00%
FY 19	\$31,360	0.00%
FY 20	\$31,360	0.00%
FY 21	\$31,360	0.00%
FY 22*	\$31,360	0.00%
FY 23**	\$31,358	-0.01%



Discussion

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

OTHER NON-OPERATING (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 be 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 100-00-00-389-902-00

Use of Revenue

Transportation Fund.

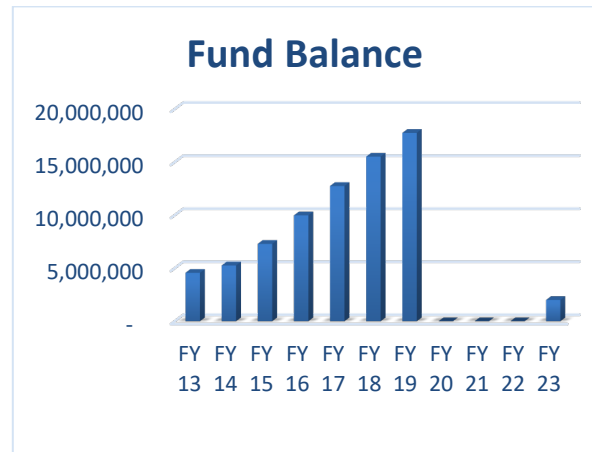
Method/Frequency of Payment

N/A. Money appropriated with budget approval.

Basis for Budget Estimate

Budgeted amount is based on prior year's audit.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$7,183	
FY 12	\$3,459,596	48063.66%
FY 13	\$4,565,353	31.96%
FY 14	\$5,259,665	15.21%
FY 15	\$7,295,559	38.71%
FY 16	\$9,984,147	36.85%
FY 17	\$12,753,273	27.74%
FY 18	\$15,521,584	21.71%
FY 19	\$17,759,048	14.42%
FY 20	\$0	-100.00%
FY 21	\$0	0.00%
FY 22*	\$0	0.00%
FY 23**	\$2,008,944	200,894,400.00%



*Estimated ** Budget

Discussion

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. In FY 2012, the City settled with Miami-Dade County and received a lump sum settlement for CITT funding for the previous years and also begins to receive monthly CITT distribution, increasing the fund balance for the Transportation Fund.

1/2 CENT SALES TAX SURCHARGE

(CITT)

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 2011, the City sued the County for these fund and in FY 2012 the County settled with a payment of approximately \$11.0 million.

Legal Basis for Revenue

State Statute

Miami Dade Ordinance

Special Requirements

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

Fund/Account Number

Transportation Fund 100-00-00-312-600-00

Use of Revenue:

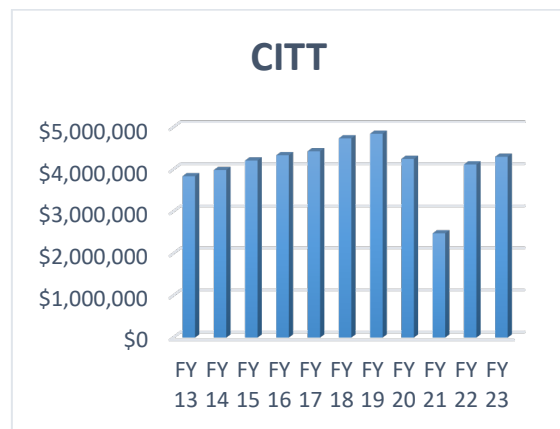
Transportation Fund.

Method/Frequency of Payment

Monthly from Miami-Dade County

Basis for Budget Estimate: County estimate.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 12	\$3,815,960	
FY 13	\$3,837,951	0.58%
FY 14	\$3,985,238	3.84%
FY 15	\$4,211,283	5.67%
FY 16	\$4,336,722	2.98%
FY 17	\$4,430,102	2.15%
FY 18	\$4,737,286	6.93%
FY 19	\$4,846,211	2.30%
FY 20	\$4,248,977	-12.32%
FY 21	\$2,482,203	-41.58%
FY 22*	\$4,117,572	65.88%
FY 23**	\$4,300,000	4.43%



*Estimated ** Budget

State Housing Initiative Partnership Grant Fund (SHIP)

GRANTS

Revenue Description

The State Housing Initiatives Partnership (SHIP) Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans.

Legal Basis for Revenue

Laws of Florida, Chapter 2007-198

Florida Statutes §201.15 and §420.9071(9)

City of Miami Gardens Charter Article 4, Sec. 4.9

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing several provisions. Additional procedures exist regarding the local government's submission of its local housing assistance plan.

Fund/Account Number

SHIP 103-00-00-331-000-00

Use of Revenue

The City must expend its portion of the distribution only to implement a local housing assistance plan. Proceeds may not be expended for the purpose of providing rent subsidies; additionally, funds may not be pledged to pay the debt service on any bonds.

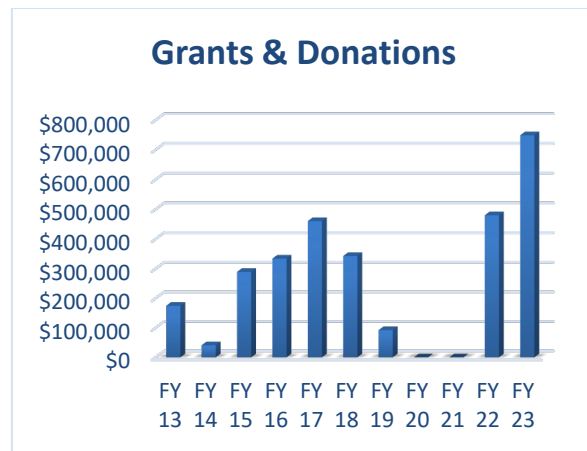
Method/Frequency of Payment

Basic grant is by entitlement on a yearly basis.

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$50,914	
FY 12	\$0	-100.00%
FY 13	\$174,480	100.00%
FY 14	\$40,767	-76.64%
FY 15	\$289,264	609.55%
FY 16	\$333,898	15.43%
FY 17	\$439,663	31.68%
FY 18	\$303,707	-30.92%
FY 19	\$92,033	-69.70%
FY 20	\$0	-100.00%
FY 21	0	0.00%
FY 22*	\$479,887	47,988,700.00%
FY 23**	\$748,689	56.01%



*Award

Discussion

The City received its first SHIP Grant in FY 2007 after completing its Housing Assistance Plan. Funds have been used exclusively for single family housing rehab thus far.

Community Development Block Grant Fund

Fiscal Y

GRANTS AND DONATIONS

Revenue Description

The City receives Community Development Block Grant entitlement funding from the US Department of Housing Development for federally approved projects. The revenues are received after completion of the activity for which the grant was awarded.

Partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity.

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

104-00-00-331-000-00 (Community Development Block Grant)

Use of Revenue

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

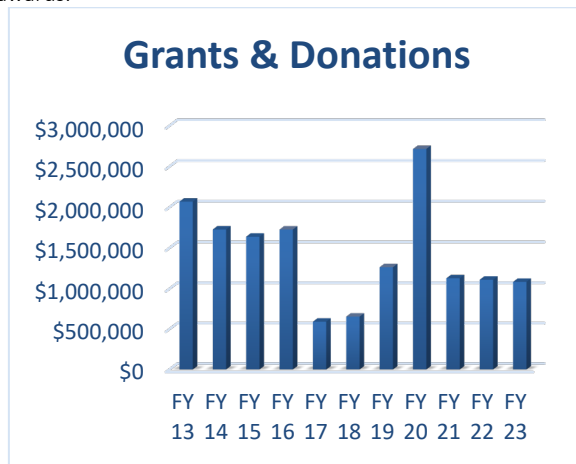
Method/Frequency of Payment

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		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$5,379,937	
FY 12	\$5,883,794	9.37%
FY 13	\$2,069,751	-64.82%
FY 14	\$1,727,704	-16.53%
FY 15	\$1,638,977	-5.14%
FY 16	\$1,727,116	5.38%
FY 17	\$800,339	-53.66%
FY 18	\$971,071	21.33%
FY 19	\$1,265,055	30.27%
FY 20	\$2,715,703	114.67%
FY 21	\$1,129,652	-58.40%
FY 22*	\$1,111,210	-1.63%
FY 23**	\$1,085,063	-2.35%



*Award

Discussion

The City received its first CDBG Grant as an entitlement city in FY 2007 after completing its Consolidated Plan. In FY 2010, the City was awarded additional NSP funding as well as several ARRA (Stimulus) funding grants. In recent years, the City has only been receiving the annual entitlement from HUD for the CDBG Grant. This is a reimbursable grant, until expenses are incurred, the City cannot draw on the funding.

Development Services Fund

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 105-00-00-329-400-00

Use of Revenue

Development Services Fund, unrestricted.

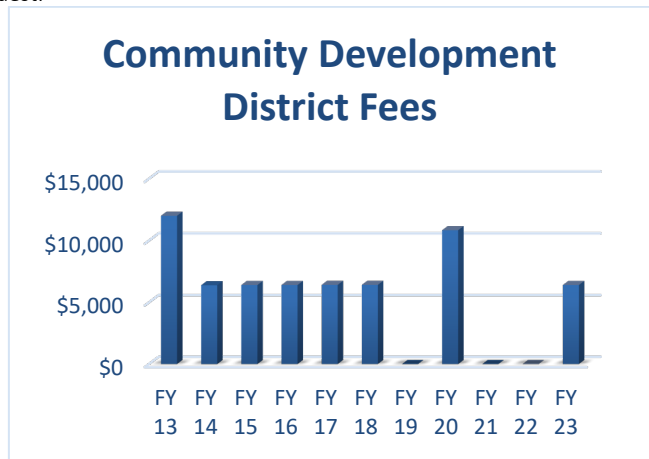
Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$5,730	
FY 12	\$0	-100.00%
FY 13	\$12,010	100.00%
FY 14	\$6,390	-46.79%
FY 15	\$6,410	0.31%
FY 16	\$6,410	0.00%
FY 17	\$6,420	0.16%
FY 18	\$6,420	0.00%
FY 19	\$0	-100%
FY 20	\$10,840	100.00%
FY 21	\$0	-100.00%
FY 22*	\$0	0.00%
FY 23**	\$6,410	64,1000.00%



*Estimated ** Budget

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. Fees for FY 2012 were not collected until FY 2013.

