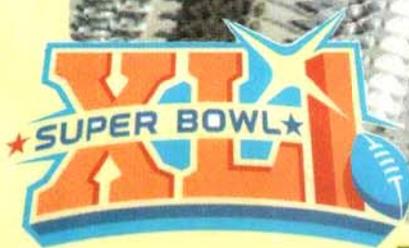


City of Miami Gardens, Florida

Host of the 41st Annual Super Bowl



FY 06-07 Operating Budget



CITY COUNCIL

Honorable Shirley Gibson, Mayor

Oscar Braynon II, Vice Mayor

Aaron Campbell Jr., Seat 1

Melvin L. Bratton, Seat 4

Barbara Watson, Seat 2

Oscar Braynon II, At Large

Ulysses Harvard, Seat 3

Sharon Pritchett, At Large

CITY MANAGER

Dr. Danny O. Crew

CITY ATTORNEY

Sonja K. Dickens, Esq.

CITY CLERK

Ronetta Taylor, CMC

EXECUTIVE STAFF

Horace McHugh, Assistant City Manager General Services
Christopher Steers, Assistant City Manager for Business Services
Renee C. Farmer, Assistant City Manager for Public Services
Christopher Wallace, Finance Director

City of Miami Gardens, Florida



Vision Statement

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

Mission Statement

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Miami Gardens
Florida**

For the Fiscal Year Beginning

October 1, 2005

Thomas J. Jell
President

Walter P. Stone
Executive Director



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USERS GUIDE TO THE FY 06-07 BUDGET DOCUMENT

The Budget

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

Table of Contents and Users Guide to the Budget

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

City Manager's Budget Message

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

Financial Summaries

This section of the budget document gives the reader an overall picture of the City and the budget. Summaries of projected revenue and expenditures are presented for the overall city budget and for each fund. Information provided includes budgeted resources available (beginning and ending fund balances, revenues, and transfers) and the extent to which they will finance our requirements.

Fund and Departmental Detail

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

In addition to the financial data, the section provides, by department, a brief narrative description of the duties and responsibilities of each department and Fund, a listing of major accomplishments for the preceding year, and goals for the coming year. Also provided is a staffing history for the department. Finally, a millage equivalent has been calculated for each department in order to give the reader a different perspective on the cost of running the various operations.

Decision Packages

This section details two separate decision packages presented by the City Manager for City Council's consideration. Both packages would require a property tax increase to implement. At their final adoption of the proposed FY 2006-2007 budget, both packages were approved and are included in the final budget figures.

Capital Improvements Program

Because capital improvements often constitute large sums of public funds and are a key element in providing governmental services, this section is designed to familiarize the reader with the City's program, policies and activities regarding capital improvements.

Charts and Tables

This section presents various information tables and charts: The first is the table of tentative equipment needs. The second table presented is a listing, by department, of the authorized personnel for FY 06-07. Finally, several charts are presented to show the breakdown of sources and uses of General Fund revenue and expenditures respectively. These are presented in order to give the reader a better overview of the city's budget.

Miscellaneous Statistical Data

This section is provided in order to give the reader a perspective of the budget in the broader context of community and county by providing comparative data on taxes, demographic information and other community statistics.

Appendix

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

Finally, a copy of the actual ordinance adopting the FY 06-07 budget is also included.



CITY OVERVIEW

STRUCTURE OF THE GOVERNMENT BODY

The City of Miami Gardens, Florida, operates under a Council-Manager form of government. Elected officials include the mayor and six council members. There are four single-member, resident districts from which four council members are chosen, with the remaining two council members being elected at-large by citywide vote. The mayor is also elected at-large. The citywide organizational chart, shown on page 20 of this book, displays the relationships between the various organizational units of the City government.

The City Council appoints three staff members – The City Manager, the City Clerk, and the City Attorney. All other departments and employees report to the City Manager. As shown in the organizational chart, there are three Assistant City Managers who are responsible for the various departments.

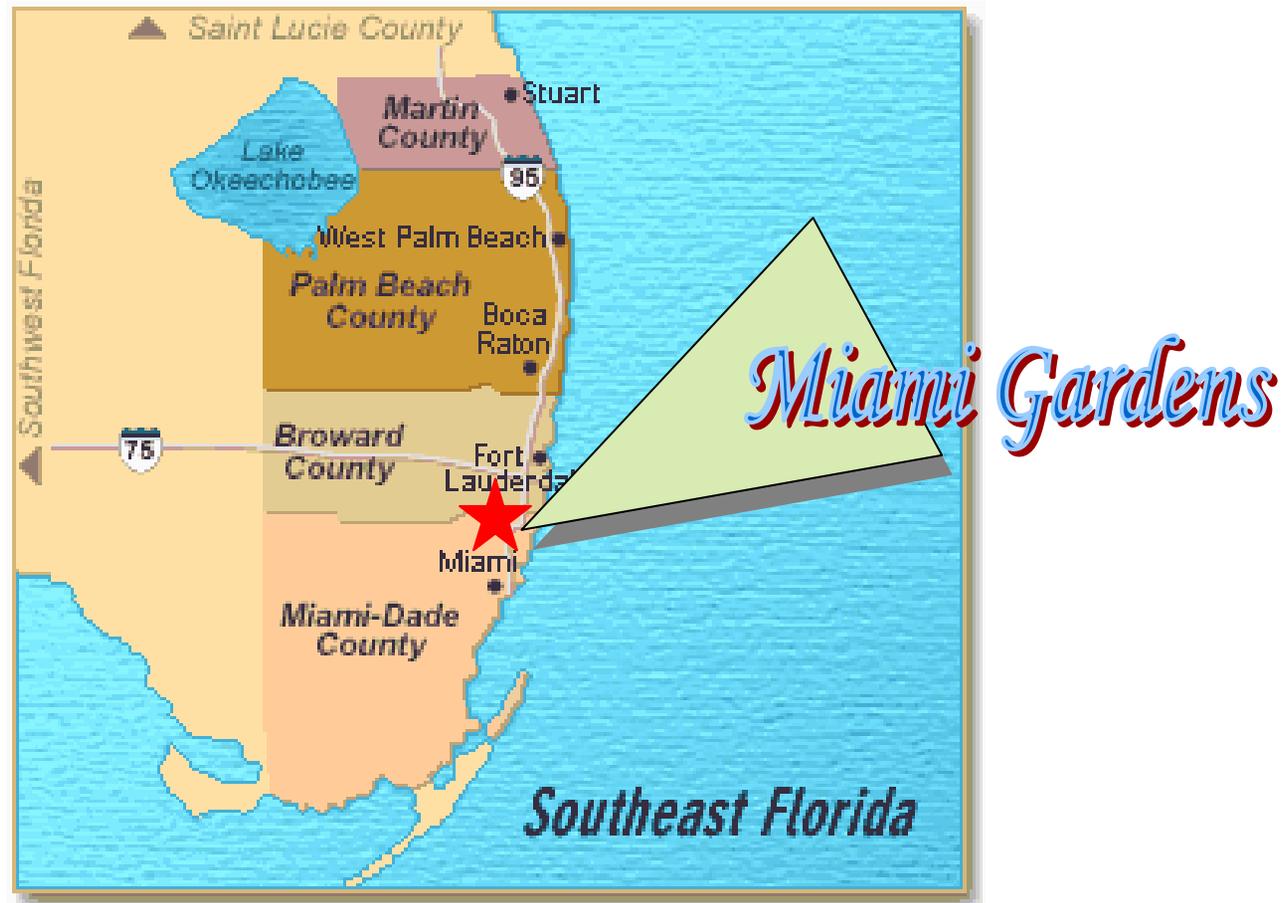
CITY OVERVIEW

The City of Miami Gardens, Florida, was incorporated on May 13, 2003, as the 33rd municipality in Miami-Dade County, and at a population of 107,579, is the county's third largest city after the cities of Miami and Hialeah. Located in North-Central Miami-Dade County, it stretches from I-95 and NE 2nd Street on the East, to NW 47th and NW57 Avenues on the West, and from the Broward County line on the North, to 151st Street on the South. In total, the City comprises approximately 20 square miles.

Miami Gardens is a solid, working and middle class community of unique diversity. It is the largest predominately African-American municipality in the State of Florida, and boasts many Caribbean residents. It is the home to the Miami Dolphins'/Florida Marlins' at Dolphin Stadium and to Calder Race Track. It has vibrant commercial corridors along the Palmetto Expressway serving as a central shopping district for the furniture trade, and along North U.S. 441 serving the automobile trade.

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

The City provides various municipal services to its residents including Police (currently through a contract with Miami-Dade County), Planning and Zoning services, Building Code services, public works, stormwater utility, Community Development Block Grant, parks & recreation, code enforcement, and school crossing guards. The City is currently staffing these departments. Fire and rescue services, sanitation and library services are provided by Miami-Dade County.



GENERAL CITY FACTS:



Florida Memorial College



New City Entrance Sign

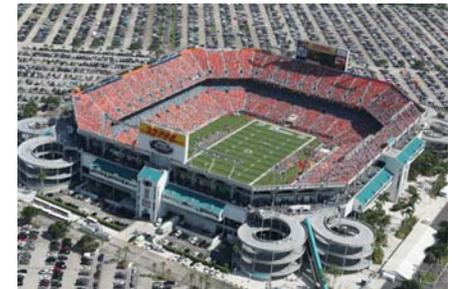


Chapel at St. Thomas University

Number of Residents	107,579
African-American	79%
Hispanic	16%
Other	5%
Number of Schools	
Elementary	29
Middle	12
High School	3
Colleges/Universities	2
Number of budgeted City Employees:	
Total regular positions	326
Total Part Time	219
Police (County Contract):	
Number of budgeted positions	160
Vehicular patrol units	78
Public Works	
Miles of Streets	350
Miles of Canal	10
Parks and Recreation:	
Number of parks	17
Playgrounds in City parks	11
Number of City Pools	4
Tennis courts	7
Basketball Courts	17
Special Recreation Facilities	
Pro Player Stadium	1
Calder Race Track	1
Libraries (County):	
North Dade Regional	1



Calder Race Course



Dolphin Stadium



Arch at Sunshine International Park

Population:

Miami Gardens is located in fast-growing Miami-Dade County and the Miami Standard Metropolitan Statistical Area (SMSA). The City of Miami Gardens was incorporated in 2003. The City is third largest municipality in Miami-Dade County after the cities of Miami (379,550) and Hialeah (233,566). The City is largely built-out, but is experiencing a significant amount of in-fill development and redevelopment.

Neither the 1990 nor the 2000 Census tabulated population information for the City as a geographical place although certain statistical places such as Carol City had been included as census designated places. Therefore, there is no official population count for the City of Miami Gardens. However, the Miami-Dade County Planning Department aggregated the Census statistical areas, including individual blocks as well as block groups, to provide population estimates for 1990 and 2000. In addition, the Bureau of Economic and Business Research (BEBR) University of Florida, estimates population in interim years from the Census utilizing accepted methodologies which include but are not limited to active electric utility meters and building permits. Those figures are provided in TABLE 1, below.

HISTORICAL POPULATION GROWTH OF MIAMI GARDENS COMPARED TO MIAMI-DADE COUNTY

Year	Miami-Dade County Population	Miami Gardens Population	Miami Gardens Percent of County	Annual Increase
1990	1,937,194■	98,105*	5.06 %	-
2000	2,253,362■	100,809*	4.47 %	270
2004	2,379,818	105,414	4.43%	1,151
2005	2,437,022◆	107,567◆	4.41%	2,153

Sources:

■ U.S. Census Bureau, County and City Data Book: 2000.

* Miami-Dade County, Department of Planning and Zoning, Research Section, November 2004.

◆ Bureau of Economic and Business Research (BEBR) Florida Estimates of Population 2005 (2006). Florida Population Studies.

POPULATION PROJECTIONS

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

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

POPULATION ESTIMATES & PROJECTIONS FOR MIAMI GARDENS PER U.S.CENSUS DATA (2000- 2030)

Year	Miami Gardens Population	Miami Gardens Est. Growth Rate	Actual Growth Rate
2000	100,809*	-	-
2004	105,414♦	4.56%	-
2005	107,567♦♦	1.14%	2.04%
2010	112,762	5.71%	
2015	119,260	5.71%	
2020	126,132	5.71%	
2025	133,400	5.71%	
2030	141,087	5.71%	

Sources:

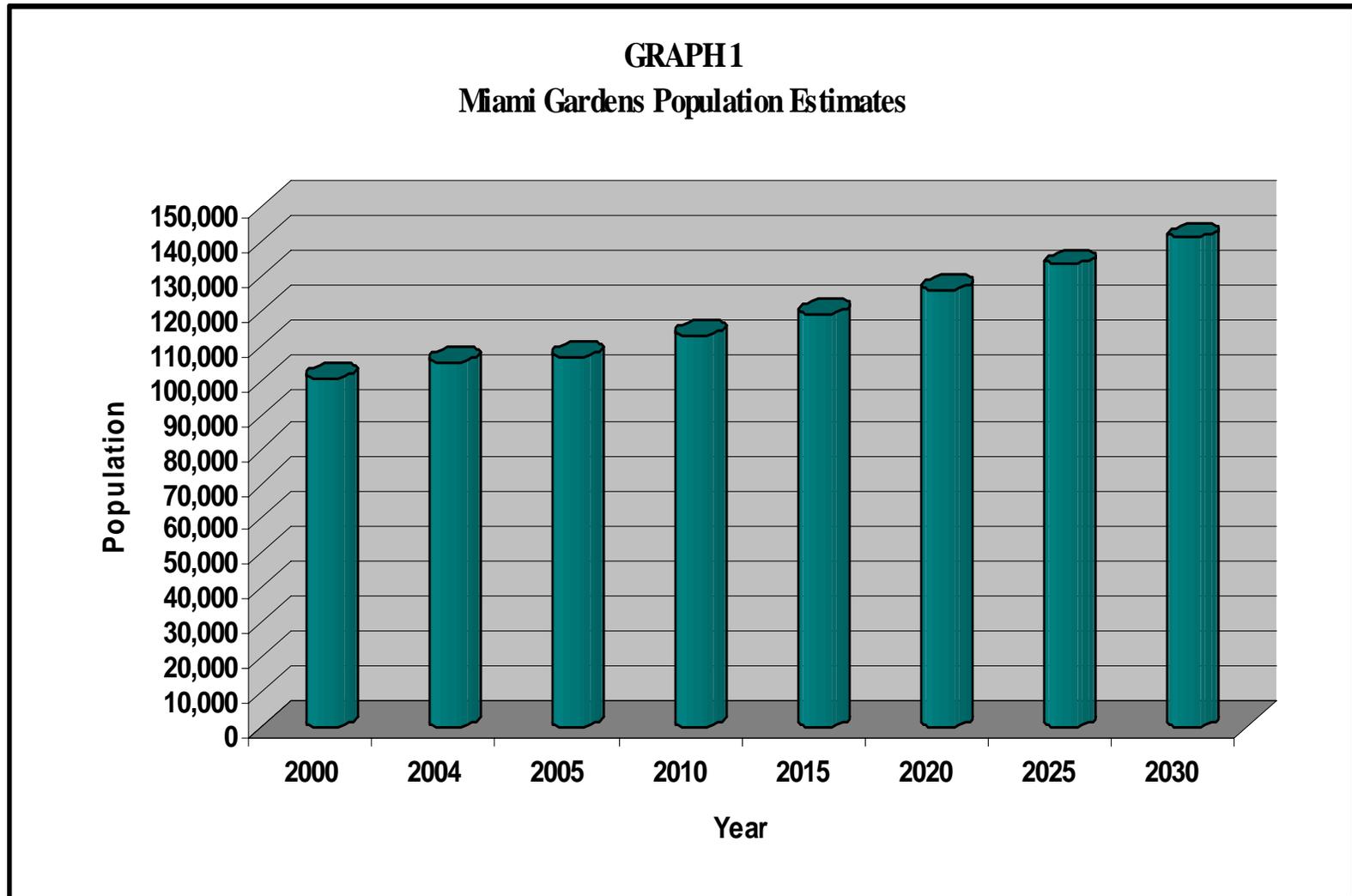
* Miami-Dade County by Municipality, Including New Post Census 2000 Municipalities. U.S. Census Bureau, Census 2000, Summary File 1, Miami-Dade County, Department of Planning and Zoning, Research Section, 2003 and 2004.

■ U.S. Census Bureau, County and City Data Book: 2000.

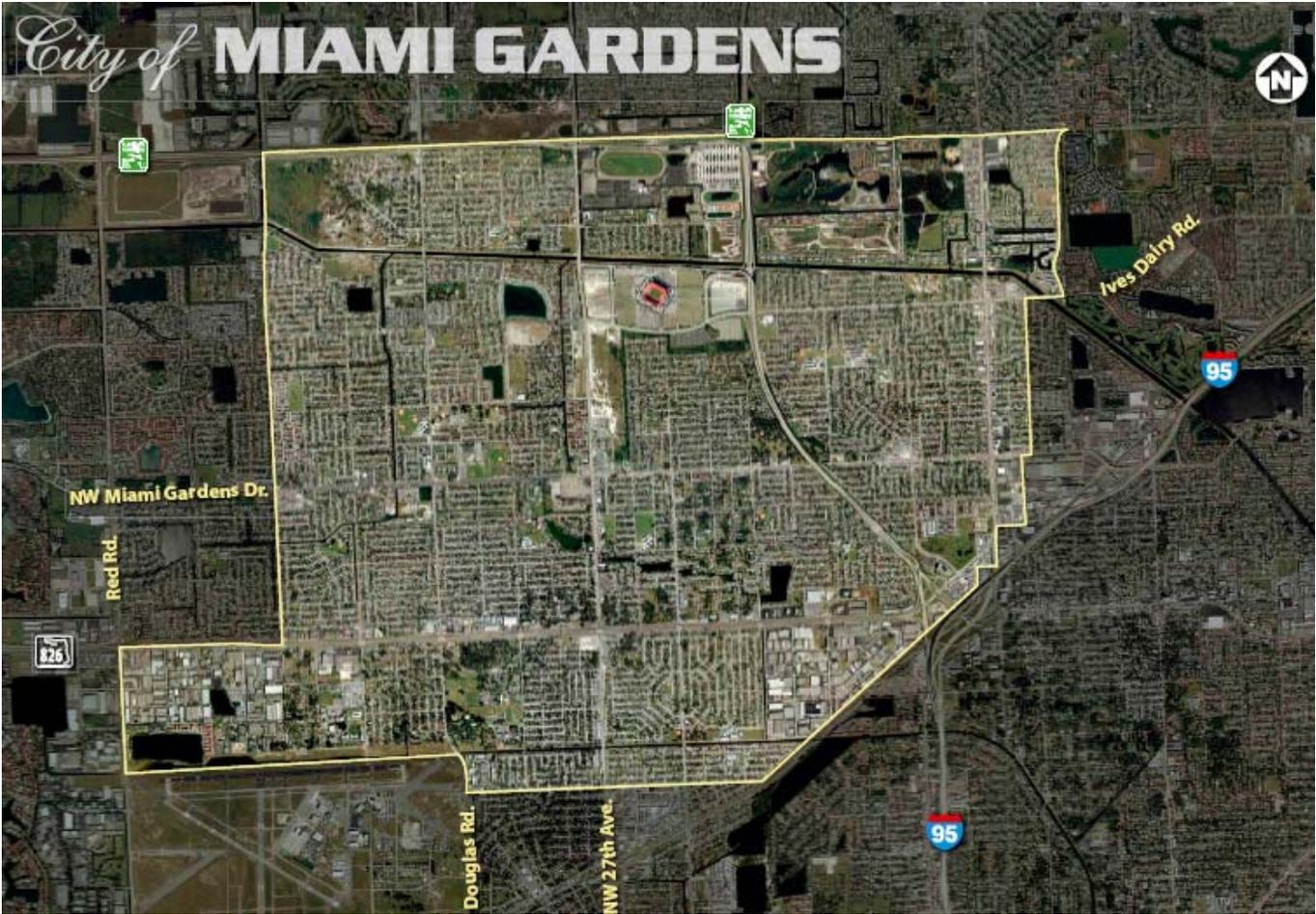
♦ Bureau of Economic and Business Research (BEBR) Florida Estimates of Population 2004 (2005). Florida Population Studies Volume 38 Number 2 Bulletin 141, February 2005.

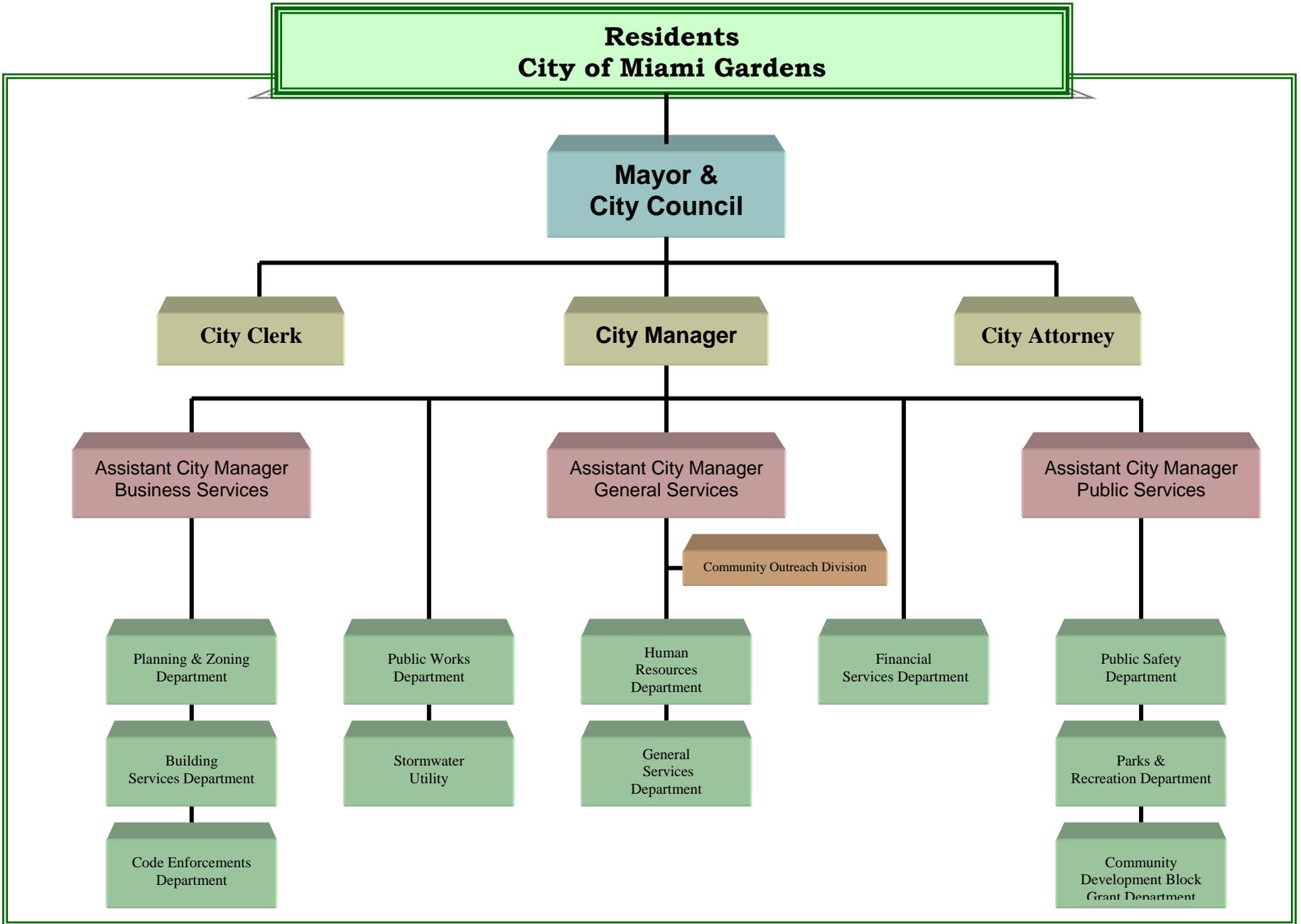
♦♦ Bureau of Economic and Business Research (BEBR) Florida Estimates of Population 2005 (2006).

The graphs below represent the above Table in a visual format.



Aerial Map of Miami Gardens





MIAMI GARDENS' BUDGET PROCESS

Budget Process and Calendar

A large portion of the budget process in Florida is statutorily driven as outlined in the timetable below. Immediately following this timetable is the specific budget calendar for the City of Miami Gardens. Utilizing this timetable, the City Manager and his staff prepare a tentative budget for consideration by the Mayor and City Council. For Miami Gardens and the FY 06-07 budget, this process was challenging as there is still little or no historical budget information from which to develop realistic revenue projection or expenditure needs because of our recent incorporation. Nonetheless, the process went forward and concluded in the adoption of the FY 06-07 budget on September 27th, 2006.

The Planning Phase

In October of each fiscal year, plans are set forth for next year's budget process by the City Manager; however, the actual budget formulation process began in March 2006. Prior to March, the City Manager and finance staff reviewed the GFOA comments from the prior year's budget and began developing the data necessary to address those comments and suggestions.

The Preparation Phase

In March, the beginning phase of budget preparation involved staff preparing updates to the City's anticipated revenues. This involved developing accurate projections of traditional revenues and estimating any new revenues expected in the subsequent year. Since Miami Gardens still has little or no reliable revenue history for most of its revenues, it fell to staff to estimate these revenue streams as accurately as possible.

Also during this phase, staff began to develop expenditure profiles for each City department and operation. Again, as a relatively new City, this continued to be a difficult task. Having little or no experience in operating programs, and receiving little historical information from the County, estimating proved to be a formidable task. Not only did we have a lack of data, but many of the programs we were proposing to undertake also had no history and staff was forced to development personnel and expenditure estimates from scratch.

The Review Phase

This phase involved the City Manager and the various department heads reviewing the submittals from their respective departments. Changes and updates were made to the proposed revenue and spending levels based on overall city priorities and as a result of these one-on-one meetings. Matching proposed services levels with the necessary personnel and other resources was an on-going process that demanded considerable investigation and focus on the multiple missions.

These reviews and refinements continued until the preparation of the tentative budget was completed and submitted to the Mayor and City Council in mid July.

The Adoption Phase

In late July, at a special scheduled City Council meeting, a tentatively balanced budget was presented to the Council. At this meeting, which is advertised to the public, the City Council must adopt a tentative millage rate for the coming year. This is a requirement of state statutes. The adopted rate is then the maximum millage rate that can be included in the coming year's budget. The City Council may at a later budget hearing, reduce the rate if it so desires, but cannot raise it above the adopted tentative rate. At this July's special meeting, the Council had two "Decision Packages" to consider. Approval of either would require a property tax increase. The first package was for an enhanced Community Outreach Division. This division is responsible for community events, media relations and community liaison activities. The second package was for the City to launch its own in-house police department. The Outreach division required a .2724 mill increase and the police package required a 1.238 mill increase. Council tentatively approved both packages and set the tentative millage rate at 5.1488, or a 64.7% increase in millage. The Council also adopted a schedule of public workshops for residents to better understand the police department decision. State law required the two formal public hearing be held in September and neither can conflict with the hearing dates established by the County School Board or the County Commission.

Subsequent to the July vote, the Notice of Proposed Property Taxes, otherwise known as TRIM (Truth in Millage) notices, were prepared and mailed by the County Property Appraiser. Printed on the TRIM notice is the date of the first scheduled public hearing to adopt the tentative budget and the tentative millage rate. This meeting was set for the evening of September 12, 2006. The purpose of the public hearing is to give the general public an opportunity to speak for or against the proposed budget and millage rate. At the end of the first public hearing, a date and time was set for the final public hearing, this being on September 7, 2006. An advertisement was then prepared and placed in a local newspaper. This ad contained summary budget information along with the tentative millage rate and the tentative approved budget based on the first hearing. Also noted were the time, date and location for the final hearing. The purpose of the final public hearing is to once again give the general public an opportunity to speak for or against the budget and proposed millage rate. At this meeting, the City Council adopted the final budget and millage rate. Within the next three days of adoption, the City must notify the County Property Appraiser, County Tax Collector and the State Department of Revenue, of the

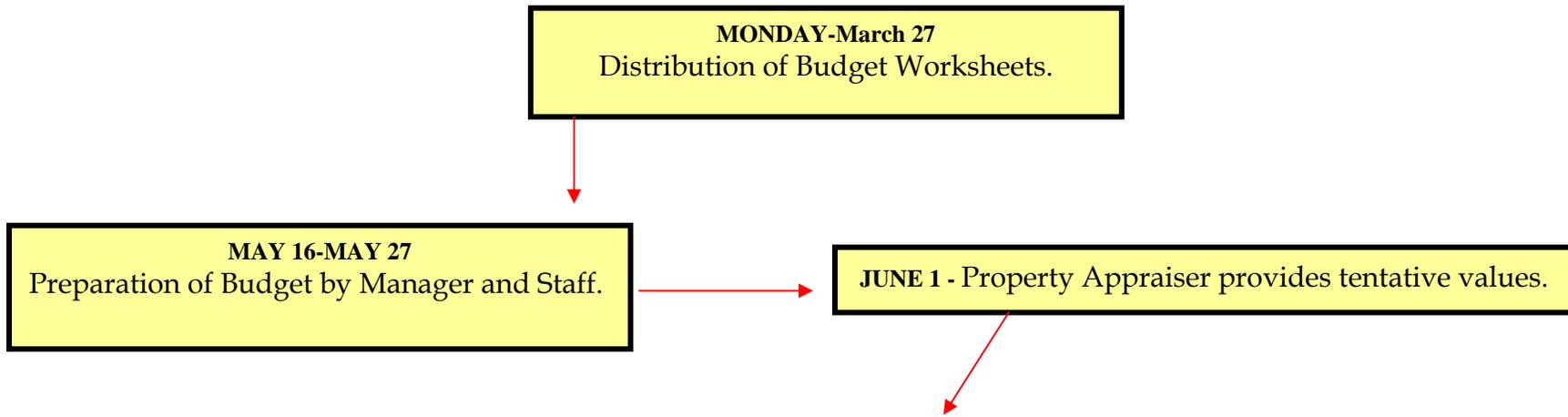
adopted millage rate. Final tax invoices are mailed to property owners by the Tax Collector at the beginning of November. The budget is effective on October 1 of each year.

Amendments After Adoption

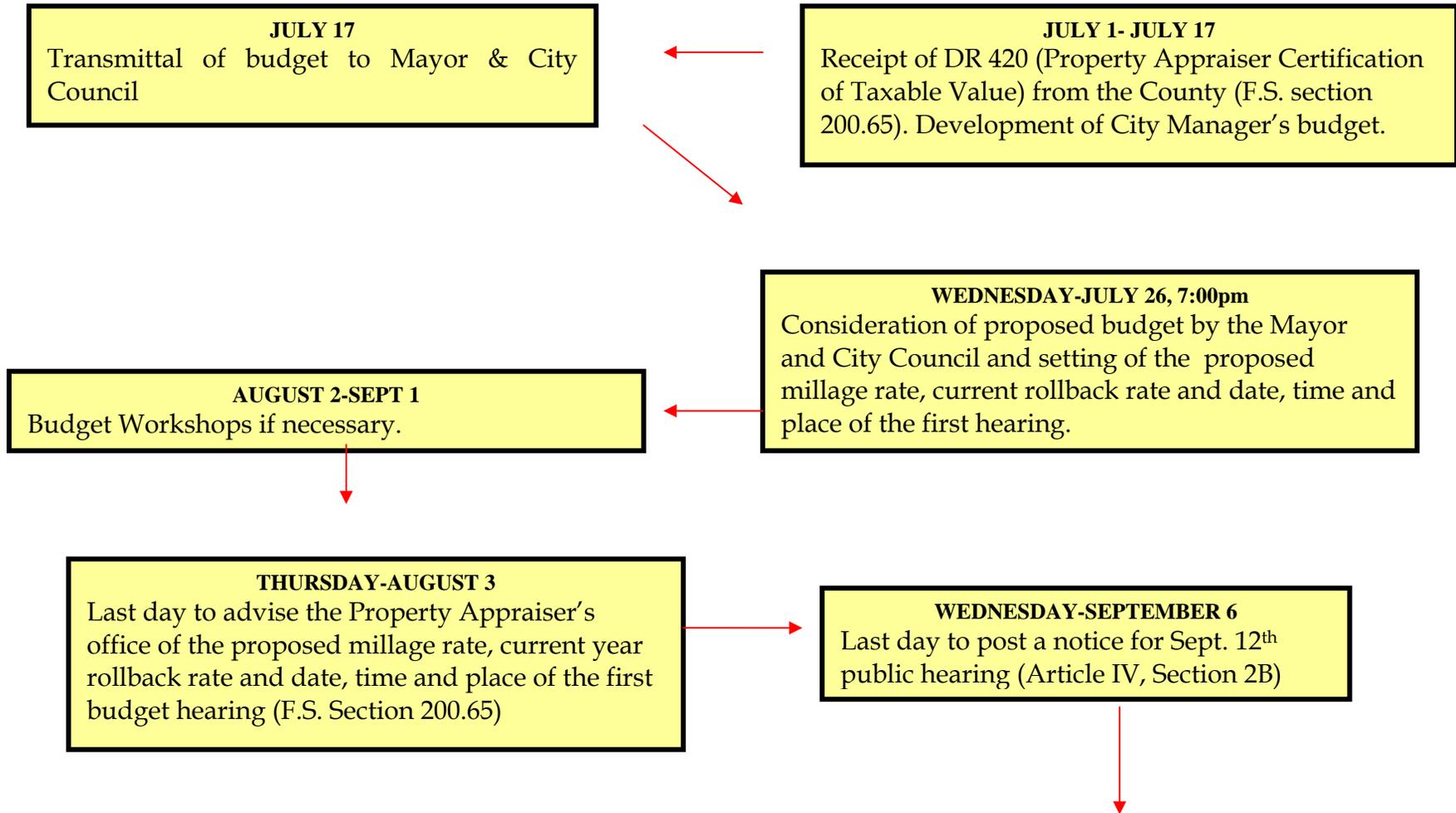
As provided in Florida Statute 129.06, once the budget is adopted, the City Council, at any time within a fiscal year, may amend the budget in the following manner:

1. Appropriations for expenditures are adopted at the fund level. Any changes in those levels subsequent to the budget adoption must be approved by action of the City Council by Ordinance.
2. Changes in funding levels within appropriations may be made at any time by action of the City Manager.
3. A receipt of revenue from a source not anticipated in the budget and received for a particular purpose including, but not limited to, grants, donations, gifts, or reimbursement for damages, may be appropriated by the City Manager and expenditures provided for in the budget.

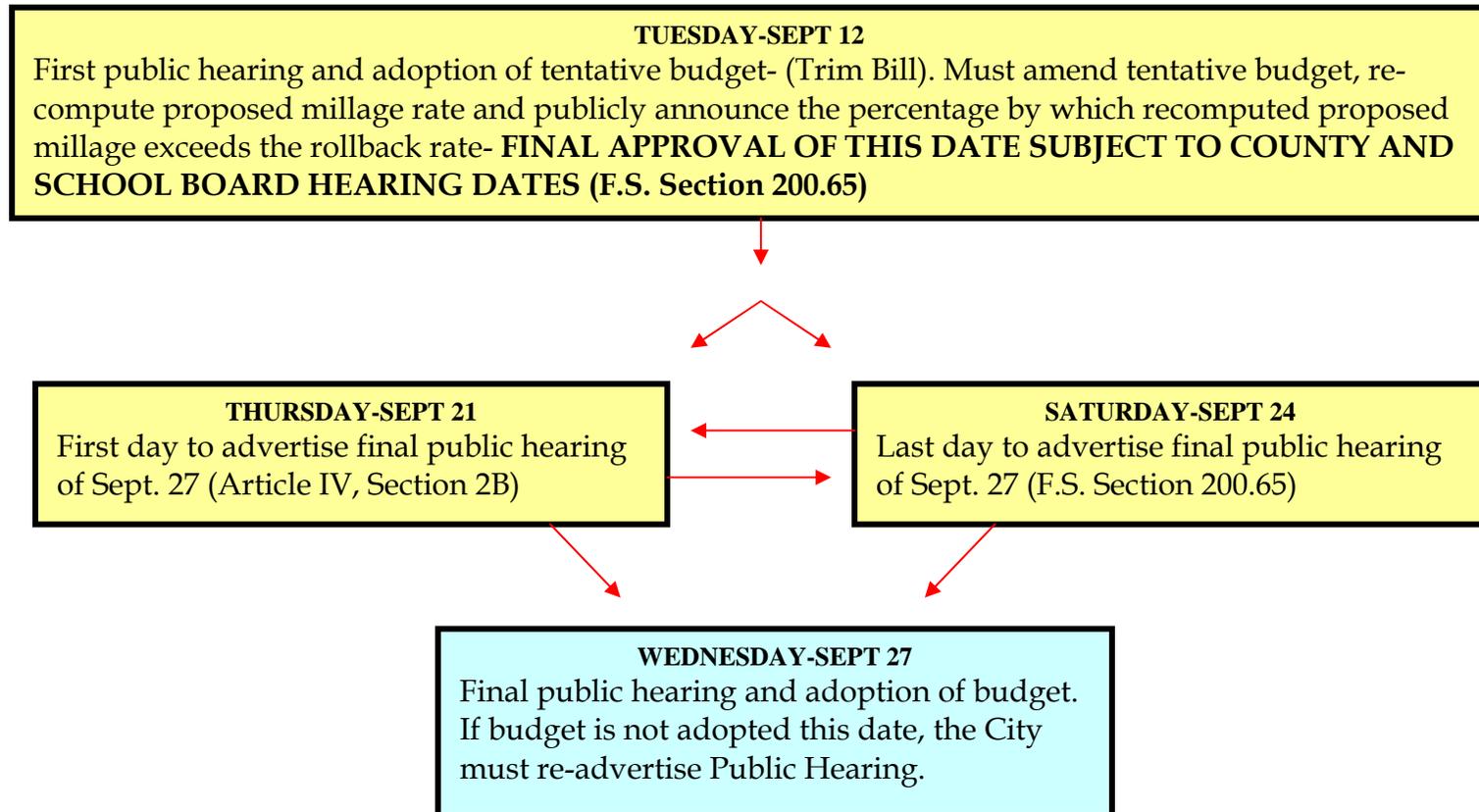
FY 2006-2007 BUDGET SCHEDULE



FY 2006/2007 BUDGET SCHEDULE (CON'T)



FY 2006/2007 BUDGET SCHEDULE (CON'T)





SIGNIFICANT FINANCIAL POLICIES

Summary of Accounting Policies

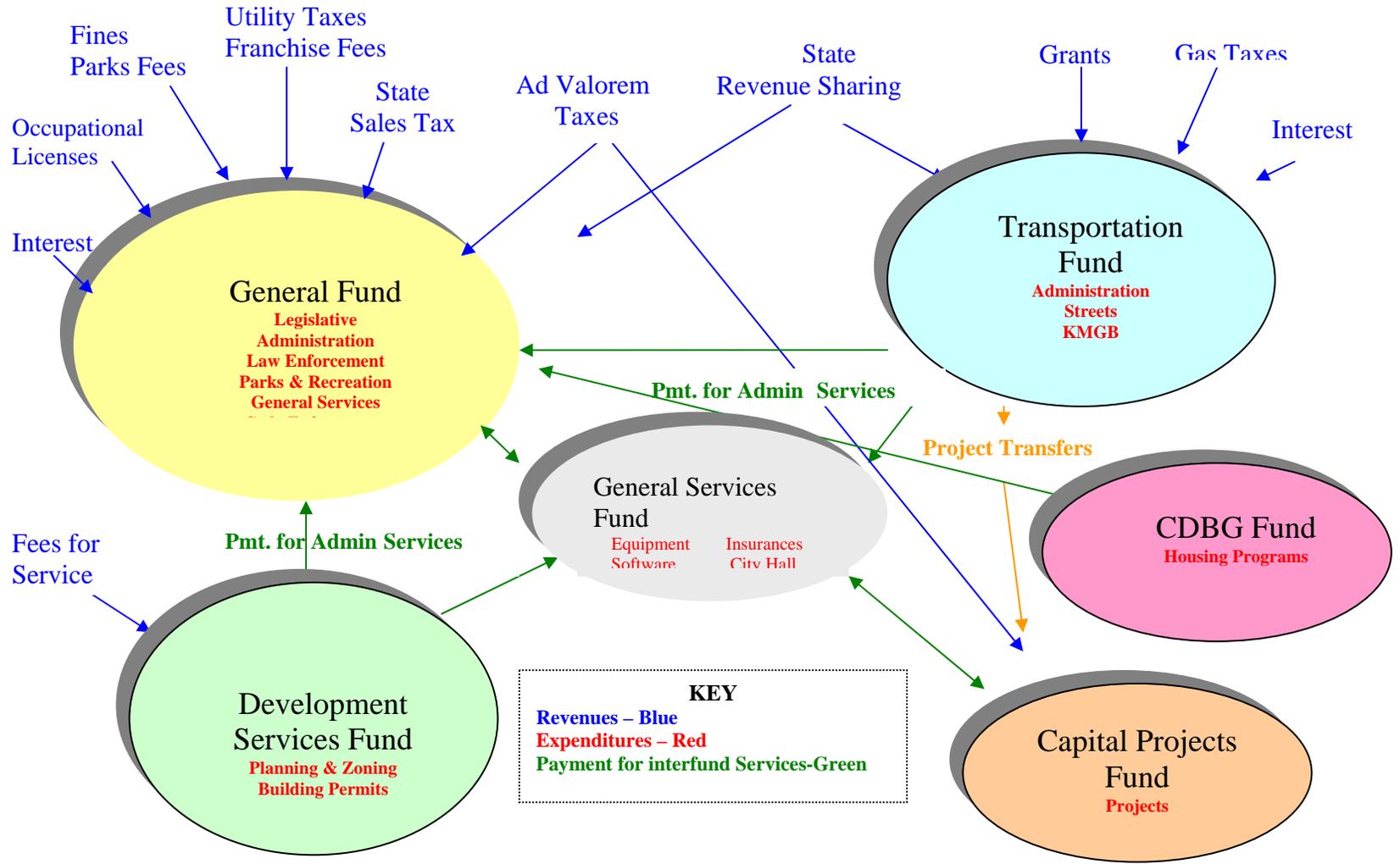
Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. All Funds in Miami Gardens are appropriated. The various funds are grouped within three broad categories as follows:

- Governmental Fund Types:

1. General Fund (01) - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
2. Special Revenue Funds (10s) – Special Revenue Funds are used to account for the proceeds from specific revenue sources (other major capital projects) that are legally restricted to expenditures for specified purposes. The City currently has three special revenue funds as described immediately below.
 - A. Transportation Fund (10) – The Transportation Fund is used to account for the revenues the City receives from the State-shared local option gas funds, and other revenues designated for transportation purposes. It is the operating fund for the City’s Public Works Department.
 - B. Stormwater Utility Fund (11) – The Stormwater Utility Fund is used to account for revenues and expenditures related to the City’s stormwater utility operation. Major revenues include the \$4 per month stormwater utility fee and grants.
 - C. Community Development Block Grant (CDBG) Fund (14) – The Community Development Block Grant Fund is used to account for revenues and expenditures of the City’s CDBG Department. The City is an entitlement community under the U.S. Department of housing and Urban Development (HUD).

- D. Development Services Fund (15) – The Development Services Fund is the accounting entity for the City’s Building, Planning and Zoning Departments. The fund was established to capture a record of fees and expenses oriented toward the building and development industry to ensure that these service costs are largely recaptured by the users.
 - E. Special Revenue Fund (16) – The Special Revenue Fund is used to account for the proceeds from specific, earmarked revenues such as impact fees and donations.
3. Capital Project Fund (30) – Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The City’s Capital Project Fund was established with the FY 04-05 budget through a dedicated property tax transfer of \$500,000 per year into the fund. This fund serves as an operating fund for the construction of various projects and will receive grants and other project-oriented revenues.
 4. Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs on general long term debt (other than those payable from the operations of enterprise funds).
- Proprietary Fund Types:
 1. Internal Service Funds (55) – Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the Board on a cost reimbursement basis. The City has established a General Services Fund to better account for certain internal transactions such as purchasing, fleet management, information technology and city hall related expenditures such as space and insurance.
 2. Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City does not anticipate having any enterprise funds.

MAJOR FUND RELATIONSHIP CHART



Accounting, Auditing, and Reporting Practices

- A. Basis of Accounting:** The basis of accounting and budgeting within Governmental Fund types used by the City of Miami Gardens is modified accrual as well as the "current resource measurement focus." Under this method of accounting, revenue is recorded when susceptible to accrual, such as when measurable and available for the funding of current appropriations. All Enterprise Funds follow the accrual basis of accounting, as well as the "capital maintenance measurement focus." Under this method of accounting, revenues are recognized when earned, as billed and unbilled, and expenditures are recorded when incurred.
- B. Maintenance of Accounting:** The City places continued emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurances regarding both the safe-guarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, such as the budget and the Comprehensive Annual Financial Report, as well as the maintenance of accountability of assets.
- B. Independent Audit:** An independent audit of the City of Miami Gardens is performed annually.
- C. Comprehensive Annual Report:** Miami Gardens issues a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles outlined by the Governmental Accounting Standards Board.

Budgetary Practices and Basis of Budgeting

Balanced Budget – A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that governmental budgets submitted and approved be balanced.

- A. Operating Budget Practices:** Each department and division prepares its own budget for review by the City Manager. The budget is approved in the form of an appropriations ordinance after the Mayor and Council have conducted advertised public hearings. The Operating Budget is adopted at the Fund level. During the year, it is the responsibility of the City Manager to administer the budget. The legal control, which the budget ordinance establishes over spending, is set up under Generally Accepted Accounting Principles. The City Manager has the authority to transfer budgeted amounts between departments within any Fund, but changes in the total appropriations level for any given Fund can only be enacted by the Mayor and Council through an amendment to the current appropriations ordinance, except for grants, reimbursements and bond proceeds, which the City Manager may appropriate to the appropriate fund without further Council action.

The City will adopt an annual General Fund budget in which expenditures, net of pay-as-you-go capital project contributions, do not exceed projected revenues. As a management policy, budgetary control is maintained in the General, Enterprise, and the Special Revenue Funds at the program level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in overruns of balances are not processed until sufficient appropriations are made available through approved intrafund transfers. By FY 2008, a six-year projection of revenues and expenditures for the General, Enterprise, and Special Revenue Funds will be prepared each fiscal year to provide strategic perspective to each annual budget process.

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

B. Basis of Budgeting: The basis for budgeting is the same as the basis for accounting. Budgets for General, Special Revenue, and Enterprise Funds are adopted on a basis consistent with Generally Accepted Accounting Principles. Accordingly, all Governmental Fund budgets are presented on the modified accrual basis; Enterprise Fund budgets are presented on the full accrual basis. The Governmental Funds are the General Fund, and the Special Revenue Funds. See the Fund Summaries section for detailed information on the Fund descriptions.

C. Capital Improvements Program Practices: Along with the operating budget, the City Manager submits a Capital Improvements Program (CIP) to the Mayor and Council. This document provides for improvements to the City's public facilities for the ensuing fiscal year and five years thereafter. The first year of the plan establishes a capital budget for the new fiscal year. The City will Endeavour to have an initial five year plan completed for the FY 2008 budget. The remaining five years serve as a guide for use in determining probable future debt issuance needs and operating cost impacts. The Capital Budget is adopted at the Fund level. CIP expenditures are accounted for in the Capital Projects Fund or the appropriate Enterprise Funds and are funded by a variety of sources. The City strives to maintain a high reliance on "pay-as-you-go" financing for its capital improvements in order to maintain debt within prudent limits. Although the City recently issued two bond issues, and is anticipating two additional issues in FY 2007, it has not received a bond rating from any New York based rating firm due to our short existence. The City will seek such a rating by 2008 or 2009.

Budget Process

The following are the procedures established by the City Manager for the annual budget process for the City:

1. Prior to July 15, the City Manager, submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and financing means.
2. Public hearings and workshops are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of an Ordinance
4. The City Manager is authorized to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority includes the authority to correct inter-programmatic budgeting and accounting allocations. The power and authority herein granted does not apply to the general contingency fund if such a fund is established.
5. Budget transfers between appropriations require the approval of the City Council except as outlined below. Departmental budget/actual comparison reports are maintained and available for public inspection in the Auditing Department.
6. Formal budgetary integration is employed as a management control device during the year for all funds.
7. All fund budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
8. Florida Statutes provide that only expenditures in excess of those total fund budgets are unlawful.
9. Unused appropriations lapse at the end of each fiscal year; however, such unexpended funds shall be appropriated to the appropriate fund's budgeted reserve for the subsequent fiscal year.
10. The City Manager has the authority to adjust the adopted budget to correct scrivener's errors.
11. The City Manager is authorized to appropriate unanticipated revenues as deemed necessary.
12. The City Manager is hereby authorized to create a suspension reserve account in each fund and, further, authorized to transfer funds across appropriation centers into said funds.

13. The Budget shall be automatically amended upon the adoption of a resolution to accept a grant or donation of funds.

Internal Budget Adjustments:

Budget adjustments are designed to give the City Manager a degree of flexibility in his/her budgetary administration. They may generally be approved for one of three reasons. First, a budgetary mistake may have been made in the approved budget. Because the budget cycle must begin so early in the year, it is very easy to overlook certain items which should have been included, or to over and/or underestimate the expenses or need for certain other items. A second reason for which transfers should be approved is emergency purchases. In many instances, equipment, supply, or maintenance costs must be incurred at a higher level than could have been anticipated due to a breakdown of equipment, the assumption of a new service, or unusually large contract prices. A third justification for an amendment is an avoidance of future cost increases. Such opportunities often arise when a certain product or service can be purchased at a certain time rather than putting off the purchase until a later date. Finally, a municipal organization needs to be dynamic to respond to change. Often this requires moving funds form one area to another.

Budget adjustments exist for very specific reasons, as noted above. They should not be used to balance an organization's budget each month. Operating within one's available budgetary resources is a managerial responsibility, and one which should be taken very seriously. The approved budget is only a plan and can be changed as circumstances change; however, it should be adhered to as closely as possible. The ready availability of large sums in certain sub-objects for amendments could suggest over-budgeting.

When needs are less than originally anticipated or should prices come in lower than budgeted, excess funds should accrue as savings to the City. They should not be considered as available dollars for additional expenditures beyond the appropriation level contained in the approved budget. These accrued savings become fund balance reserve or cash forward in the next year's budget, a very valuable revenue in maintaining service levels and avoiding tax rate increases. The more that can be accrued in one year, the easier the budget process will be the next year.

Capital equipment items are not specifically approved in the budget but can be purchased if funds are available. First, if the amount does not exceed \$10,000, and if the requesting party has the funds available, then the Department Head can approve the purchase. Second, if the individual items or systems exceed \$10,000 but do not exceed \$50,000, and if the requesting party has funds available, then the City Manager can approve the purchase after following approved purchasing procedures. Third, individual items or systems over \$50,000 require City Council approval with justification of fund availability whether from within one's own budget or if requiring a transfer from the appropriate reserve.

Encumbrances:

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

GENERAL FISCAL AND BUDGET POLICIES

General Policy

1. The annual operating budget of the City of Miami Gardens, Florida, shall balance the public service needs of the community with the fiscal capabilities of the City. It is intended to achieve those goals and objectives established by the City Council for the following fiscal year. Service programs will represent a balance of services, but with special emphasis on the City public safety, quality of life, and compliance with various state and federal mandates. Services shall be provided on a most cost effective basis. A balance between personnel and other classes of expenditures will also be achieved.
2. The City recognizes that its citizens deserve a commitment from their local government to fiscal responsibility, and that a balanced operating budget is the cornerstone of fiscal responsibility. Annual operating expenditures (personal services, contracts, commodities and supplies, and capital outlay) will be fiscally balanced with revenues or income estimates that can reasonably and normally be projected to be received during the fiscal year. New programs or changes in policies which would require the expenditure of additional operating funds will either be funded through reductions in existing programs of lower priority or through adjustments to fee rates, service charges, or taxes.
3. Requests for new or changes to programs or policies will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such changed or new program or policy. When possible, a standard format using this procedure shall be routinely provided to the Council when requesting approval of each new or changed program or policy.
4. New programs, services, or facilities shall be based on general citizen demand or need.
5. The City shall prepare and implement a Capital Improvement Budget (CIP), consistent with state requirements, which shall schedule the funding and construction of projects for a five-year period. The Capital Improvement Budget shall balance the needs for improved public facilities, as identified in the City's comprehensive plan, within the fiscal capabilities and limitations of the City.

6. The City shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
7. The City shall provide funding for public services on a fair and equitable basis, and shall not discriminate in providing such services on the base of race, sex, color, religion, sexual orientation, national origin, physical handicap or other non-merit basis.
8. Budgets for all City Funds and all other City expenditures, shall be under City Council appropriation control.
9. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.
10. Copies of the tentative and final budgets shall be provided at the North Dade Regional Public Library, and shall be available for inspection and copying at the office of the City Clerk. Copies of the tentative budget shall be provided at no charge at all public hearings and workshops.

FISCAL POLICY FOR ANNUAL OPERATING EXPENSES

All Funds - Revenue

1. **Balance Budget Requirement:** The operating budget of the City of Miami Gardens shall be balanced using current year revenues to finance current year expenditures. Fund balances shall not normally be budgeted as a resource to support routine annual operating expenses. Fund balances may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis, or as reserves to be carried forward. Under ordinary economic conditions, the use of fund balance forward should not exceed .25 mills equivalent.
2. Revenue projections will be based on an analysis of historical trends and reasonable assumptions of future conditions.
3. Revenue estimates will be made on a reasonable conservative basis to ensure that estimates are realized.
4. The operating budget will be prepared based on 95% of the certified taxable value of the property tax roll revenues.
5. The City will not use long-term debt to finance expenditures required for operations.

6. As early as practical in each annual budgeting cycle, the City Council shall give direction to staff as to the circumstances under which an ad valorem tax millage increase would be considered. Normally, such direction should be given in conjunction with the setting of a tentative budget calendar.

7. Fees should be collected on all City-provided services for which specific users may be readily identified and use may be reasonably quantified. The amount of the fee should be based on actual costs incurred in providing the services (or facility), and shall be reviewed at least biannually. The degree to which fees shall recover full costs shall be a policy determination of the City Council.

All Funds - Requirements

1. Normal maintenance requirements necessary to sustain the basic asset value will be included in the budget of the proper operating fund.
2. Contractual obligations and compensation plans for employees will be provided, included estimated pay-out amounts for accrued personal leave.
3. Capital for major improvements and automation of services will be based on multiple-year planning and cost benefit analysis.
4. Working Capital Reserve - This reserve should be established in all operating funds where emergencies may occur. The amount recommended is a minimum of \$50,000 to \$100,000 depending on the size of the fund.
5. Each year, the risk manager shall prepare an estimate of amounts to be budgeted for workers' compensation, self-insured, and malpractice claims. This amount shall be discussed with the City Council at as early a date thereafter as practical.

All Funds - Fund Balance

Fund Balance - The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. It also represents the accumulated net resources of a Fund available for reservation, designation, or for appropriation. A negative fund balance is sometimes referred to as a deficit.

1. Maintaining an adequate cash balance is essential. A minimum of 16% for major funds based on individual funds' needs or an amount equal to that necessary to avoid any short-term borrowing from the fund pool; whichever is greater (based upon historical analysis and projection).

2. The balances of each fund will be maintained by using a conservative approach in estimating revenues and by ensuring that expenditures do not exceed the appropriations.
3. The City shall develop a program to implement a fund balance reserve through a dedicated ad valorem tax.
4. Any anticipated deficit at year end, unless it can be eliminated from the cash flow from operations within the first three months of the next fiscal year, will be provided for in the current year's transfers.

Specific Guidelines For Individual Funds

General Fund: It is the objective of the City to pay as great a portion of operating expenses of the General Fund as possible from sources other than ad valorem taxes. Only to the extent that non-ad valorem tax sources of revenue are inadequate to support services at desired levels should ad valorem taxes be considered for an increase. Service charges and fees for all general fund services will be analyzed to ensure an appropriate proportional recovery of direct costs and overhead from Proprietary Funds.

The annual operating budget of any enterprise or special revenue operating fund shall pay the appropriate general fund operations for a portion of the cost of general administrative departments and a payment-in-lieu-of taxes which will be computed on the latest undepreciated value as established in the latest C.A.F.R. Services charges, rent, and fee structure will be established so as to ensure recovery of all costs for these funds to the fullest extent possible, considering public benefit.

Internal Services Funds: Charges to departments for services rendered will be sufficient to cover the total cost of performing services on an efficient basis. Lease purchase or borrowing of funds will be considered appropriate as a means of stabilizing capital outlay costs. Interest on such borrowings shall be paid by the using department.

FISCAL POLICY FOR CAPITAL EXPENDITURES AND DEBT FINANCING

All Funds

Revenue: Revenue projections for the Capital Improvement Budget shall be based on conservative assumptions of future earnings and bond market conditions.

Requirements: Capital projects shall be justified in relation to the applicable elements of the City's comprehensive plan or other requirements or needs. Estimated requirements for capital projects shall include all costs reasonably associated with the completion of the project. The impact of each project on the operating revenues and requirements of the City shall be analyzed as required by the general fiscal policy stated above.

Long Term Debt: Long term borrowing will not be used to finance current operations or normal maintenance. A policy of full disclosure will be followed in all financial reports and official statements for debt.

Medium Term Debt: Lease purchase methods, bonds, or other debt instruments may be used as a medium-term (4 to 10 years) method of borrowing for the financing of vehicles, other specialized types of equipment, or other capital improvements. The equipment or improvement must have an expected life at least equal to the years leased or financed. The City will determine and utilize the least costly financing methods available and where practical, shall use an open bid system for such financing. Such debt arrangements will be repaid within the expected life of the equipment or improvement acquired.

Short Term Debt: Short-term borrowing may be utilized for temporary funding of anticipated tax revenues, anticipated grant payments, anticipated bond proceeds, or other expected revenues. Such debt should normally be made from pooled cash; however, in rare circumstances, it may be by the use of the line-of-credit at the City's depository or other financial institution, utilizing a short-term note maturing before the end of the current appropriation period. Other short-term debt, such as tax exempt commercial paper, bond anticipation notes, tax anticipation notes, or grant anticipation notes, may be used when it provides immediate financing and an interest advantage, or the advantage to delay long-term debt until market conditions are more favorable. The City will determine and utilize the least costly method for short term borrowing. Short-term debt may be refunded in accordance with applicable federal laws. Anticipated funding is defined as an assured source with the anticipated amount based on conservative estimates.

Specific Guidelines

- 1 General Capital Improvements: General capital improvements, or those improvements not related to City-owned enterprises, shall be funded from general operating fund revenues or fund balances, the sale of revenue bonds, or general obligation bonds, and from special assessments and grants.
2. Pay-As-You-Go Capital Improvements: Pay-As-You-Go capital improvements shall be funded from general operating fund revenues or fund balances, state and federal grants, special assessments, or other sources of revenue which may become available to the City. Major capital projects related to the delivery of general public services shall be paid from general purpose revenues.
3. Special Assessments: When special assessments are used for Pay-As-You-Go general capital improvements where the City as a whole receives the benefit, the interest rate charged will be established by the City consistent with state law.
4. Revenue Bond Debt Limit: Sale of revenue bonds shall be limited to that amount which can be supported by user fees and other associated revenues. Revenue bond coverage shall not be less than parity required coverage. The total net annual general revenue bond debt service should not exceed 25% of the total net general purpose revenue and other funds available for such debt service. Net

annual debt service shall be gross annual debt service less estimated interest on debt service reserve accounts and funds from other governmental units designated for payment of such debt service.

5. Enterprise Capital Improvements: Enterprise revenue bond coverage shall not be less than parity or the required coverage, whichever is greater.

6. Miscellaneous: The maximum percentage of net overlapping bonded debt to assessed value shall be 4%. The maximum of net bonded debt per capita shall be \$600. The maximum percentage of annual debt service to general expenditures shall be 10%.

CAPITAL ASSETS POLICY

- Threshold: The City will capitalize all individual assets and infrastructure with a cost of \$5,000 or more and a life of 5 years or more.
- Asset categorization: The City shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:
 - Land
 - Buildings
 - Improvements
 - Equipment
 - Infrastructure
 - Roads
 - Stormwater system
 - Sidewalks
 - Construction in progress
- Infrastructure Accounting:
 - Pre-2003 valuations. Prior to the incorporation of the City in 2003, the City has used the estimated historical cost method of valuation.
 - Method:

- The City determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads.
- The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the stormwater system.
- The City determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.
- Capital Outlay – Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$5,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.
 - Deprecation Method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.
 - The City will use the straight line depreciation method.
 - There will be no depreciation on land or other assets with an indefinite life.
 - Construction in progress projects are not subject to depreciation until the projected is completed.
 - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).
- Capital Assets – Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.
 - The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.

- The City will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.
- Estimated useful assets life: The estimated useful lives of the assets are based on City experience and established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:
 - Land – indefinite
 - Buildings – 40 years
 - Improvements – 15 years
 - Equipment :
 - Cars – 5 years
 - Trucks – 10 years
 - Equipment – 5 years
 - Computer equipment – 3 years.
 - Infrastructure:
 - Roads – 25 years
 - Stormwater system – 50 years
 - Sidewalks – 20 years
- Five year capital plan: The City prepares a 5 year capital plan which reports the capital asset budget needs for the City.
- Fixed Asset Accounting. The City will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements with forth by GASB or its successor organization.

INVESTMENT POLICY

Scope

This investment policy applies to all financial assets of the City of Miami Gardens, which are under the direct control of the City Council.

Investment Objectives

The following investment objectives will be applied in the management of the City’s funds.

1. Safety of Capital - Safety of capital is regarded as the highest priority in the handling of investments for the City. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they be from securities defaults or erosion of market value. From time to time, securities may be traded for other similar securities to improve yield, maturity, or credit risk. For these type transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security:

- a. Yield has been decreased;
- b. Maturity has been reduced;
- c. Quality of the investment has been improved.

2. Liquidity - The City's investment strategy will provide sufficient liquidity such that cash flow requirements are met through the utilization of marketable securities with structured maturities.

3. Yield - In investing public funds, the City will strive to maximize the return on the portfolio but will avoid assuming unreasonable risk.

Standards Of Care

1. Prudence and Ethical Standards – The “prudent person” standard shall be used in the management of the overall investment portfolio. The prudent person standard is herewith understood to mean the following: Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Investment officers, or persons performing the investment functions, acting as a “prudent person” in accordance with this written policy and procedures, exercising due diligence and investments authorized by law, shall be relieved of personal responsibility, for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion, as described in the internal control section of this policy, and appropriate action is taken to control adverse developments.

2. Investment Authority - Responsibility for the administration of the investment program is vested in the City Manager. The City Manager shall exercise this authority and regulate the administration of the investment program through the Finance Department. No person may engage in an investment transaction except as stated in the internal controls section of the policy.

3. Ethics and Conflicts of Interest – The Mayor, City Council, City Manager, and Finance Department employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. The above personnel shall disclose any material interests in financial institutions with which they conduct business and any personal financial or investment positions that could be related to the performance of the investment portfolio. Investment related officers and personnel shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

Safekeeping And Custody

Authorized Investment Institutions and Broker/Dealers

Documented lists of the authorized financial institutions and broker/dealers will be developed and maintained by the Finance Director and approved by the City Manager. Broker/ dealers will consist of banks, regional firms, and other recognizable firms in the general securities business. All such institutions shall be on the State of Florida authorized institution list. Evaluation criteria will include:

- a. The institutional and broker qualification as they relate to both general and specific product knowledge;
- b. The technical support capabilities as well as the operations efficiency of the organization;
- c. The ability to provide value added services;
- d. Pricing competitiveness based on the ability of the dealer to support both the “bid” and “ask” side of various securities market instruments.
- e. The financial strength and security of the company; and
- f. Have a minimum capital of \$10 million. Before engaging in investment transactions with a financial institution or broker/dealer, the Finance Director will have received from said a signed investment certification form attesting that the individuals responsible for the City’s accounts have reviewed the City’s investment policy and that they agree to undertake reasonable efforts to preclude imprudent transactions involving the City’s funds.

Time, practicality, and general business constraints limit the number of investment relationships which can be managed on a regular basis. In most cases, normal investment activity will be limited to no more than five relationships. In all cases, investment relationships will consist of a minimum of three institutions. If at any time the City Manager is appropriately notified of any threat to

the integrity of the investment portfolio, proper security measures may be suggested and implemented, and the clerk shall have the option to further restrict investment in selected instruments, to conform to then present market conditions. Repurchase agreements will be conducted through, and negotiated only with, qualified public depository financial institutions and primary securities broker/dealers. A written master repurchase agreement will be negotiated with any institution with which the City, through the clerk, enters into a specific repurchase agreement.

Internal Controls

The City Manager shall exercise and monitor a set of internal controls which are designed to protect the City's funds and ensure proper accounting and reporting of the securities transactions. Such internal controls shall consist of the following:

- a. All securities purchased or sold will be transferred only under the "delivery versus payment" method to ensure that funds or securities are not released until all criteria relating to the specific transactions are met.
- b. The City Manager is authorized to accept, on behalf of and in the name of the City of Miami Gardens, bank trust receipts and/or confirmations as evidence of actual delivery of the obligation or securities in return for investment of funds. Trust receipts or confirmations shall fully describe the various obligations or securities held. The receipt or confirmation shall state that the investment is held in the name of the City of Miami Gardens.
- c. Written documentation and/or confirmation of telephone transactions and wire transfers will be maintained.
- d. There will be adequate separation of duties with clear delegation of authority among investment personnel.
- e. Custodial safekeeping shall be properly utilized.
- f. Investment review and performance reporting, interim and annual, shall be done by the Finance Director and reviewed by the City Manager.
- g. The Finance Director will promptly notify the City Manager of any threat to the safety of the portfolio and proper security measures will be suggested and implemented to conform to market conditions.
- h. There will be an avoidance of bearer-form securities.
- i. There will be no physical delivery of securities, except certificates of deposit, which will be maintained in a safe in an approved financial institution.

- j. There will be a prohibition of collusion.
- k. A wire transfer agreement with the custodial bank outlining the various controls and security provisions for making and receiving wire transfers shall be executed.
- l. Quarterly safekeeping account statements shall be maintained.
- m. Transaction confirmations will be received from the financial institution or securities dealer awarded the investment and maintained as investment document.
- n. Periodic training and educational opportunities will be provided and made available concerning investments and related subjects for appropriate personnel.
- o. Investment activity will be performed by the Finance Director and subsequently approved by the City Manager. In the absence of the Finance Director, the Chief Staff Accountant responsible for overseeing investment record keeping, will perform the investment activity and obtain approval of the City Manager.
- p. The following personnel are designated by the City Manager as having authority to initiate all investment activities.
 - 1. Finance Director
 - 2. Chief Staff Accountant responsible for overseeing investment record keeping.
- q. Additional controls will be established in written policies and procedures by the City Manager as needed.
- r. The internal controls for investments receipts to the City Manager's office listing the specific instrument, par value, rate, maturity, and any other pertinent information. In addition, the safekeeping institution shall send a report on at least a quarterly basis listing all securities held in each safekeeping account which shall be verified by the City Manager's office. All securities purchased by the City under this policy shall be purchased using the "delivery versus payment" procedure. If it is ever determined to be necessary to perform security transactions on a "free delivery" basis, or to have securities held by the broker/dealer for a temporary period, the approval of the Finance Director must be secured prior thereto and the reason documented in writing.

Suitable And Authorized Investments

The City shall limit investments to:

1. Negotiable direct obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, and which carry the full faith and credit of, the United States Government and its agencies. Investments in this category would include, but not be limited to, the following: United States Treasury Bills, Notes and Bonds, and securities issued by the Government National Mortgage Association (Ginnie Mae), and Federal Housing Administration.
2. Fully collateralized United States Agency obligations which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include, but not be limited to, the following: obligations of the Federal Home Loan Mortgage Corporation (FHLMC) and the Federal National Mortgage Association (FNMA)
3. Other United States Agency obligations which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include but not be limited to the following: obligations of the Federal Farm Credit Bank, Federal National Mortgage Association (Fannie Mae), Federal Home Loan Mortgage Corporation (Freddie Mac), Student Loan Marketing Association (Sallie Mae), Financial Assistance Corporation, and Federal Agriculture Mortgage Corporation (Farmer Mac).
4. Permitted investments in the above listed agencies and instrumentalities shall include bonds, debentures, notes, or other evidence of indebtedness issued including mortgage pass-throughs, collateralized mortgage obligations, adjustable rate securities, and adjustable rate mortgages.
5. Interest bearing savings accounts, money market accounts, certificates of deposit, money market certificates, or time deposits constituting direct obligations of any bank or savings and loan association certified as a qualified public depository by the State.
6. Repurchase agreements collateralized by securities otherwise authorized in paragraphs one to five.
7. State of Florida Local Government Surplus Funds Trust Fund.

Bid Requirement

When purchasing or selling securities, the Finance Director, or his designated staff, will obtain competitive bids or offerings from at least three dealers, except in situations where:

1. The security involved is a “new original issue” and can be purchased at par prior to issue date, or “at the window” at date of sale;
2. The security involved is available through direct issue or private placement;
3. The security involved is of particular special interest to the entity and dealer competition could have an adverse impact with respect to the price and availability to the entity.

Reporting

For any investment other than the State Board of Administration (SBA), the Finance Director shall generate monthly reports for management purposes. In addition, he/she shall submit an annual report for submission to the Council, which presents the City’s portfolio by type of investment, book value, income earned, and market value as of the report date.

Investment Parameters

1. Liquidity Requirements - To meet the day to day operating need of the City and to provide the ready cash to meet unforeseen temporary cash requirements, a liquidity base of approximately two months of anticipated disbursements, excluding bond construction payments made from escrow or trust accounts, will be kept in relatively short term investments. These would include State of Florida Local Government Surplus Funds, Trust Fund, Discount Notes, Repurchase Agreements.

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

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

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





*Office of
The City Manager*

City of Miami Gardens

Florida

October 1, 2006

CITY MANAGER'S BUDGET MESSAGE

Dear Mayor and City Council:

I am pleased to present herein Miami Garden's FY 2006-2007 annual budget. So far, this past year has been almost too exciting as we struggled to survive and recover from Hurricane Wilma. A number of things we had hoped to accomplish were put on the back burner in order to devote the appropriate attention to Wilma-related crises. After all reimbursements from the state and FEMA, it is expected that Wilma will have cost the City some \$1,531,310. We were indeed fortunate that through your action in establishing a planned reserve in our first budget in FY-04, we were able to meet the expenditure needs of this emergency. Unfortunately, it has left us short of our goal of building a sound reserve.

The coming year is positioned to be another year full of promises fulfilled. And while there is never enough funding to do all that needs to be done, let alone all that we would like to do, I believe that we can make a positive difference in the community. Additionally, many of the projects have been planned over the past three years will be coming to pass, and I hope that the residents will begin to see a new city emerging.

The FY 06-07 budget reflects what I believe is the funding necessary to move forward on our vision of Miami Gardens and to provide continued fiscal vitality for the City. Included in this vision is for the City to develop its own police department. This is a daunting task given the difficulty in recruiting police officers nationally.

The past three years have also been overwhelming, starting with nothing and developing a vibrant, growing city. It seems that we thrive on such challenges. The current budget provides for an increase in the current millage rate of 3.6384 to 5.1488 in order to fund the two programs that City Council adopted: The enhanced Community Outreach Division, and the start-up of the City's own Police Department.

GENERAL FUND

The Budget Process

Staff began the FY-2007 budget process knowing that we are still unsure about a number of revenue and expenditures. Without a solid history in either case, this can be expected. We are still trying to find the right complement of employees and equipment to carry out our various missions. Predicting revenues, while better than last year, is still a problem. We now have a limited collection history for most of our revenue streams, but certainly not enough to make me feel comfortable; thus, it is still necessary for us to be conservative in our revenue projections. Several major revenues streams are still so new as to have no history (landlord permits, certificates of use) or, in the case of the State's Communications Service Tax, still so tied in with Miami-Dade County as to render the State's estimate suspect. I have had to use prudent judgment on budgeting these revenues.

Principal Financial Challenges and Issues Facing The City

As indicated earlier, we took a major step backwards this past year with reserve funds due to the hurricane. Two years ago, we established an emergency reserve fund to help us reach a responsible reserve within five years. However, because our reserves are again so limited, the timing of our cash flow needs to be carefully managed, especially early and late in the fiscal year. As you know, most of our revenue comes in December and January with the pre-payment of property taxes. Until this distribution arrives, we are operating on a very thin cash reserve. This problem will improve each year as we build up our reserve, but until then, we must watch our early spending.

TABLE #1: Estimated Undesignated Fund Balance – FY-05 to FY-08

	Actual FY 03-04	Actual FY 04-05	Estimated* FY 05-06	FY 06-07	FY 07-08	FY 07-08
Budget Allocation		\$500,000	\$500,000			
Year- End Reverted Funds	\$558,105	\$1,123,114	\$100,000	\$500,000	\$500,000	\$500,000
Cumulative Total in the Reserve	\$558,105	\$2,123,114	\$2,723,114	\$3,200,742	\$3,7,200,742	\$4,200,742
General Fund Total (**)	\$29,763,200	\$33,345,628	\$39,628,042	\$41,387,231	\$43,385,253	\$45,554,515
% Reserve	1.89%	6.37%	6.87%	8.21%	8.58%	9.22%

* Est 9/30/06

** Less fund balance

A second priority issue that continues to dog us is the Communications Service Tax. This major revenue comes to us from the State, but is paid by local service providers. Currently, many of these providers are still not coding their payment with our City ID number; thus the revenue is going to the County by default. Though this past year we entered into a temporary agreement with the County, it does not appear that the County will continue our

arrangement. We have had to reduce our revenue estimate this year to more reflect the reality of our collection receipts. We need to continue to work with the State to resolve this issue.

A third major priority for the coming year is the need to establish our own in-house finance department. For the past three years, we have used the services of a contract finance department and while this was critical in the beginning, it is now time to bring this most important function in-house. The budget presented here accomplishes this goal.

A fourth issue facing the City in the coming year is gearing up to begin our own police department. Currently we use the services of the Miami-Dade Police Department for local police services. The soonest we can actually start our own department is December of 2007, or in FY 2007-2008. This gives us a year to accomplish all the myriad of tasks necessary to begin operations: Hiring officers, ordering vehicles, negotiating for space, ordering uniforms, etc. The list is rather overwhelming. There will be significant expenditures in the coming year to get ready for the change over. The vast majority of the millage increase recommended herein is to fund this transition.

Other Challenges

Being a new municipality, the list of challenges facing the City is indeed long. Many of these are faced by all cities: the economy, legislative mandates, resident demands, and crime to name a few. The budget has provided for the addressing of these main challenges through additional staff or financial resources. The current and continuing visioning process that City Council has undertaken will help clarify our goals and priorities for the balance of this year and for future years. One additional priority addressed in last year's budget was the implementation of a new software system for the City. This process is well underway and is hoped to be finished by the beginning of the FY 07 fiscal year. This should have a significant positive impact on City operations for years to come through increased efficiency and effectiveness.

The FY-07 budget brings in-house four new City operations – The Finance Department, the Community Development Block Grant Department (CDBG), the Stormwater Utility Division, and the initiation of our Police Department. Staff has high expectations for these departments in the coming year. With the CDBG program, we expect to concentrate on establishing new programs to address glaring deficiencies in community housing. The Stormwater Utility will allow us to set priorities for these funds rather than relying on Miami-Dade County and will enable us to improve on quality control.

The last major City operation being handled on a contract basis is the City's finance department. Bring this in-house, became feasible because of City Council's approval in FY 06 of a new general ledger system. Finally, the City Council votes in July to begin the process of starting our own police department.

For the past eight months, Staff and City Council investigated the feasibility of beginning our own local police department. A major study was completed in March and five community meetings were held to present the results and take resident comments. Subsequent to those meetings, staff worked to refine the numbers to ensure that we have covered all of the bases. While the raw numbers changed somewhat, the bottom line did not: Financially, the institution of a City police department is feasible and should lead to significant savings over the next five years (See Table 2 below). These saving can be used to enhance the current compliment of officers to provide a significant increase in resources dedicated to safeguarding our residents and business community.