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 are 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.

Schedule of Fees	
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 105-00-00-322-002-00

Use of Revenue

Development Services Fund, unrestricted.

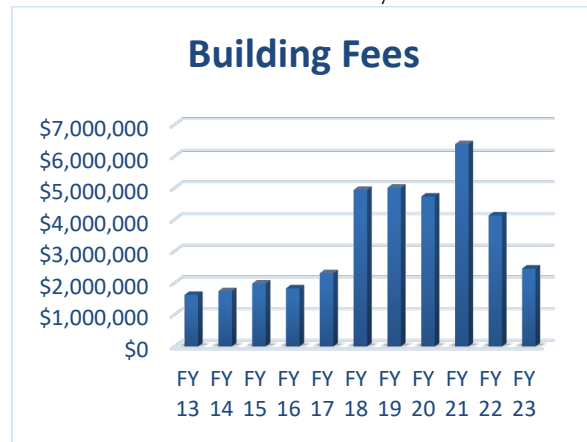
Method/Frequency of Payment

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

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$1,615,243	
FY 12	\$2,069,911	28.15%
FY 13	\$1,624,781	-21.50%
FY 14	\$1,741,949	7.21%
FY 15	\$1,981,300	13.74%
FY 16	\$1,829,554	-7.66%
FY 17	\$2,306,380	26.06%
FY 18	\$4,937,085	114.06%
FY 19	\$5,007,796	1.43%
FY 20	\$4,728,401	-5.58%
FY 21	\$6,383,299	35.00%
FY 22*	\$4,130,051	-35.30%
FY 23**	\$2,453,128	-40.60%



*Estimated ** Budget

Discussion

Prior to FY 2005, all building permit activity was handled by Miami-Dade County. In FY 2005, the City established its own department; however, the City retained the County fee schedule. Due to the economic instability, the General Fund had to subsidize the Development Services Fund from FY 2007 through FY 2011. As of FY 2012, increased development activity has resulted in increased revenue. Current plans for further development indicates the current trend will continue for the next few years.

BUILDING FEES

Schedule of Fees Table of Contents

- A. ADMINISTRATIVE: GENERAL INFORMATION SPECIAL FEES, REFUNDS, ETC.:
 - 1. ADMINISTRATIVE FEES
 - 2. ANNUAL FACILITY PERMIT FEES
 - 3. BUILDING PERMIT CANCELLATION
 - 4. BUILDING PERMIT CHANGE OF CONTRACTOR, ARCHITECT, AND/OR ENGINEER
 - 5. BUILDING PERMIT EXTENSIONS
 - 6. CITY SURCHARGE
 - 7. COPIES OF DEPARTMENTAL RECORDS
 - 8. DOUBLE FEES
 - 9. FEES BASED ON ESTIMATED COST
 - 10. INSPECTION AND PLAN REVIEWS
 - 11. LOST PERMIT CARD
 - 12. LOST PLANS
 - 13. MIAMI-DADE COUNTY PERMIT CLOSURES
 - 14. RECERTIFICATION PROGRAM
 - 15. REVISIONS AND SHOP DRAWINGS
 - 16. REFUND, TIME LIMITATIONS & CANCELLATIONS
 - 17. SOIL IMPROVEMENT AND LAND CLEARING
 - 18. STRUCTURAL GLAZING SYSTEM RE-CERTIFICATION FEE
 - 19. STRUCTURAL GLAZING SYSTEM RE-CERTIFICATION
- B. BUILDING PERMIT FEES
- C. CERTIFICATE OF OCCUPANCY FEES
- D. ELECTRICAL PERMIT FEES
- E. ENGINEERING SERVICES DIVISION FEES
- F. FLOOD PLAIN MANAGEMENT FEES
- G. IMPACT FEES
- H. MECHANICAL PERMIT FEES
- I. MIAMI DADE COUNTY CODE COMPLIANCE FEES
- J. PLUMBING PERMIT FEES
- K. STATE OF FLORIDA SURCHARGE FEE
- L. TECHNOLOGY AND TRAINING FEES
- M. UNSAFE STRUCTURES
- N. ZONING REVIEW FEES

A. ADMINISTRATION			
General Information on Special Fees, Refunds, Extensions and Cancellations.			
1. ACTUAL COST FOR PROJECTS REQUIRING SERVICES NOT CONTEMPLATED IN CURRENT FEE STRUCTURE			
A. 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.			
B. The invoice will consist of actual labor cost, including any and all fringe benefit costs the Division 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 Services Division's Finance Section on a yearly basis.			
C. All of this (these) project(s) will have mutually agreed on contact(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 Division and Company or individual that is legally responsible for the project(s). The deposit amount shall be used to offset the final executed agreement with the Division. The life span of the project(s) shall be included in the agreement.			
2. ANNUAL FACILITY PERMIT			
In accordance with provisions of the Florida Building Code and the Miami-Dade County Code Chapter 10, per firm or organization in the City of Miami Gardens which performs its own maintenance work with certified maintenance personnel in Factory-Industrial (Group F) Facilities, as well as helpers there under, may pay to City of Miami Gardens an annual Master and Subsidiary Facility Permit (Premise Permit) - fee in lieu of other fees for maintenance work. Such fee shall be paid to the Building Department and such permit shall be renewed annually at a fee which is calculated in accordance with the provisions of this sub-section. Prior to per Facility Permit's expiration; the holder will be sent a renewal notice to continue the Premise Permit for the next renewal period. The fee will be the same as the original Facility Permit Fee. No allowance shall be made for late renewal fees or part year renewal fees.			
1. Master Facility Permit		Each Employee	\$60.00
		Minimum	\$1,136.00
2. Subsidiary Facility		Each Employee	\$60.00
		Minimum	\$318.00
3. BUILDING PERMIT CANCELLATION		Each	\$71.82
4. BUILDING PERMIT CHANGE OF CONTRACTOR, ARCHITECT AND/OR ENGINEER		Each	\$107.73
5. BUILDING PERMIT EXTENSIONS		Each	\$72.26
6. CITY SURCHARGE		Permit Fee	\$0.15
A technology 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 Services Division customers.			
A. Commercial		Permit Fee	15%
B. Residential		Permit Fee	7.5%
7. COPIES OF DEPARTMENTAL RECORDS			
A. Certified copies		Each page	\$1.05
B. Double sided copies		Each page	\$0.26
C. Notary Public service		Each document	\$1.05
D. Plan reproduction from microfilm		Each page	\$5.23
E. Reproduced records		Each page	\$0.16
8. DOUBLE FEE		Double (2x) the permit fee + penalty	\$119.70
When work for which a permit is required is commenced prior to obtaining a permit, the payment of the required fee shall not relieve the applicant of other penalties established by law. The double fee requirements shall be applicable to all divisions of the Building Services Division.			
A. For second offense of doing work without a permit.			\$240.40
B. For each offense thereafter.			\$601.49
9. FEES BASED ON ESTIMATED COST – DOCUMENTATION REQUIREMENTS			
The Building Department may require the permit applicant to submit appropriate documentation as proof of estimated cost of construction used to compute permit fees.			
10. INSPECTIONS AND PLAN REVIEWS			
A. Additional Inspection Fee			\$74.81
The building permit fee entitles the permit holder to an initial and follow-up inspection for each type of mandatory inspection. All work shall be inspected and deficiencies shall be noted by the building inspector. When the work to be inspected is only partially complete, the inspection shall be performed on those portions of the work completed, provided that compliance with the applicable Building Code(s) may be determined with respect to those portions. A permit holder shall pay a fee of \$74.81 for each additional inspection required to assure compliance with the applicable Building Code(s) beyond the initial and one follow-up inspection. All additional inspection fees shall be paid by any method acceptable to the City of Miami Gardens.			
B. Consultations after regular hours of operation.		1 st hour	\$189.53

	Charges for customer to meet with the technical team. Outside the scheduled hours for consultation, will be at a rate of \$ 189.53 1st hour and \$ 64.84 for each additional and part thereof.	Each additional	\$64.84
C.	Enforcement (Applicable to all trades) Florida Statute 553.80 Enforcement		
	1. Plans Rework fee (See explanation below). "Section 2(b) – With respect to evaluation of design professionals' documents, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code and issue a permit, to reject design documents required by the code three or more times for failure to correct a code violation specifically and continuously noted in 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."	Each review Per trade	\$106.73
	2. Re-Inspection Fee (See explanation below). "Section 2(c) – With respect to inspections, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code, to conduct any inspection after an initial inspection and one subsequent re-inspection of any project or activity for the same code violation specifically and continuously noted in 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."	Each insp. Per Trade	\$71.82
D.	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 follow:		
	1. Residential		\$230.42
	Each additional hour		\$56.86
	2. Commercial		\$491.77
	Each additional hour		\$122.69
E.	Private Provider Fee Reduction It is the intent of the Legislature that owners and contractors pay reduced fees related to building permitting requirements when hiring a private provider for plans review and building inspections. A local jurisdiction must calculate the cost savings to the local enforcement agency, based on a fee owner or contractor hiring a private provider to perform plans reviews and building inspections in lieu of the local building official, and reduce the permit fees accordingly. The local jurisdiction may not charge fees for building inspections if the fee owner or contractor hires a private provider; however, the local jurisdiction may charge a reasonable administrative fee.	Plans review and inspections Inspection only	30% 15%
F.	Overtime Inspections and Plan Review Charges for construction inspections or plan review, which are requested in advance and require overtime, will be at a rate of \$ 86.78 per hour, or fraction thereof, and \$ 139.65 per hour, or fraction thereof, on a holiday. Fees are over and above the permit fees with a minimum of three (3) hours.	Per hour Per hour Holiday	\$86.78 \$139.65
11.	INTEREST CHARGES ON UNPAID AMOUNTS DUE TO THE CITY OF MIAMI GARDENS BUILDING SERVICES DIVISION		
A.	The City of Miami Gardens Building Services Division is authorized to impose an interest charge on any and all unpaid amounts which are due to the Division. 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 Services Division 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.		
B.	The interest charged shall be assessed as provided for in applicable County Code provisions or administrative orders. In all other cases, interest shall be charged from the date the amount was due and payable to the Division 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.		
12.	LOST PERMIT CARD FEE A replacement fee shall be charged for the loss of a Permit Inspection Record Card after a permit has been issued.		\$30.92
13.	LOST PLANS FEE When plans for new buildings and additions are lost by the owner or contractor, a recertification fee will be required to review, stamp and approve a new set of plans as a field copy. Certification charge	Per page	\$1.00
14.	MIAMI DADE COUNTY PERMIT CLOSURES		