**TABLE 2: POLICE
PRO FORMA**

5-Year Police Operating & Capital Pro-forma						
	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
Salaries	1,500,000	9,800,000	10,192,000	10,599,680	11,023,667	11,464,614
Overtime		400,000	600,000	800,000	800,000	800,000
FRS Pension	300,000	1,960,000	2,038,400	2,119,936	2,204,733	2,292,923
Initial Signing Bonus	150,000	150,000				
Final Signing Bonus		750,000	750,000			
Social Security	112,500	735,000	764,400	794,976	826,775	859,846
Healthcare	150,000	1,312,500	1,391,250	1,474,725	1,563,209	1,657,001
Workers Comp		500,000	500,000	525,000	550,000	575,000
Moving Allowance	140,000	560,000	75,000	75,000	75,000	75,000
City Residence Bonus	20,000	80,000	80,000	84,000	84,000	86,000
401 Supplement (3%)	300,000	312,000	324,480	337,459	350,958	364,996
Supplies	1,500,000	1,605,000	1,717,350	1,837,565	1,966,194	2,103,828
Station Costs		300,000	306,000	312,120	318,362	324,730
Vehicles		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Non-Police Costs	160,000	220,000	231,000	242,550	254,678	267,411
City Costs Total	4,332,500	20,184,500	20,469,880	20,703,011	21,517,576	22,371,348
County Costs Total	19,886,735	3,480,179				
Grand Total	24,219,235	23,664,679	20,469,880	20,703,011	21,517,576	22,371,348
If Still w/County	19,886,735	20,881,072	21,925,125	23,021,382	24,172,451	25,381,073
Est. (Expense)/Savings	(4,332,500)	(2,783,607)	1,455,245	2,318,371	2,654,875	3,009,725



FY 05-06 saw the purchase of the City's first two police cars. During FY 06-07, staff will continue building staff and equipment for the new department in preparation for the December 1, 2007, assumption of duties from the Miami-Dade Police Department.

Major Revenues

In building a budget, we usually look at revenues first. This is what we currently know about FY-07 revenue:

- **Ad Valorem or Property Tax:** Ad valorem or property taxes are taxes levied against the assessed value of real and certain personal property. In Miami-Dade County, each municipality sets a tax rate based on its needs and levies this as a dollar cost per \$1,000 of taxable valuation. Property tax revenues for Miami Gardens for FY-07 increased by approximately 19% over FY-06 without changing the millage rate; however, the rate is up 42% (64% from roll back) because of the addition of the police and community outreach millage packages.

Using the FY 07 millage rate of 5.1488, property taxes are expected to generate \$20,126,439; however, state law requires us to only budget 95% of this figure, thus the net total expected would be \$19,120,117. First year taxes on new FY-07 construction are estimated at \$350,000. This amount is not subject to rollback provisions.

- **State Revenue Sharing:** Created by the State of Florida to ensure revenue parity among local governments statewide, State Revenue Sharing is comprised of various State-collected revenues including a portion of the State's sales and gas taxes. The State Department of Revenue estimates that State Revenue Sharing is expected to increase by 13.1% for FY-07 over FY-06. These figures were provided by the State. The City expects to receive \$4,393,728 for FY-07. Of this, 70.78% by law goes to the General Fund (\$3,109,881) and 29.22% goes to the Transportation Fund (\$1,283,847).
- **Utility Franchise Taxes:** Franchise taxes are locally levied taxes designed to compensate the municipality for allowing private utility businesses within the City to use the City's rights-of-way to conduct their business. The Utility Franchise Tax is an economy-based revenue. As an area's growth increases, so does the revenue. They are also affected by weather, especially electric and water. Utility Franchise Tax receipts are expected to experience a moderate increase next year based on general economic estimates of future construction within the City as estimated by the City's building department. All franchise taxes except Solid Waste and natural gas, are collected by Miami-Dade County on our behalf and remitted back to the City. This revenue is expected to be \$3,413,000 for the coming year or a 4.4% increase.
- **Utility Taxes:** Utility taxes are paid by the utility customer as a percentage of their bill for using the various utilities services – water, sewer, electric and communications. These taxes are collected by the County (except the Communications Service Tax which is collected by the State) and remitted to the City after the City's portion of a past General Obligation Bond payment is deducted (QNIP Bond). Generally, these revenues are expected to grow approximately 2%-3% next year; however, because of the State's collection problem with the Communications Service Tax, overall revenue in this category is expected to decline by \$1,253,314 or 16% from \$8,587,194 to \$733,880.
- **Half-Cent Sales Tax:** The Half-Cent Sales Tax is levied as a percentage of the retail sales price on all goods and many services purchased in the private sector. For Miami-Dade County, the tax rate is 6 ½%. This tax is collected by the State of Florida and allocated to cities and counties by statutory formula largely based on

population. Miami Gardens expects to receive \$7,177,270 million from this source in FY-07. This is an expected increase over FY-06 of only 1.1%, no doubt reflecting a smaller increase due to our relative slow population growth verses overall higher statewide growth rates.

- **Other Local Revenues:** Locally derived revenues form a major component of our City budget. These revenues include occupational licenses, alarm and landlord permits, certificates of use, parks and recreation fees, other operational revenues, and fines and forfeitures. Some of these revenues are collected by the County, while others are directly collected by the City. Because FY-06 was only our first or second year in collecting many these revenues, we have been conservative in forecasting a modest increase based on limited trend information. Many of these are population sensitive and we believe that they will remain fairly steady for the coming year. Total other local revenue is estimated at \$2,882,836.

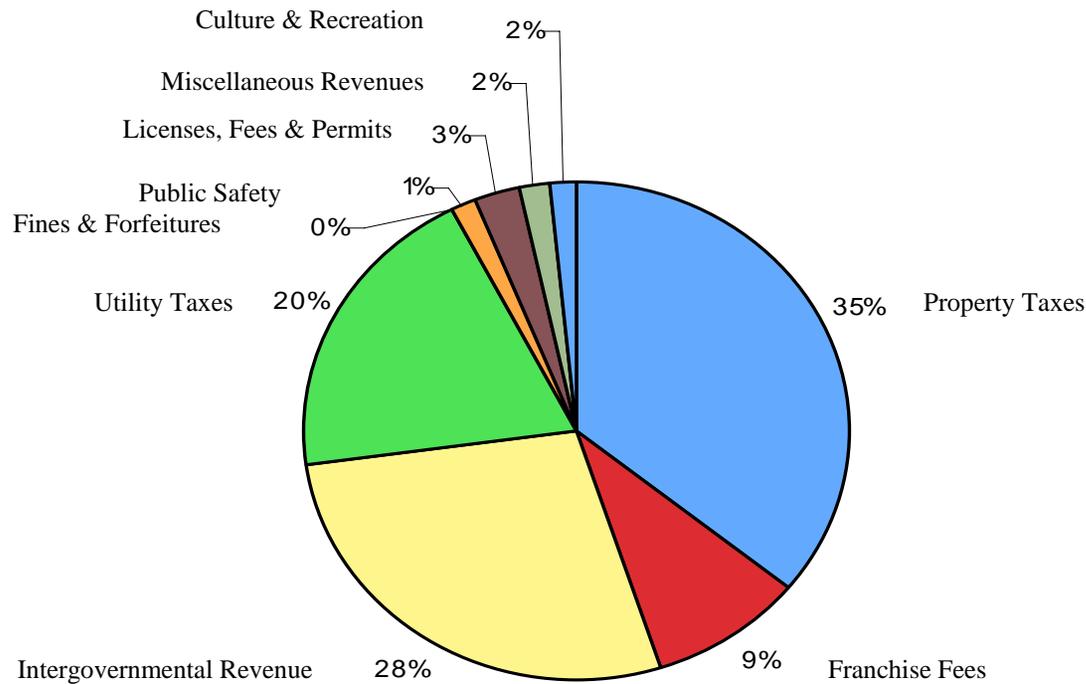
The above represent 91% of total General Fund Revenues. Other smaller revenues include such items as internal service charges, and County-shared revenues.

Chart 1 below, depicts the breakdown of the various revenue types as a percentage of total General Fund revenues by general revenue type.



Mayor Gibson accepts a check from State Senator Frederica Wilson and Representative T. Holloway for a water management grant. In FY 05-06, the City received almost \$10 million in grants and other outside assistance for projects such as drainage, parks improvement, tree plantings, and public works equipment.

**CHART 1:
General Fund Revenues**

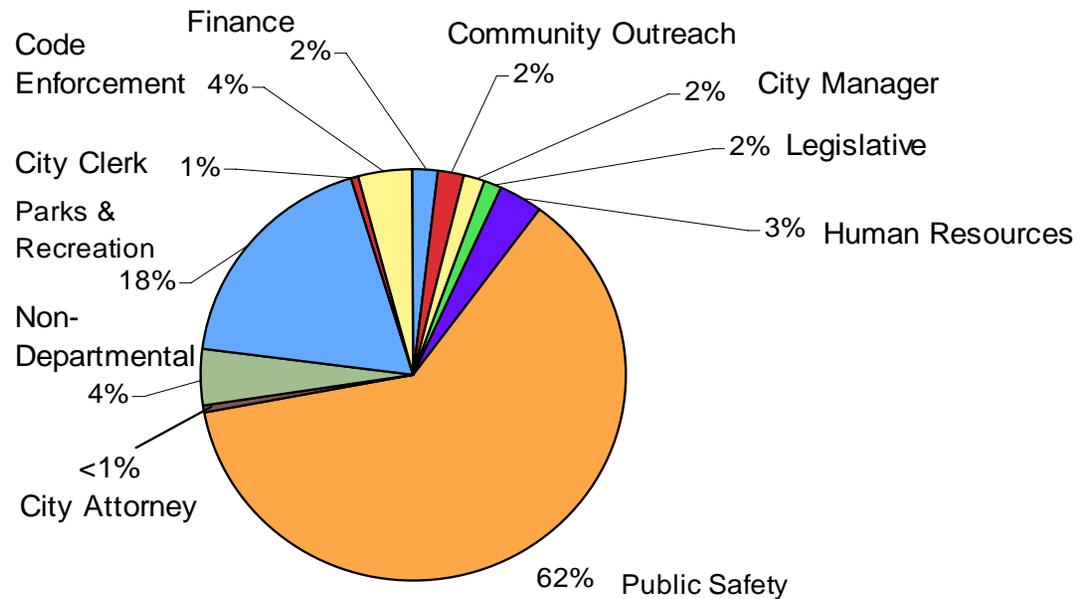


Expenditures

The other side of constructing a budget is expenditures. Some increases in expenditures are automatically built into any subsequent year's budget. The largest of these are generally employee costs such as increased staffing levels, cost-of-living increases, merit increases, and increases in employee benefit expenses. This year, most of the personnel-related increases are a result of these factors plus the addition of new employees in Police, Stormwater, CDBG and Finance as well as general employee additions throughout the budget.

The budget does contain a reserve for employee salary increases for FY 06-07. This includes a 2 ½% cost-of-living adjustment (COLA), a 3% funding pool for merit increases, and a small reserve for market adjustments if needed.

Chart 2: General Fund Expenditures



Transfers

Transfers represent internal City transactions between City Funds. For some Funds, transfers appear as revenues while other times, they appear as expenditures. This budget contains transfers based on actual past usage, from the General Fund, Transportation Fund, Development Services Fund, CDBG Fund and Stormwater Fund to the General Services Fund for their services provided: Purchasing, Information Technology (IT) and Fleet as well as a share of the City Hall facility. The budget also contains a transfer from the various funds to the General Fund for general administrative oversight and support: personnel, finance, legal, management and legislative support, etc.

Increases In the FY 06-07 Budget

In addition to personnel increases, the following areas involve major increases over the FY-06 budget. Some of these increases are due to the new operations and programs.

- **Equipment.** Start-up equipment for Stormwater and replacement of most of the used vehicles we bought when we first began operations.
- **Supplies.** Start up supplies, computers and furniture for all new positions.
- **Personnel.** The most significant increases in the FY 06-07 budget are the increases in personnel costs and costs associated with the start-up of the police department. The budget provides for an increase in Full-Time Equivalent (FTE) positions from 244 in FY 05-06 to 264 in FY 06-07 (excluding police). The greatest majority of these increases come in the recreation department where program enhancement is the immediate goal, and in the finance department, where we are bringing in-house the Finance Director position and several accountants for the Treasury function. Other significant additions include 4 new positions in code enforcement to better address community needs as outlined in the Council's visioning session, and additional full time positions in the building department to meet the continuing heavy demand. In the police department, we expect to hire approximately 100 of the 180 officers and staff this coming year and the balance in the first two months of FY 08. We should be ready for deployment in December, 2007.

GENERAL FUND SUMMARY

The FY 06-07 budget provides for what I believe is the minimum level of City operations necessary to responsibly carry out our duties, to address our fiscal and fiduciary responsibilities, and to provide the foundation for the vision our residents had when they incorporated. As indicated earlier, the budget provides sufficient funds for us to absorb the apparent reduction of the State Communications Revenue on a permanent basis. Miami Gardens remains one of the lowest taxed cities our size in the Miami-Dade or Broward County area.

TRANSPORTATION FUND

The good news for FY 06-07 is that the Transportation Fund remains relatively healthy despite taking a major loss in unreimbursed Hurricane Wilma expenses. These continues to receive the two local option gas taxes, and the state-mandated 65%-35% split of the State Revenue Sharing (SRS) revenue, and has picked up a new revenue stream for the issuance of Public Works permits for new development. Because of these revenues, we will have sufficient revenue to continue Public Works' programs to improve the City's streets, and to initiate several important programs, including major right-of-way landscaping programs for the City.

Revenues

The Transportation fund has three principal sources of revenue comprising 93% of total Fund revenue. Two of these are local gas taxes enacted at the County level and shared with the municipalities. The First Local Option Gas Tax is a 3-cent per gallon levy by the County Commission that is expected to bring the City \$600,000 in revenue for FY-07, about the same as FY 06. This estimate is provided by Miami-Dade County. The Second Local Option Gas Tax is also estimated by the County, and the City's FY 06-07 allocation is estimated at \$1,584,000, again, about the same as last year. Because of the high price of gas, travel is not expected to grow, thus revenues should remain level.

The third major revenue of the Transportation Fund is State Revenue Sharing. State statutes require that 29.9% of all City allocated State Revenue Sharing must be used for transportation expenses. The other 71.1% is revenue to the General Fund. State Revenue Sharing is estimated by the State to be \$1,283,847 for FY-07. This is an 8% decrease



Hurricane Wilma hit Miami Gardens extremely hard in October, 2005. The City expended over \$8 million in cleanup, of which only 87% was reimbursed by F.E.M.A.

over FY-06. This resulted in a slight change in the state allocation formula. Total Transportation Fund revenues (excluding Fund Balance Forward) are expected to decrease by 2% over current year. All of these revenues are economy-based and vigilance must be maintained during the year to ensure receipts are reflecting budgeted amounts.

Expenditures

Because almost all of the activities of the City's Public Works Department concern roads and road rights-of-way, the entire operation of the Public Works Department is budgeted within the Transportation Fund. The *Keep Miami Gardens Beautiful* (KMGB) program continues in the new budget with some enhanced funding for beautification projects. KMGB has had an extremely successful year in working with community groups to enhance the looks of many neighborhoods. With their new community grant program, this effort should find even more success next year.

The budget continues programs for street paving at our \$500,000 per year commitment and doubles funds available for our sidewalk repair program. Right-of-way landscaping efforts will continue with three major projects underway: US 441 Entry, NW 27th Ave. Beautification, and NW 183rd Street Beautification. Traffic signs and signals continue to be maintained by Miami-Dade County as they are funded through countywide millage; however, the County is considering allowing municipalities to take over traffic signs and signals in the coming year. The City eagerly anticipates the details of this legislation as it would certainly be to our advantage to operate this program rather than depending on the County. One additional landscape crew is being added in order to assume ROW maintenance on the main thoroughfares from FDOT. This should significantly affect the look of the City in a positive manner.

DEVELOPMENT SERVICES FUND

The City's Development Services Fund was created to account for those activities that are principally designed to serve the City's development community. The Fund consists of the two operating departments: The Planning and Zoning Services Department and the Building Services Department.

The Planning & Zoning Services Department is itself divided into two divisions: Comprehensive Planning and Current Planning. The Comprehensive Planning Division is responsible for developing the City's first Comprehensive Development Master Plan (CDMP) and for processing amendments to the existing County Comprehensive Plan as

they apply to the City. The Current Planning Division handles re-zoning requests, the Federal Flood Insurance Program, and other developer-related activities.

The Building Services Department is responsible for administering the Florida Building Code. Its activities include development plan review and building inspections during construction.

Revenues

Generally, these developer-related activities generate sufficient income to cover their associated costs. Total expected revenues based on two years of history in our area are estimated to be \$2,689,584, excluding fund balance appropriated. This is an \$800,000 decrease from our estimated FY-06 revenue. Because these revenues are exclusively economy-based, and in particular, development-based revenues, I believe that it is prudent to estimate a reduction in development activity during the coming year. The 15% surcharge imposed on all Fund services is recommended to be continued in the FY-06 budget to begin accumulating sufficient funds to pay for the Building Department's share of a proposed City Hall when it is built. This is expected to bring in an additional \$40,002.

Expenditures

Most expenditures in this Fund are salary related. While most of the costs are for in-house staff, the Building Services Department contains funds for the contracting of inspections and plan review services conducted by several contracted private firms. While we have expanded our in-house capabilities, it is still necessary to contract for some of the more specialized services. We are adding 4 new full-time positions this year in order to accommodate the work load.



During FY 05-06, the City experienced tremendous growth. Over 1 million square feet of new commercial was constructed, including two Wal-Mart Superstores. In addition, over 400 single-family homes, and 300 townhouse units were completed.

STORMWATER UTILITY

Operation of the City of Miami Gardens Stormwater Utility is proposed for assumption from Miami-Dade County during the FY 06-07 fiscal year. Four staff persons will be hired to man the department initially, and to move forward with appropriate projects. The City has been successful in receiving a number of grants to supplement City funds. These grants include \$200,000 from the state to develop a Stormwater Master Plan (near completion); two USEPA grants totaling \$418,000; and \$930,000 in State grants for specific projects.

Revenues

The majority of operating revenue (99%) for the Stormwater Utility comes from the Stormwater Utility Tax imposed on resident's utility bills. This tax is \$4 per Residential Equivalent Unit (REU) per month. There are approximately 70,000 REUs in Miami Gardens. Tax revenues are expected to be \$3,360,000. When we assume this operation from Miami-Dade County, the recommendation is to continue the same rate. Another key factor to be determined is just how to collect the tax as the City has no water utility. Currently, the tax is collected by Miami-Dade County from utility bills of WASD, North Miami Beach and Opa Locka service areas within the City. The County has indicated a willingness to continue this at a reasonable rate.

Expenditures

Expenditures in the Stormwater Utility involve operation (Staff) and projects. For FY 2006-2007, the two largest expenditures are \$1,300,000 for canal and catch basin cleaning, and \$673,000 to pay the County for prior capital project debt service.

GENERAL SERVICES FUND

Unlike the other non-General Fund funds, which essentially stand alone and are audited as separate entities, the General Services Fund is what is called an internal service fund. It acts as a service agency for the City's fleet and equipment. This is helpful in tracking and accounting for items that cross all departments. In addition, the General Services Fund is responsible for vehicle maintenance. This provides a central point where the City can monitor

vehicle performance and coordinate preventative and unscheduled maintenance. Large, costly accounts for the City's Information Technology operations are also budgeted here to minimize the financial impact in any one year.

Also included in this fund is the City's Purchasing Department. From an accounting perspective, when the City's audit is done, this fund, unlike the other Funds, is consolidated with the General Fund.

Revenues

One source is for this Fund's activities is the "payments" the various departments make to the fund for the vehicles and equipment they purchased in the prior year through a \$2.5 million Vehicle & Equipment Bond loan the City completed in FY 2005. For FY-07 this amounts to \$277,325.

The vehicle payments include principal, interest. Table #3 below is a sample of the spreadsheet used to determine the interfund charges for vehicle purchases.

TABLE #3:

**Public Works
Internal Charge
Allocation Table
for Vehicles
Purchased with
\$2.5 million
Vehicle &
Equipment Loan
(Excerpt)**

Equipment	Date Purchased	Initial Cost	Interest Rate	FY-05/06 Balance	FY-05/06 Payment	FY-06/07 Balance	FY-06/07 Payment	FY-07/08 Balance
Public Works								
Knuckleboom Truck	3/18/2005	\$78,548	0.041	\$82,947	\$19,990	\$66,357	\$19,310	\$49,768
Ford Ranger	3/17/2005	\$12,943	0.041	\$13,668	\$3,294	\$10,934	\$3,182	\$8,201
5 cy dump truck	2/24/2005	\$54,718	0.041	\$57,782	\$13,926	\$46,226	\$13,452	\$34,669
Water tank truck	3/24/2005	\$36,400	0.041	\$38,438	\$9,264	\$30,751	\$8,948	\$23,063
Crew cab 4x2	2/10/2005	\$23,408	0.041	\$24,719	\$5,957	\$19,775	\$5,755	\$14,831
Crew cab 4x2	2/10/2005	\$23,408	0.041	\$24,719	\$5,957	\$19,775	\$5,755	\$14,831
Crew cab 4x2	2/10/2005	\$23,408	0.041	\$24,719	\$5,957	\$19,775	\$5,755	\$14,831
Drum Style Chipper	4/26/2005	\$29,675	0.041	\$31,337	\$7,552	\$25,069	\$7,295	\$18,802
Aerial Truck	5/10/2005	\$134,841	0.041	\$142,392	\$34,316	\$113,914	\$33,149	\$85,435
Vibratory Roller	5/19/2005	\$27,892	0.041	\$29,454	\$7,098	\$23,563	\$6,857	\$17,672
TOTALS		\$445,241		\$470,174	\$113,312		\$109,457	

The balance of the original \$2.5 million bank loan will be used in FY 07 to purchase needed vehicles.

Other interfund revenues to the General Services Fund, the bulk of the revenue (\$2,992,553) include charges for various non-vehicle services performed through the Fund such as Purchasing Services, Information Technology Services, Fleet Maintenance, and large city-wide expenditures such as insurance, rent and utilities.

Expenditures

The General Services Fund's principal expenditures are for the purchase of budgeted vehicles and equipment and the provision of routine support services. Major purchases include cars, trucks and other major rolling stock, and major non-vehicular equipment such as computer hardware and software and repayment of the bond principal and interest from the initial vehicle and equipment loans.

Any capital equipment having a life of five years and an initial cost of \$10,000 or more, is paid from this fund and not directly from the requesting department's budget.

In addition to vehicle and equipment purchases, this internal service fund is used to account for several internal-organizational support services such as purchasing, information technology and fleet management. It also pays for a number of expenditures that are citywide in nature such as utility bills, vehicle maintenance, and liability and worker's compensation insurance. Bills are paid from this Fund and payments are collected from the various departments in proportion to their use. For FY 07, two additional staff members will be hired and dedicated to getting the police department up and running. This includes one in technology and one in fleet.

SPECIAL REVENUE FUND

A new Fund established in FY-06 is the Special Revenue Fund. This fund assists in the accounting for and tracking of certain revenues that come to the City and have restricted uses. These include parks and police impact fees, Law Enforcement Education Trust Fund revenues and donations that are designated for particular uses. The only expenditure planned The Law in this fund for FY 07 is a transfer to the General Fund of monies collected for special events.



The Special Revenue Fund was established to account for impact fees and other restricted revenues. During FY 05-06, the fund was the recipient of numerous donations for the City's first Jazz Inn the Gardens Jazz festival. It was also used to account for donations to the City school literacy program and Martin Luther King Celebration.

CAPITAL PROJECTS FUND

The Capital Projects Fund was initiated with a dedicated tax increase of \$500,000. No projects were undertaken from these funds in this first two years so that the funds accrued could be held as an emergency reserve and cash flow reserve until such time as the general fund accumulated sufficient fund balance to meet these purposes.

The FY 05-06 budget allocated an additional \$500,000 allocation to the CIP Fund. This year's budget includes a transfer from the General Fund to the CIP Fund to pay the principal and interest on the \$7.5 million capital project bonds issue in 2005. Other construction grant projects are also budgeted and accounted for in this Fund. The City has been very successful in securing outside financial commitments for its future capital projects.

Revenues: We have budgeted \$ 31.5 million in outside funding for various projects. Funds include over \$28 million from Miami-Dade County through countywide bond issues approved by the voters. It also includes \$15.5 million in City revenue bond issues for public construction. State construction grants account for an additional \$2 million.

Also budgeted in this fund is the position of Special Projects Manager. In that the City is embarking on almost \$47 million worth of capital improvements over the next several years, a professional manager for these projects was needed to ensure timely completion and follow up on grant requirements.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

A new Fund being established this budget is the Community Development Block Grant Fund. The City has been designated an entitlement city for the purposes of receiving Community Development Block Grant funds from USHUD. The City was notified by HUD that the City's allocation will be \$1.4 million for 2006-2007. These funds will be available in October. Staff has just completed the required HUD Consolidated Plan and should be authorized to receive funds as scheduled. Individual projects will be brought to City Council based on the priorities established in the yearly Action Plan as approved by HUD. The department will initially add four personnel to handle business.

BUDGET SUMMARY

Fiscal year 2005-2006 proved to be an active year for the City. Hurricane Wilma had a significant impact on the City, and especially in the activity level of the building department. In the first six months of 2005, the City issued approximately 300 roof permits. During the first six months of 2006, this figure jumped to a staggering 3500+ permits. The fallout of this unexpected activity level has had a significant negative effect on the staff work levels and on the user through delays on receiving permit approvals. Dealing with these issues has been challenging to say the least.

FY 2006 also marked the beginning of finally seeing things finally happening in the community have made all of the hard work over the past three years well worth while. The County's initiation of their plan to eliminate the specialized police services charge paid directly from our budget is directly responsible for us not having to raise our basic tax rate as a result of the lost Communications Service Tax revenue.

The coming year promises to continue the exciting start we had this past year, but hopefully without a hurricane! Many of the issues are the same – assuming once privately or County provided services into our organizational structure. Additionally, we continue to address the major fiscal challenges that have concerned us since

incorporation. However, for FY 07, we are beginning to see new issues that must be addressed: Intensified code enforcement and beautification efforts. These were identified by our residents in the Comprehensive Planning process held last fiscal year. Under the proposed FY 06-07 budget, we should continue to see visible progress on a true transformation of our community.

Initiatives New For FY 2006-2007

The future of the City of Miami Gardens continues full of promise and hope, now more than ever. FY 05-06 marked the end of developing our first Comprehensive Development Master Plan. This process, and the resulting document, will be a key element in the future of the City. Through scores of neighborhood meetings, community surveys, charrettes and workshops, and other data gathering techniques, residents, businesses, and elected officials have defined and refined the City's future vision. This shared vision will shape our future actions as a community. No process in a City's evolution is more important than this. FY 06-07 will see the beginning of the second phase of this work – the development of our own land development regulations. This too will be a comprehensive process requiring significant input from the community if they are to truly reflect the community's vision.

Maintaining our relatively low tax rate while providing the services needed and demanded by our residents is an important guiding principal in preparing our budget each year. Miami Gardens remains one of the lowest taxed cities in Miami-Dade or Broward counties (see chart below). This is good for our residents, and good for the future. This enables us to remain fiscally strong with the flexibility to deal with whatever challenges and opportunities that we may face in the future.



Even while maintaining a level tax rate, the budget contains a number of new initiatives for the coming year, the most ambitious being the creation of a new police department and the hiring of 150 sworn officers. With a nationwide shortage of recruits, this is poised to be a substantial challenge.

In addition, other initiatives include: New and expanded recreational programs; an increase in code enforcement capabilities through the addition of three additional enforcement officers; the selection of a potential site for a new City Hall and public works complex; the beginning of a multi-million dollar renovation of the City's 20 parks and pools. These and other initiatives should keep everyone busy this year and should bring a better standard of community to all residents.

TABLE #4: Comparative Tax Burden of Selected Miami-Dade Municipalities

City	Population	Tax Rate in Mills	Per Capita Burden
Miami	386,882	8.7163 mills	\$638
Homestead	38,378	7.7500 mills	\$386
North Miami	60,312	8.5000 mills	\$323
North Miami Beach	41,131	7.5000 mills	\$343
Miami Beach	93,535	7.2990 mills	\$1,391
Hialeah	230,407	6.8000 mills	\$248
Opa-Locka	15,429	9.8000 mills	\$370
Miami Gardens	105,457	5.1488 mills	\$181

A major challenge that we constantly face is that most of our revenues are economy-based. While business has picked up considerably compared to 2001-2002, it would not take much to once again plunge us into a recession. This is why it is critical that the City continue building an appropriate reserve so that we can temper any major downturn in revenue.

Perspective: It is important to note, as I frequently do, that this City was not expected to survive as a viable financial institution. We have all heard this theme echoed around the County. I think that the FY 07 budget should put this to rest. When we adopted our first real budget (there were County-adopted budgets in 2003 and 2004), we had a total funds budget of \$39,000,000. Compare this to only two years later:

All Funds Budget Total	FY 04-05	FY 05-06	FY 06-07
City of Miami Gardens	\$39,681,937	\$63,309,108	\$116,443,751

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

I also want to thank my staff for the hard work in preparing this budget and especially to Denise Williams and to Chris Wallace for their assistance in this effort.

Respectfully Submitted,

Dr. Danny O. Crew
City Manager

One of the first City projects undertaken was the development of a butterfly garden. Largely through donations and volunteer labor, the gardens are now enjoyed by nearby residents.



Summary of Funds Consolidated Budget Summary - FY 06-07
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Description	Recommended Budget
BEGINNING FUND BALANCE - ALL FUNDS	12,859,086
REVENUES - ALL FUNDS	
Taxes	19,120,117
Franchise Fees	3,413,000
Intergovernmental Revenue	11,804,998
Utility Taxes	10,704,880
Fuel Taxes	2,184,000
Fines and Forfeitures	65,500
Licenses & Permits	4,251,751
Miscellaneous	1,612,916
Charges for Services	600,000
Grants and Loans	42,178,849
Interfund Transfers	7,753,656
TOTAL REVENUES - ALL FUNDS	103,689,667
TOTAL RESOURCES AVAILABLE - ALL FUNDS	116,548,752
EXPENDITURES - ALL FUNDS	
Operating Expenditures	
Personal Services	17,080,712
Operating Expenses	43,445,979
Total Operating Expenditures - All Funds	60,526,691
Capital Outlay	56,022,061
TOTAL EXPENDITURES - ALL FUNDS	116,548,752

**Summary of Funds
General Fund Budget Summary**

Description	Recommended Budget
BEGINNING FUND BA	2,182,839
REVENUES - GENERA	
Taxes	19,120,117
Franchise Fees	3,413,000
Intergovernmental Revenue	10,521,151
Utility Taxes	7,344,880
Fines and Forfeitures	65,500
Public Safety	482,300
Linceses, Fees & Permits	1,389,749
Miscellaneous	689,000
Culture & Recreation	600,000
Grants and Loans	41,486
Interfund Transfers	1,841,662
TOTAL REVENUES	45,508,845
TOTAL RESOURCES AVAILABLE - GENERAL FUND	47,691,684
EXPENDITURES	
Legislative	794,602
City Manager	709,488
Community Outreach	1,628,029
City Clerk	268,729
Finance	562,649
Human Resources	451,918
City Attorney	150,700
Public Safety	30,699,556
Code Enforcement	1,511,360
Parks & Recreation	6,886,669
Non-Departmental	4,027,984
TOTAL EXPENDITURE	47,691,684
ENDING GENERAL FUND BALANCE	0

Summary of Funds Transportation Fund Budget Summary
--

Description	Recommended Budget
BEGINNING FUND BA	1,977,431
REVENUES - TRANSPORTATION FUND	
Fuel Taxes	2,184,000
State Revenue Sharing	1,283,847
Grants	150,000
Miscellaneous Revenues/Interest	98,500
TOTAL REVENUES	3,716,347
TOTAL FUNDS AVAILABLE - TRANSPORTATION FUND	5,693,778
EXPENDITURES	
Administration Division	920,506
Keep Miami Gardens Beautiful Division	424,290
Streets Division	3,902,558
Budgeted Reserve	446,424
TOTAL EXPENDITURE	5,693,778
ENDING TRANSPORTATION FUND BALANCE	0

Summary of Funds Development Services Fund Budget Summary
--

Description	Recommended Budget
BEGINNING FUND BALANCE	1,362,463
REVENUES - DEVELOPMENT SERVICES FUND	
Planning & Zoning Fees and Charges	400,000
Building Fees and Charges	2,000,000
Surcharge	40,002
Grants	218,582
Other Revenues	31,000
TOTAL REVENUES	2,689,584
TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND	4,052,047
Planning & Zoning Department	964,078
Building Department	3,087,969
TOTAL EXPENDITURES	4,052,047
ENDING DEVELOPMENT SERVICES FUND BALANCE	0

Summary of Funds Capital Projects Fund Summary

Description	Recommended Budget
BEGINNING CAPITAL PROJECT FUND BALANCE	6,014,337
REVENUES - ALL FUNDS	
From General Fund	522,233
From Transportation Fund	1,680,000
From Stormwater Fund	334,882
Grants	31,446,139
Bonds/Loans	7,200,000
TOTAL REVENUES	41,183,254
TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND	47,197,591
EXPENDITURES	
Capital Projects Operations	320,340
Capital Projects	46,877,251
TOTAL EXPENDITURES	47,197,591
ENDING CAPITAL PROJECT FUND BALANCE	0

Summary of Funds General Services Fund Summary

Description	Recommended Budget
BEGINNING GENERAL SERVICES FUND BALANCE	0
REVENUES - ALL FUNDS	
Bank Loan	1,722,642
From Other Funds	3,374,879
TOTAL REVENUES	5,097,521
TOTAL FUNDS AVAILABLE - GENERAL SERVICES FUND	5,097,521
EXPENDITURES	
Purchasing	250,068
City Hall Facilities	1,619,335
Information Technology	499,582
Fleet Maintenance	2,728,535
TOTAL EXPENDITURES	5,097,521
ENDING GENERAL SERVICES FUND BALANCE	0

**Summary of Funds
Special Revenue Fund Summary**

Description	Recommended Budget
BEGINNING SPECIAL REVENUE FUND BALANCE	1,322,016
REVENUES - ALL FUNDS	
Impact Fees	422,000
Miscellaneous	277,116
TOTAL REVENUES	699,116
TOTAL FUNDS AVAILABLE - SPECIAL REVENUE FUND	2,021,132
EXPENDITURES	
Transfers	457,648
Impact Fees	1,482,468
Miscellaneous	81,016
TOTAL EXPENDITURES	2,021,132
ENDING SPECIAL REVENUE FUND BALANCE	0

Summary of Funds Stormwater Fund Summary

Descriptio	Recommended Budget
BEGINNING STORMWATER FUND BALANCE	0
REVENUES - ALL FUNDS	
Utility Fees	3,360,000
Miscellaneous	35,000
TOTAL REVENUES	3,395,000
EXPENDITURES	
Operating Expenditures	3,395,000
TOTAL EXPENDITURES	3,395,000
ENDING STORMWATER FUND BALANCE	0

**Summary of Funds
CDBG Fund Summary**

Description	Recommended Budget
BEGINNING CDBG FUND BALANCE	0
REVENUES - ALL FUNDS	
GDBG Grant	1,400,000
Miscellaneous	
TOTAL REVENUES	1,400,000
EXPENDITURES	
Operating Expenditures	1,400,000
TOTAL EXPENDITURES	1,400,000
ENDING CDBG FUND BALANCE	0

Historical Summary of Appropriated Funds And Expenditures

All Funds

Fund Revenues	FY 04-05	FY 05-06	FY 06-07	Expenditures	FY 04-05	FY 05-06	FY 06-07
Taxes	10,514,179	11,417,660	19,120,117	Operating Expenditures			
Franchise Fees	3,110,020	4,266,233	3,413,000	Personal Services	4,866,426	11,964,812	17,080,712
Intergovernmental	12,143,399	10,804,242	11,804,997	Operating Expenses	30,966,570	37,199,305	43,445,979
Utility Taxes	8,622,991	8,195,264	10,704,880	Total Operating	35,832,996	49,164,122	60,526,691
Fuel Taxes	n/a	2,201,418	2,184,000	Capital Outlay	3,848,941	14,144,986	56,022,061
Fines and Forfeitures	694,300	606,806	65,500				
Licenses & Permits	1,612,500	3,248,326	4,251,751				
Miscellaneous	252,500	1,007,976	1,612,916				
Charges for Services	200,000	3,744,664	600,000				
Grants and Loans	n/a	3,240,175	42,178,849				
Interfund Transfers	368,886	3,792,799	7,753,656				
Fund Balance	2,163,162	10,783,545	47,691,684				
Total	39,681,937	63,309,108	151,381,350	Total	39,681,937	63,309,108	116,548,752

Historical Summary of Appropriated Funds And Expenditures

General Fund

Fund Revenues	FY 04-05	FY 05-06	FY 06-07
Taxes	10,014,179	11,417,660	19,120,117
Franchise Fees	3,110,020	4,266,232	3,413,000
Intergovernmental	8,653,131	9,413,423	10,521,151
Utility Taxes	8,622,991	8,195,264	7,344,880
Fines and Forfeiture	694,300	115,250	65,500
Public Safety	n/a	491,556	482,300
Linceses & Permits	750,000	1,162,054	1,389,749
Misc/Interest Incom	182,500	657,322	689,000
Charges for Service	200,000	384,664	600,000
Grants	n/a	75,000	41,486
Interfund Transfers	(5,935)	1,047,356	1,841,662
Fund Balance	n/a	n/a	2,182,839
Total	32,221,186	37,225,781	47,691,684

Expenditures	FY 04-05	FY 05-06	FY 06-07
Legislative	382,800	634,354	794,602
City Manager	587,500	860,372	709,488
Outreach	n/a	n/a	1,628,029
City Clerk	156,055	216,726	268,729
City Attorney	100,000	105,000	562,649
Finance	168,600	251,726	451,918
General Services	140,200	n/a	n/a
Human Resourc	216,500	325,344	150,700
Public Safety	25,037,804	26,589,223	30,699,556
Code Enforcem	700,600	1,122,360	1,511,360
Parks & Recreat	2,953,000	5,480,336	6,886,669
Non-Department	1,778,127	2,140,340	4,027,984
Total	32,221,186	37,725,781	47,691,684

Transportation Fund

Fuel Taxes	2,139,958	2,201,418	2,184,000
State Revenue Shar	1,350,310	1,390,819	1,283,847
Grants	n/a	150,000	150,000
Misc. Revenues	60,000	58,549	98,500
Fund Balance	2,163,162	1,367,557	2,182,839
Total	5,713,430	5,168,343	5,899,186

Admin. Division	3,213,592	2,354,671	920,506
KMGB Division	207,450	371,810	424,290
Streets Division	2,292,388	2,441,862	3,902,558
Budgeted Reserve	n/a	n/a	446,424
Total	5,713,430	5,168,343	5,693,778

Development Services Fund

P&Z Fees & Charges			400,000
Building Fees & Charges			2,000,000
Surcharge			40,002
Grants			218,582
Other Revenues			31,000
Total			2,689,584

Planning & Zoning Div			964,078
Building Department			3,087,969
Total			4,052,047

General Services Fund

Bank Loan	n/a	n/a	1,747,175
From Other Funds	n/a	n/a	2,245,443
Interest	n/a	n/a	27,705
Total			4,020,323

Purchasing	n/a	n/a	246,371
City Hall Facilitie	n/a	n/a	1,078,850
Information Tect	n/a	n/a	234,620
Fleet Maintenance			2,460,481
Total			4,020,323

All Funds Summary and Year to Year Changes By Revenue and Expenditure Class

This table offers an overview of all operating revenues that comprise the City's financial accounting system. The system consists of six funds: The General Fund, The Transportation Fund, The Development Services Fund, The General Services Fund, The Special Revenue Fund, The Capital Projects Fund and Stormwater Utility Fund.