A fee of <u>one hundred fifty-six dollars and sixty-one cents</u> shall be charged to renew and close per expired permit previously issued by Miami-Dade County. the applicant must 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		\$156.61
15. RECERTIFICATION PROGRAM		
A. There shall be a fee of <u>three hundred fourteen dollars and twenty-one cents</u> per building, for every Forty Year Building re-certification program application as required under the Miami-Dade County Code Chapter 8.		\$314.21
B. Per preceding Ten Year re-certification application as required under the Miami-Dade County Code Chapter 8.		\$314.21
C. There shall be a fee of <u>fifty-two dollars and thirty-seven cents</u> extension fee for every application for subsequent Ten Year re-certification program applications.		\$52.37
16. REVISIONS AND SHOP DRAWINGS A fee of \$74.82 per trade per hour for a minimum of (1) hour will be applied for revisions and shop drawings.	Each hour Per Trade	\$74.82
17. REFUNDS, TIME LIMITATIONS & CANCELLATIONS The fees charged pursuant to this schedule, may be refunded by the municipality subject to the following :		
A. No refunds shall be made on request involving; permit fees of one hundred dollars (\$100.00) or less; or permits revoked by the Building Official or Director of the Building Department under authority granted by Florida Building Code, of Permits cancelled by court order, or Conditional permits; or Permit which have expired; or Permit under which work has commenced as evidence by any recorded inspection having been made by the Building Department; or when there is a change of contractor.		
B. A full refund shall be granted to a permit holder who takes out a permit covering work outside the jurisdictional inspection area. 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 request a refund, provided: that the permit holder makes a written request prior to permit expiration date; and that the applicant's validated copy of the permit be submitted with such a request; and that no work as evidenced by any recorded inspection has commenced under such permit.		
C. If work has commenced, and where a permit has become null and void pursuant to the applicable Building Code(s), a credit of fifty percent (50%) of the original permit fee shall be applied to any re-application fee for a permit covering the same project and involving the same plans, provided the work in place and required completion of the structure meets all applicable regulations in effect at the time. The initial permit becomes null and void and regulations which may have become effective between the date of expiration and the date of issuance of the new permit.		
D. Where a permit has become null and void pursuant to Florida Building Code, a credit of fifty percent (50%) of the permit fee shall be applied to any re-application fee for a permit covering the same project and involving the same plans, provided the complete re-application is within six (6) months of the expiration date of the original permit, and provided that no refund had been made as provided in this Section.		
E. A fee shall be charged to renew and close expired permits previously issued by the County, provided the applicant submits to the municipality's 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.		\$156.61
F. Where no permit was obtained, in accordance with the applicable Building Code(s), the minimum permit fee for the trade shall apply to any new permit application.		
18. SOIL IMPROVEMENT AND LAND CLEARING		
A. Commercial	Each lot	\$1,099.74
	Each sheet	\$5.49
B. Residential	Each lot	\$164.96
	Each sheet	\$5.49
19. STRUCTURAL GLAZING SYSTEM RE-CERTIFICATION There shall be a fee of <u>three hundred twenty-eight dollars</u> fee for the initial application for structural glazing Re-certification and per subsequent application under the Miami-Dade County Code Chapter 8.		\$311.60
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	30% Upfront Fee	
2. MINIMUM FEE FOR BUILDING PERMITS		
A. Residential		\$74.81
B. Commercial		\$209.48
3. ALTERATION AND/OR REPAIR		
A. Commercial		
1. Per \$1.00 of construction value if square footage is provided, the construction value will be based on a cost of \$1.25/SF or the value provided by the permit application, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.	Per \$ 1.00 Job Value	\$0.03
2. MINIMUM FEE		\$209.48
B. Residential		

1.	Single Family Residence and Duplex	Per \$ 1.00 Job Value	\$0.06
2.	MINIMUM FEE		\$74.81
3.	MAXIMUM FEE		\$1,571.06
4.	Shade Houses	Per 100 s/f	\$0.38
4.	AWNINGS, CANOPIES AND SCREEN ENCLOSURES		
A.	Awnings & Canopies	Each	\$219.45
B.	Free Standing Canopies	Each	\$219.45
C.	Screen Enclosures	Each	\$219.45
4.	CHICKEE HUTS Constructed by other than Miccosukee Tribe of Indians or Seminole Tribe of Florida (Fee plus Electrical, Plumbing when applicable)	Each	\$219.45
5.	DEMOLITION OF BUILDINGS	Flat rate for each structure	\$324.19
6.	FENCES AND/OR WALLS		
A.	CBS Brick Wall, Metal Panels, PVC Fence or Wood Fence	Each 500 l/f or fractional part of	\$115.71
B.	Commercial Chain Link Fence	Each 500 l/f or fractional part of	\$115.71
C.	Masonry and/or Ornamental Iron	Each l/f	\$1.30
D.	MINIMUM		\$115.71
7.	FLAGPOLE	No Charge	
8.	GUTTERS		\$74.81
9.	NEW CONSTRUCTION AND /OR ADDITIONS NEW CONSTRUCTION AND /OR ADDITIONS New and/or additional for commercial and/or residential includes permit fee for all trades (General Electric, Mechanical, Plumbing, "all other require permit w/fee")		
A.	Commercial	Per s/f	\$1.62
		MINIMUM FEE	\$209.48
B.	Residential		
1.	0 – 300 s/f		\$511.72
2.	301 – 650 s/f		\$638.40
3.	651 – or above	Per s/f	\$1.02
10.	PARKING LOTS		
A.	New or repair	Per lot	\$191.52
B.	Re-striping existing lot (Separate for Electrical & Plumbing, if applicable).	Per lot	\$125.69
11.	ROOFING AND RE-ROOFING		
A.	Lightweight Insulating Concrete	Flat fee	\$120.70
B.	Roofing Flat/Shingle	Per s/f	\$0.11
C.	Roofing Tile/Metal Roof	Per s/f	\$0.14
D.	MINIMUM FEE		\$131.67
12.	SHORT TERM EVENT – PROFESSIONAL CERTIFICATION Affidavit and verification forms required. (30 days or less)	Each	\$250.00
13.	SIGN PERMIT FEE		
A.		Each installation	\$219.45
B.	If applicable, electrical sign electrical sign fee permit.	Each	\$219.45
14.	SLABS AND DRIVEWAYS		
A.	Asphalt Driveway		\$74.81
B.	Cast Concrete Driveway		\$74.81
C.	Pavers Driveway		\$74.81
D.	Slabs Only		\$74.81
E.	Approach Only		\$74.81
F.	Sidewalk Only		\$74.81
G.	Approach and Sidewalk		\$138.65
15.	SWIMMING POOLS, SPAS AND HOT TUBS Installation of swimming pools/spas – includes permit fees for all trades		
A.	Pool, spa and deck		\$713.21
B.	Spa/Hot tub only		\$713.21
16.	TEMPORARY PLATFORMS AND TEMPORARY BLEACHERS TO BE USED FOR PUBLIC ASSEMBLY		
A.	Bleacher	Each	\$84.81
B.	Platform	Each	\$84.81
17.	TEMPORARY 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).		\$274.31
18.	TENTS Electrical & Plumbing permits are pulled separately.	Each	\$193.52
19.	WINDOWS OR DOORS, ORNAMENTAL IRON BARS/SAFETY BARS, SHUTTERS		

A.	Installation and/or Alteration (except New Construction)	1 st install	\$45.89
B.		Each additional	\$5.23
C. CERTIFICATES OF OCCUPANCY			
1.	Apartments, Hotels, Multiple Family Uses		
A.	2 to 50 units		\$109.73
B.	51 to 100 units		\$167.58
C.	101 and up units		\$219.45
2.	Building Shell Commercial (New Construction)		
	Building and Unit Shell		\$119.70
3.	Commercial/Industrial		
		Per s/f	\$0.07
A.	MINIMUM FEE		\$182.54
B.	MAXIMUM FEE		\$2,094.75
4.	Single Family Residence, Cityhouses, Duplex (C.O.).		
		Each unit	\$65.84
5.	TCO		
	Temporary Certificate of Occupancy		100% final CO Fee
6.	CO & TCO EXTENSION		
	50% of the final CO fees for a 90 days extension per period		50% final CO Fees
7.	VIOLATION		
	Occupancy w/o CO (in violation)		\$523.69
D. ELECTRICAL PERMIT FEES			
1.	"UP-FRONT" PROCESSING FEE (non-refundable)		
	When the building permit application is received, the applicant shall pay an "Up-Front" processing fee equal to thirty percent (30%) of the permit fee.		30% Upfront Fee
2.	MINIMUM FEE FOR BUILDING PERMITS		
A.	Residential		\$74.81
B.	Commercial		\$209.48
3.	COMMERCIAL		
A.	Alteration/Repair/Addition If square footage is provided the job value will be based on a cost of 1.19 per s/f compared to the job value provided by the permit applicant, whichever is higher will be applied. If no square footage is provided, the job value will be based on the value provided by the permit applicant.	Each 1.00 of job value	\$0.02
B.	MINIMUM		\$209.48
C.	New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.	No Charge	
4.	FEEDERS		
A.	Include feeders to panels, M. C. C. switchboards, elevators, etc.	Each feeder	\$22.94
B.	Generators, Automatic Transfer Switches	Each KW	\$11.48
5.	RESIDENTIAL		
A.	Alteration/Repair/Addition Single Family Residence and Duplex (a copy of executed construction contract required).	Each 1.00 of job value	\$0.58
B.	MINIMUM		\$74.81
C.	MAXIMUM		\$1,571.06
D.	New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.		
6.	SERVICES		
D.	Agricultural Services		\$85.79
E.	Conduits Duct bank	Each l/f	\$2.59
F.	Construction Field Office Services	Each service	\$143.64
G.	Free Standing Services	Each service	\$85.79
H.	Ground wire for Screen Bonding	Each install	\$85.79
I.	Mobile Home and RV Service	Each service	\$85.79
J.	Permanent Service to Building This fee shall be charged for total amperage.	Each 100 amp or fractional part	\$8.98
K.	Reconnect Meter	Each service	\$74.81
L.	Service or Panel Repair	Each service	\$74.81
M.	Temporary Service for Construction	Each service	\$74.81
7.	SYSTEMS		
A.	Burglar Alarm System		
	1. Complete - Commercial	Each system	\$150.62
	2. New – Residential	Each label	\$55.00

Effective January 1, 2015 as per 2014 Florida Statute 553.793(4)		
3. Repair - Commercial	Each system	\$74.81
B. Closed Circuit TV System	Each system	\$128.68
C. Energy Management System		
1.	Each floor	\$150.62
2. Repair	Each floor	\$85.79
D. Fire Detection System		
1. Include fire alarm system, halon, etc. Does not include single 110 volt residential detectors.		\$178.55
2. MINIMUM		
i. Commercial		\$209.48
ii. Residential		\$74.81
3. Repair and additions to existing systems/floor	Each system	\$85.79
	Each floor	
E. Intercom System	Each system	\$128.68
F. Phone & Data System	Each system	\$128.68
G. Security System (card reader)	Each system	\$128.68
H. Smart House System	Each system	\$128.68
I. Solar Photovoltaic System	Each system	\$128.68
J. Vacuum System	Each system	\$74.81
8. TEMPORARY SERVICE TEST		
A. Equipment and service (30 day limit)	Each service	\$28.93
B. Elevator (180 day limit)	Each elevator	\$142.64
C. Free Standing Service New meter and service (requires processing) Includes: lift stations, sprinkler systems, street lighting, parking lots, etc. that require new services with separate meters.	Each service	\$128.68
9. Temporary work on circuses, carnivals, fairs, Christmas tree lots, fireworks, tents, etc.	Each ride	\$71.82
	Each structure	
E. ENGINEERING SERVICES DIVISION FEES		
1. Multiple Discipline Review		\$210.00
2. Single Discipline Review		\$80.00
3. Revisions		\$79.00
F. FLOODPLAIN MANAGEMENT FEES		
1. 50% Substantial Improvement		
A. Commercial		\$200.00
B. Residential		\$95.00
2. Certificate of Completion		
A. Certificate		\$55.00
B. Flood Proofing		\$355.00
3. Letter of Maps Revisions (LOMR)		
A. Single Structure		\$275.00
B. Each added structure		\$20.00
4. Miscellaneous		
A. Commercial Variance/Appeal Preparation		\$1,175.00
B. Flood Zone Inquiry		\$45.00
C. Inspection for Substantial Damage/Improvement		\$55.00
D. Processing Public Notice/Advertisement		\$130.00
E. Re-Inspection		\$55.00
F. Residential Variance/Appeal Preparation		\$695.00
1. Plan Review		
A. Commercial		\$210.00
B. Residential		\$90.00
2. Processing Elevation Certificates		
A. Elevation Certificate		\$45.00
B. Tie-Beam Elevation Certificate		\$30.00
3. Revisions (50% of original plan review fee)		
A. Commercial		\$100.00
B. Residential		\$55.00
G. IMPACT FEES		
1. Parks – General Admission		
A. Multi-Family	Each unit	\$127.78
B. Single Family - Attached	Each unit	\$219.80
C. Single Family – Detached	Each unit	\$185.55
2. Parks – Improvements		

A. Multi-Family	Each unit	\$839.00
B. Single Family - Attached	Each unit	\$1,207.00
C. Single Family – Detached	Each unit	1,403.00
3. Parks – Open Space		
A. Multi-Family	Each unit	\$839.00
B. Single Family - Attached	Each unit	\$1,267.00
C. Single Family – Detached	Each unit	\$1,522.00
4. Police		
A. Non-Residential	Each sq. ft.	\$0.29
B. Residential	Each unit	\$410.70
H. MECHANICAL PERMIT FEES		
1. "UP-FRONT" PROCESSING FEE (non-refundable)		
When the building permit application is received, the applicant shall pay an "Up-Front" processing fee equal to thirty percent (30%) of the permit fee.		30% Upfront Fee
2. MINIMUM FEE FOR BUILDING PERMITS		
A. Residential		\$74.81
B. Commercial		\$209.48
3. A/C & REFRIGERATION		
Including replacement, relocation of equipment and new installation (without a master permit).		
A. Drain	Each	\$6.58
B. Kilowatt	Each	\$4.39
C. Ton	Each	\$21.95
4. BOILERS		
A. Installation		
1. Boilers less than 837 MBTU	Each	\$109.73
2. Boilers 837 MBTU to 6695 MBTU	Each	\$164.59
3. Boilers 6695 MBTU and up	Each	\$236.41
4. Steam driven prime movers	Each	\$109.72
5. Steam actuated machinery	Each	\$109.72
6. Unfired pressure vessels (operating at pressures in excess of 60 PSI and having volume of more than 5 cu. Ft.)	Each vessel	\$109.72
B. Periodic Re-Inspections		
1. Certificate of inspection (where inspected by insurance company)	Each	\$109.72
2. Hot water Boilers (ANNUAL)		\$109.72
3. Miniature boilers (ANNUAL)		\$109.72
4. Shop inspection of boiler or pressure vessel	Each completed vessel	\$109.72
5. Steam boiler (ANNUAL)		\$109.72
6. Unfired pressure vessels (ANNUAL)		\$109.72
5. COMMERCIAL		
A. Alteration/Repairs If square footage is provided the job value will be based on a cost of 1.19 per s/f compared to the job value provided by the permit applicant, whichever is higher will be applied. If no square footage is provided, the job value will be based on the value provided by the permit applicant	Each 1.00 of job value	\$0.02
B. Kitchen Hoods	Each	\$174.07
C. MINIMUM		\$209.48
D. New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.	No Charge	
6. FURNACE & HEATING EQUIPMENT Including: commercial dryers, ovens and other fired objects not elsewhere classified (without master permit)	Each KW	\$4.39
7. INTERNAL COMBUSTION HOODS	Each	\$107.73
8. OTHER FEES:		
A. Fire chemical halon and spray booths	Each system	\$200.50
B. Insulation, pneumatic tube, conveyor system, pressure and process piping, sheet metal or fiberglass air conditioning ducts, cooling towers and/or mechanical ventilation	1st 1,000 of job value	\$115.71
	Each addtn'l 1,000 of job value	\$16.46
9. RESIDENTIAL		
A. Alteration/Repair/Addition Single Family Residence and Duplex (a copy of executed construction contract required).	Each 1.00 of job value	\$0.58
B. MINIMUM		\$74.81

C. MAXIMUM		\$1,571.06
D. New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.	No Charge	
10. STORAGE TANKS For flammable liquids	Each tank	\$215.46
I. MIAMI DADE COUNTY CODE COMPLIANCE FEES		
	Each 1,000 job value	\$0.60
J. PLUMBING PERMIT FEES		
1. "UP-FRONT" PROCESSING FEE (non-refundable) When the building permit application is received, the applicant shall pay an "Up-Front" processing fee equal to thirty percent (30%) of the permit fee.	30% Upfront Fee	
2. MINIMUM FEE FOR BUILDING PERMITS		
A. Residential		\$74.81
B. Commercial		\$209.48
3. COMMERCIAL		
A. Alteration/Repairs If square footage is provided the job value will be based on a cost of 1.19 per s/f compared to the job value provided by the permit applicant, whichever is higher will be applied. If no square footage is provided, the job value will be based on the value provided by the permit applicant	Each 1.00 of job value	\$0.02
B. MINIMUM		\$209.48
C. New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.	No Charge	
D. Manhole or Catch Basin	Each basin	\$115.71
	Addtn'l 10 l/f or part thereof	\$28.93
E. Medical Gas and Dental Vacuum Lines		
1. Dental Vacuum Lines	Each system	\$44.89
2. Medical Gas		
i. Gas, per		\$115.71
ii. Installation	Per 1.00 job value	\$0.02
iii. MINIMUM		\$209.48
3. Solar Water Heater	Each installation	\$143.64
F. Natural Gas		
1. Above Ground L. P. gas tanks per group of tanks at a single location.	Each	\$74.81
2. Appliance (does not include warm air heating units but does include un-vented space (COMMERCIAL)).	Each	\$16.96
3. Major Repairs to gas pipe where no fixtures or appliances installation is involved.	Each	\$49.55
4. Meter	Each	\$8.48
5. Outlet (includes meter & regulator (COMMERCIAL)).	Each	\$16.96
6. MINIMUM FEE		\$74.81
7. Underground L. P. gas tank per group at a single location.	Each	\$74.81
G. Sewer		
1. Per building storm sewer and per building sewer where connection is made to a septic tank, or a collector line or to an existing sewer or to a city Sewer or soakage pit or to a building drain outside a building		\$74.81
2. Sewer Capping/Demolition		\$74.81
H. Storm/Sanitary Utility/Collector Lines for building drain lines	Each line	\$115.71
	Addtn'l 10 l/f or part thereof	\$16.96
I. Temporary Toilets (Waterborne or Chemical)	1 st Toilet	\$74.81
	Renewal	\$74.81
	Per Added Toilet	\$16.96
J. Water and Gas Mains (All Groups)	Per Main	\$115.71
	per 10 l/f	\$16.96
	MINIMUM	\$209.48
K. Water Piping		
1. 2" or less water service backflow assembly		\$86.78
2. 2 ½" or larger water service backflow assembly		\$173.57
3. Irrigation system and underground sprinkler system for per zone		\$23.94