All Funds Revenues	Budgeted FY 06	Proposed FY 07	Per Cent Change
Taxes	\$11,417,660	\$19,120,117	67% (1)
Franchise Fees	\$4,266,231	\$3,413,000	-20% (2)
Intergovernmental Revenue	\$10,804,242	\$11,804,998	9%
Utility Taxes	\$8,195,264	\$10,704,880	31% (3)
Fuel Taxes	\$2,201,418	\$2,184,000	-1%
Fines and Forfeitures	\$606,806	\$65,500	-89% (3)
Licenses & Permits	\$3,248,327	\$4,251,750	31% (4)
Miscellaneous	\$1,007,976	\$1,612,916	60% (5)
Charges for Services	\$3,744,664	\$600,000	-84% (6)
Grants and Loans	\$3,240,175	\$42,178,849	1202% (8)
Interfund Transfers	\$3,792,799	\$7,753,656	104% (6)
Appropriated Fund Balance	\$10,783,545	\$12,859,086	19% (7)
TOTAL OPERATING REVENUES	\$63,309,109	\$116,548,752	84%

- (1) Increase due to tax increased passed by City Council for New Pol
- (2) Decrease due to poor State estimates in FY 05
- (3) Decrease due to poor County estimates in FY 05
- (4) Building activity in the City continues at a record pace
- (5) Increase in interest, bus shelter income & donations
- (6) City to begin a full administrative fee reimbursement program for FY 06
- (7) Increase largely due to carry over of bond funds
- (8) The City has begun accounting for several major announced grants and a new bond issue

This table offers an overview of all operating expenditures for each class of expenditure that comprises the City's financial accounting system. The system consists of six funds: The General Fund, The Transportation Fund, The Development Services Fund, The General Services Fund, The Special Revenue Fund, The Capital Projects Fund and Stormwater Utility Fund.

All Funds Expenditures	Budgeted FY 06	Proposed FY 07	Per Cent Change
Personal Services	\$11,964,818	\$17,080,712	43% (1)
Operating Expenses	\$31,353,850	\$34,402,090	10%
Capital Outlay	\$14,144,986	\$56,022,061	296% (2)
Administrative Charges	\$3,792,799	\$7,753,656	104% (3)
Contribution to CIP	\$500,000	\$0	-100% (4)
Contribution to Reserve	\$500,000	\$0	-100% (4)
Debt Service	\$1,052,656	\$1,290,233	23%
TOTAL OPERATING EXPENDITURES	\$63,309,109	\$116,548,752	39%

- (1) City will be adding 103 employees in Finance, CDBG, Public Works and Police
- (2) Increase due to bond issue and to County shared bond proceeds
- (3) Interdepartmental/Interfund administrative fees and charges
- (4) The budget discontinues these contributions for FY 06-07

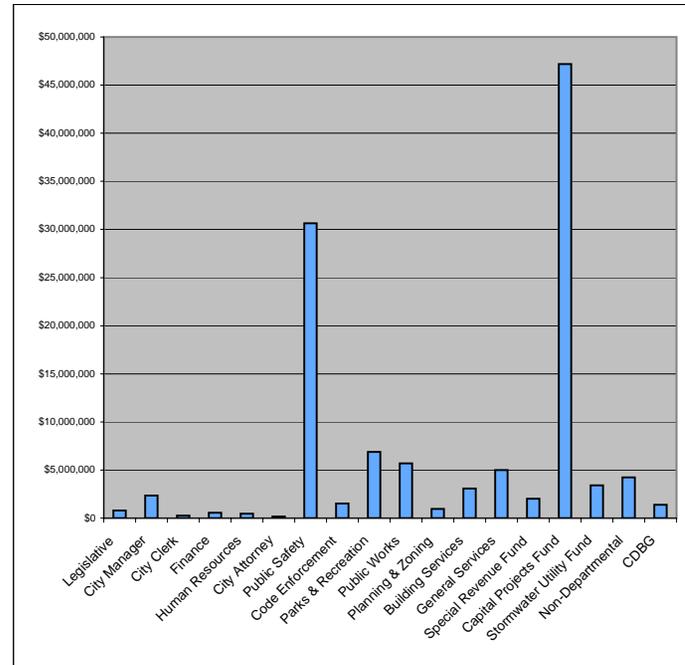
All Funds Expenditure Summary and Year to Year Changes By Department

This table offers an overview of all operating expenditures by each operating department that within the City's financial accounting system.

All Funds Expenditures	Budgeted FY 06	Proposed FY 07	Per Cent Change
Legislative	\$634,354	\$794,602	25% (1)
City Manager	\$860,372	\$2,337,517	172% (2)
City Clerk	\$216,726	\$268,729	24% (3)
Finance	\$251,726	\$562,649	124% (4)
Human Resources	\$325,344	\$451,918	39% (5)
City Attorney	\$105,000	\$150,700	44% (6)
Public Safety	\$26,589,223	\$30,649,556	15% (7)
Code Enforcement	\$1,122,360	\$1,511,360	35% (6)
Parks & Recreation	\$5,480,336	\$6,886,669	26% (8)
Public Works	\$5,168,343	\$5,693,778	10%
Planning & Zoning	1,027,759	\$964,078	-6%
Building Services	1,513,452	\$3,087,969	104% (6)
General Services	\$4,020,323	\$4,992,520	24% (6)
Special Revenue Fund	\$655,200	\$2,021,132	208% (9)
Capital Projects Fund	\$9,803,250	\$47,197,591	381% (10)
Stormwater Utility Fund	n/a	\$3,395,000	n/a (11)
Non-Departmental	\$2,140,340	\$4,222,790	97% (12)
CDBG	n/a	\$1,400,000	n/a
TOTAL OPERATING REVENUES	\$59,914,108	116588558	

- (1) Increase due to reallocation of city hall rent.
- (2) Increase largely due to tax increase for enhanced Community Outreach Division
- (3) Increase due to increase in legal advertising and codification
- (4) Increase due to bringing Finance Department in-house.
- (5) Increase due to additional personnel for police hiring and risk management
- (6) Increase In work load
- (7) Increase due to tax increase to start a new police department
- (8) Increase due to expansion of services offered
- (9) Increase in donations and impact fees
- (10) Increase due to the receipt or pending receipt of county bonds/local bond issue
- (11) New operation
- (12) Increase largely due to budgeting of prior year fund balance

FY 06-07 Funding by Department



General Fund Expenditure Summary And Year to Year Changes

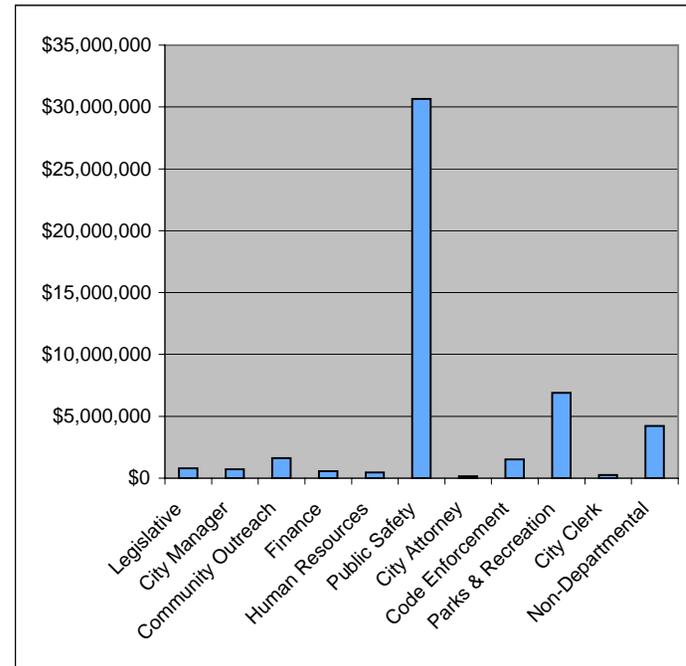
This table offers an overview of the General Fund's expenditures. The General Fund is the principal accounting entity for the City operating departments.

All Funds Expenditures	Budgeted FY 06	Proposed FY 07	Per Cent Change
Legislative	\$634,354	\$794,602	25% (1)
City Manager	\$860,372	\$2,337,517	172% (1)
City Clerk	\$216,726	\$268,729	24% (1)
Finance	\$251,726	\$562,649	124% (1)
Human Resources	\$325,344	\$451,918	39% (1)
City Attorney	\$105,000	\$150,700	44% (1)
Public Safety	\$26,589,223	\$30,649,556	15% (1)
Code Enforcement	\$1,122,360	\$1,511,360	35% (1)
Parks & Recreation	\$5,480,336	\$6,886,669	26% (1)
Non-Departmental	\$2,140,340	\$4,222,790	97% (1)
TOTAL OPERATING EXPENDITURES	<u>\$37,725,781</u>	<u>\$47,836,490</u>	<u>27%</u> (2)

(1) See explanation on B-11 above

(2) Largely due to the Police Tax increase

FY 06-07 General Fund Expenditures

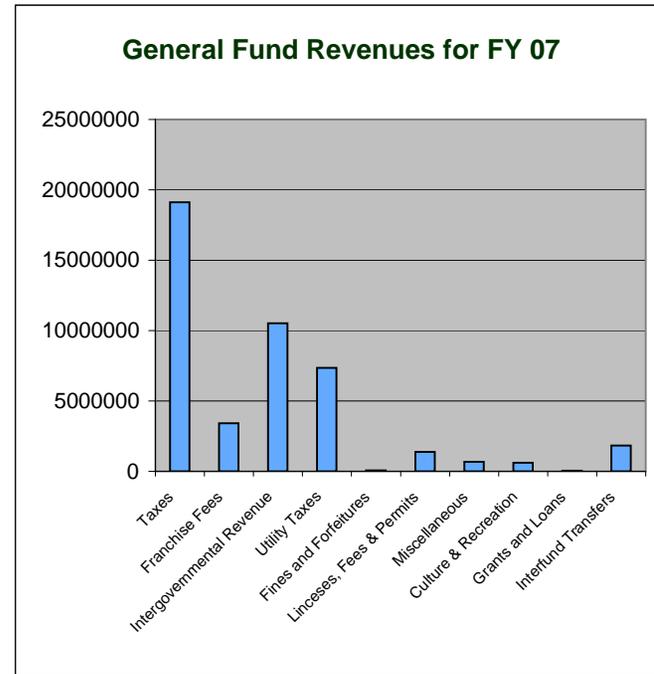


General Fund Revenue Summary And Year to Year Changes

This table offers an overview of the General Fund's revenues. The General Fund is the principal accounting entity for the City operating departments.

All Funds Revenues	Budgeted FY 06	Proposed FY 07	Per Cent Change
Taxes	\$11,417,660	\$19,120,117	67% (1)
Franchise Fees	\$4,266,231	\$3,413,000	-20% (2)
Intergovernmental Revenue	\$9,413,423	\$10,521,151	12%
Utility Taxes	\$8,195,264	\$7,344,880	-10% (3)
Fines and Forfeitures	\$606,806	\$65,600	-89% (4)
Lincseses, Fees & Permits	\$1,162,054	\$1,389,749	20% (5)
Miscellaneous	\$657,322	\$689,000	5%
Culture & Recreation	\$384,664	\$600,000	56% (6)
Grants and Loans	\$75,000	\$41,486	-45%
Interfund Transfers	\$1,047,356	\$1,841,662	76% (7)
Appropriated Fund Balance	\$500,000	\$2,182,839	337%
TOTAL OPERATING REVENUES	\$37,725,781	\$47,209,484	25%

- (1) Increase due to Tax rate increase from 3.6 to 5.1 mills
- (2) Decrease due to poor state estimate for FY 06
- (3) Decrease due to poor County estimates in FY 06
- (4) Decrease due to change in code enforcement philosophy
- (5) Increase from new programs for landlord permits and certificates of use
- (6) Increase due to additional program offerings
- (7) Increase due to internal charge-back system & vehicle loan payments



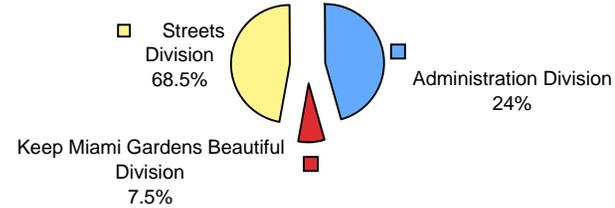
Transportation Fund Expenditure Summary And Year to Year Changes

This table offers an overview of all Transportation Fund revenues. The Transportation fund accounts for those expenditures having to do with the City's transportation network including transit, roads, right-of-way and associated expenditures.

All Funds Revenues	Budgeted FY 06	Proposed FY 07	Per Cent Change
Administration Division	\$2,354,671	\$1,366,930	-42% (1)
Keep Miami Gardens Beautiful [\$371,810	\$424,290	14%
Streets Division	\$2,441,862	\$3,902,558	60%
TOTAL OPERATING REVENUES	\$5,168,343	\$5,693,778	10%

- (1) Decrease due to reduction in fund balance from start-up
 (2) Increase due to expanding the program

Transportation Fund Expenditures for FY 07



Transportation Fund Revenue Summary And Year to Year Changes

This table offers an overview of all Transportation Fund revenues. The Transportation fund accounts for those expenditures having to do with the City's transportation network including transit, roads, right-of-way and associated expenditures.

All Funds Revenues	Budgeted FY 06	Proposed FY 07	Per Cent Change
Appropriated Fund Balance	\$1,367,557	\$1,977,431	#REF!
Fuel Taxes	\$2,201,418	\$2,184,000	#REF!
State Revenue Sharing	\$1,390,819	\$1,283,847	#REF!
Grants	\$1,505,000	\$155,000	#REF! (1)
Miscellaneous Revenues/Interests	\$58,549	\$93,500	#REF!
TOTAL OPERATING REVENUES	\$6,523,343	#REF!	#REF! (1)

- (1) Decrease due to reduction expected grants

Transportation Revenues for FY 07

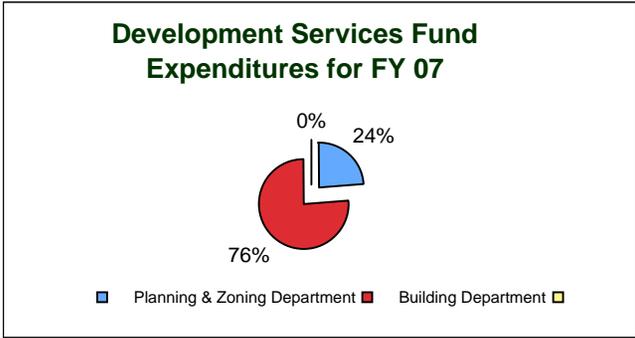


Development Services Fund Expenditure Summary And Year to Year Changes

This table offers an overview of the Development Services Fund's Expenditures. This fund accounts for those revenues and expenditures that involve the physical development of land in the City to include planning and construction.

All Funds Revenues	Budgeted FY 06	Proposed FY 07	Per Cent Change
Planning & Zoning Department	\$1,027,759	\$964,078	-6% (1)
Building Department	\$1,513,452	\$3,087,969	104% (2)
TOTAL OPERATING REVENUES	\$2,541,211	\$4,052,047	59%

- (1) Reflects a decrease in development planning activities
- (2) Increase due to the tremendous increase in private building activity in the City carried over from FY 05-06.

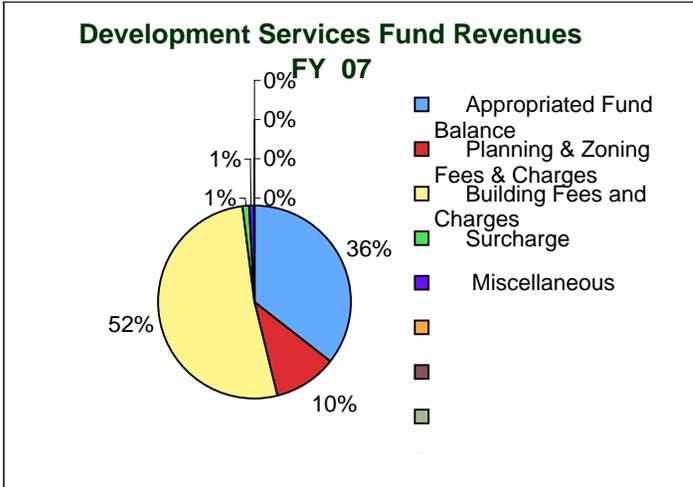


Development Services Fund Revenue Summary And Year to Year Changes

This table offers an overview of the Development Services Fund's Expenditures. This fund accounts for those revenues and expenditures that involve the physical development of land in the City to include planning and construction.

All Funds Revenues	Budgeted FY 06	Proposed FY 07	Per Cent Change
Appropriated Fund Balance	557,938	\$1,362,463	144% (1)
Planning & Zoning Fees & Charges	\$627,020	\$400,000	-36% (2)
Building Fees and Charges	\$1,094,933	\$2,000,000	83% (3)
Surcharge	\$56,320	\$40,002	-29%
Miscellaneous	\$5,000	\$31,000	520%
Grants	\$200,000	\$218,582	9%
TOTAL OPERATING REVENUES	\$1,983,273	\$4,052,047	104%

- (1) Increase due to the increase in unbudgeted revenues in FY 06
- (2) Reflects a decrease in development planning activities
- (3) Increase due to the tremendous increase in private building activity in the City carried over from FY 05-06.
- (2) Variation is caused by the misrecording of revenue. A new cash register system was purchased but problems still exist. It will take the purchase of new general ledger software to resolve the problem.



General Services Fund Services Fund Expenditure Summary And Year to Year Changes

This table offers an overview of the expenditures General Services Fund's Expenditures. This fund accounts for those revenues and expenditures that involve interal expenses that are to be allocated to all City departments. This is the first year for the fund.

All Funds Revenues	Budgeted FY 06	Proposed FY 07	Per Cent Change
Purchasing	\$246,371	\$250,068	2%
City Hall Facilities	\$1,078,850	\$1,619,335	50% (1)
Information Technology	\$234,620	\$499,582	113% (2)
Fleet Maintenance	\$2,460,481	\$2,623,534	7%
TOTAL OPERATING REVENUES	\$4,020,322	\$4,992,519	24%

- (1) Significant square footage was added to City Hall in FY 06
 (2) The City purchased its first general ledger system in FY 06; additional personnel

General Services Fund Expenditures for FY 07



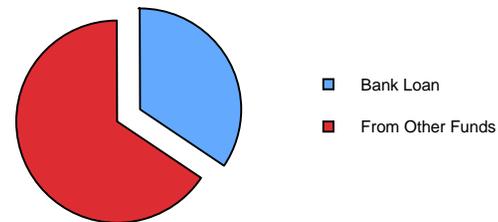
General Services Fund Revenue Summary And Year to Year Changes

This table offers an overview of the General Services Fund's revenues. This fund accounts for those revenues and expenditures that involve interal expenses that are to be allocated to all City departments. This is the first year for the fund.

All Funds Revenues	Budgeted FY 06	Proposed FY 07	Per Cent Change
Bank Loan	\$1,747,175	\$1,722,642	n/a (1)
From Other Funds	\$2,245,443	\$3,269,878	n/a (2)
Interest	\$27,705	\$0	n/a
TOTAL OPERATING REVENUES	\$4,020,323	\$4,992,520	n/a

- (1) City issued a \$2.5 million draw down bond for equipment purchases.
 (2) Revenue from the new intrnal charge-back system.

General Services Fund Revenues for FY 07



Budget Detail by Fund - General Fund -



For financial purposes, the City conducts its operation from various financial entities called "Funds." Each fund is treated as a 'business' and is designed to operate quasi-independently from the other funds. The City's current operating funds are: The General Fund; The Transportation Fund; The Development Services Fund; The Special Revenue Fund; The General Services Fund; The Capital Projects Fund, and the Stormwater Utility Fund. The General Fund is the principal fund through which the City conducts business. Its activities are supported and complemented by the other operating funds. Each of the various Funds has their own revenue sources for capital, and undertake specific expenditures. They may "purchase" various needed services from one or more of the other Funds, or they provide administrative oversight to the other funds for a cost. Monies can only move between the Funds under certain circumstances as outlined in the City's Charter, financial policies, and/or the adopted budget ordinance.

General Fund revenues are collected by the City, Miami-Dade County, and by the State of Florida on behalf of the City. The State pays for the City's pre-incorporation share of the Quality Neighborhood Improvement Program (QNIP) bonds.

Revenue estimates are prepared in several ways: First, some revenue estimates are prepared by staff based on historical collection data for such revenues as Occupational Licenses, Solid Waste Franchise, Gas Franchise, Certificates of Use, and local fees and charges. Other revenue estimates are provided by Miami-Dade County such as the Property Tax, Communications Tax, Water Franchise Fees and Taxes, etc. Finally, certain revenue estimates are provided by the State such as revenue sharing and alcohol taxes.

Estimating revenues is always difficult. Trying to anticipate economic trends a year in advance is at best problematic. General budgeting principles dictate the use of caution in revenue prediction and that approach has been used by staff to develop the estimates herein. Where little historic data exists, a general 3% increase in the revenue has been used; however, most of our revenues do not have a reliable historic trend and the best estimate using existing data available was used.

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

10/1/2006

Revenues

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Taxes					
01-00-00-311-100-00 Ad Valorem Taxes 5.1488 mill	5,982,000	9,951,395	11,417,660	19,120,117	County Est 6/1/06 - 95%
Franchise Fees					
01-00-00-313-100-00 Electric Franchise Fee	2,400,000	2,423,973	2,435,000	2,450,000	Staff Estimate w/2 year history
01-00-00-313-400-00 Gas Franchise Fee		191,895	173,500	288,000	Staff Estimate w/2 year history
01-00-00-313-700-00 Solid Waste Franchise Fee		743,851	661,000	675,000	Staff Estimate w/2 year history
01-00-00-313-701-00 Water Franchise Fee		268			
01-00-00-313-702-00 Other Franchise Fee		351			
Utility Services Taxes					
01-00-00-314-100-00 Electric Utility Tax	3,393,000	2,818,967	3,704,194	3,891,000	Est. based on history before QNIP Pmt
01-00-00-314-300-00 Water Utility Tax	500,000	603,834	685,000	742,500	Staff Estimate w/1 year history
01-00-00-314-400-00 Gas Utility Tax	190,000	41,083	175,000	175,380	Staff Estimate w/1 year history
01-00-00-314-800-00 Communications Services Tax	3,250,000	3,278,412	4,023,000	2,500,000	Staff estimate based on actual collections
01-00-00-314-500-00 Other Utility Tax		156		36,000	Misc receipts - Propane
License, Fees & Permits					
01-00-00-321-001-00 City Occupational Licenses	240,000	706,997	724,000	731,500	Staff Estimate w/1 year history
01-00-00-322-001-00 Certificates of use			80,000	362,074	Estimate. Limited history
01-00-00-329-000-00 Other Licenses, Fees, & Perm	717,000	78,187		5,000	Misapplied revenue, other
01-00-00-339-100-00 Landlord Permits		143,841	145,000	238,125	New Program with no history
01-00-00-341-101-00 Lein Searches		11,005	50,000	53,000	Est. 15% decline due to sales slowdown
01-00-00-341-300-00 Bid Spec Fees			50	50	
Intergovernment Revenue					
State Shared Revenues					
01-00-00-335-120-00 State Revenue Sharing	3,289,000	2,882,084	2,750,000	3,109,881	State estimate @ 70.78%
01-00-00-335-150-00 Alcoholic Beverage Licenses	36,000	12,913	19,725	14,000	State Estimate
01-00-00-335-170-00 Motor Fuel Tax Refunds	35,000				
01-00-00-335-180-00 Half-Cent Sales Tax	5,905,000	6,517,050	7,100,000	7,177,270	State Provided Estimate
Shared Revenues: Other					
01-00-00-338-001-00 County Occupational Licenses	34,000	218,750	200,000	220,000	Estimate based on 2 yrs History
Charges For Services					
01-00-00-131-001-10 Ovrhd Chg to Trans.	1,000		278,992	159,463	Ovrhd Chg to Trans.
01-00-00-314-203-10 1/2 QNIP Charge from Trans Fund			317,000	317,000	1/2 of QNIP Payment
01-00-00-341-202-15 Ovrhd Chg to Dvlpt Svcs Fund			133,545	189,309	Ovrhd Chg to Dvlpt Services Fund
01-00-00-341-204-11 Ovrhd Chg to Stmwtr Fund				190,120	Ovrhd Chg to Stormwater Fund
01-00-00-341-206-14 Ovrhd Chg to CDBG Fund				20,502	Ovrhd Chg to CDBG Fund
01-00-00-314-207-30 Ovrhd Chg to Capital Proj. Fund				7,050	Ovrhd Chg to Capital Project Fund
01-00-00-341-205-30 Proj Mgt Charge to CIP Fund				187,500	2 1/2% mgt charge to major projects
01-00-00-341-303-55 Ovrhd Chg to General Svcs Fund			120,720	313,070	Ovrhd Chg to Veh & Equip Fund
01-00-00-361-101-16 Interest Sweep - Special Rev Fund			175,000	17,082	
01-00-00-381-001-55 Reimb for FY 05 Veh. Purchases		618,000			Now part of Gen. Svcs. Fund Charges
01-00-00-389-400-30 Transfer from Special Rev. Fund				440,566	Donations
Public Safety					
01-00-00-337-110-00 Byrne Grant		6,601	21,456	11,372	Police Grant
01-00-00-342-100-00 Public Safety		3,931			
01-00-00-359-001-00 Traffic Fines		111,242	98,000	110,000	Staff Estimate w/2 year history
01-00-00-359-002-00 Parking Fines		50,704	35,000	42,000	Staff Estimate w/2 year history
01-00-00-359-005-00 Misdemeanor Fines		2,704		3,000	Staff Estimate w/2 year history
01-00-00-359-007-00 School Crossing Guards 1		334,735	319,000	320,000	Staff Estimate w/2 year history
01-00-00-359-004-00 School Crossing Guards 2		7,525	7,200	7,300	Staff Estimate w/2 year history
LETTF		15,024			Moved to Special Revenue Fund
Culture & Recreation Fees					
01-00-00-347-200-00 Parks and Recreation		589,506	575,000	600,000	Staff Estimate w/2 year history
01-00-00-347-400-00 Special Events		5,454	166,000		Moved to Transfers in from SRF
01-00-00-347-900-00 Other Cultural and Recreation		83			Vending Contracts

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Revenues

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Fines and Forfeitures					
01-00-00-351-000-00 Judgments and Fines	662,000				Misdemeanors
01-00-00-359-000-00 Other Fines and Forfeitures		5,163			Misallocated revenue, leins, Cus, etc
01-00-00-359-100-00 Local Code Violations	432,000	19,050	32,000	33,000	Staff Estimate w/1 year history
01-00-00-329-100-00 Alarm Permit Fees		62,544	31,000	31,000	Staff Estimate w/1 year history
01-00-00-359-110-00 False Alarms Fines		450		500	Staff Estimate w/1 year history
01-00-00-359-111-00 Non Registration Fines		900		1,000	Staff Estimate w/1 year history
Interest and Other Earnings					
01-00-00-361-100-00 Interest	369,000	236,486	305,600	560,000	@ 4.5%
01-00-00-362-100-00 Bus Shelter Franchise Income	41,000	41,214	89,000	92,000	CEMUSA, Inc.
01-00-00-349-000-00 County Misc. Fees		17,973	100	20,000	
Other					
01-00-00-384-401-00 Code Enforcement Grant			75,000	30,114	County operating grant
01-00-00-365-100-00 Insurance Reimbursement		12,574		8,000	
01-00-00-366-000-00 Contributions and Donations		4,446		3,000	
01-00-00-369-000-00 Other Miscellaneous Revenues	200,000	229,071		1,000	
01-00-00-369-100-00 Lobbyist Registration Fees		4,000	5,300	5,000	
01-00-00-384-000-00 Proceeds of Long Term Debt		8,200,000			
01-00-00-389-400-00 WalMart Donation			500,000		
Fund Balance Forward					
01-00-00-389-900-00 Fund Balance Forward			2,181,219	2,182,839	Reserve Balance From FY 06

Total General Fund Revenue	27,676,000	41,204,394	39,809,261	47,691,684	
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City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

LEGISLATIVE DEPARTMENT

Mission

The Legislative Department accounts for the activities of the Mayor, City Council and associated support staff. The Mayor and City Council provide policy leadership for the City and perform other duties as prescribed in the City of Miami Garden's Charter and applicable state law. The Mayor and City Council are considered officials and not employees of the City thus are not counted in the overall employment data.

The FY 06-07 budget sets the millage rate at **5.1488**, continuing Miami Gardens' ranking as one of cities with the lowest per-capita tax burdens in the County.

FY 05-06 Accomplishments

- Purchased the first two pieces of park land since becoming a city.
- Lowered millage rate to 3.6384.
- In conjunction with our County Commissioner, successfully lobbied to have the specialized police charge reduced for FY 07.
- Transmitted the City's first Comprehensive Development Plan to the Florida Department of Community Affairs for consideration..

FY 06-07 Goals and Objectives

- Develop formal policies and procedures for the Mayor City Council in travel, and the use of the monthly expense allowance.
- Hold periodic workshops or retreats on matters of policy development.
- To involve more citizens in policy committees and other volunteer opportunities.



Staffing

Current Authorized Positions

Fiscal Year 2005-2006

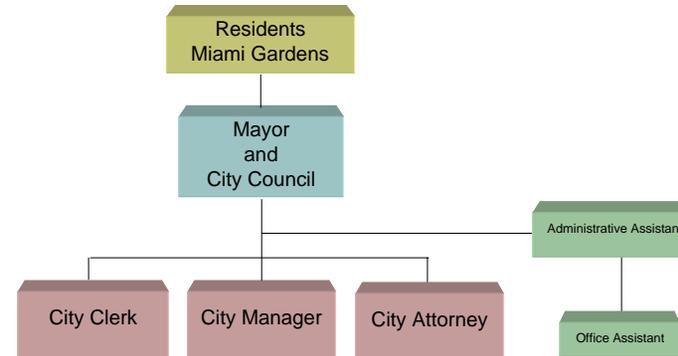
	<u>Full Time</u>	<u>Part Time</u>
Asst. to the Mayor & Council	1.0	0.0
Office Assistant	1.0	0.0
Sub-Total	2.0	0.0

Budget Authorized Positions

Fiscal Year 2006-2007

	<u>Full Time</u>	<u>Part Time</u>
Asst. to the Mayor & Council	1.0	0.0
Office Assistant	1.0	0.0
Sub-Total	2.0	0.0

Office of the City Council Organizational Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

LEGISLATIVE DEPARTMENT						
	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes	
Personnel Services						
01-11-01-511-102-00	Regular Salaries and Wages	50,000	43,676	73,000	76,650	
01-11-01-511-103-00	Other Salaries and Wages		542			
01-11-01-511-104-00	Overtime					
01-11-01-511-105-00	Special Pay			600	600	Car Allowance - Admin Asst
01-11-01-511-106-00	Mayor's Salary	42,000	42,116	42,000	42,000	
01-11-01-511-107-00	Council Salaries	72,000	73,893	72,000	72,000	
Fringe Benefits						
01-11-01-511-201-00	FICA	3,800	12,312	5,200	13,000	
01-11-01-511-202-00	Retirement	6,000	3,877	3,700	3,700	
01-11-01-511-203-00	Life and Health Insurance	6,000	7,415	12,000	32,000	
01-11-01-511-204-00	Workers' Compensation	5,000	0	650	650	
01-11-01-511-205-00	Unemployment Compensation		324			
Operating Expen/Expenses						
01-11-01-511-310-00	Professional Services		327	55,000	55,000	Lobbyist
01-11-01-511-400-00	Travel and Per Diem		3,914	9,000	11,500	
01-11-01-511-402-00	Education		300		4,500	
01-11-01-511-410-00	Communications & Freight		30			
01-11-01-511-420-00	Legal Advertising		1,700	1,000	1,000	Ads
01-11-01-511-440-00	Rentals & Lease		11,087			
01-11-01-511-444-55	Transfer to GSF - IT			37,115	47,239	
01-11-01-511-445-55	Transfer to GSF - City Hall			12,172	297,212	
01-11-01-511-493-55	Transfer to GSF - Purchasing			179,417	7,251	
01-11-01-511-495-00	Mayor's Expense Account	14,400	8,163	14,400	14,400	
01-11-01-511-496-00	Seat 1 Expense Account	14,400	3,742	14,400	14,400	
01-11-01-511-497-00	Seat 2 Expense Account	14,400	5,360	14,400	14,400	
01-11-01-511-498-00	Seat 3 Expense Account	14,400	225	14,400	14,400	
01-11-01-511-499-00	Seat 4 Expense Account	14,400	10,975	14,400	14,400	
01-11-01-511-500-00	Seat 5 At Large Expense	14,400	5,054	14,400	14,400	
01-11-01-511-501-00	Seat 6 At Large Expense	14,400	3,730	14,400	14,400	
01-11-01-511-510-00	Office Supplies		1,705	2,500	2,200	
01-11-01-511-520-00	Operating Supplies		1,999	2,500	2,300	
01-11-01-511-540-00	Books, Publications, and Dues		12,520	25,700	25,000	MD League, FLC
01-11-01-511-590-00	Other Operating Expenses		12,251			
Capital Outlay						
01-11-01-511-640-00	Machinery and Equipment					
01-11-01-511-669-00	Other Capital Outlay					
Total Legislative	285,600	267,236	634,354	794,602		Millage equivalent = .2271 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

OFFICE OF THE CITY MANAGER

Mission

The Office of the City Manager's budget accounts for the activities of the City Manager, Assistant City Manager, the Assistant City Manager for Business Services, the Assistant City Manager for Public Services, Community Outreach Division. The City Manager is responsible for the day-to-day operation of the City through the various City departments including staffing, preparing and administering the City budget, and recommending policy alternatives to the Mayor and City Council. The City Manager is appointed by the Mayor, confirmed by the City Council and reports to the Mayor and City Council.

FY 05-06 Accomplishments

- Lowered the Property Tax Rate for FY 05-06.
- Awarded the Governmental Finance Officers Association's Distinguished Budget Award for FY 05-06 for the second year in a row.
- City has bought since incorporation. The properties consisted of two future park sites.
- Held the City's first annual Jazz in the Gardens event with over 3,000 attendees.
- Completed the City's first entry beautification project at the Norland gateway.



First land purchase in the City's history. Rolling Oaks Park Addition was acquired in FY 06 upon recommendation of the City Manager.

FY 06-07 Goals and Objectives

- Assume control of the City's Stormwater Utility from Miami-Dade County.
- Prepare for the start-up of an in-house Finance department.
- To secure the G.F.O.A. Distinguished Budget Award for the FY 06-07 budget.
- To secure property for permanent City Hall and public works sites.
- To successfully initiate the City's Police Department.