4.	Replace Solar Panel or New Install		\$173.57
5.	Solar water heater install, equipment replacement or repair		\$173.57
6.	Swimming Pool Heater Replacement or New Install		\$74.81
7.	Swimming Pool Repair		\$74.81
8.	Water service connection to a municipal or private water supply system (for per meter on per lot)		\$74.81
4. RESIDENTIAL			
A.	Alteration/Repairs If square footage is provided the job value will be based on a cost of 1.19 per s/f compared to the job value provided by the permit applicant, whichever is higher will be applied. If no square footage is provided, the job value will be based on the value provided by the permit applicant.	Each 1.00 of job value	\$0.02
B.	MINIMUM		\$209.48
C.	New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.	No Charge	
D.	Manhole or Catch Basin	Each basin	\$115.71
		Addn'l 10 l/f or part thereof	\$28.93
E.	Natural Gas		
1.	Above Ground L. P. gas tanks per group of tanks at a single location.	Each	\$74.81
2.	Appliance (does not include warm air heating units but does include un-vented space (COMMERCIAL)).	Each	\$16.96
3.	Major Repairs to gas pipe where no fixtures or appliances installation is involved.	Each	\$49.55
4.	Meter	Each	\$8.48
5.	Outlet (includes meter & regulator (COMMERCIAL)).	Each	\$16.96
6.	MINIMUM FEE		\$74.81
7.	Underground L. P. gas tank per group at a single location.	Each	\$74.81
F.	Sewer		
1.	Per building storm sewer and per building sewer where connection is made to a septic tank, or a collector line or to an existing sewer or to a city Sewer or soakage pit or to a building drain outside a building		\$74.81
2.	Sewer Capping/Demolition		\$74.81
G.	Storm/Sanitary Utility/Collector Lines for building drain lines	Each line	\$115.71
		Addn'l 10 l/f or part thereof	\$16.96
H.	Temporary Toilets (Waterborne or Chemical)	1 st Toilet	\$74.81
		Renewal	\$74.81
		Per Added Toilet	\$16.96
I.	Water and Gas Mains (All Groups)	Per Main	\$115.71
		per 10 l/f	\$16.96
		MINIMUM	\$209.48
J.	Water Piping		
1.	2" or less water service backflow assembly		\$86.78
2.	2 ½" or larger water service backflow assembly		\$173.57
3.	Irrigation system and underground sprinkler system for per zone		\$23.94
4.	Replace Solar Panel or New Install		\$173.57
5.	Solar water heater install, equipment replacement or repair		\$173.57
6.	Swimming Pool Heater Replacement or New Install		\$74.81
7.	Swimming Pool Repair		\$74.81
8.	Water service connection to a municipal or private water supply system (for per meter on per lot)		\$74.81
5.	SETTLING TANK, GAS AND OIL INTERCEPTORS AND GREASE TRAPS (Including drain tile and relay for same Residential and Commercial)		\$74.81
6.	WATER TREATMENT PLANTS, PUMPING STATIONS, SEWER TREATMENTS AND LIFT STATION		
A.	Lift station (interior station piping)	Each	\$345.14
B.	Sewage ejector	Each	\$99.75
C.	Sewage treatment plant (interior plant piping)	Each	\$215.46
D.	Water treatment plant (interior plant piping)	Each	\$301.25
K.	STATE OF FLORIDA SURCHARGE FEE 3 % of total building Services Division Permit Fee		

L. TECHNOLOGY/TRAINING FEES		
A technology and training fee of fifteen percent (15%) of the total Building permit fee shall be assessed to per permit to enhance the City's ability to provide state-of-the-art technology to its Building Department customers.		
A. Commercial	Permit Fee	15%
B. Residential	Permit Fee	7.5%
M. UNSAFE STRUCTURES		
The Department of Building & Code Compliance - Building Services Division Enforcement Fees: In compliance with the Florida Building Code, National Electrical Code, and Miami Gardens Code, Chapter 28, the following expenses will be recovered from necessary Building Services Division enforcement and/or demolitions		
1. Administration		\$50.00
2. Asbestos sampling & abatement	Actual Cost	
3. Bid processing & contractor Notice to Proceed (NTP)		\$150.00
4. Corporation Information		\$50.00
5. Demolition/Secure services	Actual Cost	
6. Digital Pictures		\$3.00
7. Extension		\$150.00
8. Initiation and processing fee for all work without a permit and all Unsafe Structures cases after given ninety (90) days to comply		\$500.00
9. Initial Inspection		\$160.00
10. Legal Advertisement	Actual Cost	
11. Lien/Recordation/Cancellation of notices.	Actual Cost	
12. Re-Inspection (if applicable)		\$110.00
13. Title Search	Actual Cost	
14. Unsafe Structure Panel		\$200.00
N. ZONING REVIEW FEES		
1. Administration		
A. Expedite		
1. Commercial	1 st hour	\$470.40
	Addn'l hour	\$117.60
2. Residential	1 st hour	\$220.80
	Addn'l hour	\$55.20
B. Renewal of expired or abandoned plans in review shall be 50% of the original fee.		50% of original permit fee
C. Revisions	Each hour	\$51.50
D. "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.		30% Upfront Fee
2. Awnings, Canopies & Screen Enclosures		\$51.50
3. Commercial		
A. All other not Single Family Residence. Other than as specified herein: Water Tower; Pylons; Bulk Storage – Tank Foundation; Unusual Limited – use buildings, marquees & similar construction.	Per 1,000.00 job value	\$2.64
B. Structures of unusual size or nature as arenas, stadiums and water & sewer plants	½ of 1% job value	\$0.01
4. Fences & Masonry Walls (RESIDENTIAL ONLY)		
A. Chain link/Wood	0-500 l/f	\$51.50
	Addn'l 500 l/f	\$51.50
B. Masonry Wall	Each l/f	\$0.35
5. Moving Building	Each 100 s/f or fractional part	\$2.94
6. Mobile Homes/Temporary Buildings	Each install	\$70.00
7. Pools, Spas & Hot Tubs	Each install	\$51.50
8. Residential		
A. Alteration/Remodeling	Per 1.00 job value	\$0.01
B. New Constructions		
1. 0 - 300 s/f		\$30.00
2. 301 – 650 s/f		\$60.00
3. 651 s/f and above	Each s/f	\$0.10
C. Shade House	Each s/f	\$0.01
9. Satellite Dish	All trades each	\$51.50
10. Signs	Each sign	\$51.50
11. Sheds Prefabricated utility shed with slab (max 100 s/f floor area)		\$25.00

12. Slabs	Each installation	\$51.50
13. Temporary Bleachers, Platforms & Tents		
A. Bleachers	Each install	
B. Platforms	Each install	
C. Tents	Each tent	\$70.00
14. Zoning Improvement Permit (ZIP) Agricultural/Farm building; Anchoring, Mooring, Docking or Storage of Houseboat; Awning, Canopy Carport & Screen Enclosure; Chickee Huts; Donation bins & recycling bins; Mobile Medical & Professional Units; Painting wall sign, Balloon Sign & Stick on Fabric Letter; Parking lot refurbishing – resurfacing or seal coating, paving & drainage of existing parking lot; Pools (above ground over 24" deep); Portable Mini Storage Unit; Residential Fences and Masonry walls – ornamental iron fence, decorative gardens, type water.		\$51.50
15. PLAN DIGITIZING		
A. Administrative Fee		\$0.03
B. Digital Services		
1. Digital Download Plans	Each Sheet	No Charge
2. Digital Download of Specs	Each Sheet	No Charge
3. Digital Delivery of Plans	Each Sheet	\$0.05
4. Digital Delivery of Specs	Each Sheet	\$0.02
5. Digital Stamping	Each Sheet	\$0.04
6. Electronic Data Transmission	Each Order	No Charge
7. Archive on CD	Each CD	\$4.22
8. Convert TIFF to PDF	Each File	\$0.10
9. Convert PDF to TIFF	Each File	\$0.10
10. Convert PLT to TIFF	Each File	\$0.10
11. Convert DWF to TIFF	Each File	\$0.10
12. Planwell Sheet Index	Each Sheet	N/A
13. Pickup at City of Miami Gardens	Each Trip	\$4.95
14. Delivery to City of Miami Gardens	Each Trip	\$4.95
15. Minimum Invoice Charge	Each Invoice	N/A
16. Fuel Surcharge	Each Trip	None
C. Large Format Black & White Services		
1. Bond prints	Each square ft.	\$0.65
D. Large Format Color Services		
1. Color Cad Plotting	Each Square Foot	\$1.50
2. Inkjet Color Prints	Each Square Foot	\$3.95
3. Vinyl Color Banners	Each Square Foot	\$5.50
4. Mount on Foam Board	Each Square Foot	\$3.95
5. Mount on Gator Board	Each Square Foot	\$4.95
6. Lamination	Each Square Foot	\$2.95
7. Color Scanning Large Format	Each Sheet	\$4.95
8. Color Scan – Small Font	Each File	\$0.50
E. Miami Dade County UAP Surcharge		\$0.02
F. Scanning Services		
1. Electronic Transmission (scans)	Each	\$3.50
2. CD Burning	Each	\$4.22
3. 8.5 x 11	Each sheet	\$0.02
4. 8.5 x 14	Each sheet	\$0.02
5. 11 x 17	Each sheet	\$0.05
6. 12 x 18	Each sheet	\$0.08
7. 24 x 36	Each sheet	\$0.25
8. 30 x 42	Each sheet	\$0.35
9. 36 x 48	Each sheet	\$0.45
G. Small Format Black & White Services		
1. 8.5 x 11 Single Sided Print	Each sheet	\$0.03
2. 8.5 x 14 Single Sided Print	Each sheet	\$0.02
3. 11 x 17 Single Sided Print	Each sheet	\$0.05
4. 8.5 x 11 Card Stock	Each sheet	\$0.05

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 105-00-00-345-200-00

Use of Revenue

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

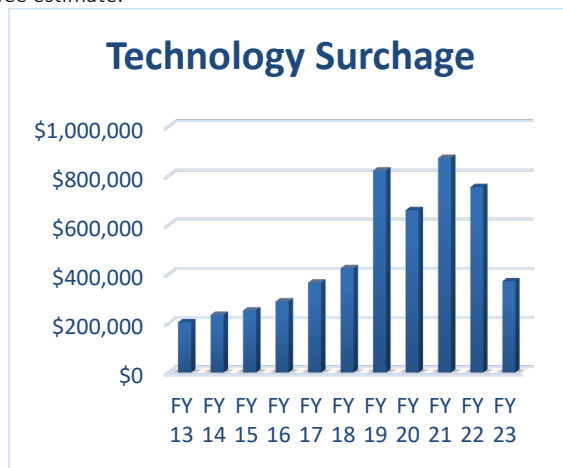
Method/Frequency of Payment

Concurrent with all other fees paid.