Staffing

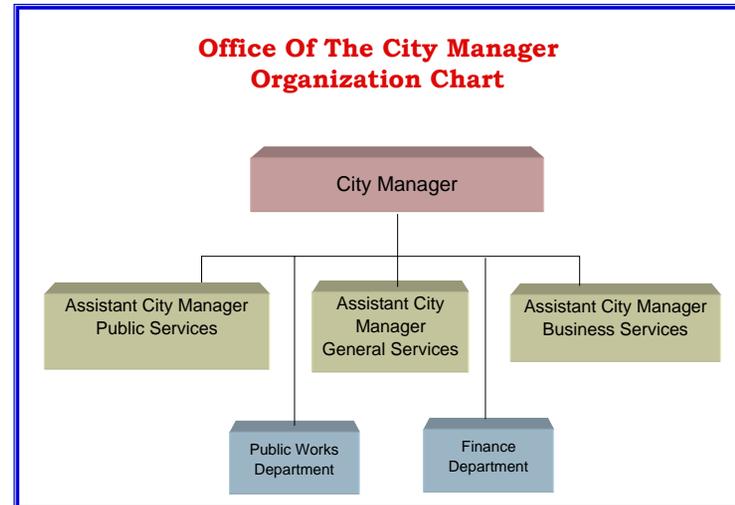
Current Authorized Positions

Fiscal Year 2005-2006	Full Time	Part Time
City Manager	1.0	0.0
Assistant City Manager - Gen Svcs	1.0	0.0
Assistant City Manager -Pub Svcs	1.0	0.0
Assistant City Manager -Bus Svcs	1.0	0.0
Events & Media Coordinator	1.0	0.0
Sub-Total	5.0	0.0

Budget Authorized Positions

Fiscal Year 2006-2007	Full Time	Part Time
City Manager	1.0	0.0
Assistant City Manager -Gen Svcs	1.0	0.0
Assistant City Manager -Pub Svcs	1.0	0.0
Assistant City Manager -Bus Svcs	1.0	0.0
Sub-Total	4.0	0.0

Office Of The City Manager Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

OFFICE OF THE CITY MANAGER

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes	
Personnel Services						
01-12-01-512-101-00	Executive Salaries	270,000	358,061			
01-12-01-512-102-00	Regular Salaries and Wages	145,000	102,665	488,303	430,553	Special Events moved to its own division
01-12-01-512-103-00	Other Salaries and Wages					
01-12-01-512-104-00	Overtime		316			
01-12-01-512-105-00	Special Pay	6,000	15,724	16,500	16,500	Auto Allowances
Fringe Benefits						
01-12-01-512-201-00	FICA	22,000	31,854	36,623	35,000	
01-12-01-512-202-00	Retirement	46,200	43,347	43,500	41,000	
01-12-01-512-203-00	Life and Health Insurance	24,000	32,161	43,500	37,500	
01-12-01-512-204-00	Workers' Compensation	38,500		3,681		
01-12-01-512-205-00	Unemployment Compensation		285			
Operating Expen/Expenses						
01-12-01-512-310-00	Professional Services				4,000	Misc as needed
01-12-01-512-340-00	Other Contractual					
01-12-01-512-400-00	Travel and Per Diem	2,000	1,347	5,000	5,000	
01-12-01-512-402-00	Education & Training		1,705	3,500	3,500	
01-12-01-512-410-00	Communications & Freight		1,727	1,200	1,200	
01-12-01-512-430-00	Utilities		4,184			
01-12-01-512-444-55	Transfer to GSF - IT			18,558	41,789	
01-12-01-512-445-55	Transfer to GSF - City Hall			45,422	42,799	
01-12-01-512-470-00	Printing & Binding			21,000	8,000	Budget
01-12-02-512-492-00	Special Events			450,000		Moved to Media & Special Events Budget
01-12-01-512-493-55	Transfer to GSF - Purchasing			17,208	19,647	
01-12-01-512-510-00	Office Supplies		7,726	5,500	5,500	
01-12-01-512-520-00	Operating Supplies		6,980	4,000	4,000	
01-12-01-512-540-00	Books, Publications, and Dues	2,000	4,159	4,877	5,500	ICMA for 4
01-12-01-512-590-00	Other Operating Expenses		6,506	2,000	8,000	Budget Printing
Capital Outlay						
01-12-01-512-640-00	Machinery and Equipment	2,000				
01-12-01-512-669-00	Other Capital Outlay		10,832			
Total City Manager	557,700	629,581	1,210,372	709,488	Millage equivalent = .2027 mill	

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

COMMUNITY OUTREACH DIVISION

Mission

This division is responsible for two community outreach functions: Media and Special Events and Community Outreach. The latter responsibility is new for FY 2006-2007. Prior to this year, these duties were budgeted directly out of the City Manager's budget accounts. The Community Outreach Coordinator is responsible for planning and implementation of all special events sponsored by the City, for preparing press releases and other media-related interaction, for handling citizen complaints, liaison with community groups and coordinating the City's volunteers efforts.

FY 05-06 Accomplishments

- Staged the first City Jazz in the Gardens festival.
- Held the 2nd annual Memorial Day breakfast with over 200 attendees.

FY 06-07 Goals and Objectives

- Prepare a media program for the City.
- Secure additional sponsors for Jazz in the Gardens.
- To stage 10 successful events throughout the year.
- To establish formal programs and procedures for handling complaints and requests for service and information.
- To establish a network of community-based groups through which the City can receive and disseminate information,



Jazz in the Gardens, the City's first major festival was launched in FY 06

Staffing

**Current Authorized Positions
Fiscal Year 2005-2006**

	<u>Full Time</u>	<u>Part Time</u>
Events and Media Coordinator	1.0	0.0
Events and Media Specialist	<u>0.0</u>	<u>0.0</u>
Sub-Total	1.0	0.0

**Budget Authorized Positions
Fiscal Year 2006-2007**

	<u>Full Time</u>	<u>Part Time</u>
Community Outreach Coordinator	1.0	0.0
Events and Media Specialist	2.0	0.0
Community Outreach Specialist	<u>1.0</u>	<u>0.0</u>
Sub-Total	4.0	0.0

**Community Outreach
Division
Organization Chart**



City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

COMMUNITY OUTREACH DIVISION

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
01-12-02-512-101-00				170,000	3 New Employees
01-12-02-512-102-00					
01-12-02-512-103-00				15,000	
01-12-02-512-104-00				10,000	
01-12-02-512-105-00				3,500	Car allowance
Fringe Benefits					
01-12-02-512-201-00				12,641	
01-12-02-512-202-00				13,276	
01-12-02-512-203-00				30,700	
01-12-02-512-204-00					
01-12-02-512-205-00					
Operating Expen/Expenses					
01-12-02-512-310-00					
01-12-02-512-340-00					
01-12-02-512-400-00				6,500	
01-12-02-512-402-00				6,500	
01-12-02-512-410-00					
01-12-02-512-444-55				3,634	
01-12-02-512-445-55				5,944	
01-12-02-512-470-00				135,000	
01-12-02-512-492-00				1,179,212	
01-12-02-512-493-55				9,122	
01-12-02-512-510-00				5,500	
01-12-02-512-520-00				5,000	
01-12-02-512-540-00				2,500	
01-12-02-512-590-00				14,000	
Capital Outlay					
01-12-02-512-640-00					
01-12-02-512-669-00					
Total Media and Special Events	0	0	0	1,628,029	Millage equivalent = .4652 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

OFFICE OF THE CITY CLERK

Mission

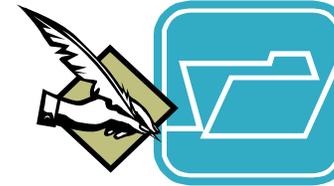
The Office of the City Clerk is responsible for the maintenance of all City records. The Clerk ensures that all official meetings are recorded and that required minutes are prepared. The Clerk prepares the City Council agenda and maintains official City contracts. The Clerk is the Supervisor of municipal elections. The Clerk attests to all official City ordinances and resolutions and other documents as required by law or policy. The Clerk is appointed by, and reports to, the Mayor and City Council.

FY 05-06 Accomplishments

- Enhanced the City's web site with PDF files of all adopted City resolutions, ordinances, minutes and agendas, and to add new agendas in a timely manner prior to Council Meetings.
- Assisted the City Manager in research on various processes and programs during their development phase.

FY 06-07 Goals and Objectives

- To work with Municipal Code Corporation to codify the City's ordinances.



Staffing

Current Authorized Positions

Fiscal Year 2005-2006

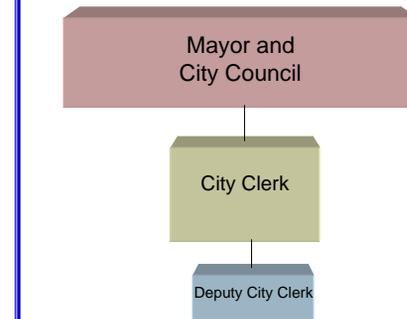
	<u>Full Time</u>	<u>Part Time</u>
City Clerk	1.0	0.0
Deputy City Clerk	<u>1.0</u>	<u>0.0</u>
Sub-Total	2.0	0.0

Budget Authorized Positions

Fiscal Year 2006-2007

	<u>Full Time</u>	<u>Part Time</u>
City Clerk	1.0	0.0
Deputy City Clerk	<u>1.0</u>	<u>0.0</u>
Sub-Total	2.0	0.0

**Office Of The City Clerk
Organization Chart**



City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

OFFICE OF THE CITY CLERK

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
01-13-01-513-101-00	Executive Salaries	70,000			
01-13-01-513-102-00	Regular Salaries and Wages		86,798	104,312	119,204
01-13-01-513-104-00	Overtime		622		300
Fringe Benefits					
01-13-01-513-201-00	FICA	5,400	6,688	8,000	9,142
01-13-01-513-202-00	Retirement	8,400	8,030	10,210	9,357
01-13-01-513-203-00	Life and Health Insurance	6,000	3,594	13,300	15,600
01-13-01-513-204-00	Workers' Compensation	7,000	68	698	
01-13-01-513-205-00	Unemployment Compensation				
Operating Expen/Expenses					
01-13-01-513-310-00	Professional Services				24,000
01-13-01-513-370-00	Records Storage and Retention	10,000			
01-13-01-513-400-00	Travel and Per Diem	1,000	623	2,000	2,000
01-13-01-513-402-00	Education & Training		405	750	3,500
01-13-01-513-410-00	Communications & Freight		17	1,100	
01-13-01-513-415-00	Postage				2,000
01-13-01-513-420-00	Legal Advertising	45,000	26,350	22,000	35,000
01-13-01-513-444-55	Transfer to GSF - IT			6,628	9,084
01-13-01-513-445-55	Transfer to GSF - City Hall			27,253	25,679
01-13-01-513-470-00	Printing and Binding			1,500	
01-13-03-513-491-00	Election			5,000	2,000
01-13-01-513-493-55	Transfer to GSF - Purchasing			7,975	5,613
01-13-01-513-510-00	Office Supplies		1,531	3,500	3,000
01-13-01-513-520-00	Operating Supplies		147	1,000	1,750
01-13-01-513-540-00	Books, Publications, and Dues		496	1,000	500
01-13-01-513-590-00	Other Operating Expenses	2,000	928	500	1,000
Capital Outlay					
01-13-01-513-640-00	Machinery and Equipment				
01-13-01-513-669-00	Other Capital Outlay				
Total City Clerk	154,800	136,297	216,726	268,729	Millage equivalent = .0768

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

FINANCE DEPARTMENT

Mission

The Finance Department is responsible for the proper accounting of all City funds, filing of all financial reports, preparing ongoing analyses of the City's financial position, and assisting in the preparation of the City's annual budget, audit and CAFR. FY 06-07 marks the beginning of the City's in-house Finance Department. Prior to this year, the services were provided by contract with New Communities Strategies of Davie, Florida.

FY 05-06 Accomplishments

- Received the City's FY 05 audit. Audit was without material findings.
- Help in the transition to a new in-house general ledger software, Eden Technologies System.
- Hired in-house grants accountant to help monitor and account for grants.
- Processed reimbursement claims from Hurricane Wilma. Received reimbursements before any other neighboring city.

FY 06-07 Goals and Objectives

- To transition the department to an in-house operation.
- Complete the installation of the Eden software system
- Receive the Distinguished Financial Reporting Award from GEOA

City of Miami Gardens, FL Selects Tyler Technologies to Provide EDEN Financial, Personnel and Citizen Services Software

DALLAS, March 29, 2006 -- The City of Miami Gardens, Florida is the newest client for Tyler Technologies, Inc. (Tyler and NYSE: TYL). Tyler will provide the City with EDEN core financials, personnel and citizen services software. The City will also implement EDEN Project Accounting which provides a central location for managing multi-year capital projects and grants in support of EDEN General Ledger.

Staffing

Current Authorized Positions

Fiscal Year 2005-2006

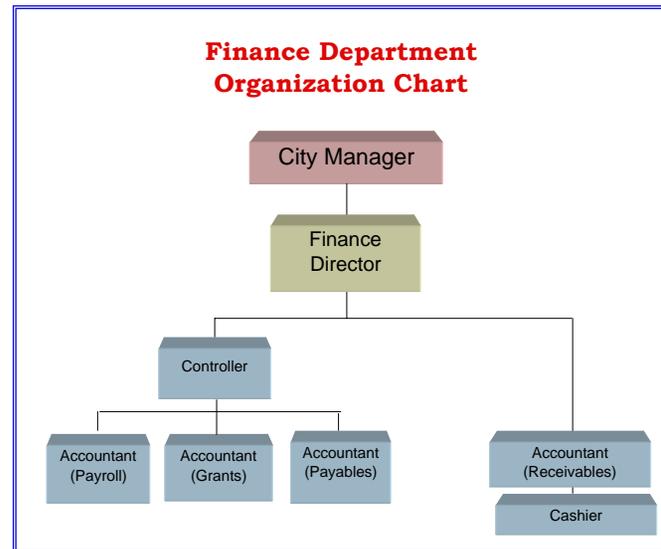
	Full Time	Part Time
Senior Accountant	1.0	0.0
Grants Accountant	1.0	0.0
Accountant	1.0	0.0
Cashier	1.0	0.0
Sub-Total	4.0	0.0

Budget Authorized Positions

Fiscal Year 2006-2007

	Full Time	Part Time
Finance Director	1.0	0.0
Controller	1.0	0.0
Accountant	4.0	0.0
Cashier	1.0	0.0
Sub-Total	7.0	0.0

Finance Department Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

FINANCE DEPARTMENT

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
01-13-02-513-102-00 Regular Salaries and Wages	45,000	44,427	88,620	331,000	New Staff for In-House Department
01-13-02-513-104-00 Overtime		14		500	
01-13-02-513-105-00 Special Pay				2,000	
Fringe Benefits					
01-13-02-513-201-00 FICA	3,400	3,400	6,779	24,000	
01-13-02-513-202-00 Retirement	5,400	2,966	6,939	20,000	
01-13-02-513-203-00 Life and Health Insurance	6,000	2,430	14,560	58,400	
01-13-02-513-204-00 Workers' Compensation	4,500	84	593		
01-13-02-513-205-00 Unemployment Compensation		0			
Operating Expen/Expenses					
01-13-02-513-310-00 Professional Services			75,000		
01-13-02-513-320-00 Accounting and Auditing	25,000	52,620	20,000	55,000	Annual Audit
01-13-02-513-340-00 Other Contractual		55,711	1,500		
01-13-02-513-400-00 Travel and Per Diem	2,000	111	2,500	2,000	
01-13-02-513-402-00 Education & Training		879	500	4,000	
01-13-02-513-410-00 Communications & Freight		33		300	
01-13-02-513-420-00 Legal Advertising		0	2,200	13,000	Budget Ad
01-13-02-513-444-55 Transfer to GSF - IT			11,332	14,535	
01-13-02-513-445-55 Transfer to GSF - City Hall				7,609	
01-13-02-513-493-55 Transfer to GSF - Purchasing			8,075	7,485	
01-13-02-513-510-00 Office Supplies		1,423	2,500	3,500	
01-13-02-513-520-00 Operating Supplies		2,297	2,000	3,500	
01-13-02-513-540-00 Books, Publications, and Dues	2,500	1,655	2,000	2,500	
01-13-02-513-590-00 Other Operating Expenses	2,000	1,879	6,628	13,320	Desks, etc for new employees
Capital Outlay					
01-13-02-513-640-00 Machinery and Equipment					
01-13-02-513-669-00 Other Capital Outlay					
Total Finance	95,800	169,928	251,726	562,649	Millage equivalent = .1608 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

HUMAN RESOURCES DEPARTMENT

Mission

The Human Resources Department is responsible for the processing of all employee-related needs of the City including recruiting, hiring, employee benefits administration, discipline processing, employee relations and retirement system processing. The department also handles the City's risk management and insurance activities. The department operates under the general supervision of the Assistant City Manager.

FY 05-06 Accomplishments

- Instituted a citywide Safety Committee.
- A new Safety Manual was prepared and issued to all employees. A Safety Committee was begun.
- All senior managers received ethics training.
- Initiated drug and criminal screening for all new employees.



FY 06-07 Goals and Objectives

- Recruit and hire some 35 fulltime and some 160 part-time new employees during the year.
- Assist in the smooth transaction of the recreation department to in-house employees.
- Re-bid the City health and medical coverage.
- Prepare and deliver various safety and employment development workshops during the year.

Staffing

Current Authorized Positions

Fiscal Year 2005-2006	Full Time	Part Time
Human Relations Director	1.0	0.0
Personnel Analyst	2.0	0.0
Sub-Total	3.0	0.0

Budget Authorized Positions

Fiscal Year 2006-2007	Full Time	Part Time
Human Relations Director	1.0	0.0
Risk Manager	1.0	0.0
Personnel Analyst	3.0	0.0
Sub-Total	4.0	0.0

Human Resources Department Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

HUMAN RESOURCES DEPARTMENT					
	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
01-13-03-513-101-00					
01-13-03-513-102-00	65,000	142,161	158,592	246,842	
01-13-03-513-103-00					
01-13-03-513-104-00		238	500	500	
01-13-03-513-105-00		641	600	960	
Fringe Benefits					
01-13-03-513-201-00	5,000	10,942	12,132	18,995	
01-13-03-513-202-00	7,800	10,498	12,418	19,442	
01-13-03-513-203-00	12,000	9,484	29,120	39,000	
01-13-03-513-204-00	6,500		2,500		
01-13-03-513-205-00		199			
Operating Expen/Expenses					
01-13-03-513-310-00	25,000	23,018	6,500	12,000	Employee Assistance Program
01-13-03-513-340-00		2,500			
01-13-03-513-400-00	2,000	1,252	1,500	3,500	
01-13-03-513-402-00			12,000	12,000	
01-13-03-513-410-00		60	750		Postage
01-13-03-513-420-00		12,481	15,000	12,471	Advertising
01-13-03-513-440-00			1,000	2,100	
01-13-03-513-444-55			13,255	18,169	
01-13-03-513-445-55			24,225	22,826	
01-13-03-513-470-00			3,500	3,500	
01-13-03-513-493-55			11,752	5,613	
01-13-03-513-510-00		2,770	3,000	3,500	
01-13-03-513-520-00		8,521	2,500	3,500	
01-13-03-513-540-00		1,083	1,500	2,000	
01-13-03-513-590-00		14,672	13,000	25,000	Physicals/Drug Screening/background
Capital Outlay					
01-13-03-513-640-00		469			
01-13-03-513-669-00					
Total Personnel	123,300	240,989	325,344	451,918	Millage equivalent = .1291 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

OFFICE OF THE CITY ATTORNEY

Mission

The Office of the City Attorney is responsible for all legal matters related to the City. The City Attorney advises the Mayor and City Council, and provides legal assistance to staff on City-related matters. The City Attorney drafts or reviews all ordinances and resolutions prior to being presented to City Council for consideration. The City Attorney's function is handled on a contract basis, and the designated attorney reports to the Mayor and City Council.

FY 05-06 Accomplishments

- Completed negotiations with CEMUSA for the bus shelters.
- Prepared numerous ordinances, resolution and contracts necessary to implement the various programs initiated by staff during this period.
- Participated in the negotiations with the County on several interlocal agreements.
- Instituted an agenda process that will allow a consent agenda for routine items.

FY 06-07 Goals and Objectives

- To prepare and/or review an interlocal agreement with Miami-Dade County regarding the 1/2 cent transit tax.



Staffing

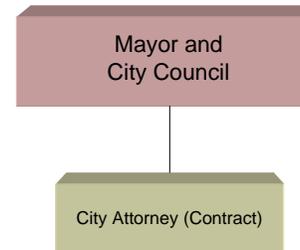
Current Authorized Positions

<u>Fiscal Year 2005-2006</u>	<u>Full Time</u>	<u>Part Time</u>
Contract	0.0	0.0
Sub-Total	0.0	0.0

Budget Authorized Positions

<u>Fiscal Year 2006-2007</u>	<u>Full Time</u>	<u>Part Time</u>
Contract	0.0	0.0
Sub-Total	0.0	0.0

**Office of the City Attorney
Organization Chart**



City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

CITY ATTORNEY DEPARTMENT

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Operating Expen/Expenses					
01-14-00-514-310-00 Professional Services	200,000	98,610	105,000	150,000	Retainer, contracts, hearings
01-14-00-514-520-00 Operating Supplies		23		200	
01-14-00-514-540-00 Books, Publications, and Dues				500	
Total City Attorney	200,000	98,633	105,000	150,700	Millage equivalent = .0431 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

GENERAL SERVICES DEPARTMENT

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
01-13-04-513-102-00		104,278			
01-13-04-513-103-00		0			
01-13-04-513-104-00		189			
01-13-04-513-105-00		625			
Fringe Benefits					
01-13-04-513-201-00		8,039			
01-13-04-513-202-00		7,570			
01-13-04-513-203-00		7,330			
01-13-04-513-204-00					
01-13-04-513-205-00		143			
Operating Expen/Expenses					
01-13-04-513-310-00		3,423			[MOVED TO GENERAL SERVICE FUND]
01-13-04-513-340-00					
01-13-04-513-370-00					
01-13-04-513-400-00		2,626			
01-13-04-513-402-00		909			
01-13-04-513-410-00		25			
01-13-04-513-420-00					
01-13-04-513-510-00		1,339			
01-13-04-513-520-00		4,469			
01-13-04-513-540-00		841			
01-13-04-513-590-00		2,406			
Capital Outlay					
01-13-04-513-640-00		4,312			
01-13-04-513-669-00		-5000			
Total General Services	0	143,523	0	0	

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Mission

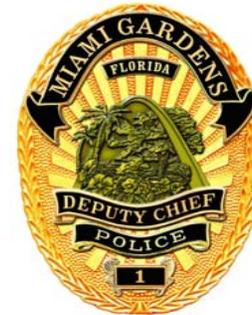
The Public Safety Department accounts for those activities associated with Police and related public safety issues. The Department consists of two divisions: The Law Enforcement Division and the School Safety Crossing Guards Program Division. Law enforcement for the City is handled by the Miami Gardens District Division of the Miami-Dade Police Department through an interlocal agreement. Specialized police services, including countywide task forces, crime lab and other such specialized services, are also handled by contract with the Miami-Dade Police Department. School Crossing Guards services are performed by City Staff under the general supervision of the Assistant to the City Manager for Public Services.

FY 05-06 Accomplishments

- Added two additional Public Service Aids to the Department to help free sworn officers for higher priority duties.
- Experienced a 4% reduction in overall crime throughout the City.
- Took over the School Crossing Guards Program from the private contractor and began running it as a City operation.
- Added five new crossing locations to increase the safety of children on the way to school.

FY 06-07 Goals and Objectives

- Train police officers in the basics of code enforcement so they can effectively respond to field situations.
- Increase overtime to be used for targeted crime enforcement.
- Begin a comprehensive study of the police service to determine if the City should start its own local police department.
- Review all school crossing locations and determine if new locations are needed.



Staffing

Current Authorized Positions

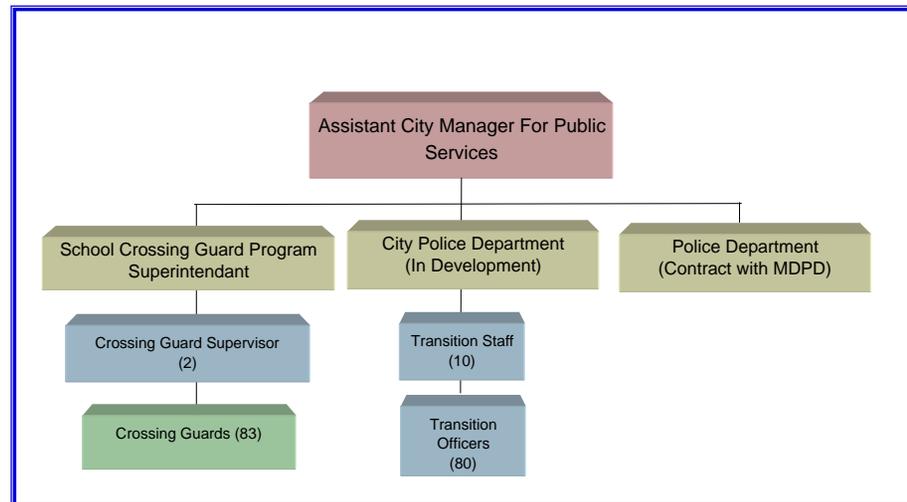
Fiscal Year 2005-2006

	Full Time	Part Time
School Crossing Guard Superintendent	1.0	0.0
School Crossing Supervisor	1.0	2.0
Crossing Guard	0.0	78.0
Sub-Total	2.0	78.0

Budget Authorized Positions

Fiscal Year 2006-2007

	Full Time	Part Time
Crossing Guard Superintendent	1.0	0.0
School Crossing Supervisor	2.0	0.0
Crossing Guard	0.0	81.0
Police Chief	1.0	0.0
Deputy Police Chief	1.0	0.0
Major	3.0	0.0
Captain	6.0	0.0
Sergeant	11.0	0.0
Officers	30.0	0.0
Civilians	8.0	0.0
Sub-Total	64.0	81.0



City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

PUBLIC SAFETY DEPARTMENT						
School Crossing Guard Program Division						
	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes	
Personnel Services						
01-21-04-521-102-00			47,680	93,356		
01-21-00-521-103-00			569,250	633,440	5 Additional Guards & PT Salary to \$9.25/hr	
01-21-00-521-104-00		189		1,000		
01-21-00-521-105-00				750		
Fringe Benefits						
01-21-00-521-201-00			48,120	55,600		
01-21-00-521-202-00			5,888	57,000		
01-21-00-521-203-00			14,560	15,600		
01-21-00-521-204-00						
01-21-00-521-205-00						
Operating Expen/Expenses						
01-21-00-521-340-00						
01-21-00-521-341-00						
01-21-00-521-342-00						
01-21-00-521-400-00			1,000	2,000		
01-21-00-521-402-00			500			
01-21-00-521-442-55				7,511	1st Payment on FY 06 Vehicles	
01-21-00-521-444-55			5,302	19,986		
01-21-00-521-445-55			6,309	5,944		
01-21-00-521-446-55			25,680	26,626		
01-21-00-521-493-55			7,135	3,508		
01-21-00-521-512-00			1,000	1,000		
01-21-00-521-520-00			7,000	5,000		
01-21-00-521-525-00			3,000	7,000		
01-21-00-521-540-00			500	500		
01-21-00-521-590-00			500	4,500		
Capital Outlay						
01-21-00-521-640-00						
Total School Crossing Guards	0	189	743,424	940,321		Millage equivalent = -.2687 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

PUBLIC SAFETY DEPARTMENT						
Police Division						
		ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services						
01-21-01-521-102-00	Regular Salaries and Wages		400,599			
01-21-01-521-103-00	Other Salaries and Wages					
01-21-01-521-104-00	Overtime		97			
01-21-01-521-105-00	Special Pay		1,203			
01-21-01-521-118-00	Local Police Supplement			110,000	110,000	Additional Overtime for Target Crimes
Fringe Benefits						
01-21-01-521-201-00	FICA		30,709			
01-21-01-521-202-00	Retirement		8,853			
01-21-01-521-203-00	Life and Health Insurance		3,496			
01-21-01-521-204-00	Workers' Compensation					
01-21-01-521-205-00	Unemployment Compensation		1,654			
Operating Expen/Expenses						
01-21-01-521-310-00	Professional Services		3,050		4,332,500	City Police Start-up costs
01-21-01-521-340-00	Other Contractual		117,838			
01-21-01-521-341-00	County Local Police Services	21,063,080	24,942,732	18,650,258	19,886,735	Per County Letter 6/24/05 + 5%
01-21-01-521-341-00	County Specialized Police Service			6,968,400	5,380,000	Per County Letter 6/24/05 + 5%
01-21-01-521-342-00	School Crossing Guard Service					
01-21-01-521-400-00	Travel and Per Diem	20,000	1,058			
01-21-01-521-440-00	Rentals and Leases		133			
01-21-01-521-495-00	Police Education	300,000				
01-21-01-521-512-00	Office Supplies		1,897			
01-21-01-521-520-00	Operating Supplies		22,600			
01-21-01-521-540-00	Books, Publications, and Dues	230,000				
01-21-01-521-590-00	Other Operating Expenses	50,000	6,023	75,000	50,000	Grant Match, Studies
Capital Outlay						
01-21-01-521-640-00	Machinery and Equipment		2,385			
	Total Law Enforcement	21,663,080	25,544,326	25,803,658	29,759,235	Millage equivalent = 8.503 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

CODE ENFORCEMENT DEPARTMENT

Mission

The Code Enforcement Department handles the enforcement of the City's various health, safety and property maintenance codes throughout the City. Additionally, it is responsible for the administration of various other ordinances including the City's Occupational License Ordinance, Alarm Ordinance, Solid Waste Franchise Ordinance, Gas Franchise Ordinance, Landlord Certificate and Certificates of Use Ordinance.

FY 05-06 Accomplishments

- Began an intensive vendor sweep to eliminate street sales of food and merchandise.
- Instituted a Landlord Certificate program requiring all rental landlords to register with the City and undergo an annual property inspection.
- Began a Certificate of Use program requiring all commercial license holders to obtain a certificate of use to determine whether they meet all code and are operating in the proper zoning district.

FY 06-07 Goals and Objectives

- Expand Code Enforcement activity to include more residential enforcement of junk vehicles and overgrown lots.
- Develop local codes to supplement the Miami-Dade Code now used.
- Develop a commercial maintenance code for the City.



Staffing

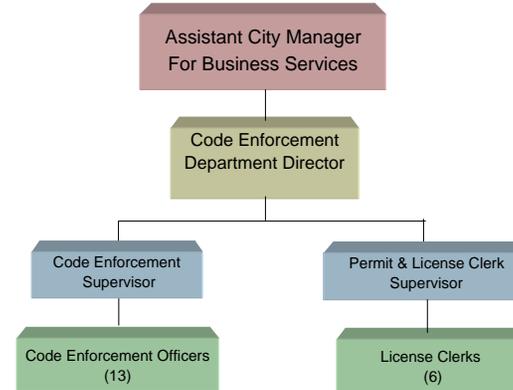
Current Authorized Positions

Fiscal Year 2005-2006	Full Time	Part Time
Code Enforcement Director	1.0	0.0
Code Enforcement Supervisor	1.0	0.0
Code Enforcement Officer	11.0	0.0
Sr. License Clerk	1.0	0.0
License Clerks	4.0	0.0
Sub-Total	18.0	0.0

Budget Authorized Positions

Fiscal Year 2006-2007	Full Time	Part Time
Code Enforcement Director	1.0	0.0
Code Enforcement Supervisor	1.0	0.0
Sr. Code Enforcement Officer	2.0	0.0
Code Enforcement Officer	11.0	0.0
Permit & License Clerk Supervisor	1.0	0.0
Sr. Permit & License Clerk	2.0	0.0
Sr. Permit & License Clerk	4.0	0.0
Sub-Total	24.0	0.0

Code Enforcement Department Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

CODE ENFORCEMENT DEPARTMENT					
	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
01-39-00-539-101-00		0			
01-39-00-539-102-00	195,000	351,450	513,000	808,522	2 Additional Code Officers; 2 Clerks
01-39-00-539-103-00					
01-39-00-539-104-00		18,563	12,000	12,000	
01-39-00-539-105-00					
Fringe Benefits					
01-39-00-539-201-00	14,900	28,267	38,082	60,639	
01-39-00-539-202-00	23,400	26,590	33,345	70,129	
01-39-00-539-203-00	3,000	34,752	102,000	180,000	
01-39-00-539-204-00	19,500				
01-39-00-539-205-00		665			
Operating Expen/Expenses					
01-39-00-539-310-00		18,211	2,500	2,800	Lien Searches, etc
01-39-00-539-340-00		31,260	40,000	40,000	lot clearing
01-39-00-539-400-00		1,902	3,500	5,000	
01-39-00-539-401-00		3,539			
01-39-01-539-402-00		5,479	6,000	18,000	
01-39-01-539-410-00		4,332	4,000	4,000	
01-39-01-539-415-00					
01-39-00-539-441-55			9,254	13,528	2nd Payment on FY 05 Vehicles
01-39-00-539-442-55				10,536	1st Payment on FY 06 Vehicles
01-39-00-539-444-55			49,045	69,042	
01-39-00-539-445-55			88,826	83,695	
01-39-00-539-446-55			102,720	79,879	
01-39-01-539-460-00		2,962			
01-39-00-539-493-55			19,307	9,590	
01-39-00-539-510-00		14,172	4,000	10,000	
01-39-00-539-520-00	15,500	16,417	6,500	14,000	Forms
01-39-00-539-540-00		902	2,500	1,500	
01-39-00-539-520-00				5,000	
01-39-00-539-590-00	42,900	19,093	26,000	13,500	Postage
Capital Outlay					
01-39-00-539-630-00		3,700			
01-39-00-539-640-00		80,680			
01-39-00-539-669-00					
Total Code Enforcement	314,200	662,936	1,062,579	1,511,360	Millage equivalent = .4318 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Recreation Division

Mission

The Recreation Division takes pride in hosting a variety of quality programs and services to meet the needs of the entire Miami Gardens community.

FY 05-06 Accomplishments

- Completed construction of recreation centers at Scott and Carol Parks.

- Received \$200,000 in grants for the renovation of Brentwood Pool.

- Began the master planning process to create a vision for the improvements throughout the entire park system.

- First responders for city's disaster relief efforts during Hurricanes Katrina and Wilma.

FY 06-07 Goals and Objectives

- Begin construction of the Carol City Community Center and two additional parks.

- Complete and begin implementation of the parks master plan and departmental policy manual.

- Begin the process to receive the National Parks and Recreation Association's Agency Accreditation.

- Launch Teen Programming and add three additional components to the co-ed sports development program.

- Increase overall program enrollment by five percent.

Staffing

Budget Authorized Positions

Fiscal Year 2005-2006

	Full Time	Part Time
Parks & Recreation Director	1.0	0.0
Operations Manager	1.0	0.0
Recreation Aides	0.0	720
Chess/Tennis Instructors	0.0	12.0
Lifeguard/WSI	0.0	31.0
Teachers/Aides	0.0	36.0
Aquatic Facility Operator	1.0	0.0
CCCC Director	1.0	0.0
Lead Guards (3)	0.0	3.0
Rec. District Supervisor (3)	3.0	0.0
Pool Manager/Operator	1.0	0.0
Rec. Superintendent	1.0	0.0
Admin. Assistant	1.0	0.0
Recreation Leader (11)	11.0	0.0
Athletic Coordinator	1.0	0.0
Sub-Total	22.0	155.0

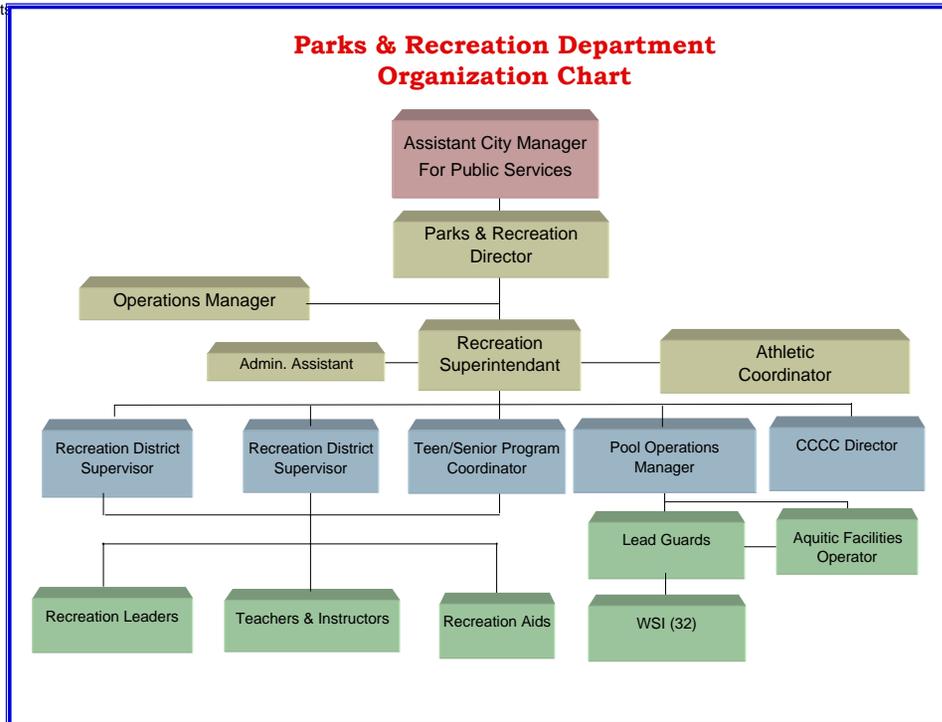
Current Authorized Positions

Fiscal Year 2006-2007

	Full Time	Part Time
Parks & Recreation Director	1.0	0.0
Operations Manager	1.0	0.0
Recreation Aides	0.0	85.0
Chess/Tennis Instructors	0.0	12.0
Lifeguard/WSI	0.0	26.0
Teachers/Aides	0.0	32.0
Aquatic Facility Operator	1.0	0.0
CCCC Director	1.0	0.0
Lead Guards	0.0	4.0
Rec. District Supervisor	2.0	0.0
Pool Manager/Operator	1.0	0.0
Rec. Superintendent	1.0	0.0
Admin. Assistant	1.0	0.0
Recreation Leader	11.0	0.0
Athletic Coordinator	1.0	0.0
Teen/Senior Coordinator	1.0	0.0
Sub-Total	23.0	160.0



Parks & Recreation Department Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

PARKS & RECREATION DEPARTMENT					
Recreation Division					
	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
01-72-00-572-102-00		371,939	1,652,597	1,979,875	6 new positions
01-72-00-572-103-00			9,000	9,000	
01-72-00-572-104-00		11,553	3,000	7,000	
01-72-00-572-105-00			2,420	3,000	
Fringe Benefits					
01-72-00-572-201-00		29,691	133,153	152,149	
01-72-00-572-202-00		28,410	80,000	155,729	
01-72-00-572-203-00			220,000	220,000	
01-72-00-572-204-00			50,000		
01-72-00-572-205-00		791			
Operating Expen/Expenses					
01-72-00-572-310-00		21,625	187,520	277,000	Specialty programming, marketing, printing
01-72-00-572-340-00		404,571	56,000	323,000	transportation, kids meals
01-72-00-572-342-00	1,700,000	1,573,733	500,000		
01-72-00-572-343-00	300,000	32,179			
01-72-00-572-400-00		654	5,000	4,500	
01-72-00-572-401-00		4,099			
01-72-00-572-402-00		706	15,000	26,000	Ed. Reimb., CPR, WSI, ParksAssn., misc
01-72-00-572-410-00		4,659	3,500		
01-72-00-572-420-00		2,677			
01-72-00-572-430-00		131,696			
01-72-00-572-440-00		64,748	122,510	29,000	Johns, storage containers, carts, etc
01-72-00-572-442-55				13,548	1st Payment on FY 06 Vehicles
01-72-00-572-444-55			7,953	49,056	
01-72-00-572-445-55					
01-72-00-572-446-55		17,761		35,502	
01-72-00-572-493-55			7,864	40,932	
01-72-00-572-510-00		3,188	18,900	15,200	
01-72-00-572-520-00		112,680	77,200	148,500	Tables, barriers, fields, after school, chems
01-72-00-572-525-00				25,000	Staff and summer campers
01-72-00-572-540-00		585	3,450	2,900	
01-72-00-572-590-00		58,253	168,000	191,500	Meals, camp, tents, admissions, seniors
01-72-00-572-593-00		37,803		3,100	
01-72-00-572-594-00		49,740		1,000	
Capital Outlay					
01-72-01-572-630-00				260,000	Miscellaneous furniture, goals, pumps
01-72-00-572-640-00		114,164			
01-72-00-572-641-00					
01-72-00-572-669-00		5,553			
01-72-00-572-730-00	631,000	559,675	638,000	638,000	! /2 reimbursed by Transportation Fund
Total Parks and Recreation	2,000,000	3,655,507	3,961,647	4,610,491	Millage equivalent = 1.317 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Maintenance Division

Mission

The Parks and Recreation Department is responsible for maintenance and activity programming in the City's 15 community parks and 4 pools. Maintenance was being handled by a contractor but was brought in-house during FY 05. Currently, our program contractor has approximately 24 employees serving the residents of Miami Gardens with a variety of activities for children and adults alike. Baseball basketball and football programs are sponsored by the various Optimist clubs around the City.