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$132,713	
FY 12	\$277,023	108.74%
FY 13	\$204,640	-26.13%
FY 14	\$234,686	14.68%
FY 15	\$252,815	7.72%
FY 16	\$289,630	14.56%
FY 17	\$366,159	26.42%
FY 18	\$424,518	15.94%
FY 19	\$821,730	93.57%
FY 20	\$660,338	-19.64%
FY 21	\$872,649	32.15%
FY 22*	\$754,014	-13.59%
FY 23**	\$371,579	-50.72%



*Estimated ** Budget

Discussion

In FY 2008, the fee was designated as a technology fee to help the City recover and expand technology-related expenses. This revenue stream is in directly correlation to the building permit activity. As such, the Technology Surcharge is expected to remain in the current growth trend for the next few years.

Special Revenue Fund

IMPACT FEES

Revenue Description

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

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

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

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

Legal Basis for Revenue

Article VIII, Section 1(g), Florida Constitution

Florida Statutes §125.01, §163.3161, §236.24(1), §380.06

City of Miami Gardens Charter Article 4, Section 4.9

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

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

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

Fund/Account Number

Special Revenue Fund

110-00-00-324-610-00 Open Space Impact – Resident

110-00-00-324-611-00 Parks Impact Fees – Residential

110-00-00-324-620-00 Open Space Impact Fee – Commercial

110-00-00-324-621-00 Parks Impact – Commercial

111-00-00-324-110-00 Police Impact – Resident

111-00-00-324-120-00 Police Impact – Commercial

112-00-00-324-710-00 Admin. Impact Fee – Residential

112-00-00-324-720-00 Admin. Impact Fee - Commercial

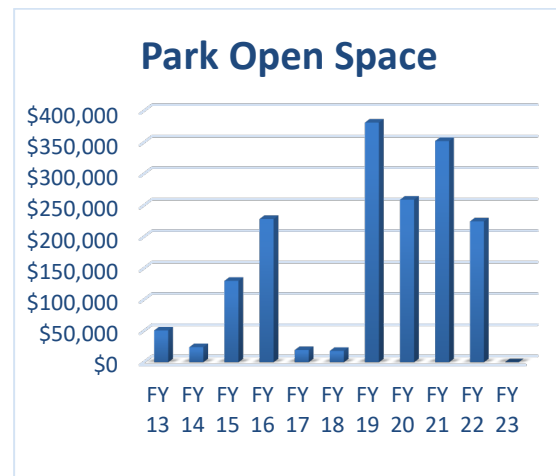
Use of Revenue

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

Method/Frequency of Payment: Occasional.

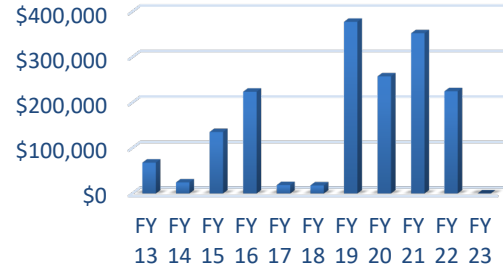
PARKS OPEN SPACE IMPACT FEE

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$117,896	
FY 12	\$115,695	-1.87%
FY 13	\$50,908	-56.00%
FY 14	\$24,121	-79.15%
FY 15	\$130,251	155.86%
FY 16	\$228,539	847.47%
FY 17	\$19,515	-85.02%
FY 18	\$18,132	-92.07%
FY 19	\$381,730	2005.28%
FY 20	\$259,251	-20.11%
FY 21	\$352,380	-7.69%
FY 22*	\$224,778	-13.30%
FY 23**	\$0	-100.00%



PARK OPERATIONS IMPACT FEE

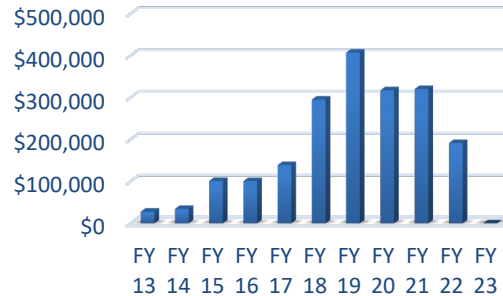
Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$91,663	
FY 12	\$97,674	6.56%
FY 13	\$67,801	-30.58%
FY 14	\$24,290	-75.13%
FY 15	\$135,181	99.38%
FY 16	\$223,739	821.12%
FY 17	\$18,497	-86.32%
FY 18	\$17,667	-92.10%
FY 19	\$377,416	1940.42%
FY 20	\$257,521	1357.64%
FY 21	\$352,380	-6.63%
FY 22*	\$224,778	-12.71%
FY 23**	\$0	-100.00%

Park Operations Impact Fees

*Estimated **Budget

POLICE IMPACT FEE

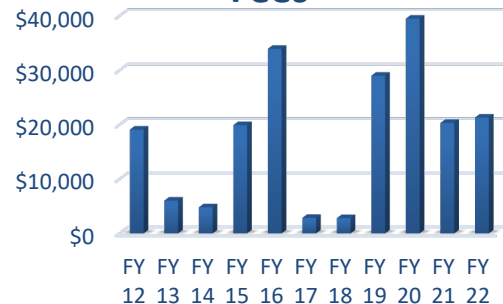
Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$54,342	
FY 12	\$75,205	38.39%
FY 13	\$27,842	-62.98%
FY 14	\$34,261	-54.44%
FY 15	\$101,043	262.92%
FY 16	\$100,672	193.84%
FY 17	\$139,128	37.69%
FY 18	\$295,323	193.35%
FY 19	\$407,460	192.87%
FY 20	\$317,402	7.48%
FY 21	\$320,241	-21.41%
FY 22*	\$191,538	-39.65
FY 23**	\$0	-100.00%

Police Impact Fees

*Estimated **Budget

ADMINISTRATION IMPACT FEE

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$18,029	
FY 12	\$19,105	5.97%
FY 13	\$6,040	-68.39%
FY 14	\$4,798	-74.89%
FY 15	\$19,932	230.00%
FY 16	\$33,947	607.52%
FY 17	\$2,852	-85.69%
FY 18	\$2,814	-91.71%
FY 19	\$29,004	916.97%
FY 20	\$39,484	1303.13%
FY 21	\$20,338	-29.88%
FY 22*	\$21,321	-46.00%
FY 23**	\$0	-100.00%

Administration Impact Fees

*Estimated ** Budget

Discussion

Impact fee collection varies with the construction economy.

LAW ENFORCEMENT TRAINING TRUST FUND (L.E.T.T.F.)

Revenue Description

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

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

Legal Basis for Revenue

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

Special Requirements

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

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

Fund/Account Number

Special Revenue Fund 113-00-00-359-006-00

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.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$19,281	
FY 12	\$20,831	8.04%
FY 13	\$25,309	21.50%
FY 14	\$18,938	-25.17%
FY 15	\$16,419	-13.30%
FY 16	\$14,699	-10.48%
FY 17	\$14,294	-2.76%
FY 18	\$13,867	-2.99%
FY 19	\$13,175	-4.99%
FY 20	\$9,457	-28.22%
FY 21	\$3,986	-57.84%
FY 22*	\$0	-100%
FY 23**	\$0	0.00%



*Estimated ** Budget

Discussion

The City receives these funds as part of each traffic ticket issued within the City's municipal boundaries designated for specific use of training for police sworn personnel only.

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.

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

Forfeiture Fund (State) 107-00-00-359-007-00

Use of Revenue

Funds are restricted per the above.

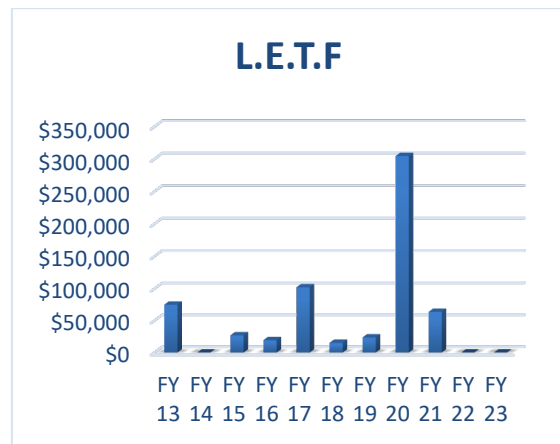
Basis for Budget Estimate

Statutes prohibit the anticipatory budgeting of these funds. Only prior year fund balance can be planned for expenditure in the budget.

Discussion

Prior to FY 2008, the City contracted with the Miami-Dade County Police Department for police services. The City did not receive L.E.T.F. funds.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 12	\$13,243	
FY 13	\$74,855	465.24%
FY 14	\$0	-100.00%
FY 15	\$26,880	100%
FY 16	\$19,297	-28.21%
FY 17	\$102,164	429.43%
FY 18	\$15,117	-85.20%
FY 19	\$23,641	56.39%
FY 20	\$304,727	1188.98%
FY 21	\$63,669	-79.11%
FY 22*	\$0	-100%
FY 23**	\$0	0.00%



OTHER NON-OPERATING (UNASSIGNED FUND BALANCE)

Legal Basis for Revenue

Florida Statutes §932.701-707
Laws of Florida, Chapter 2007-198
Florida Statutes §201.15 and §420.9071(9)
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Used per statutes.

Fund/Account Number

LETF Fund: 107-00-00-389-900-00

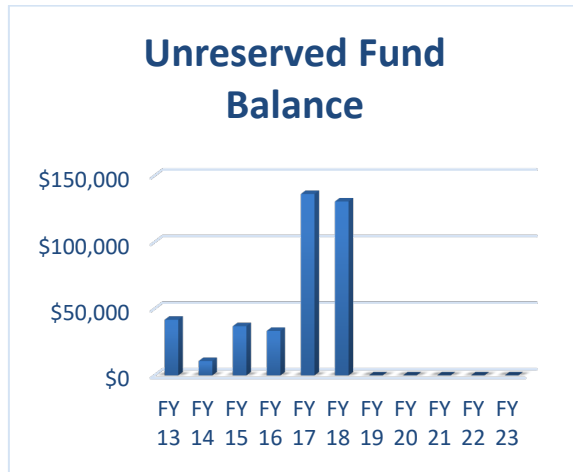
Use of Revenue

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

Method/Frequency of Payment

N/A. Money appropriated with budget approval.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$196,999	
FY 12	\$121,821	-38.16%
FY 13	\$41,754	-65.73%
FY 14	\$10,781	-74.18%
FY 15	\$36,893	242.20%
FY 16	\$33,384	-9.51%
FY 17	\$136,223	308.05%
FY 18	\$130,635	-4.10%
FY 19	\$0	-100.00%
FY 20	\$0	0%
FY 21	\$0	0%
FY 22*	\$0	0%
FY 23**	\$0	0%



*Estimated **Budget

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 Funds 201-00-00-381-014-01, 201-00-00-381-015-10 & 201-00-00-381-025-30

Use of Revenue

Debt Service Fund. Restricted to Debt Service.