FY 05-06 Accomplishments

- Completed construction of recreation centers at Scott and Carol Parks.
- Received \$200,000 in grants for the renovation of Brentwood Pool.
- Began the master planning process to create a vision for the improvements throughout the entire park system.
- First responders for city's disaster relief efforts during Hurricanes Katrina and Wilma.

FY 06-07 Goals and Objectives

- Implement cross-training program to increase training opportunities for employees and expand number of crews.
- Complete and begin implementation of the parks master plan and departmental policy manual.
- Begin construction of the Carol City Community Center and two additional parks.
- Begin the process to receive the National Parks and Recreation Association's Agency Accreditation.



Staffing

Current Authorized Positions

Fiscal Year 2005-2006

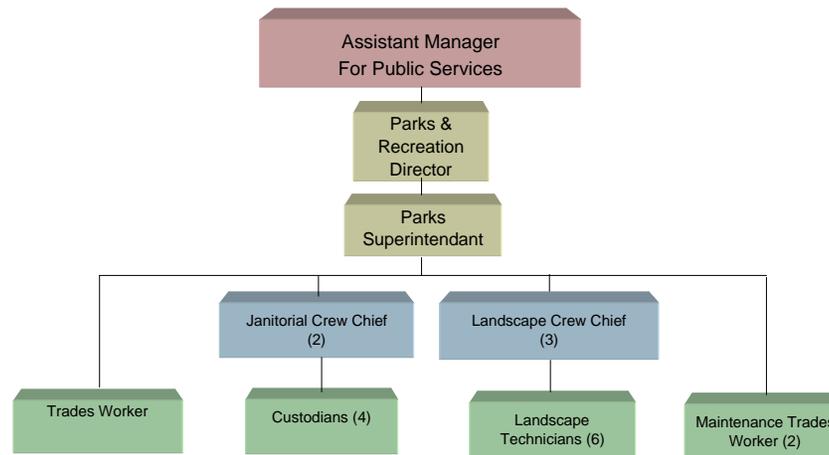
	Full Time	Part Time
Parks Maintenance Superintendent	1.0	0.0
Janitorial Crew Chief	2.0	0.0
Janitorial Crew Worker	4.0	0.0
Landscape Crew Chief	3.0	0.0
Landscape Crew Worker	6.0	0.0
Electrician	1.0	0.0
Trades Worker	2.0	0.0
Sub Total	19.0	0.0

Budget Authorized Positions

Fiscal Year 2006-2007

	Full Time	Part Time
Parks Maintenance Superintendent	1.0	0.0
Janitorial Crew Chief	2.0	0.0
Janitorial Crew Worker	4.0	0.0
Landscape Crew Chief	3.0	0.0
Landscape Crew Worker	6.0	0.0
Electrician	1.0	0.0
Trades Worker	2.0	0.0
Sub-Total	19.0	0.0

Parks Maintenance Division Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

PARKS & RECREATION DEPARTMENT

Maintenance Division

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
01-72-01-572-102-00 Regular Salaries and Wages		8,831	607,000	740,744	8 new employees (landscape & Janitorial)
01-72-01-572-103-00 Other Salaries and Wages					
01-72-01-572-104-00 Overtime		76	7,000	7,000	
Fringe Benefits					
01-72-01-572-201-00 FICA		627	42,000	57,000	
01-72-01-572-202-00 Retirement			42,000	57,600	
01-72-01-572-203-00 Life and Health Insurance			60,000	197,800	
01-72-01-572-204-00 Workers' Compensation			69,000		
01-39-01-572-205-00 Unemployment Compensation					
Operating Expen/Expenses					
01-72-01-572-310-00 Professional Services				14,000	Playground Safety Inspections
01-72-01-572-340-00 Other Contractual			81,400	188,000	Dumpsters, storage, etc
01-72-01-572-342-00 Parks Operations Contract					
01-72-01-572-343-00 Parks Maintenance Contract			25,000	85,000	Debris Hauling
01-72-01-572-400-00 Travel and Per Diem		349		1,000	
01-72-01-572-401-00 Gas, Oil, Maint					
01-72-01-572-402-00 Education & Training				20,000	
01-72-01-572-410-00 Communications & Freight					
01-72-01-572-420-00 Legal Advertising					
01-72-01-572-430-00 Utilities		1,742	140,000	191,000	Lighting, etc.
01-72-01-572-440-00 Rentals & Leases		780	3,500	6,000	Uniforms
01-72-01-572-441-55 Veh Pmt #1 (2 of 5) to GSF Fund			43,430	44,797	2nd Payment on FY 05 Vehicles
01-72-01-572-442-55 Veh Pmt #2 (1 of 5) to GSF Fund				4,711	1st Payment on FY 06 Vehicles
01-72-01-572-444-55 Transfer to GSF - IT			14,581	14,535	
01-72-01-572-446-55 Transfer to GSF - Fleet			128,401	115,381	
01-72-01-572-460-00 Repairs & Maintenance					
01-72-01-572-493-55 Transfer to GSF - Purchasing			49,106	18,010	
01-72-01-572-510-00 Office Supplies			500	2,500	
01-72-01-572-520-00 Operating Supplies		1,295	64,000	165,000	Fertilizer, clay, etc.
01-72-01-572-525-00 Uniforms/Safety Shoes				11,600	
01-72-01-572-540-00 Books, Publications, and Dues				500	
01-72-01-572-590-00 Other Operating Expenses					
01-72-01-572-593-00 Landscaping Supplies/Materials			5,000	180,000	Chemicals, plant materials
01-72-01-572-594-00 Small Tools, Equipemnt			20,071	49,000	Hand tools, chainsaws, etc
Capital Outlay					
01-72-01-572-630-00 Imprvmts Other than Bldgs			48,000	99,000	Tennis Resurfacing,
01-72-01-572-640-00 Machinery and Equipment			45,000	6,000	Storage, pressure washer, welding equip
01-72-01-572-669-00 Other Capital Outlay			23,700		Pipe machine, trailers, a/c uhnit
Total Parks and Recreation	0	13,699	1,518,689	2,276,178	Millage equivalent = .6503 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Fund

Expenditures

NON-DEPARTMENTAL EXPENSES						
	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes	
Personnel Services						
01-80-00-572-102-00 Regular Salaries and Wages		1,738				
Fringe Benefits						
01-80-00-572-202-00 Retirement		9,791				
01-80-00-572-203-00 Life and Health Insurance		184,623				
01-80-00-580-204-00 Workers' Compensation	38,500					
01-80-00-580-205-00 Unemp. Comp. Reserve		4,137				
Operating Expen/Expenses						
01-80-00-580-310-00 Professional Services	325,000	6,667				
01-80-00-580-342-00 Custodial						
01-80-00-580-342-00 Other Contractual	10,000	291,774				
01-80-00-580-370-00 Records Storage and Retention		1,600				
01-80-00-580-410-00 Communications and Freight	20,000	66,207				
01-80-00-580-430-00 Utilities	20,000	66,830				
01-80-00-580-440-00 Rentals and Leases	60,000	207,641				
01-80-00-580-450-00 Insurance	20,000	464,914				
01-80-00-580-451-55 Transfer to GSF - Insurance			450,000	549,815	Workers Comp., Property & Liability	
01-80-00-580-460-00 Repairs and Maintenance	22,000	26,221				
01-80-00-580-470-00 Printing Binding	5,000	10,770				
01-80-00-580-491-55 Transfer to GSF Fund - All Svcs						
01-80-00-580-510-00 Office Supplies	10,000	15,475				
01-80-00-580-520-00 Operating Supplies		12,842				
01-80-00-580-540-00 Books, Publications, and Dues	5,000	18,846				
01-80-00-580-590-00 Other Operating Expenses	2,720	161,778				
Capital Outlay						
01-80-00-580-620-00 Buildings		5,617				
01-80-00-580-630-00 Improvements Other than Bldgs		38,061				
01-80-00-580-640-00 Machinery and Equipment		76,312				
01-80-00-580-669-00 Other Capital Outlay		4,186				
Other						
01-80-00-580-709-00 Misclassified Public Works		2,880				
01-80-00-580-710-00 Interest on Debt Service		76,154				
01-80-00-580-730-00 County Debt Payment		175,915				
01-80-00-580-912-00 Salary Increase Reserve			225,000	350,000	Moved to V&E Fund for Allocation	
01-80-00-580-911-00 Working Capital Reserve			100,000	228,291	2.5% COLA, 3% Merit & Market Adj.	
01-80-00-580-913-00 Emergency Reserve Build-up		205,948		2,377,645	Budgeted Capital Reserve	
01-80-00-580-915-00 Transfer to Capital Projs. Fund	1,150,800	7,500,000	500,000	522,233	CIP Allocation for \$7.5m Bond Pmt	
Total Non-Departmental	1,689,020	9,636,926	1,275,000	4,027,984	Millage equivalent = 1.207 mill	

The Non-Departmental budget is utilized to account for those expenses that are Fund-wide in nature, and to budget them in any one department, would be to unfairly exaggerate that department's budget. At year-end, these expenses are allocated to the various departments for accounting purposes. There are no employees in this budget.

Total General Fund Expenditures	27,083,500	41,199,772	37,108,519	47,691,684
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Transportation Fund



The Transportation Fund encompasses three operating divisions: The Administration Division, The Keep Miami Gardens Beautiful Program Division and the Streets Division. Revenues to fund Department activities come principally from two state-shared revenues: the State gas tax and a mandatory 28% split with the General Fund of the State Revenue Sharing receipts. Revenues are generally stable with only a slight increase each year.

City of Miami Gardens

FY 2006-2007 Annual Budget

Transportation Fund

Revenues

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
10-00-00-312-410-00 1st Local Option Fuel Tax	1,450,000	1,549,681	1,569,505	1,584,000	State Estimate
10-00-00-312-420-00 2d Local Option Fuel Tax	582,000	588,221	595,000	600,000	State Estimate
10-00-00-329-100-00 Banners			2,000	2,500	Street Banners
10-00-00-331-800-00 Hurricane Reimbursement			5,047,404		87.5% of expenses + FHWA
10-00-00-334-395-00 KAB Grant			9,575		
10-00-00-335-120-00 State Revenue Sharing	1,150,800	1,189,428	1,390,819	1,283,847	.2922 x State Estimate
10-00-00-337-702-00 County Beautification Grant				150,000	US 441 Entrance
10-00-00-337-703-00 County Paving Grant			650,013		QNIP Grant Funds
10-00-00-337-709-00 Forestry Grant - Tree Inventory			30,000		
10-00-00-361-100-00 Interest			2,000		
10-00-00-381-001-00 Public Works Permits, other			29,000	91,000	Est. Based on FY 06 activity
10-00-00-389-301-00 Forestry Grant - Water Truck		17,911	30,000		
10-00-00-389-400-00 Grants, Donations, Other			27,200	5,000	
10-00-00-389-900-00 Fund Balance Forward		1,855,964	2,365,320	1,977,431	
Total Revenues	3,182,800	5,201,205	11,747,836	5,693,778	

Total Revenues Transportation Fund	3,182,800	5,201,205	11,747,836	5,693,778	
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City of Miami Gardens

FY 2006-2007 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT Administration Division

Mission

The department operates through three divisions - The Administration Division, The Keep Miami Gardens Beautiful Program Division, and the Streets Division. The Administration Division of the Public Works Department is responsible for the activities of the Public Works Director and his staff. The administration division also is responsible for payment of 1/2 of the County QNIP bond payment.

FY 05-06 Accomplishments

- Took over Public Works from Miami-Dade County.
- Paved a second lane at 27th Court and 177th Street.
- Paved \$1.8 million in local roads.

FY 06-07 Goals and Objectives

- Assume the day-to-day operation of the Stormwater Utility function from the County.
- Implement stormwater grant projects.
- Identify, purchase and occupy a new public works facility.



Staffing

Current Authorized Positions

Fiscal Year 2005-2006

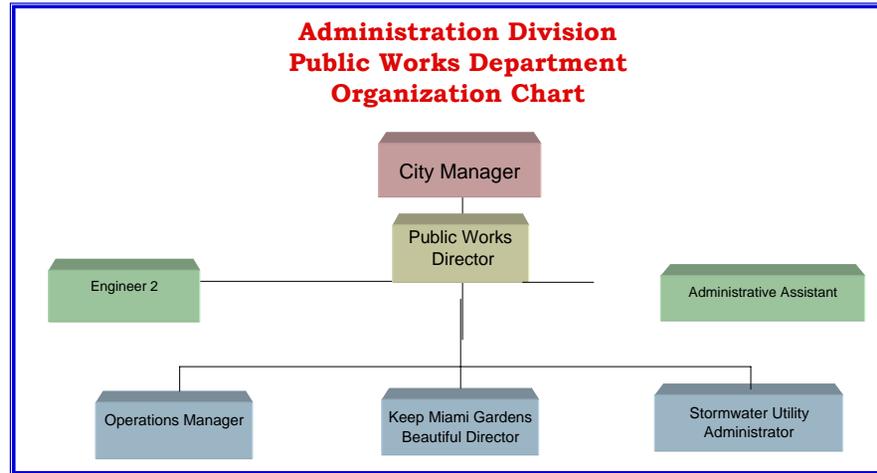
	Full Time	Part Time
Public Works Director	1.0	0.0
Engineer 1	1.0	0.0
Administrative Assistant	1.0	0.0
Sub-Total	3.0	0.0

Budget Authorized Positions

Fiscal Year 2006-2007

	Full Time	Part Time
Public Works Director	1.0	0.0
Engineer 2	1.0	0.0
Administrative Assistant	1.0	0.0
Sub-Total	3.0	0.0

Administration Division Public Works Department Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

Transportation Fund

Expenditures

PUBLIC WORKS DEPARTMENT						
Administration Division						
	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes	
Personnel Services						
10-41-00-541-102-00	Regular Salaries and Wages	65,000	180,923	220,944	165,000	
10-41-00-541-104-00	Overtime		231	3,000	2,000	
10-41-00-541-105-00	Special Pay		3,953	3,000	3,000	
10-41-00-541-119-00	Merit & Cola Reserve			-		
Fringe Benefits						
10-41-00-541-201-00	FICA		14,155	14,000	12,500	
10-41-00-541-202-00	Retirement		13,377	15,000	13,200	
10-41-00-541-203-00	Life and Health Insurance		6,710		24,000	
10-41-00-541-204-00	Workers' Compensation					
10-41-00-541-205-00	Unemployment Compensation		233			
Operating Expen/Expen						
10-41-00-541-310-00	Professional Services	75,000	355,157	80,000	7,500	Engineering, traffic studies, etc
10-41-00-541-340-00	Other Contractual		38,804	8,500		
10-41-00-541-400-00	Travel and Per Diem		2,790	2,000	4,000	
10-41-00-541-402-00	Education & Training			5,000	4,000	
10-41-00-541-410-00	Communications and Freight		1,700	1,000	1,300	
10-41-00-541-430-00	Utilities		1,704			
10-41-00-541-440-00	Rentals and Leases		224	3,000	5,124	
10-41-00-541-341-00	Transfer to GF - Overhead			278,992	159,463	.056% Indirect Overhead
10-41-00-541-442-55	Veh Pmt #2 (1 of 5) to GSF Fund				3,840	1st Payment on FY 06 Vehicles
10-41-00-541-444-55	Transfer to GSF - IT			13,255	21,803	
10-41-00-541-445-55	Transfer to GSF - City Hall			139,042	29,721	
10-41-00-541-446-55	Transfer to GSF - Fleet			8,560	8,875	
10-41-00-541-450-00	Transfer to GSF - Insurance			90,000	53,122	Liability & Property
10-41-00-541-460-00	Repairs & Maintenance		2,864	5,000	2,500	
10-41-00-541-493-55	Transfer to GSF - Purchasing			23,504	10,058	
10-41-00-541-510-00	Office Supplies		6,453	4,200	2,000	
10-41-00-541-520-00	Operating Supplies		20,300	2,000	12,000	
10-41-00-541-530-00	Road Materials and Supplies	470,510	125	200		
10-41-00-541-540-00	Books, Publications, and Dues		11,725	800	1,500	
10-41-00-541-590-00	Other Operating Expenses		45,420	28,500	30,000	
Capital Outlay						
10-41-00-541-630-00	Improvments Other Than Bldgs.	2,572,290	141,997	200,000	446,424	Fund Balance Reserve
10-41-00-541-631-00	Bus Bench Program		177,365	4,000	2,000	
10-41-00-541-640-00	Machinery and Equipment		63,438			Plans Copier, Auto Cad
10-41-00-541-669-00	Other Capital Outlay		18,680			
10-41-00-541-730-00	QNIP Payment to Gen Fund		175,915	317,000	317,000	1/2 of the payment
10-41-00-541-911-00	Working Capital Reserve				25,000	Working reserve
Total Administration	3,182,800	1,284,243	1,470,497	1,366,930	Millage equivalent = 3.906 mill	

City of Miami Gardens

FY 2006-2007 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Keep Miami Gardens Beautiful Program Division

Mission

The Keep Miami Gardens Beautiful Program Division of the Public Works Department is responsible for the beautification activities of the City. The Division operates primarily through volunteer efforts and concentrates its efforts on right-of-way beautification and litter removal. It is also responsible for City entrance signs and planted areas.

FY 05-06 Accomplishments

- Completed the City's first butterfly garden at Andover Park.
- Organized and held 12 community-wide clean-up events.
- Began a citywide Garden Club.
- Instituted a program to plant 2005 trees in the City in 2005. Exceeded goal.
- Installed new City entrance signs at various locations.
- Began installation of new bus benches throughout the City.
- Received Keep America Beautiful affiliation certification.



FY 06-07 Goals and Objectives

- Begin major beautification programs for 183rd Street and US 441.
- Secure additional grants for beautification activities.
- Receive Tree City USA Certification.
- Receive Arborists Certification.
- Institute 2nd Corrections Litter Crew..



Staffing

Current Authorized Positions

Fiscal Year 2005-2006

	Full Time	Part Time
KMGB Program Director	1.0	0.0
KMGB Admin Assistant	0.0	0.5
Sub-Total	1.0	0.5

Budget Authorized Positions

Fiscal Year 2006-2007

	Full Time	Part Time
KMGB Program Director	1.0	0.0
KMGB Admin Assistant	0.0	0.5
Sub-Total	1.0	0.5

Keep Miami Gardens Beautiful Division Public Works Department Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

Transportation Fund

Expenditures

PUBLIC WORKS DEPARTMENT					
Keep Miami Gardens Beautiful Program Division					
	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
10-41-01-541-102-00		50,019	61,646	80,470	
10-41-01-541-103-00					
10-41-01-541-104-00				500	
10-41-01-541-105-00		554	600	600	
Fringe Benefits					
10-41-01-541-201-00		3,875	4,716	6,156	
10-41-01-541-202-00		3,600	4,001	6,301	
10-41-01-541-203-00		2,358	7,280	15,600	
10-41-01-541-204-00			630		
10-41-01-541-205-00		56			
Operating Expen/Expenses					
10-41-01-541-310-00		8,005			
10-41-01-541-340-00		47,929	120,000	117,000	2 Corrections Litter Crews
10-41-01-541-400-00		705	2,000	2,000	
10-41-01-541-402-00				500	
10-41-01-541-410-00		182	75	2,500	
10-41-01-541-420-00		21,201	30,000	35,000	Program advertising
10-41-01-541-430-00					
10-41-01-541-440-00			300	300	
10-41-01-541-442-55				3,840	1st Payment on FY 06 Vehicles
10-41-01-541-444-55			6,628	12,718	
10-41-01-541-445-55			2,874	11,888	
10-41-01-541-446-55			8,560	8,875	
10-41-01-541-493-55				17,542	
10-41-01-541-510-00		460	2,000	2,000	
10-41-01-541-520-00		24,608	35,000	30,000	Gloves, Rakes, bags, vests, etc
10-41-01-541-530-00		3,549	15,000	15,000	
10-41-01-541-540-00		135	500	500	
10-41-01-541-590-00		12,434	75,000	25,000	
Capital Outlay					
10-41-01-541-630-00		20,992	45,000	30,000	Plants, trees
10-41-00-541-669-00					
Total Keep MG Beautiful	0	200,662	421,810	424,290	Millage equivalent = .1212 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Streets Division

Mission

The Streets Division of the Public Works Department is responsible for maintenance of the City's 260 miles streets, medians, sidewalks and street rights-of-way. The Division administers the annual street paving program and pedestrian access efforts.

FY 05-06 Accomplishments

- Assumed the day-to-day operation of the street maintenance function from the County.
- Began an annual street paving program including pothole repair.
- Installed new bus benches and trash receptacles throughout the City.
- Installed new City entry signs and related landscaping throughout the City.

FY 06-07 Goals and Objectives

- Begin maintenance of bus benches and shelters to include trash pick-up.
- Work with CEMUSA to install bus shelters throughout the City.
- Assume median maintenance from DOT for US 441 and 27th Ave.



Staffing

Current Authorized Positions

Fiscal Year 2005-2006

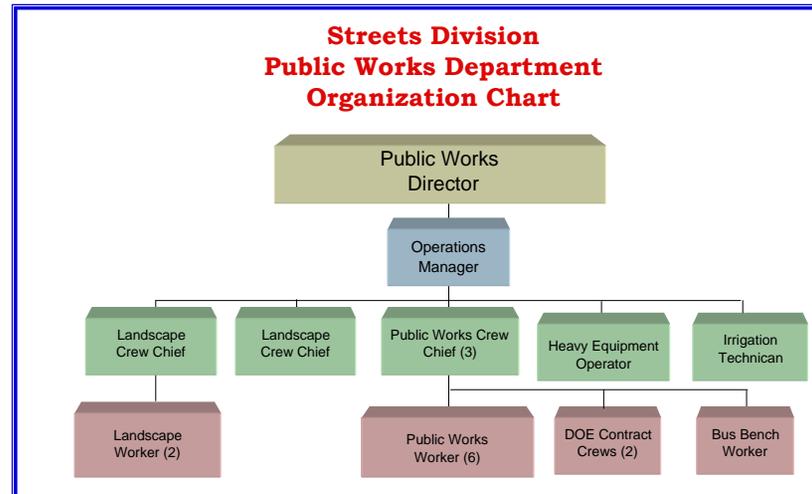
	Full Time	Part Time
Streets Superintendent	1.0	0.0
Streets Crew Chief	2.0	0.0
Street Worker	4.0	0.0
Heavy Equip. Operator	1.0	0.0
Landscape Crew Chief	1.0	0.0
Landscape Workers	2.0	0.0
Irrigation Specialist	1.0	0.0
Sub-Total	12.0	0.0

Budget Authorized Positions

Fiscal Year 2006-2007

	Full Time	Part Time
Streets Superintendent	1.0	0.0
Streets Crew Chief	3.0	0.0
Street Worker	6.0	0.0
Heavy Equip. Operator	1.0	0.0
Landscape Crew Chief	1.0	0.0
Landscape Workers	2.0	0.0
Bus Bench Worker	1.0	0.0
Irrigation Specialist	1.0	0.0
Sub-Total	16.0	0.0

Streets Division Public Works Department Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

Transportation Fund

Expenditures

PUBLIC WORKS DEPARTMENT

Streets Division

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
10-41-02-541-102-00 Regular Salaries and Wages		238,522	515,000	712,000	Moved Ops. Mgr. into Streets Div.
10-41-02-541-104-00 Overtime		13,574	30,000	20,000	
10-41-02-541-105-00 Special Pay					
Fringe Benefits					
10-41-02-541-201-00 FICA		19,285	42,175	55,000	
10-41-02-541-202-00 Retirement		18,640	35,685	56,000	
10-41-02-541-203-00 Life and Health Insurance		4,585	108,000	177,600	
10-41-02-541-204-00 Workers' Compensation					
10-41-02-541-205-00 Unemployment Compensation		260			
Operating Expen/Expen					
10-41-02-541-310-00 Professional Services		1,800	910,000	10,000	Wilma
10-41-02-541-340-00 Other Contractual		325,345	3,820,000	70,000	Tree Trim, mowing, (\$3,744,188 Wilma)
10-41-02-541-341-00 Transfer to General Fund		369,000			
10-41-02-541-400-00 Travel and Per Diem		1,275	1,500	1,500	
10-41-02-541-410-00 Communications and Freight		150	3,600	3,600	
10-41-02-541-430-00 Utilities			6,000	6,000	
10-41-02-541-440-00 Rentals and Leases		31,273	38,000	3,500	
10-41-02-541-510-00 Office Supplies		122	2,500	2,500	
10-41-02-541-520-00 Operating Supplies		48,560	25,000	7,000	
10-41-02-541-525-00 Uniforms/Safety Shoes				11,200	Patch, gravel, ROW repairs
10-41-02-541-530-00 Road Materials and Supplies		50,367	65,000	75,000	Patch, gravel, ROW repairs
10-41-02-541-540-00 Books, Publications, and Dues		118	1,000	500	
10-41-02-541-590-00 Other Operating Expenses		25,274	995,000	8,000	
10-41-02-541-594-00 Small Tools			1,000	3,000	
10-41-02-541-441-55 Veh Pmt #1 (2 of 5) to GSF Fund			126,743	109,457	2nd Payment on FY 05 Vehicles
10-41-02-541-442-55 Veh Pmt #2 (1 of 5) to GSF Fund				51,309	1st Payment on FY 06 Vehicles
10-41-02-541-444-55 Transfer to GSF - IT			2,651	21,803	
10-41-02-541-444-55 Transfer to GSF - City Hall				5,944	
10-41-02-541-493-55 Transfer to GSF - Purchasing			53,723	25,261	
10-41-02-541-446-55 Transfer to GSF - Fleet			145,521	186,384	
Capital Outlay					
10-41-02-541-630-30 Transfer to Capital Projs. Fund				1,680,000	CIP Allocation
10-41-02-541-640-00 Machinery & Equipment					
10-41-02-541-630-00 Improvmnts Other Than Bldgs.		202,829	950,000	600,000	Paving/Sidewlks//landscape
Total Streets Division	0	1,350,979	7,878,098	3,902,558	Millage equivalent = 1.115 mill

Total Budget Transportation Fund	3,182,800	2,835,885	9,770,405	5,693,778	
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Development Services Fund



The Development Services Fund encompasses two operating divisions: The Planning & Zoning Services Department and the Building Services Department. Revenues to fund Department activities come principally from user fees. Revenues are estimates based on limited historical data as the City has only two year's experience. General economic forecasts for the South Florida vicinity are used to adjust these estimates up or down, depending on trends.

City of Miami Gardens

FY 2006-2007 Annual Budget

Development Services Fund

Revenues

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
15-00-00-322-000-00 Planning & Zoning Fees		542,765	409,201	400,000	
15-00-00-334-706-00 FDOT SR7 Corridor Study				70,000	FDOT
15-00-00-334-710-00 State Water Grant 04		0	200,000		Stormwater Master Plan
15-00-00-337-704-00 Town Center Grant			50,000	3,791	
15-00-00-337-705-00 Façade Grant				144,791	County CDBG Grant
15-00-00-337-901-00 MPO Grant					Transportation Master Plan
15-00-00-345-200-00 Surcharge		4,446	175,000	40,002	Local Surcharge on all permits
15-00-00-345-210-00 BCCO			35,000	30,000	
15-00-00-361-100-00 Interest					
15-00-00-381-001-00 Building Permits	552,000	1,659,652	2,650,632	2,000,000	
15-00-00-381-002-00 Building COs			1,000	1,000	
15-00-00-389-900-00 Fund Balance Forward			952,039	1,362,463	
Total Revenues	-	2,206,863	4,472,872	4,052,047	

Total Revenues Development Services Fund	552,000	2,206,863	4,472,872	4,052,047	
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City of Miami Gardens

FY 2006-2007 Annual Budget

Development Services Fund

PLANNING & ZONING SERVICE DEPARTMENT

Mission

The Planning and Zoning Department is responsible for all planning-related activities of the City. It is composed of two operating divisions: Long Range Planning and Current Planning. The Long range planning Division is responsible for development of the City's Comprehensive Development Plan and related issues. The current Planning Division handles the day-to-day activities related to land development and zoning.

FY 05-06 Accomplishments

- Assumed responsibility from Miami-Dade County.
- Began the City's Comprehensive Master Development Plan process.
- Held 8 charrettes and other planning-related meetings.
- Processed zoning applications for a number of major projects including two Wal-Mart stores, a Home Depot and over 2,000 residential units.

FY 06-07 Goals and Objectives

- Complete the Comprehensive Master Planning process by May 2006.
- Complete a special Town Center Master Plan.
- Complete a livability study for the US 441 corridor.



Staffing

Current Authorized Positions

Fiscal Year 2005-2006	Full Time	Part Time
Director of Growth Mgmt	1.0	0.0
Planning Director	1.0	0.0
Zoning Administrator	1.0	0.0
Zoning Technician	1.0	0.0
Senior Planner	1.0	0.0
Planner	1.0	0.0
Planning Technician	1.0	0.0
Administrative Assistant	7.0	0.0
Sub-Total		

Budget Authorized Positions

Fiscal Year 2006-2007	Full Time	Part Time
Director of Growth Mgmt	1.0	0.0
Planning Director	1.0	0.0
Zoning Administrator	1.0	0.0
Zoning Technician	1.0	0.0
Senior Planner	1.0	0.0
Planner	1.0	0.0
GIS Analyst	1.0	0.0
Planning Technician	1.0	0.0
Administrative Assistant	9.0	0.0
Sub-Total		

Planning And Zoning Services Division Development Services Department Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

Development Services Fund

Expenditures

PLANNING & ZONING SERVICE DEPARTMENT					
	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
15-24-01-524-101-00	Executive Salaries	140,000			
15-24-01-524-102-00	Regular Salaries and Wages	160,000	283,453	395,824	335,436
15-24-01-524-103-00	Other Salaries and Wages				
15-24-01-524-104-00	Overtime		1,771	5,000	5,000
15-24-01-524-105-00	Special Pay		3,081	1,200	2,600
15-24-01-524-119-00	Merit & Cola Reserve			32,000	
Fringe Benefits					
15-24-01-524-201-00	FICA	23,000	22,083	29,950	26,043
15-24-01-524-202-00	Retirement	36,000	21,041	25,702	26,656
15-24-01-524-203-00	Life and Health Insurance	4,000	11,804	45,000	62,400
15-24-01-524-204-00	Workers' Compensation	30,000		2,797	
15-24-01-524-205-00	Unemployment Compensation		372		
Operating Expen/Expenses					
15-24-01-524-310-00	Professional Services	12,500	219,340	50,000	103,791
15-24-01-524-310-01	Stormwater Master Plan			200,000	
15-24-01-524-310-02	Transportation Master Plan				
15-24-01-524-341-01	Overhead - Gen Fund			55,128	51,125
15-24-01-524-400-00	Travel and Per Diem	4,000	271	5,000	1,000
15-24-01-524-401-00	Gas, Oil, Maint		0		
15-24-01-524-402-00	Education & Training		342	2,500	2,000
15-24-01-524-410-00	Communications & Freight		270	250	750
15-24-01-524-420-00	Legal Advertising				12,000
15-24-01-524-430-00	Utilities				
15-24-01-524-441-55	Veh Pmt #1 (2 of 5) to GSF Fund			3,085	2,980
15-24-01-524-444-55	Transfer to GSF - IT			19,883	38,155
15-24-01-524-445-55	Transfer to GSF - City Hall			72,675	68,478
15-24-01-524-446-55	Transfer to GSF - Fleet			8,560	8,875
15-24-01-524-451-55	Transfer to GSF - Insurance			13,500	18,593
15-24-01-524-493-55	Transfer to GSF - Purchasing			21,405	15,905
15-24-01-524-510-00	Office Supplies		5,473	7,700	10,000
15-24-01-524-520-00	Operating Supplies	69,500	2,063	8,600	5,000
15-24-01-524-521-00	Computers		16,700		
15-24-01-524-540-00	Books, Publications, and Dues	10,000	4,521	7,000	2,500
15-24-01-524-590-00	Other Operating Expenses	3,000	34,150	15,000	20,000
Capital Outlay					
15-24-01-524-640-00	Machinery and Equipment	60,000	6,297		
15-24-01-524-669-00	Other Capital outlay				144,791
Total Planning & Zoning Division	552,000	633,029	1,027,759	964,078	Millage equivalent = .2755 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

Development Services Fund

BUILDING SERVICES DEPARTMENT

Mission

The Building Services Division applies and enforces the minimum standards established by the Florida Building Code through a permitting and inspection process. These processes are administered in such a manner as to allow for the effective and reasonable protections for public safety, health, and general welfare at the most reasonable cost to the consumer. The revenues generated by permit, inspections, and associated fees are utilized to offset the cost of operating the division and administering its permitting, inspection, and code compliance functions. The City uses a mix of in-house inspectors and contract inspectors.

FY 05-06 Accomplishments

- Assumed the responsibility for all Building Services within Miami Gardens.

FY 06-07 Goals and Objectives

- Process all building permits in a timely manner, with a goal of a 30 day maximum turn-around time.



Staffing

Current Authorized Positions

Fiscal Year 2005-2006

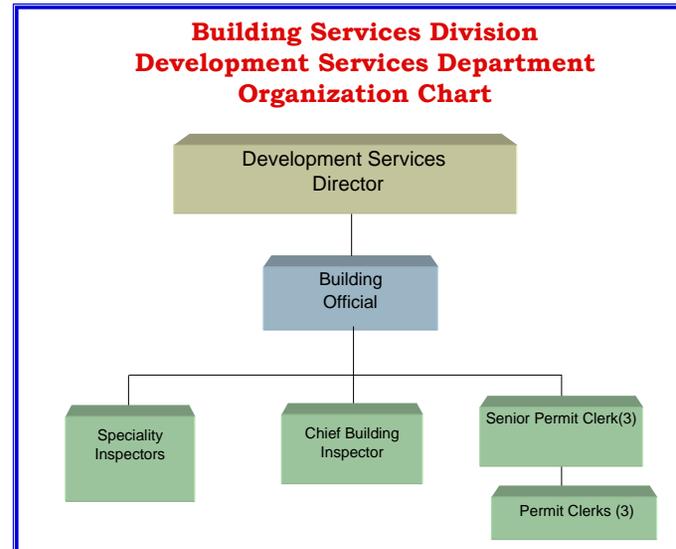
	<u>Full Time</u>	<u>Part Time</u>
Building Official	1.0	0.0
Chief Building Inspector	1.0	0.0
Building Inspector	1.0	1.0
Electrical Inspector	0.0	1.0
Plumbing Inspector	0.0	1.0
Mechanical Inspector	0.0	0.0
Plans Examiner	0.0	0.0
Sr. Clerk	2.0	1.0
Permit Clerk	<u>3.0</u>	<u>0.0</u>
Sub-Total	8.0	3.0

Budget Authorized Positions

Fiscal Year 2006-2007

	<u>Full Time</u>	<u>Part Time</u>
Building Official	1.0	0.0
Chief Building Inspector	1.0	1.0
Building Inspector	3.0	0.0
Chief Electrical Inspector	0.0	1.0
Electrical Inspector	1.0	1.0
Chief Plumbing Inspector	0.0	1.0
Plumbing Inspector	0.0	1.0
Chief Mechanical Inspector	1.0	0.0
Sr. Plans Examiner	2.0	2.0
Permit & Licensing Supervisor	1.0	0.0
Permit Clerks	2.0	0.0
Permit Clerks	<u>10.0</u>	<u>0.0</u>
Sub-Total	21.0	6.0

Building Services Division Development Services Department Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

Development Services Fund

Expenditures

BUILDING SERVICES DEPARTMENT

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
15-24-02-524-102-00 Regular Salaries and Wages		240,258	359,800	1,342,391	
15-24-02-524-103-00 Other Salaries and Wages			208,000	14	
15-24-02-524-104-00 Overtime		2,498	3,000	6,000	
15-24-02-524-105-00 Special Pay		589	500	500	
15-24-02-524-119-00 Merit & Cola Reserve			28,784		
Fringe Benefits					
15-24-02-524-201-00 FICA		18,754	47,843	103,152	
15-24-02-524-202-00 Retirement		17,626	65,355	105,579	
15-24-02-524-203-00 Life and Health Insurance		11,709	58,240	163,800	
15-24-02-524-204-00 Workers' Compensation		0	67,151		
15-24-02-524-205-00 Unemployment Compensation		345			
Operating Expen/Expenses					
15-24-02-524-310-00 Professional Services		345,860	160,000	200,000	Contract Inspectors
15-24-02-524-341-01 GF Overhead		249,000	78,417	138,184	5.6% Indirect Services Charge
15-24-02-524-400-00 Travel & Per Diem		9		4,000	
15-24-02-524-401-00 Gas, Oil, Maint		335			
15-24-02-524-402-00 Education & Training		827	4,000	4,000	
15-24-02-524-440-00 Rentals and Leases				4,500	
15-24-02-524-441-55 Veh Pmt #1 (2 of 5) to GSF Fund			9,254	5,879	2nd Payment on FY 05 Vehicles
15-24-02-524-442-55 Veh Pmt #2 (1 of 5) to GSF Fund				5,389	1st Payment on FY 06 Vehicles
15-24-02-524-444-55 Transfer to GSF - IT			33,138	79,943	
15-24-02-524-445-55 Transfer to GSF - City Hall			79,741	253,463	
15-24-02-524-446-55 Transfer to GSF - Fleet			17,120	35,502	
15-24-02-524-451-55 Transfer to GSF - Insurance			27,000	42,498	
15-24-02-524-493-55 Transfer to GSF - Purchasing			11,752	14,969	
15-24-02-524-498-00 Surcharge to State		3,280	5,000	5,000	
15-24-02-524-499-00 Surcharge to County		59,907	20,000	20,000	
15-24-02-524-510-00 Office Supplies		15,045	14,000	25,000	
15-24-02-524-520-00 Operating Supplies		6,102	5,000	15,000	
15-24-02-524-525-00 Uniforms/Safety Shoes			11,200	6,000	
15-24-02-524-540-00 Books, Publications, and Dues		1,279	3,500		
15-24-02-524-590-00 Other Operating Expenses		15,574	22,000	25,000	Postage, Printing
15-24-02-524-521-00 Computers			5,000		New employees
Capital Outlay					
15-24-02-524-640-00 Machinery and Equipment		55,151	558,000		New Automated Permit System
15-24-02-524-991-00 Capital Reserve - Facility			179,856	482,206	
Total Building Services Division	0	1,044,147	2,082,651	3,087,969	Millage equivalent = .8823 mill

Total Expenditures Development Services Fund	552,000	1,677,176	3,110,410	4,052,047	
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General Services Fund



The General Services Fund (formerly the Vehicle & Equipment Fund) is an accounting entity designed to ease the administration of major equipment purchases. FY 05-06 was the first year of its creation. The Fund is the home to the City's General Services Department and its four divisions: Purchasing, Fleet Management, Information Systems and Building Services. Vehicles and major equipment are purchased through this fund and a bank loan. The bank loan is also repaid by this fund. User departments are charged a fee based on the longevity of the purchased equipment (usually 5 years or less) plus allocated interest.

City of Miami Gardens

FY 2006-2007 Annual Budget

General Services Fund

GENERAL SERVICES DEPARTMENT

Mission

The General Services Department is responsible for the City's purchasing function, Information Technology activities and facility maintenance. Technology-related activities of the City include cell phones, copiers and desk phones. It also includes needs analysis, product selection and acquisition, software selection, hardware and software maintenance, system security, web page design and maintenance.

FY 05-06 Accomplishments

- Established a professional purchasing department.
- Hired a permanent IT technical to help maintain and service the City's computers and other electronic equipment.
- Completed hiring process for consulting transportation engineers, stormwater engineers, architects and land planners.
- Prepared the City's first bid for a construction project, the Scott Park Recreation Building.
- Purchased over \$800,000 in vehicles and equipment for City start-up.

FY 06-07 Goals and Objectives

- To purchase and install a new general ledger software system for the City.
- To develop a scheduled maintenance program for all vehicles.



Staffing

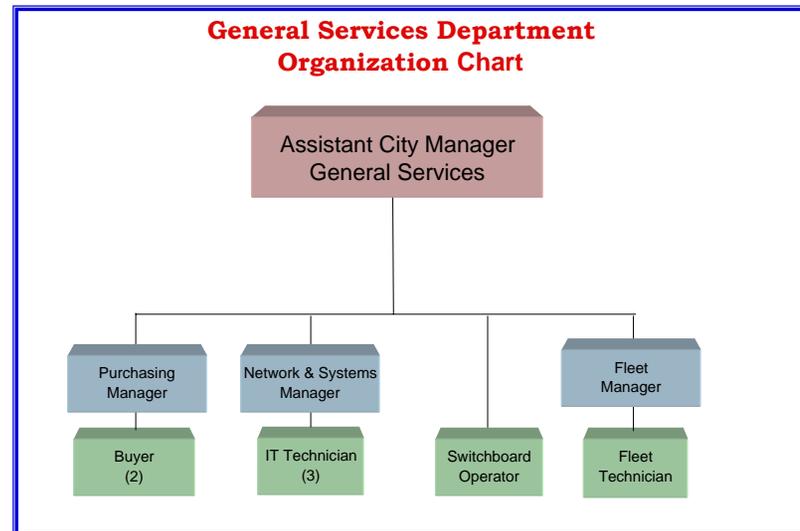
Current Authorized Positions

Fiscal Year 2005-2006	Full Time	Part Time
Purchasing Agent	1.0	0.0
Purchasing Buyer	1.0	0.0
IT Manager	1.0	0.0
Switchboard Operator	1.0	0.0
Fleet Manager	1.0	0.0
Sub-Total	4.0	0.0

Budget Authorized Positions

Fiscal Year 2006-2007	Full Time	Part Time
Purchasing Manager	1.0	0.0
Purchasing Buyer	1.0	0.0
IT Administrator	1.0	0.0
IT Technician	3.0	0.0
Fleet Manager	1.0	0.0
Fleet Technician	1.0	0.0
Switchboard Operator	1.0	0.0
Sub-Total	8.0	0.0

General Services Department Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

General Services Department

Revenues

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
55-00-00-000-000-00 Fund Balance Forward					
55-00-00-341-900-00 Bank Loan #1			1,747,175	1,722,642	Balance of \$2.5m Loan
55-00-00-341-200-01 Transfer in - GF Veh Bond Chg			52,684	94,631	For Vehicles Bought in FY 05 & 06
55-00-00-341-201-10 Transfer in - TF Veh Bond Chg			126,743	168,446	For Vehicles Bought in FY 05 & 06
55-00-00-341-202-15 Transfer in - DSF Veh Bond Chg			12,339	14,248	For Vehicles Bought in FY 05 & 06
55-00-00-341-203-01 Transfer in - Gen Fund Charge			1,254,584	1,847,752	General Services Charge Formula
55-00-00-341-220-10 Transfer in - Trans Fund Charge			494,318	403,936	General Services Charge Formula
55-00-00-341-230-15 Transfer in - Dvlpmt Fund Charge			304,775	560,476	General Services Charge Formula
55-00-00-341-240-11 Transfer in - Stormwater Fund				194,186	Flat fee, no history
55-00-00-341-250-14 Transfer in - CDBG Fund				73,729	Flat fee, no history
55-00-00-341-260-30 Transfer in - Capital Projs. Fund				17,475	
55-00-00-580-100-00 Interest					General Services Charge
Total Revenues	0	0	3,992,618	5,097,521	

Total Revenues General Services Fund	0	0	3,992,618	5,097,521	
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City of Miami Gardens

FY 2006-2007 Annual Budget

General Services Fund

Expenditures

GENERAL SERVICES DEPARTMENT
Purchasing Division

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
55-13-01-513-102-00			96,748	100,000	
55-13-01-513-103-00					
55-13-01-513-104-00				500	
55-13-01-513-105-00				500	
55-13-01-513-119-00			16,000	12,150	
Fringe Benefits					
55-13-01-513-201-00			7,401	10,347	
55-13-01-513-202-00			7,575	10,591	
55-13-01-513-203-00			12,000	23,000	
55-13-01-513-204-00			619		
55-13-01-513-205-00					
Operating Expen/Expenses					
55-13-01-513-310-00					
55-13-01-513-340-00			5,000		
55-13-01-513-341-00			12,540	12,181	5.6% Indirect Services Charge - Gen. Fund
55-13-01-513-370-00			2,500		
55-13-01-513-400-00			1,847	1,355	
55-13-01-513-410-00			800	500	
55-13-01-513-415-00				1,110	
55-13-01-513-420-00			2,000	3,000	
55-13-01-513-430-00					
55-13-01-513-440-00					
55-13-01-513-449-00			728		
55-13-01-513-450-00					
55-13-01-513-460-00					
55-13-01-513-470-00				970	
55-13-01-513-510-00			600	1,000	
55-13-01-513-520-00			1,200	1,000	
55-13-01-513-540-00			300	500	
55-13-01-513-541-00			3,515	364	
55-13-01-513-590-00				1,000	
Capital Outlay					
55-13-01-513-630-00					
55-13-01-513-640-00					
55-13-01-513-669-00					
55-13-01-513-911-00			75,000	70,000	
Total General Services	0	0	171,371	250,068	Millage equivalent = .0715 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Services Fund

Expenditures

GENERAL SERVICES DEPARTMENT
City Hall Facilities Division

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
55-13-02-513-102-00					Regular Salaries and Wages
55-13-02-513-103-00					Other Salaries and Wages
55-13-02-513-104-00					Overtime
55-13-02-513-105-00					Special Pay
55-13-01-513-119-00					Marit & Cola Reserve
Fringe Benefits					
55-13-02-513-201-00					FICA
55-13-02-513-202-00					Retirement
55-13-02-513-203-00					Life and Health Insurance
55-13-02-513-204-00					Workers' Compensation
55-13-02-513-205-00					Unemployment Compensation
Operating Expen/Expenses					
55-13-02-513-310-00					Professional Services
55-13-02-513-340-00					Other Contractual
55-13-02-513-341-01			7,864	88,600	5.6% Indirect Services Charge - Gen. Fund
55-13-02-513-370-00					Records & Storage Retention
55-13-02-513-400-00					Travel and Per Diem
55-13-02-513-410-00				5,000	Communications & Freight
55-13-02-513-415-00				1,110	Postage
55-13-02-513-420-00				10,000	Legal Advertising
55-13-02-513-430-00				75,000	Utilities
55-13-02-513-440-00			256,860	348,696	City Hall Rent; Postage Mach \$3,600
55-13-02-513-449-00					Other Current Charges
55-13-02-513-450-00			400,000	685,275	Insurance
55-13-02-513-460-00			8,000	9,000	Repairs & Maintenance
55-13-02-513-470-00					Printing & Binding
55-13-02-513-510-00				1,500	Office Supplies
55-13-02-513-520-00					Operating Supplies
55-13-02-513-540-00					Books, Publications, and Dues
55-13-02-513-541-00					Education
55-13-02-513-590-00			17,600	35,324	Other Operating Expenses
Capital Outlay					
55-13-01-513-630-00			9,120	8,000	Improvements Other Than Bldgs
55-13-02-513-730-00			350,406	351,830	County Debt Pmt
55-13-01-513-911-00					Working Capital Reserve
Total City Hall Facilities	0	0	728,444	1,619,335	Millage equivalent = .4627 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Services Fund

Expenditures

GENERAL SERVICES DEPARTMENT
Information Systems Division

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	
Personnel Services					
55-13-03-513-102-00 Regular Salaries and Wages			65,000	93,000	IT Technician & Switchboard Operator
55-13-03-513-103-00 Other Salaries and Wages					
55-13-03-513-104-00 Overtime				2,000	
55-13-03-513-105-00 Special Pay			2,000	900	
Fringe Benefits					
55-13-03-513-201-00 FICA			4,300	11,640	
55-13-03-513-202-00 Retirement			4,400	11,914	
55-13-03-513-203-00 Life and Health Insurance			12,000	31,200	
55-13-03-513-204-00 Workers' Compensation			415		
55-13-03-513-205-00 Unemployment Compensation					
Operating Expen/Expenses					
55-13-03-513-310-00 Professional Services			25,000	25,000	Network support, Security
55-13-03-513-341-00 GF Overhead Chg			13,705	25,920	5.6% Indirect Services Charge - Gen. Fund
55-13-03-513-400-00 Travel and Per Diem			300	3,000	
55-13-03-513-402-00 Education & Training			2,000	12,000	
55-13-03-513-410-00 Communications & Freight				150	
55-13-03-513-411-00 Telephones			45,000	105,500	
55-13-03-513-420-00 Legal Advertising					
55-13-03-513-460-00 Repairs & Maintenance					
55-13-03-513-590-00 Other Current Charges					
55-13-03-513-510-00 Office Supplies			500	500	
55-13-03-513-520-00 Operating Supplies			20,000	7,000	Tapes, cables, UPS, security upgrade
55-13-03-513-540-00 Books, Publications, and Dues			500	800	
55-13-03-513-580-00 Computers				34,600	New Computers
55-13-03-513-590-00 Other Operating Expenses			19,500	41,650	Computer Licenses
Capital Outlay					
55-13-03-513-630-00 Imprvmts Other than Bldgs				5,000	
55-13-03-513-640-00 Machinery and Equipment				30,808	
55-13-03-513-642-00 Computer Hardware Upgrade			20,000	57,000	Eden Module for Parks; New Web Server
55-13-03-513-669-00 Other Capital Outlay					
Total General Services	0	0	234,620	499,582	Millage equivalent = .1427 mill

City of Miami Gardens

FY 2006-2007 Annual Budget

General Services Fund

Expenditures

GENERAL SERVICES DEPARTMENT
Fleet Maintenance Division

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	
Personnel Services					
55-13-04-513-102-00 Regular Salaries and Wages			36,925	50,000	
55-13-04-513-103-00 Other Salaries and Wages					
55-13-04-513-104-00 Overtime			1,000		
55-13-04-513-105-00 Special Pay					
Fringe Benefits					
55-13-04-513-201-00 FICA			2,825	3,825	
55-13-04-513-202-00 Retirement			2,891	3,915	
55-13-04-513-203-00 Life and Health Insurance			7,280	7,800	
55-13-04-513-204-00 Workers' Compensation			4,135		
55-13-04-513-205-00 Unemployment Compensation					
Operating Expen/Expenses					
55-13-04-513-310-00 Professional Services					
55-13-04-513-341-01 Reimb Gen Fund - FY 05 Vehs					
55-13-04-513-341-10 Reimb Trans Fund - FY 05 Vehs					
55-13-04-513-341-15 Reimb DSF Fund - FY 05 Vehs					
55-13-04-513-341-01 GF Overhead Chg			86,611	186,369	5.6% Indirect Services Charge - Gen. Fund
55-13-04-513-400-00 Travel and Per Diem				1,500	
55-13-04-513-401-00 Gas, Oil, Maint			100,000	101,100	\$72k fuel; 32k maint
55-13-04-513-402-00 Education & Training				5,000	
55-13-04-513-410-00 Communications & Freight					
55-13-04-513-420-00 Legal Advertising					
55-13-04-513-452-00 Insurance Loss Reserve			43,705	50,000	Unreimbursed losses
55-13-04-513-460-00 Repairs & Maintenance			30,000	70,000	\$10k maint; repairs \$20k
55-13-04-513-510-00 Office Supplies			1,000	1,000	
55-13-04-513-520-00 Operating Supplies			6,000	6,000	Misc tools, etc
55-13-04-513-540-00 Books, Publications, and Dues			2,500	2,500	
55-13-04-513-590-00 Other Operating Expenses			6,000	16,000	Towing, etc
55-13-04-513-710-00 Debt Service \$2.5m Loan			64,250	130,000	\$2.5 Bond Interest Payment
Capital Outlay					
55-13-04-513-630-00 Imprvmts Other than Bldgs					
55-13-04-513-640-00 Machinery and Equipment			1,171,000	1,164,526	Current Equipment Purchases (See list)
55-13-04-513-951-00 Machinery & Equip Reserve			571,588		FY 06 Bond Reserve
55-13-04-513-952-00 Machinery & Equip Reserve			114,440		
55-13-04-513-953-00 Principal Reserve			158,331	879,000	Future Bond Principal Payment
55-13-04-513-911-00 Working Capital Reserve			50,000	50,000	Major repairs and other unexpected
Total Fleet Services	0	0	2,410,481	2,728,535	Millage equivalent = .7496 mill

Total Expenditures General Services Fund	0	0	3,544,916	5,097,520	
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Capital Projects Fund



The Capital Projects Fund is an accounting entity designed to ease the administration of multi-year capital projects. Capital Expenditures are defined as amounts expended for fixed asset acquisitions and improvements thereto. Generally, an asset is considered a capital expenditure if over \$10,000 with an expected life of 10 years or more.

The fund was established by City Council for the FY 04-05 budget year by allocating .18 mill of ad valorem revenue for this purpose. During FY 04-05, no projects were scheduled so that these funds could be used for cash flow and as an emergency reserve as the City did not have a fund balance as of FY 04-05. This same approach was used for the FY 05-06 budget year. Funds accumulating in this fund are used for The City's first revenue bond proceeds which were deposited in this fund for capital projects such as a City Hall site, a public works complex, parks and other capital projects as City Council may direct.

City of Miami Gardens

FY 2006-2007 Annual Budget

Capital Projects Fund

CAPITAL PROJECTS PROGRAM

Mission

The Capital Projects Program is to oversee the development and implementation of capital projects throughout the City, including the planning, professional selection, monitoring, billing, and compliance with all applicable conditions, contract requirements, and grants. The program director also works to secure additional funding through grant and other opportunities.

FY 05-06 Accomplishments

N/A

FY 06-07 Goals and Objectives

- To pwork with the City's selected architects to complete designs for the City major parks renovation program.
- To see that the Carolo City Complex recreation center is successfully bid, and that construction is moving forward in a timely manner.



Staffing

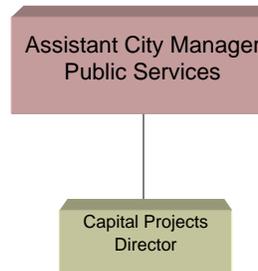
**Current Authorized Positions
Fiscal Year 2005-2006**

	Full Time	Part Time
Capital Projects Director	1.0	0.0
Sub-Total	1.0	0.0

**Budget Authorized Positions
Fiscal Year 2006-2007**

	Full Time	Part Time
Capital Projects Director	1.0	0.0
Sub-Total	1.0	0.0

**Capital Projects Program
Organization Chart**



City of Miami Gardens

FY 2006-2007 Annual Budget

Capital Project Fund

Revenues

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
30-00-00-331-301-00 EPA Stormwater Grant 04			168,000	168,700	USEPA
30-00-00-331-302-00 EPA Stormwater Grant 05				240,600	USEPA
30-00-00-331-712-00 USDOT - 441 Beautification				150,000	M-D \$150,000
30-00-00-331-714-00 HUD Business Dist. Revitalization				247,500	USHUD
30-00-00-334-701-00 FRDAP - Bunche Park & Pool			200,000	200,000	\$200,000 FRDAP
30-00-00-334-702-00 FRDAP - Rolling Oaks			200,000	200,000	\$200,000 FRDAP
30-00-00-334-703-00 FRDAP - Brentwood				200,000	\$200,000 FRDAP
30-00-00-334-716-00 SR 27th Ave Beautification				350,000	FDOT \$250,000; M-D \$100,000
30-00-00-334-719-00 FDEP Indust. Storm Water 05				230,000	175th St
30-00-00-334-717-00 FDEP Indust. Storm Water 06				600,000	Palmetto Lakes Indust. Park
30-00-00-334-718-00 FDEP 45th Ct. Storm Water 06				100,000	NW 45th Court
30-00-00-337-701-00 04 Revenue Bond Proceeds				6,014,337	Balance of Proceeds
30-00-00-337-705-00 07 Revenue Bond Proceeds				7,200,000	New Capital Bond
30-00-00-337-702-00 Scott Park Grant			590,000		SNP
30-00-00-337-703-00 Carol City Com. Center Grant			689,810	4,855,291	SNP
30-00-00-337-704-00 Bunche Park				129,750	SNP
30-00-00-337-706-00 Brentwood Park				9,193	SNP
30-00-00-337-708-00 Miami Carol City Park				544,277	SNP
30-00-00-337-709-00 Myrtle Grove Park & Pool				195,000	SNP
30-00-00-337-710-00 Norwood Park & Pool				672,922	SNP
30-00-00-337-711-00 Rolling Oaks Park				1,762,270	SNP
30-00-00-337-712-00 QNIP - Misc. Parks				1,620,636	QNIP Bond
30-00-00-337-713-00 GO Bonds - Misc. Parks				12,810,000	Local Projects + Commissioner Set Aside
30-00-00-366-100-00 Buccaneer Park				150,000	Developer paid expansion
30-00-00-366-101-00 Andover Park				10,000	Developer Contribution
30-00-00-366-102-00 M-D Budget				6,000,000	Carol City Community Center
30-00-00-389-900-00 Fund Balance			1,010,000		
30-00-00-389-915-00 Transfer in from General Fund		500,000	500,000	522,233	For Debt Services on \$7.5m Bond
30-00-00-389-915-10 Transfer From Public Works				1,680,000	\$580k - US441; \$600k NW27; \$500k 183rd
30-00-00-389-915-11 Transfer From Stormwater				334,882	EPA Grants match
30-00-00-580-100-00 Interest		5,000			
Total Revenues	0	505,000	3,357,810	47,197,591	

Total Revenues					
Capital Projects Fund	0	1,010,000	3,357,810	47,197,591	

City of Miami Gardens

FY 2006-2007 Annual Budget

Capital Projects Fund

Expenditures

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
30-12-01-512-102-00 Regular Salaries and Wages			65,000	75,000	
30-12-01-512-105-00 Special Pay				2,500	
Fringe Benefits					
30-12-01-512-201-00 FICA			4,500	5,625	
30-12-01-512-202-00 Retirement			4,300	5,890	
30-12-01-512-203-00 Life and Health Insurance			7,280	7,800	
Operating Expen/Expenses					
30-12-01-512-310-00 Professional Services				5,000	
30-12-01-512-341-00 GF Overhead			78,417	7,050	5.6% on personnel-related expenses
30-12-01-512-400-00 Travel and Per Diem				1,500	
30-12-01-512-444-55 Transfer to GSF - IT				8,875	
30-12-01-512-445-55 Transfer to GSF - City Hall				5,944	
30-12-01-512-450-55 Transfer to GSF - Insurance				2,656	Liability & Property
30-12-01-512-510-00 Office Supplies				1,000	
30-12-01-512-520-00 Operating Supplies				1,000	
30-12-01-512-540-00 Books, Publications, and Dues				500	
30-12-01-512-402-00 Education				500	
30-12-01-512-590-00 Other Operating Expenses				2,000	Desk, etc
30-12-01-512-497-00 Project Mgt Fee to General Fund				187,500	2.5% Mgt Fee on \$7.5 million bond
Capital Outlay					
30-12-01-512-611-00 City Hall Land			6,337,500	5,000,000	
30-12-01-512-612-00 Public Works Complex			975,000	5,403,997	Future Bond Issue
30-12-01-512-613-00 Park Property 1 - Rolling Oaks			1,414,022		
30-12-01-512-614-00 Park Property 2 - Rolling Oaks			10,000	2,500,000	
30-12-01-512-615-00 Park Property - Jordan's Landing			36,641		
30-12-01-512-622-00 Scott Park Building			590,000		
30-12-01-512-623-00 Carol City Community Center			689,810	13,855,291	Existing Finding + County \$6m & \$3m
30-12-01-512-624-00 Bunch Park Design				200,000	FRDAP Grant
30-12-01-512-625-00 Rolling Oaks Park Design				200,000	FRDAP Grant
30-12-00-512-626-00 Brentwood Design				200,000	FRDAP Grant
30-12-01-512-627-00 Bunche Park				129,750	
30-12-01-512-628-00 Brentwood Park				9,193	
30-12-01-512-629-00 Miami Carol City Park				544,277	
30-12-01-512-630-00 Undesignated Project Reserves			716,768		
30-12-01-512-631-00 Myrtle Grove Park & Pool				195,000	
30-12-01-512-632-00 EPA Stormwater Grant 04			168,000	306,727	Includes Match from Stormwater
30-12-01-512-633-00 FLDEP Water Grant 05			250,000	230,000	175th St.
30-12-01-512-634-00 Norwood Park & Pool				672,922	
30-12-01-512-635-00 Rolling Oaks Park				1,762,270	
30-12-01-512-636-00 QNIP - Misc. Parks				1,620,636	
30-12-01-512-637-00 GO Bonds - Misc. Parks				9,810,000	
30-12-01-512-638-00 Buccaneer Park				150,000	Developer paid expansion
30-12-01-512-639-00 Andover Park				10,000	Developer Contribution
30-12-01-512-640-00 FLDEP Water Grant 06 #1				600,000	State EPA Palmetto Lake Ind. Park
30-12-01-512-641-00 FLDEP Water Grant 06 #2				100,000	State EPA 45th Ct
30-12-01-512-642-00 USDOT - 441 Beautification				720,000	Golden Glades \$150,000 M-D
30-12-01-512-643-00 SR 27th Ave Beautification				950,000	FDOT \$250,000; M-D \$100,000
30-12-01-512-644-00 183rd Avenue Beautification				500,000	Phase 1
30-12-01-512-645-00 HUD Business Dist. Revitalization				247,500	USHUD
30-12-01-512-646-00 EPA Stormwater Grant 05			250,000	437,455	Includes Match from Stormwater
30-12-01-512-710-00 Debt Service Principal				256,402	\$7.5 million bond issue
30-12-01-512-720-00 Debt Service Interest			403,017	265,831	\$7.5 million bond issue
Total Expenditures Capital Projects Fund	0	0	11,347,238	47,197,591	Millage equivalent = 13.49 mill

**Total Expenditures
Capital Projects Fund**

0

0

11,347,238

47,197,591

Special Revenue Fund



The Special Revenue Fund is an accounting entity used to segregate those certain funds that come to the City designated for a specific purpose such as Law Enforcement Trust Fund revenues, Impact Fees, and specific donations. Funds are transferred to the appropriate operating department for expenditure.

City of Miami Gardens

FY 2006-2007 Annual Budget

Special Revenue Fund

Revenues

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Other					
16-00-00-347-400-00 Jazz Festival			163,000	200,000	Estimated Contributions
16-00-00-359-006-00 L.E.T.F.F.			44,624	15,000	Law Enforcement Education Trust Fund
16-00-00-359-007-00 L.E.T.F.F.			6,392		Law Enforcement Trust Fund
16-00-00-363-220-00 Police Impact Fees		100,413	43,700	35,000	
16-00-00-363-270-00 Parks Open space Impact Fees		198,707	221,376	150,000	
16-00-00-363-271-00 Park Improvements Impact Fees		244,361	258,912	230,000	
16-00-00-363-210-00 Gen Admin Fee		1,082	9,000	7,000	Indirect overhead
16-00-00-347-401-00 Reading Incentive Program			8,950	15,000	Estimated Contributions
16-00-00-347-402-03 Other events			13,000	47,116	Estimated Contributions
16-00-00-389-900-00 Fund Balance Forward			735,562	1,322,016	
Total Special Revenue Fund	0	544,563	1,504,516	2,021,132	

Total Revenues Special Revenue Fund	0	544,563	1,504,516	2,021,132	
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City of Miami Gardens

FY 2006-2007 Annual Budget

Special Revenue Fund

Expenditures

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Other					
16-80-00-580-341-01				17,082	
16-80-00-580-342-01			175,000	440,566	To Program Budgets
16-80-00-580-494-00				179,112	Reserve - No Expenses Planned
16-80-00-580-495-00				59,624	Reserve - No Expenses Planned
16-80-00-580-496-00				6,392	Reserve - No Expenses Planned
16-80-00-580-612-00				733,273	Reserve - No Expenses Planned
16-80-00-580-622-00				570,083	Reserve - No Expenses Planned
16-80-00-580-952-00			7,500	15,000	
Total Special Revenue Fund	0	0	182,500	2,021,132	Millage equivalent = .5726 mill

There are no projects or other expenditures planned for FY 06-07 from these funds other than current festival donations.

Total Expenditures Special Revenue Fund	0	0	182,500	2,021,132	
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Stormwater Utility Fund



The Stormwater Utility Fund was created to account for the revenues and expenditures associated with the City's Stormwater Utility. It is anticipated that the City will assume this utility from Miami-Dade County in early 2007. Revenues to this fund come for a Stormwater assessment again all property in the City as well as grants for specific projects. Revenue is estimated based on County operations within our municipality.

City of Miami Gardens

FY 2006-2007 Annual Budget

Stormwater Utility Fund

STORMWATER SERVICES DEPARTMENT

Mission

The Stormwater Services Division is responsible for the City's stormwater management program to include canal maintenance, street drainage maintenance, street cleaning, and construction of stormwater improvement projects. The Division works under the direction of the Public Works Director.

FY 05-06 Accomplishments

n/a

FY 06-07 Goals and Objectives

- Established a professional stormwater department.
- Institute a program of routine storm drain maintenance for all city streets.
- To begin the 175th Stormwater Improvement Construction project..



Staffing

**Current Authorized Positions
Fiscal Year 2005-2006**

Full Time Part Time

N/A

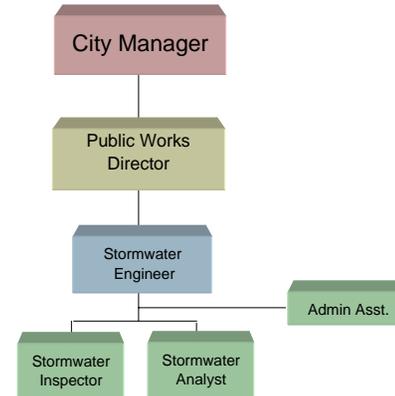
Budget Authorized Positions

Fiscal Year 2006-2007

Full Time Part Time

Stormwater Engineer	1.0	0.0
Stormwater Inspector	1.0	0.0
Stormwater Analyst	1.0	0.0
Administrative Assistant	1.0	0.0
Sub-Total	4.0	0.0

Stormwater Services Division Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

Stormwater Utility Fund

Revenues

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
11-00-00-363-200-00 Stormwater Fees				3,360,000	70k REUs @ \$4
11-00-00-361-100-00 Interest				35,000	
Total Stormwater Fund	0	0	0	3,395,000	
Total Revenues Special Revenue Fund	0	0	0	3,395,000	

City of Miami Gardens

FY 2006-2007 Annual Budget

Stormwater Utility Fund

Expenditures

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
11-41-03-538-102-00				185,000	
11-41-03-538-103-00					
11-41-03-538-104-00				2,000	
11-41-03-538-105-00					
Fringe Benefits					
11-41-03-538-201-00				14,100	
11-41-03-538-202-00				15,200	
11-41-03-538-203-00				32,200	
11-41-03-538-204-00					
Operating Expen/Expenses					
11-41-03-538-310-00				1,300,000	Cleaning contracts for 1st year
11-41-03-538-340-00					
11-41-03-538-341-00				190,120	5.6% Indirect overhead charge
11-41-03-538-440-00					
11-41-03-538-430-00				2,000	
11-41-03-538-440-00					
11-41-03-538-510-00				3,500	
11-41-03-538-520-00				2,500	
11-41-03-538-400-00				2,000	
11-41-03-538-401-00					
11-41-03-538-410-00				2,000	
11-41-03-538-420-00					
11-41-03-538-444-55				14,535	
11-41-03-538-445-55				101,052	
11-41-03-538-446-55				62,128	
11-41-03-538-447-30				334,882	
11-41-03-538-451-55				10,624	
11-41-03-538-493-55				5,847	
11-41-03-538-530-00				11,000	
11-41-03-538-540-00				1,500	
11-41-03-538-590-00				2,000	
11-41-03-538-541-00				1,000	
11-41-03-538-911-00				75,000	
Capital Outlay					
11-41-03-538-630-00				111,812	Misc. Projects
11-41-03-538-640-00				240,000	1 Vac Truck
11-41-03-538-730-00				673,000	County Stormwater Bonds
Total Stormwater Utility Fund	0	0	0	3,395,000	Millage equivalent = .9700 mill

Total Expenditures Stormwater Utility Fund	0	0	0	3,395,000	
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Community Development Block Grant Fund Fund



The Community Development Block Grant Fund was created to administer funds received pursuant to the Department of Housing and Urban Development's Community Development Block Grant Program (CDBG). These funds are designed to assist low to moderate income areas in housing-related activities.

City of Miami Gardens

FY 2006-2007 Annual Budget

Community Development Block Grant Fund

Mission

The Community Development Block Grant Fund was created to administer funds received pursuant to the Department of Housing and Urban Development's Community Development Block Grant Program (CDBG). These funds are designed to assist low to moderate income areas in housing-related activities.

FY 05-06 Accomplishments

No activity in FY 05-06

FY 06-07 Goals and Objectives

- To serve 50 eligible families in the repair of their homes.
- To begin a Facade renovation program for eligible businesses.
- To begin community infrastructure improvements in the Kings Garden area.



Staffing

Current Authorized Positions

<u>Fiscal Year 2005-2006</u>	<u>Full Time</u>	<u>Part Time</u>
CDBG Director	0.0	0.0
Community Development Specialist	0.0	0.0
Housing Program Manager	0.0	0.0
Housing Inspector	0.0	0.0
Sub-Total	0.0	0.0

Budget Authorized Positions

<u>Fiscal Year 2006-2007</u>	<u>Full Time</u>	<u>Part Time</u>
CDBG Director	1.0	0.0
Community Development Specialist	1.0	0.0
Housing Program Manager	1.0	0.0
Housing Inspector	1.0	0.0
Sub-Total	4.0	0.0

Community Development Block Grant Program Department Organization Chart



City of Miami Gardens

FY 2006-2007 Annual Budget

Community Development Block Grant Fund

Revenues

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
 CDBG Funds Program Revenue				1,400,000	City's allocation
Total Stormwater Fund	0	0	0	1,400,000	
Total Revenues CDBG Fund	0	0	0	1,400,000	

City of Miami Gardens

FY 2006-2007 Annual Budget

Community Development Block Grant Fund

Expenditures

	ACTUAL 04 Budget	ACTUAL 05 Budget	EST. ACTUAL 06 Budget	PROPOSED 07 Budget	Notes
Personnel Services					
14-41-03-538-102-00				195,700	
14-41-03-538-103-00					
14-41-03-538-104-00				500	
14-41-03-538-105-00					
Fringe Benefits					
14-41-03-538-201-00				14,971	
14-41-03-538-202-00				15,323	
14-41-03-538-203-00				31,200	
14-41-03-538-204-00					
Operating Expen/Expenses					
14-41-03-538-310-00					
14-41-03-538-340-00					
14-41-03-538-341-00				20,502	5.6% Indirect Charge
14-41-03-538-400-00				3,000	
14-41-03-538-402-00				5,000	
14-41-03-538-415-00				6,000	Direct mailouts regarding program activity
14-41-03-538-430-00					
14-41-03-538-440-00				4,800	
14-41-03-538-410-00				3,000	
14-41-03-538-420-00				5,000	Action plan (2), hearings (2), amendments
14-41-03-538-444-55				12,718	Indirect services
14-41-03-538-445-55				35,665	Indirect services
14-41-03-538-446-55				8,875	Indirect services
14-41-03-538-451-55				10,624	Indirect services
14-41-03-538-470-00				8,000	Action Plan, Brochures, etc.
14-41-03-538-493-55				5,847	
14-41-03-538-510-00				4,000	
14-41-03-538-520-00					
14-41-03-538-540-00				500	
14-41-03-538-590-00				6,000	Furniture, etc.
Capital Outlay					
14-41-03-538-911-00				1,002,775	
Total CDBG Fund	0	0	0	1,400,000	Millage equivalent = .4000 mill

Total Expenditures CDBG Fund	0	0	0	1,400,000
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CITY OF MIAMI GARDENS' CAPITAL IMPROVEMENT PROGRAM OVERVIEW

Because Miami Gardens is a new municipality, a formal Capital Improvement Program has not been approved as of October 1, 2006. It is anticipated that by December 2007, the City will have its first approved C.I.P.

In order to prepare for such a program, in FY 04-05 the City Manager proposed, and the City Council approved, the establishment of a separate budgetary fund called The Capital Project Fund. This fund initially received its revenue from a dedicated .1840 mill revenue stream (\$500,000). No expenditures were planned from these funds for FY 04-05 or FY 05-06 in order to utilize the monies as a back-up emergency reserve and to assist in cash-flow for the year. Programming for these monies, as well as potential grants and other resources will begin with the FY 05-06 budget.

In late FY 05, the City issued its first capital bond issue, a \$7.5 million, 20 year bond, designed to provide funding to purchase property for a future City Hall and a future Public Works complex. Repayment of this bond will be made from the adopted Capital Improvement Fund. In addition to these purchases, a five year C.I.P. pro forma is being developed in conjunction with the City's Comprehensive Planning process now nearing completion.

What is a Capital Project?

Capital projects are major fixed assets or infrastructure with long-term value, such as buildings, roads, bridges and parks. Proposed C.I.P. project requests may originate from staff, City Council and/or citizens. A key feature of a C.I.P. is that funds budgeted for specific projects remain allocated until project completion.

Project budgets are reviewed annually; and, if needed, funding may be adjusted. Projects may be funded by current revenues, grants or by debt financing, depending upon the availability of funds, the nature of the project.

What is a Capital Improvement Program (CIP)?

The City's Capital Improvement Program (C.I.P.) is a planning, budgetary, and prioritizing tool which reflects the City's infrastructure needs (via a list of capital projects) for a five-year time frame. Only the first year of a C.I.P. is required to be balanced; for the remaining four years, potential funding sources have been identified that in future years could be used to help balance the C.I.P. Utilization of these sources cannot be initiated without formal Council approval as part of the budget process. Based on such approval, the five-year C.I.P. should be balanced in future years.

The program consists of projects that generally comply with all or a combination of the following criteria: project costs \$50,000 or more (minimum threshold); project meets a health and safety standard qualifying it for funding consideration; project enhances a department's productivity; and project is identified by the City's Development Master Plan. The C.I.P. is updated on an annual basis during budget formulation time.