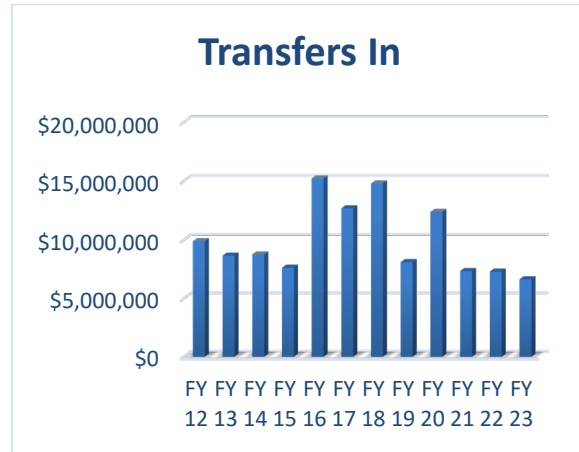
Method/Frequency of Payment

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		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$9,388,361	
FY 12	\$9,866,989	5.10%
FY 13	\$8,641,617	-12.42%
FY 14	\$8,745,307	1.20%
FY 15	\$7,612,215	-12.96%
FY 16	\$15,205,035	99.75%
FY 17	\$12,663,777	-16.71%
FY 18	\$14,775,032	16.67%
FY 19	\$8,089,762	-45.25%
FY 20	\$12,362,689	52.82%
FY 21	\$7,329,637	-40.71%
FY 22*	\$7,286,065	-0.59%
FY 23**	\$6,634,858	-8.94%



*Estimated **Budgeted

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. The jumps in FY 2010 and FY 2011 debt service is due to the issuance of two bonds in FY 2010. Fiscal year 2013 reflects a decrease as one bond issuance was paid off and proceeds from the sale of property were used to pay FY 2013 debt service in lieu of funds transferred from the General Fund. The increase in FY 2014 is attributed to the \$3.7 million master lease agreement issued in FY 2013. The increase in FY 2016 is attributed to the refinancing of the Taxable Revenue Bonds Series 2009 in the amount of \$6.3 million, the proceeds were recognized in the General Fund and transfer in to the Debt Service Fund. In fiscal year 2018, the City paid off two issuances (Master Lease Series 2013 and 15 Acre Land Sale) which reduced the amount of the debt service and, consequently, the transfer in from the General Fund.

AD VALOREM TAXES

Revenue Description

In April 2014, the City issued a referendum for voters' approval for the issuance of General Obligation Bond to provide funding for building and improvements to Parks and Recreation facilities. The bond proceeds are also to be used for the purchase of crime prevention equipment. The referendum was passed and the General Obligation Debt was issued in July 2014. The City will levy a debt millage for 25 years to provide debt payments for this issuance. The first levy of taxes begins in FY 2015.

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 2014-09-320

Special Requirements

None.

Fund/Account Number

Debt Service Fund 201-00-00-311-000-00

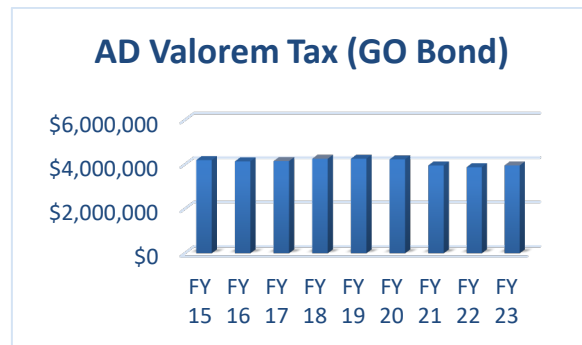
Use of Revenue

Debt Service Fund. Restricted to GO Bond payment.

Basis for Budget Estimate

Estimate for the budget is based on actual debt service schedule.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 15	\$4,200,807	
FY 16	\$4,142,743	-1.38%
FY 17	\$4,156,660	0.34%
FY 18	\$4,263,225	2.56%
FY 19	\$4,262,467	-0.02%
FY 20	\$4,234,009	-0.67%
FY 21	\$3,957,988	-6.52%
FY 22*	\$3,881,063	-1.94%
FY 23**	\$3,960,671	2.05%



*Estimated **Budgeted

Capital Projects Fund

The background of the page is a vibrant orange. A large, thick, light-orange arch curves across the center. To the left, a white triangular shape points towards the center. In the top right corner, there is a dark green triangular area. The text 'Capital Projects Fund' is written in white at the top left, and 'City of Miami Gardens, Florida' is written in black at the bottom left.

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

Use of Revenue

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

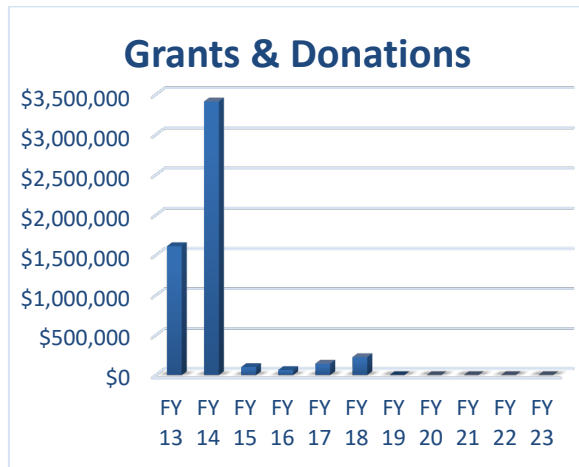
Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$5,287,776	
FY 12	\$2,503,463	-52.66%
FY 13	\$1,611,944	-35.61%
FY 14	\$3,413,232	111.75%
FY 15	\$100,376	-97.06%
FY 16	\$63,471	-36.77%
FY 17	\$143,738	126.46%
FY 18	\$224,965	56.51%
FY 19	\$0	-100.00%
FY 20	\$0	0.00%
FY 21	\$0	0.00%
FY 22*	\$0	0.00%
FY 23**	\$0	0.00%



*Estimated ** Budget

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.

PROCEEDS OF LONG TERM DEBT (BONDS)

Revenue Description

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

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

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

Legal Basis for Revenue

Florida Statutes §166.231

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

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Capital Improvement Fund 300-00-00-384-100-01

Use of Revenue

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

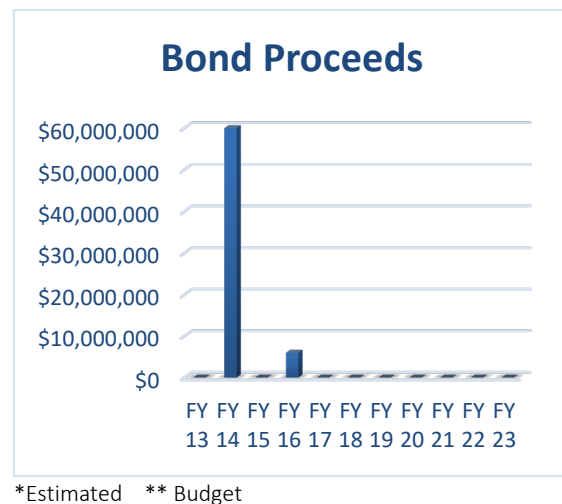
Method/Frequency of Payment

Funds are received upon issuance of the bonds.

Basis for Budget Estimate

Estimate is the amount of the planned bond issue.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$55,000,000	
FY 12	\$0	-100.00%
FY 13	\$0	0.00%
FY 14	\$60,000,000	100.00%
FY 15	\$0	0.00%
FY 16	\$6,000,000	100.00%
FY 17	\$0	-100.00%
FY 18	\$0	0.00%
FY 19	\$0	0.00%
FY 20	\$0	0.00%
FY 21	\$0	0.00%
FY 22*	\$0	0.00%
FY 23**	\$0	0.00%



Discussion

In FY 2011 the City issued \$55,000,000 in Certificates of Participation (COPS) to finance the City's new City Hall complex. In FY 2014 the City issued \$60,000,000 General Obligation Bond for the Parks and Recreation improvement projects and purchase of crime prevention equipment. This bond issuance was approved by voters on April 21, 2014. The bond proceeds in FY 2016 were for the completion of the City Hall complex.

TRANSFERS-IN

Revenue Description

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

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

Legal Basis for Revenue

Florida Statutes §166.231

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

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Capital Improvement Project Fund 300-00-00-381-030-01

Use of Revenue

Capital Improvement Projects Fund. Restricted.

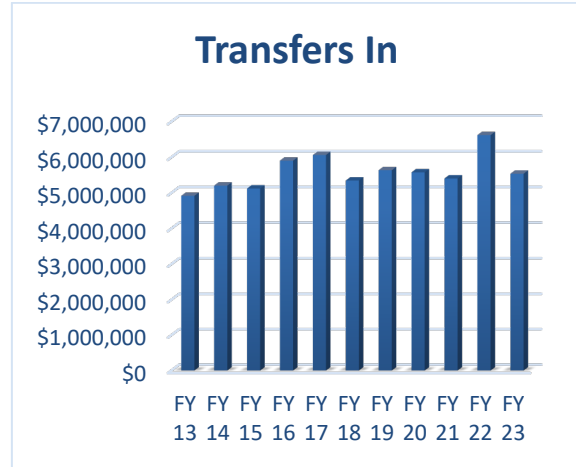
Method or Frequency of Payment

Transferred with the approval of the annual budget.

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$960,661	
FY 12	\$895,817	-6.75%
FY 13	\$4,918,298	449.03%
FY 14	\$5,204,701	5.82%
FY 15	\$5,123,069	-1.57%
FY 16	\$5,905,368	15.27%
FY 17	\$6,063,974	2.69%
FY 18	\$5,346,828	-11.83%
FY 19	\$5,636,563	5.42%
FY 20	\$5,577,299	-1.05%
FY 21	\$5,403,516	-3.12%
FY 22*	\$6,622,251	18.74%
FY 23**	\$5,538,662	2.50%



*Estimated ** Budget

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.

Stormwater Utility Fund

STORMWATER UTILITY FEE

Revenue Description

United States Environmental Protection Agency (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 \$6.00 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 401-00-00-325-200-00

Use of Revenue

Stormwater Utility. Unrestricted.

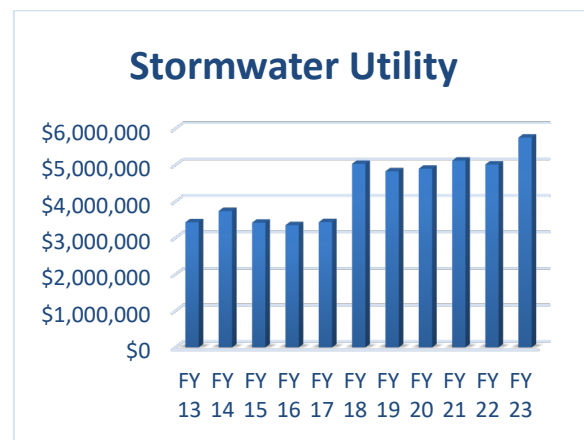
Method/Frequency of Payment

Prior to FY 2014 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 or 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. For FY 2014 the City utilized the uniform method of billing allowed under Florida Statute for the fees to be collected under the tax bill as a special assessment.

Basis for Budget Estimate

Estimate for the budget is based the number of total ERUs calculated within the City (approximately 72,000) times \$6.00 per month.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 12	\$3,658,510	
FY 13	\$3,427,434	-6.32%
FY 14	\$3,738,462	9.07%
FY 15	\$3,417,638	-8.58%
FY 16	\$3,347,569	-2.05%
FY 17	\$3,432,239	2.53%
FY 18	\$5,033,843	46.66%
FY 19	\$4,827,481	-4.10%
FY 20	\$4,898,705	1.48%
FY 21	\$5,120,679	4.53%
FY 22*	\$5,015,227	-2.06%
FY 23**	\$5,752,990	14.71%



*Estimated ** Budget

Discussion

In April 2006, the City took over the Stormwater Utility from Miami-Dade County. 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. Rates were increased in FY 2018 from \$4 to \$6.

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 401-00-00-329-500-00

Use of Revenue

Stormwater Utility. Unrestricted.

Method/Frequency of Payment

Occasional. Flood plain fees are charged upon application for a covered process.

Basis for Budget Estimate: Historical collection.

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$28,045	
FY 12	\$56,325	100.84%
FY 13	\$70,776	25.66%
FY 14	\$66,141	-6.55%
FY 15	\$46,431	-29.80%
FY 16	\$47,885	3.13%
FY 17	\$36,852	-23.04%
FY 18	\$39,179	6.31%
FY 19	\$57,661	47.17%
FY 20	\$35,812	-37.89%
FY 21	\$39,531	10.38%
FY 22*	\$30,001	-24.11%
FY 23**	\$35,000	16.66%



Discussion

The flood plain management program was established in FY 2008. Prior to this, the building department handled elevation certifications. Currently the program is being administered by the Flood Plain Administrator in the Public Works Department.

I. ENGINEERING SERVICES DIVISION		
Schedule of Fees		
D. FLOOD PLAIN MANAGEMENT		
1. CERTIFICATE OF COMPLETION REVIEW		\$55.00
2. CONDITIONAL LOMR REVIEW		
a. Multiple lots – up to 5 lots	1 st 5 lots	\$275.00
b. Over 5 lots	Each additional	\$20.00
3. ELEVATION CERTIFICATES		
a. Processing Elevation Certificate		\$45.00
b. Processing Tie Beam Elevation Certificate		\$30.00
4. FEE FOR PRIVATE DRAINAGE INSPECTION FOR COMPLIANCE WITH THE PROPERTY MAINTENANCE ORDINANCE. The Floodplain Administrator conducts these inspections and coordinates with facility management. The following are options for these facilities once a year:	Each insp.	\$50.00
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 inspection.		
b. The facility provides an inspection and report to the City, no charge by the City, once a year.		
c. The facility provides maintenance on a yearly basis, and provides receipts to the City annually.		
5. FLOODPLAIN CONSTRUCTION INSPECTIONS		
a. Inspection in lieu of elevation certificate (as allowed)		\$125.00
b. Re-inspection, after 1 st failed inspection		\$55.00
c. Substantial damage/improvement inspection		\$50.00
6. FLOOD PROOFING REVIEW		\$355.00
7. FLOOD ZONE INQUIRY (to include Flood Zone Letter)		\$45.00
8. LETTER OF MAP REVISION (LOMR) REVIEW		
a. Single structure		\$275.00
b. Each additional structure		\$20.00
9. PLAN REVIEW		
a. Plan Review		
1. Commercial		\$210.00
2. Residential		\$90.00
b. Revisions		
1. 50% original fee		
2. MINIMUM		\$55.00
c. To Establish Substantial Improvement		
1. Commercial		\$200.00
2. Residential		\$95.00
10. PREPARATION OF MATERIALS FOR VARIANCES AND APPEALS Flood criteria and other finished floor elevations requirements.		
a. Commercial	Each unit	\$1,175.00
b. Residential	Each unit	\$695.00
11. PROCESSING OF PUBLIC NOTICES AND ADVERTISEMENT	Each ad	\$130.00
12. RE-INSPECTIONS Work should be completed 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.		\$76.00
13. REVIEW OF STRUCTURES IN FLOOD ZONE X		\$275.00
14. SEDIMENT AND EROSION CONTROL INSPECTION This is performed to comply with the federal and state NPEDS permit requirements including review, inspection, reports, etc.		\$150.00

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 2008, 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 401-00-00-361-100-00

Use of Revenue

Stormwater Fund, unrestricted.

Method/Frequency of Payment

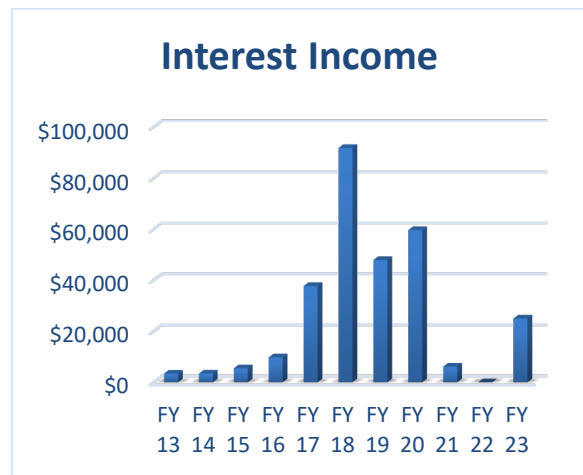
Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$6,261	
FY 12	\$3,226	-48.48%
FY 13	\$3,401	5.44%
FY 14	\$3,420	0.56%
FY 15	\$5,469	59.91%
FY 16	\$9,776	78.75%
FY 17	\$37,721	285.85%
FY 18	\$91,798	143.36%
FY 19	\$47,890	-47.83%
FY 20	\$59,632	24.52%
FY 21	\$6,141	-89.70%
FY 22*	\$0	-100.00%
FY 23**	\$25,000	250,000.00%

*Estimated ** Budget



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 401-00-00-334-360-00

Use of Revenue

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

Method/Frequency of Payment

Occasional.

Basis for Budget Estimate

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

Collection History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$147,301	
FY 12	\$701,670	376.35%
FY 13	\$24,000	-96.58%
FY 14	\$38,650	61.04%
FY 15	\$34,000	-12.03%
FY 16	\$129,888	282.02%
FY 17	\$87,640	-32.53%
FY 18	\$0.00	-100.00%
FY 19	\$691,443	100.00%
FY 20	\$278,953	-59.66%
FY 21	\$0.00	-100.00%
FY 22*	\$0.00	0.00%
FY 23**	\$0.00	0.00%

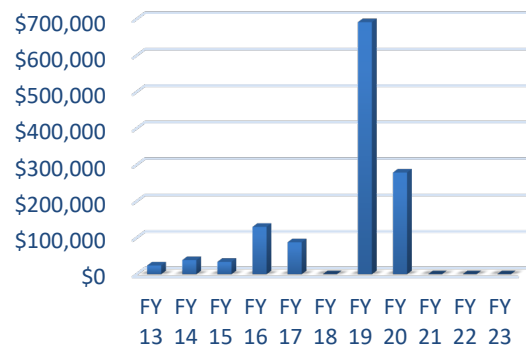
*Estimated ** Budget

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.

Stormwater Grant



OTHER NON-OPERATING (UNRESTRICTED NET POSITION)

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 401-00-00-389-900-00

Use of Revenue

Restricted to Stormwater uses.

Method/Frequency of Payment

N/A.

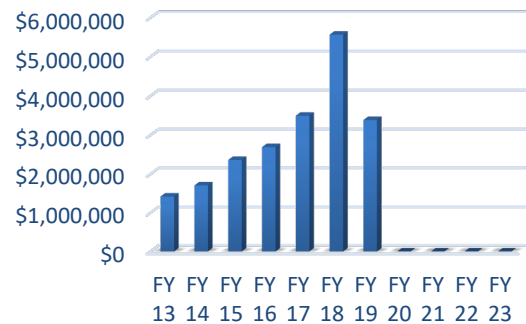
Basis for Budget Estimate

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

Net Position History		
Fiscal Year	Amount	% Increase/Decrease
FY 11	\$1,250,982	-9.05%
FY 12	\$1,225,840	-2.01%
FY 13	\$1,422,103	16.01%
FY 14	\$1,708,955	20.17%
FY 15	\$2,362,274	38.23%
FY 16	\$2,691,155	13.92%
FY 17	\$3,494,631	29.86%
FY 18	\$5,569,255	4.49%
FY 19	\$3,384,058	-13.56%
FY 20	\$0	-100.00%
FY 21*	\$0	0.00%
FY 22**	\$0	0.00%

*Estimated ** Budget

Unrestricted Net Position



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.