Capital Improvement Costs

Capital project costs include all expenditures related to land acquisition, planning, design, construction, project management, legal expenses, and mitigation of damages. Departments estimate project costs but consider operating impacts as well, including startup and recurring costs. The start-up costs refer to one-time initial costs to be funded from the operating budget at the time the facility comes on line. Recurring costs are those costs to be borne from the operating budget that cover annual personnel and operating expenses related to the facility. Both start-up and recurring cost details are broken down by project and submitted with the proposed capital project list to the City Council for review and consideration. In this manner, the decision makers can readily recognize the "true" costs of a potential C.I.P. project, and the funding impact once a project is completed and becomes "on-line." The operating cost estimates provide information which is then useful in preparing the City's operating budget.

Capital Improvement Program Process

The Capital Improvement Program process begins during the second quarter of each fiscal year with a Capital Improvement Program meeting attended by all City departments. Instructions for required data and proposed schedules are discussed and revised. Preliminary revenue estimates are disseminated.

In February, City Council holds a C.I.P. workshop where department managers, Council Members and City residents identify initial proposed revisions to the C.I.P. Typically, there are not sufficient funds to provide for all of the projects that are identified. These preliminary lists are then reviewed to determine if the projects meet the requirements of the Comprehensive Plan. Once this review is completed, the revised project lists are reviewed by the City Manager and a “balanced CIP” is prepared. It is presented to the City Council along with the preliminary budget in July.

After receiving direction from the Council and implementing any resulting changes, the C.I.P. is approved by the City Council in September. In balancing the C.I.P., projections of revenues from existing sources are compared to requested capital projects. If there are adequate revenues to fund all the requested projects, the program is balanced. If not, projects must be revised to reduce costs, postponed to a future time period or eliminated from the program. Alternative financing, such as long-term debt, may be proposed in order to provide sufficient revenues to fund requested capital projects. The current fiscal year funding for the approved CIP is incorporated in the proposed budget prepared in August and adopted at the public hearings held in September of each year.

The overall C.I.P. with its five-year time frame, gives a fair indication of the foreseeable infrastructure needs of the City. There may be bona fide reasons why a project is needed or desired in the immediate future, but it may be deferred because resources are not realistically available. The C.I.P. helps to structure this decision-making by reviewing both capital project requests as well as the operational impact from the implementation of the program.

The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and sometimes from year to year. Any amendments must be approved by the City Council. Each department/division maintains daily control of its projects, with overall monitoring of the C.I.P. being the responsibility of the City Manager through the City’s’ Public Works Director or the Capital Projects Director.

Summary of FY 06-07 Capital Improvements Program

The following table shows funding incorporated in the FY 06-07 budget for Capital-type Projects. Some of these do not meet the definition above for “Capital Projects” as an individual project but do as a “program” (for example, sidewalk construction).

The list below was prepared for the use by City Council to explain the capital line items in the FY 06-07 budget and was not intended to substitute for a formal C.I.P.

CAPITAL PROJECT LIST

FY 06-07 Budget

FUND	PROJECT	FY 07 COST BY FUND	FY 07 COST CITYWIDE
GENERAL FUND			
Parks & Recreation	Carol Park Field Center	\$870,000	
	Carol City Community Center	\$15,000,000	
	Bunch Park Design	\$200,000	
	Rolling Oaks Design	\$200,000	
	Rolling Oaks Addition	\$2,500,000	
	Misc. Park Improvements – All Parks	\$9,831,000	
General Government	City Hall Property	\$6,500,000	
		\$352,101,000	\$352,101,000
TOTAL GENERAL FUND			
TRANSPORTATION FUND			
Administration	Bus Shelters/Benches	\$16,000	
	City Hall Land/Public Works Complex	\$5,000,000	
Streets	Street Resurfacing	\$500,000	
	183rd St. Landscaping Enhancement	\$530,000	
	Sidewalk Repair & Installation	\$150,000	
	27 th Avenue Landscaping	\$2,500,000	
	Sidewalk Program	\$50,000	
	US 441 Beautification	\$700,000	
		\$9,213,888	\$9,213,888
TOTAL TRANSPORTATION FUND			
STORMWATER FUND			
Operations	175 th Street Storm Drain Project	\$437,455	
		\$437,455	\$437,455
TOTAL STORMWATER FUND			
TOTAL CAPITAL PROJECTS			\$44, 256,343

As indicated above, it is not only important to understand the full costs of constructing a capital improvement (planning, design, financing, bidding and construction), but it is important to understand that all Capital Improvements will have a resulting effect on the City's operating budget, positive or negative. The analysis below looks at the projects listed above and tries to predict the impact on the operating budget of the City in future years. This information will assist in the preparation of the FY 06-07 budget, and provides a more complete picture of the cost of a particular capital project.

CAPITAL PROJECTS AND THE OPERATING BUDGET

Capital projects are an important part of what we do in local government. They often make the difference in defining a community's identity, and in delivering efficient and responsive service to our residents. Because of the inherent significant costs involved in capital improvements, it is important to look at not only those immediate development costs such as planning, design and construction, but to understand how the capital improvement will affect the city's operating budget once completed.

For the purposes of this budget, a capital improvement is any project that costs in excess of \$10,000 and has an expected life of at least 10 years. This may be a single item, such as a recreation center, or may be a "project" such as the "ADA" sidewalk project. While repairs for routine maintenance are not generally considered "capital" projects, certain maintenance operations, because of their scope or sheer cost, may be classified as capital projects.

Capital projects will have an effect on the City's operating budgets. This effect may be to save money, or it may require an increase in operating funding. The table below looks at the City planned capital projects and their expected impact on operating budgets.

<u>Project</u>	<u>Capital Cost</u>	<u>Operating cost impact</u>	<u>Notes</u>
Carol City Field Center	\$870,000	+ \$5,000/yr	The building will require Parks staff to maintain. This includes janitorial and minor repairs. Sufficient staff is currently available. Utilities will be a new expense.

<u>Project</u>	<u>Capital Cost</u>	<u>Operating cost impact</u>	<u>Notes</u>
Carol City Community Center	\$12,000,000	+ \$800,000/yr	This 55,000 sq. ft. facility will become the City's principal recreation center. With an indoor pool, basketball court, fitness center, day care and auditorium, it will require extensive manning. Other operating expenses are also significant. These expenditures will not impact the City until the FY 06-07 budget.
Bunche Park Design	\$200,000	No impact	As a design only, there will be no financial impact on the City's budget. When the design is implemented, these will be an impact depending on the facilities included.
Rolling Oaks Park Design	\$200,000	No impact	As a design only, there will be no financial impact on the City's budget. When the design is implemented, these will be an impact depending on the facilities included.
Rolling Oaks Park Addition	\$2,500,000	No impact	There is minimal immediate cost implication for this addition. However, the 2 ½ acre site will eventually be the site of an 11,000 sq. ft. recreation center, requiring additional operating and maintenance staff. Development of the site is scheduled for FY 07-08, and prior to that, a full operating/maintenance program will be developed. Based on the cost of running other similar centers, it is expected that this center will add approximately

<u>Project</u>	<u>Capital Cost</u>	<u>Operating cost impact</u>	<u>Notes</u>
Misc. Park Improvements	\$9,831,000 (\$2,321,500 in FY 07)	Indeterminate	\$250,000 in yearly operating expenditures to the budget in FY 08-09. The redevelopment of the City's 16 parks will certainly have an impact on the budget. On the one hand, existing deteriorated facilities will be replaced, lessening the current high maintenance costs; however, the addition of new facilities and landscaping, will require additional maintenance. As each park is proposed, a specific cost plan will be developed.
Transportation – Bus Benches	\$16,000	\$0/yr	This is a continuation of our replacing commercial benches with City-owned benches begun in FY 05. They will increase the quality of service and provide safe, sturdy benches for riders. The addition of trash receptacles will help clean up the City but will require no additional employees as there is currently one employee dedicated to the program.
Transportation – Public Works Facility	\$4,000,000	\$50,000/1 st yr	This will be the City headquarters for the Public Works department. It is anticipated that an additional janitorial employee will be hired as well as a vehicle mechanic. Operating costs for the building, based on square feet, are expected to be in the \$100,000 range for a total increase in

			expenditures of approximately \$150,000, most of which will hit the FY 07-08 budget.
Transportation – Street Resurfacing	\$500,000	- \$5,000/yr	This is the City’s major capital maintenance program. By repaving deteriorated streets, the City can expect to realize savings in pothole and other surface repairs. The City’s liability exposure may decrease due to better, safer streets.
Transportation – 183 rd Landscaping	\$500,000	+ \$40,000/yr	Upon completion of the 183 rd Street widening by Florida DOT, the City intends to add irrigation, pavers and significant landscaping to this signature community project. Maintenance will be assumed from the state, though they will pay the city for the pre-enhanced level. Additional maintenance will be assumed by the City. The City’s liability exposure may decrease due to better, safer streets. One new correction-department crew estimated at \$60,000 will be needed for this and the other new landscaping projects in the FY 07 budget.
Transportation – 27 th Avenue Landscaping	\$2,500,000	+ \$40,000/yr	With this project, the City will add irrigation and significant landscaping. Maintenance will be assumed from the state and they will pay the City for the pre-enhanced level. Additional maintenance will be assumed by the City. The City’s liability exposure may decrease due to better, safer streets.
Transportation – US 441 Landscaping	\$700,000	+ \$40,000/yr	With this project, the City intends to add irrigation, and significant landscaping. Maintenance will be

<u>Project</u>	<u>Capital Cost</u>	<u>Operating cost impact</u>	<u>Notes</u>
			assumed from the stated. D.O.T. will pay approximately \$30,000 per year for mowing. Additional maintenance will be assumed by the City. The City's liability exposure may decrease due to better, safer streets.
Transportation - Sidewalks	\$50,000	No impact	Many sidewalks in the City end only to reappear a block later. The City wants to add these missing segments. In addition, areas worn by pedestrian traffic need sidewalks and this program will construct these new links. The City's liability exposure may decrease due to better, safer streets.
Transportation – Sidewalks	\$50,000	No impact	Repair and replacement of deteriorated and missing segments of sidewalks. No increase in maintenance expected. The City's liability exposure may decrease due to better, safer sidewalks
Stormwater – 175 th Avenue Drains	\$437,455	No impact	Addition of French drains to his flood-prone area should no add any additional cost to the budget. Cleaning of the additional catch basins can be assumed with existing forces.
City Hall Property Purchase	\$6,500,000	\$2,000/yr	Addition of this vacant property will require periodic mowing.

City of Miami Gardens
Current Year Budget with Five Year Public Works CIP (Incl. City Hall)

	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
Revenues						
Fund Balance Forward	\$1,977,431					
Local Option Gas Tax	\$600,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
Budget	\$947,455	\$810,000	\$560,000	\$560,000	\$560,000	\$560,000
Revenue Bond	\$10,000,000					
Grants	\$950,000		\$250,000			
Total Revenues	\$14,474,886	\$1,560,000	\$1,560,000	\$1,310,000	\$1,310,000	\$1,310,000
Expenditures						
Street Paving	\$600,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
183rd Beautification	\$500,000					
27th Ave Beautification	\$2,500,000					
City Hall Land	\$5,000,000					
So. US 441 Beautification	\$900,000					
Bus Shelters	\$16,000					
Bus Benches	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Palmetto Beautification	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Public Works Complex	\$5,000,000					
Sidewalk Renovation	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
NW 175th Drainage Project	\$437,455					
No. 441 Beautification		\$250,000	\$250,000			
Total Expenditures	\$14,474,886	\$1,560,000	\$1,560,000	\$1,310,000	\$1,310,000	\$1,310,000

City of Miami Gardens

3 Year Parks & Recreation Capital Improvement Program

	COUNTY G.O. BOND PROCEEDS						SNP FUNDS	QNIP FUNDS	OTHER FUNDS	CITY FUNDS	TOTAL PROJECT	
	2006		2007		2008		TOTAL FROM	TOTAL FROM	TOTAL FROM	TOTAL FROM	TOTAL FROM	
	Design	Construction	Design	Construction	Design	Construction	G.O.B.s	S.N.P.s	Q.N.I.P.s	OTHER	CITY	ALL SOURCES
City Park												
Andover Park	\$15,000	\$100,000					\$115,000	\$75,000		\$323,000	\$140,000	\$653,000
Brentwood Park	\$10,000	\$75,000					\$85,000					\$85,000
Brentwood Pool	\$15,000	\$225,000					\$240,000					\$240,000
Bucchaneer Park	\$15,000	\$125,000					\$140,000					\$140,000
Bunche Park	\$6,000	\$4,000	\$400,000	\$490,000		\$800,500	\$1,700,500	\$105,425	\$75,000	\$200,000	\$3,777,000	\$5,857,925
Bunche Park Pool	\$6,000	\$34,000					\$40,000					\$40,000
Carol City Community Center	\$6,000	\$2,500					\$8,500	\$5,179,749		\$9,000,000		\$14,188,249
Carol City Community Center - Track									\$500,000			\$500,000
Carol City Complex	\$6,000	\$271,500					\$277,500	\$550,000	\$35,000			\$862,500
Carol Park	\$6,000	\$46,500					\$52,500					\$52,500
Cloverleaf Park	\$2,500	\$25,000					\$27,500					\$27,500
Lake Lucerene Park	\$2,500	\$100,000					\$102,500	\$21,000				\$123,500
Myrtle Grove Park	\$6,000	\$50,000					\$56,000	\$495,000				\$551,000
Myrtle Grove Pool	\$20,000	\$150,000					\$170,000					\$170,000
North Dade Optimist Park	\$0	\$300,000					\$300,000					\$300,000
Norwood Pool & Park	\$15,000	\$280,000					\$295,000	\$315,590				\$610,590
Rolling Oaks Park	\$100,000		\$350,000	\$500,000		\$4,850,000	\$5,800,000	\$1,582,020		\$200,000		\$7,582,020
Scott Park	\$20,000	\$210,000					\$230,000					\$230,000
Vista Verde Park	\$20,000	\$150,000					\$170,000					\$170,000
TOTALS	\$273,000	2,048,500	\$750,000	\$990,000		\$5,650,500	\$9,810,000	\$8,323,784	\$610,000	\$9,723,000	\$3,917,000	\$32,383,784



FINANCIAL AND NON-FINANCIAL GOALS

Introduction

This budget document is designed to provide the reader with a comprehensive understanding of the City financial policies, procedures and financial objectives. However, a City does not exist for finances. It exists to provide services to its residents and to aid in fulfilling their vision for a good life. To do this, the budget provides the fuel (money) to accomplish these goals and visions. Too often, we tend to see the budget and finance process as a separate entity from the overall goals and objectives of the City. To this end, the budget must be viewed in conjunction with the City's Comprehensive Development Master Plan (CDMP) and other elements of the City C.I.P. and long-term planning program.

Miami Gardens was incorporated in May of 2003, with the City able to adopt its first real budget in FY 04-05. Prior to that, the City's budget was largely set by the County and reflected their priorities. In FY 04-05, the City began a number of planning and visioning processes to enable it to set its own goals for the City's future. Some of these processes are still ongoing as of this date. In FY 05-06, the City Council completed a series of retreats designed to establish an overall vision for the City Council. Additionally, the City is in currently nearing the end of the development of a Comprehensive Development Master Plan (CDMP) for the City. The CDMP plan is a state-mandated process designed to assist cities and counties in developing a long term vision for their communities. It is a series of smaller plans including Land Use, Parks & Recreation, Public Safety, Housing, Environment, Utilities, Transportation and Intergovernmental Cooperation, among others. The linkage between the goals, objectives and action plans developed in the CDMP process and the Annual Budget process is fundamental to municipal finance.

As part of the CDMP process, annual goals and objectives are identified. For each of these goals and objectives, specific, yearly actions plans were developed. These yearly objectives are then translated into the annual budget process for funding. Under the CIP Tab of this document, a more complete explanation of the long-term planning process is presented. Each of the plans the City has under study are directly linked to the City's C.I.P.

During the past year, we completed several additional studies/plans to complement the CDMP process: A Recreational Trail Master Plan, a Certer City Land Use Study and a Technology Master Plan, and hope to undertake and or complete the development of several important long range plans in addition to the CDMP described above. These planning process are outlined below. The results of these planning processes, especially as they relate to service levels and capital improvements, will become a part of the FY 07 and beyond budget processes.

MIAMI GARDENS COMPREHENSIVE DEVELOPMENT MASTER PLAN AND OTHER ONGOING PLANNING PROCESSES THAT IMPACT THE DEVELOPMENT OF THE ANNUAL OPERATING AND CAPITAL BUDGETS

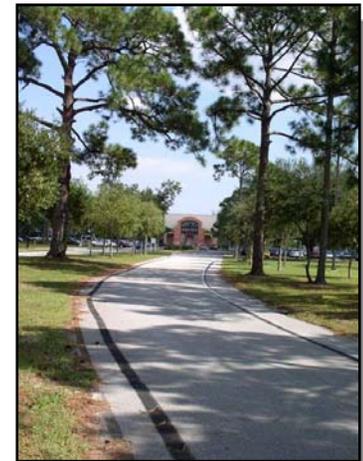
The CDMP plan is a state-mandated process designed to assist cities and counties in developing a long term vision for their communities. It is a series of smaller plans including Land Use, Parks & Recreation, Public Safety, Housing, Environment, Utilities, Transportation and Intergovernmental Cooperation, among others. The linkage between the goals, objectives and action plans is fundamental to municipal budgeting.

As part of the CDMP process, annual goals and objectives are identified. For each of these goals and objectives, specific, yearly actions plans were developed. These yearly objectives are then translated into the annual budget process for funding. Under the C.I.P. Tab of this document, a more complete explanation of the long-term planning process is presented. Each of the plans the City has under study are directly linked to the City's C.I.P.

To begin this process, the City developed a Community Vision Statement. This statement was developed after extensive public participation and forms the basis for the further development of the Comprehensive Development Master Plan and other planning processes that the City has undertake.

The following section describes the various planning processes now underway within the City. Each of the resulting plans will have an impact on both the annual operating and capital budgets for years to come. They will provide a guidance in the development of the budget process to ensure that the City is actually allocating its limited resources to those priorities that have been identified by the public and policymakers as fulfilling the City's ultimate development vision. The plans currently in completed or in development are:

- Comprehensive Development Master Plan
- Transportation Master Plan
- Street & Sidewalk Assessment & CIP
- Town Center Master Plan
- US 441 Livable Communities Master Plan
- Snake Creek Bike Train Master Plan
- Metrorail Station Master Plan



All of the above plans and processes have significant implication for the current and future budgets. Many of the recommendations resulting from these processes require specific appropriations in order to complete. Below is a table that looks at the processes above and extracts known financial requirements for the current year and for the succeeding five years. Potential funding sources have also been identified. This will help focus staff and City Council on the financing aspects of plans, both short and long-range and guide staff in seeking or developing the appropriate resource mix.

Table 1: Estimated Budgetary Impact of Planning Processes – FY 07-FY 12

	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	Notes
CMPD Master Plan							
Land Devlpt Regs	\$25,000						Consultant Assistance
Community Visioning							
1a/e/g Parks	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	Financing Secured - Bonds
1b/c/d/3m Code	\$120,000						3 new Code Officer in budget
1h Canals	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000	FY 07 City to create Stormwater Utility
1i Signs			\$250,000	\$250,000	\$250,000	\$250,000	Assume County Sign Program – gas tax
1j/2b/3n/4b City Identity	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	Raised 07Taxes .2 mill for Outreach
3c elderly transport.			\$250,000	\$250,000	\$250,000	\$250,000	Study begun. County ½ cent trans tax
Transportation Master Plan							
Assess. Existing Roads	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	Annual Paving Program – Gas taxes
Assess. Sidewalks	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	New and repairs – Gas taxes
SR 7 Corridor Study							
Improve Landscaping	\$700,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	Grants (07); local funds/grants
Recreational Trails Plan							
Improve Canal ROWs		\$250,000	\$500,000	\$500,000	\$500,000	\$500,000	Grants/local funds from stormwater
Information Technology Plan							
Add New Modules	\$45,000	\$45,000					Add: Permit (FY 07) & Police (FY 08)
Tech. Assessment Study						\$100,000	System assessment study (FY 12)

REPORT OF THE MIAMI GARDENS COMMUNITY VISIONING EXERCISE

Introduction



As a new city, Miami Gardens is just commencing its various planning processes. One of the most critical is the goal-setting that will establish the basis for the Comprehensive Development Master Planning process. This is a report of a community visioning exercise organized by the City of Miami and facilitated by a technical team from Florida Atlantic University (FAU), Department of Urban and Regional Planning.

The goal of the visioning sessions was to engage the residents in constructive and pragmatic discussions of overall “Quality of Life” (QOL) issues in the city, leading to ideas that would be incorporated into the Master Plan.

Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
1. Physical Development and Improvement					
1a. Develop better parks and green areas, and maintain public facilities	a. Recreation for residents b. Improve overall environment c. Make city liveable	a. More patrol of parks b. Fix broken lights, signs and road surfaces c. Finish canopy project d. More public funds e. Build recreational centers in city parks f. Continually seek donations of open space	a. Community needs to use parks more often b. Inform private citizens of advantages of open space donation	a. Advocate for private donation of open space	a. Urge business owners to donate open space
1b. Need to clean up all areas in the city to avoid slum and blight conditions. Maintain common areas	a. Retail areas are dirty b. Streets are not well cleaned c. Buildings are poorly painted d. Abandoned cars e. Overgrown brush f. Raise the standards for store front maintenance g. Create consistent shopping center policies	a. Need active community development program b. Strict building codes for retail and homes c. Need sign and loitering ordinances d. Need community education and outreach e. Advertise community clean-up campaigns f. Adopt ordinance to remove derelict and abandoned vehicles from private property	a. Need to organize and task government b. Be more responsible in disposing old cars c. Take better care of lawns and landscape		a. Need to invest more in retail business

1c. Residences used for multiple rentals	a. Need for extra income	a. Enforce code			
1d. Unsightly chain fences and structures	a. Chain fences and dilapidated structures are a visual blight	a. New ordinance to regulate chain fences (5-year transition) b. Demolish unsightly structures, grandfather some c. Create community design standards	a. Find more attractive fencing options b. Get educated on effects of fences on property values		
1e. Need bike paths and walkways	a. Economic, social and health impacts b. Provide for pedestrian friendliness.	a. Invest public funds b. Fix walkways in Norwood c. Build bikeways on main school routes			a. Take leadership role
1f. Need tasteful affordable housing and limit low-income housing	a. Mass relocation of low-income people to city.	a. New zoning and building codes b. Use available land c. Use federal, state and local funds for homeownership d. Cap building heights	a. Attend city commission meetings to give inputs b. Stay informed through HOAs.	a. Seek help from HUD officials	
1g. Build facilities for culture-related recreation (soccer, cricket, etc.)	a. Social, health impacts. b. Prevents crime	a. Need public funds	a. Needs community support and usage	a. Create museums to provide cultural education facilities	a. Create museums to provide cultural education facilities
1h. Need inventory and clean up of city canals and lakes	a. Canals and lakes are neglected assets	a. Assign staff to develop a flood control plan b. Dredge waterways	a. Make good use of canals and lakes		a. Market city's assets
1i. Need better signage citywide and on major routes	a. City boundaries and directions are not clear	a. Adopt sign ordinance for all types of land uses, especially business b. Put a welcome to MG sign at overpass at north of 441 ramp c. Change signs on I-95 and major routes to acknowledge MG as a city	c. Neighbourhoods should be encouraged to demand and put up standard signage	a. Comply responsibly with local sign codes	a. Inform businesses to get signs approved by city to meet standards
1j. Create community identity	To help define boundaries and give the community identify ability	a. Provide a community focus b. Hold cultural shows and "Meet and Greet" c. City needs a different zip code from Opa Locka d. Adopt new landscape and sign ordinances, make	a. Provide a community focus b. Hold cultural shows and "Meet and Greet" c. Encourage resident participation and bring meetings to people	a. Provide a community focus b. Team up with City to advertise events to public	a. Provide a community focus b. Team up with City to advertise events to

		retroactive for commercial and industrial uses e. Set up city bill boards listing community events		on bill boards c. Encourage resident participation	public on bill boards
1k. Too many churches	a. Conflicting uses	a. Restrict permits b. Require parking spaces			

Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
2. Economic growth and development					
2a. Develop programs to become a more business-friendly city	a. Need to create jobs and bridge the 'employment divide' b. Improve city tax base c. Make city competitive d. Reduce unemployment e. Create minority entrepreneurs	a. Develop incentives, loans and grants for small businesses. Reduce taxes b. Update current programs to suit current economic environment c. Fix infrastructure to attract big industries d. Sub-contract with minority businesses e. Develop strategic economic development plan for city (start with economic study of city by a consultant) f. Enforce street vendor ordinance at 183 and 27 Ave	a. Patronize and support businesses b. Discourage vandalism of businesses c. Participate in economic study and plan d. Train for relevant employment skills	a. Patronize and support businesses b. Provide business, employment and language training c. Discourage vandalism of businesses d. Assist with economic plan	a. Contract with small businesses b. Provide business training and technical assistance c. Provide business mentoring d. Market the city e. Help fund economic study
2b. Attract national chains, franchises, hotels and key industries. Market city worldwide	a. Need to create jobs b. Improve city tax base c. Make city competitive d. Reduce unemployment	a. Work with business leaders to sell city. Adopt a marketing theme b. Provide regulatory and financial incentives c. Encourage firms to hire and sub-contract locally d. Grant 5-year tax holiday	a. Explore job and contracting opportunities with firms b. Hold firms socially responsible	a. Explore investment opportunities with firms b. Advocate for community jobs	a. Help market city b. Provide technical assistance for new firms
2c. Plan mixed-use and smart growth projects	a. Maximize use of land b. Create jobs and revenues c. Give city identity	a. Build new city hall at NW 27 and 183 as anchor for mixed-use project and community meeting place b. Assist developers with mixed-use projects c. Adopt mixed-use ordinance			a. Help attract developers and viable businesses
2d. Develop travel and tourism plan	a. Need to create jobs b. Improve city tax base c. Make city competitive d. Reduce unemployment	a. Include in strategic plan b. Focus on culture-based tourism	a. Set up businesses that attract tourists	a. Bring big events and sports to the city	a. Help city with plan b. Market city worldwide

3. Psycho-social and human development	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
3a. Build a hospital for MG residents	a. Need accessible health facility for residents b. Improve overall health of residents c. Make city liveable	a. Fund Golden Glades old hospital, or build new one b. Request hospital district to build hospital	a. Request and support city to build health facility	a. Assist city to build health facility	a. Assist city to build health facility
3b. Upgrade substandard schools	a. Lack of School Board and community support	a. Build, or provide land for new school facilities b. Link housing and school development through state concurrency c. Increase signage and crossing guards d. Sponsor more Charter Schools	a. Advocate for better school facilities b. Parents need to be more active in children's education	a. Advocate for better schools	a. Fight for better schools
3c. Need better elderly services and facilities	a. Large segment of MG is elderly b. Make city elderly-friendly	a. Establish transportation service for elderly b. Support food-delivery service for shut-in elderly	a. Support and volunteer for elderly services	a. Support and volunteer for elderly services	a. Support and fund services
3d. Establish or encourage 'signature' community events	a. Put city on the map for its cultural diversity b. Boost residents' pride in their city	a. Consider MLK, Party at the Plaza and Community Family Day as key city events b. Set up "Food Fair"	a. Support and invest in establishing events b. Attend and publicize events	a. Support, publicize and invest in events	a. Market events b. Invest in events
3e. Establish full-service MG police department with professional standards of efficiency and effectiveness	a. Inadequate patrols at school zones b. Inefficient use of police resources (five cars at a petty crime scene)	a. More patrol officers in school zones b. More crime watch programs c. Streamlines despatches and police activities d. Set 5-7 minute limit for emergency and 15 minutes for non-emergency e. Provide sensitivity training to officers and skills in dealing with seniors	a. Support police efforts b. Be responsible and report crime	a. Support police efforts b. Strengthen police - community relations	a. Support police efforts
3f. Establish Sister City Program	a. Need to put city on the map	a. Work with business leaders to set up program d. Develop marketing and promotion package for city c. Set up program with City if West Park in Broward	a. Support city plan	a. Support city plan	a. Assist city with program set up
3g. Coordinate programs with local colleges	a. Colleges located in the city are an asset b. Colleges have programs and resources that can make city better, especially technology	a. Compile college programs and services that community can use b. Establish formal links with colleges c. Involve businesses and	a. Support city efforts b. Seek direct links with colleges b. Partner with local universities: provide study/ work programs,	a. Support city efforts b. Seek direct links with colleges	a. Support city efforts b. Seek direct links with colleges

		non-profits in partnerships d. Set up an "Adopt a Mentor" program	create transition study to work programs, and merge campus life with city life.		
3h. Need youth development programs	a. The future belongs to youths b. Need to engage youth productively and positively c. Youth must do better educationally (FCAT)	a. Help organize and sponsor programs b. Develop incentives for major youth programs c. Provide and seek grants for youth programs	a. Publicize, support and volunteer for programs b. Discourage duplication of programs or services	a. Publicize, support and volunteer for programs b. Discourage duplications	a. Market, fund, and volunteer for programs
3i. Strengthen HOAs	a. HOAs are good agents for development b. Existing HOAs are weak and apathetic	a. Take lead in convening groups to form HOAs b. Provide technical and financial help to HOAs	a. Get more active and be more responsible b. Push for formation of active HOAs	a. Assist HOAs with training and grantwriting	a. Assist HOAs with training and grants
3j. Compile a social service directory	a. Residents need to know location and types of social services	a. Take lead, or fund non-profit to produce directory b. Set up 411 information system for social services. c. Collect email addresses for information sharing	a. Request for, use and publicize directory	a. Take lead to produce directory	a. Support directory
3k. Make city services more efficient	a. Bulk garbage pick up is slow and inefficient	a. Work with County to streamline and monitor garbage pick up b. Assign new fire engine at Honey Hill Station	a. Report poor service to city leaders	a. Advocate for community	a. Privatize some services
3l. Encourage mass transit	a. Provide a shuttle service or re-route current transportation facilities to create linkages throughout the community.	a. Have local transit routes where metro drops off on 199E and 441 b. Plan shuttle services where needed to check traffic			
3m. Clean up residential areas of noise pollution and adult entertainment	a. Too many adult entertainment in close proximity of residential areas b. Noise pollution is widespread, parties and cars	a. Adopt strict codes to regulate noise and adult entertainment b. Enforce loitering laws c. Enforce design codes for adult entertainment buildings	a. Educate and appeal to youth to show discipline and respect for laws	a. Educate and appeal to youth to show discipline and respect for laws	a. Educate and appeal to business owners to comply with local codes
3n. Set up services and programs to promote citizen education and awareness	a. There are few facilities to encourage citizens to read and be informed b. Illiteracy is an obstacle to patriotism and citizenship	a. Seek federal, state and county funds to establish new libraries and upgrade existing ones b. Promote and encourage civic education programs	a. Organize, promote and encourage civic education programs	a. Organize, promote and encourage civic education programs	a. Organize, promote and encourage civic education programs

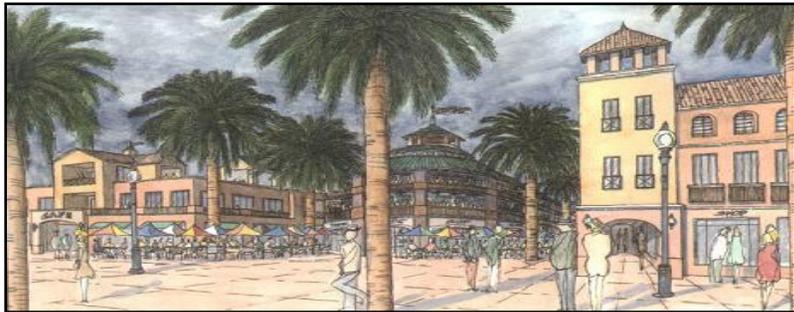
4. Political empowerment	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate

4a. Need more political activism by residents	a. Lack of information and knowledge b. Apathy c. Low voter turnout	a. Develop community-, TV- and school-based voter-education programs b. Work with non-profits on voter-education and registration c. Create 'civic participation' award for school, parent or student of the month	a. Request and attend voter-education programs b. Form or join political action groups c. Develop voter-mobilization theme d. Run for political office	a. Provide voter-education and registration programs b. Support mobilization theme	a. Fund or provide voter-education and registration c. Support theme
4b. Need to improve methods and frequency of dialogue and communication between the city and the community	a. Residents feel that communication with city is inadequate and not mutual (insincere)	a. Publicize and promote city's web site more b. Televis council meetings c. Provide time for public input in critical matters d. Notify residents of council events timely and inclusively (everybody)	a. Use and provide feedback on web site b. Attend and speak up at council meetings c. Be politically aware and speak up d. Make time to meet or visit with politicians	a. Use and provide feedback on web site b. Fight for political fairness	a. Help refine and promote we site b. Be more active political advocates
4c. Youth empowerment programs	a. Need to prepare youth for politics and leadership	a. Encourage and fund youth activities focussed on political education b. Emphasize non-party political education	a. Mobilize youth and volunteer for programs	a. Mobilize youth and volunteer for programs	a. Mobilize youth and volunteer for programs
4d. Need accountable political and civic leaders	a. Elected leaders reach out to residents only during elections	a. Organize periodic political awareness forums in the community b. Use various media to provide updates on political events to community groups c. Hold quarterly meetings with council members	a. Hold politicians accountable b. Attend political forums c. Run for office d. Use voting power wisely and seriously e. Educate voters on their rights and encourage them to exercise their impeachment rights when politicians don't follow through	a. Hold politicians accountable b. Organize political awareness forums for community	a. Stay out of funding politicians

Comprehensive Development Master Plan

Introduction

In early 2005, the City undertook a process to develop a consensus vision for the newly formed City of Miami Gardens. The Vision would provide direction for the Comprehensive Development Master Plan (CDMP). Utilizing its most valued and renewing resource, a representative group of almost 40 citizens and community leaders, including the Mayor and City Council, residents, business owners, and representatives of key organizations and agencies, each person filled out a “baseline” questionnaire and then was interviewed for their best ideas. After compiling responses, a vision of the city began to take shape.



Additionally, the City Council decided to hold facilitated work sessions or charrettes that would open up the visioning process to the public. This process was facilitated by Dr. Jerry Kolo of Florida Atlantic University. While the vision does not specify exact dates, these general time frames coincide with the Comprehensive Development Master Plan timeframes. What would the City be like when the dreams, ideas and projects expressed by its citizens are realized? To

the greatest extent possible, the words, expressions and ideas of these citizens and leaders are directly quoted in the below scenario of the not-to-distant future of Miami Gardens.



Additionally, the City has considered the recently adopted amendments to the state’s Growth Management Act that provide the basis for smart growth principles and sustainable development.

Conclusion

The City’s Vision combines the commitment and determination generated by the founders, leaders and residents of the City. The ideas expressed articulated the community’s concerns and desires. The Comprehensive Development Master Plan provides but one, albeit important key to realizing the vision. The direction for the CDMP’s plan elements are driven by this vision. The CDMP’s goals, objectives and policies will lead to the development of high quality public and private amenities as well as the provision of excellent services articulated in the vision. Visioning or strategic planning is not static and should be accomplished every few years, especially to evaluate performance and new conditions. Consistent with the City of Miami Gardens’ motto, “Striving to the best,” the City’s vision must be kept alive and dynamic.

MIAMI GARDENS TRANSPORTATION MASTER PLAN.

The Miami Gardens Transportation Master Plan will be developed to provide an overall framework for transportation decision-making and transportation-related improvements for Miami Gardens. Analysis of all transportation modes, integrated with the City's vision for growth and development, will provide a comprehensive plan for "all things transportation" in Miami Gardens.

The project will be performed by the Corradino Group, over a period of Eight months and will be provided at a lump sum cost of \$80,000.

Miami Gardens is a newly incorporated municipality in Miami-Dade County. Officially incorporated in May, 2003, the city is part of the growing regional traffic congestion in South Florida and Miami-Dade County. The development of a Transportation Master Plan for the City of Miami Gardens is intended to provide a rational and organized response to addressing the problems of general travel and more specifically traffic congestion, and to anticipate and address travel problems which are in the future.



While much of a transportation master plan necessarily involves the employment of transportation planning and engineering professionals for their expertise, it also must involve local citizens for identification of problems and needs, and the city fathers for their input as well, in developing the city's guide for transportation improvement planning and programming into the future.

Miami Gardens' geographic location on the northern Miami-Dade & Broward County Line transects north-south major arterials routing significant volumes of inter-county traffic along these facilities. The Transportation Master Plan will show how this affects, and effects, travel within and passing through the city.

Development, and periodic updating, of a Miami Gardens Transportation Master Plan is an ideal and effective way to establish

policies, to provide guidance as to meeting those policies, and to provide an open, public, codified general plan for management of the transportation system for which the city is responsible, and for providing input to County and State agencies dealing with County and State facilities and operations.

CITY OF MIAMI GARDENS TRANSPORTATION MASTER PLAN EXHIBIT B: PROJECT SCHEDULE

PROJECT SCHEDULE		Mo1	Mo 2	Mo 3	Mo 4	Mo 5	Mo 6	Mo7	Mo 8	Last Mo
TASK 1	Public Participation Development		X		X			X		X
TASK 2	Conduct Research		XXX	XX						
Technical Report 1: Existing Conditions					X					
TASK 3	Mobility Needs			XX	XX	XX				
Technical Report 2: Facility and Service Needs						X				
TASK 4	Mobility Strategies					XX	XX	XX		
Technical Report 4: Mobility Strategies								X		
TASK 5	Prioritization/Implementation							XX		
Technical Report 5: Priorities/Implementation								X		
TASK 6	Master Plan Development							XX	XX	
FINAL REPORT										X

The City of Miami Gardens Transportation Master Plan (MGTMP) recognizes that the City represents but one entity involved in the

transportation planning process. The Master Plan must coordinate with all major transportation entities and effected jurisdictions including but not limited to the Florida Department of Transportation, the Florida Turnpike Authority, the Miami Dade County MPO, the Miami-Dade Expressway Authority, and Miami-Dade Transit, Public Works, and Planning and Zoning Departments, as well as adjacent jurisdictions including Broward County and Broward County Transit, and the neighboring cities of North Miami Beach, Miramar, Opa-Locka and Miami Lakes.

Assessment of Existing Roadway Conditions & CIP

The City has undertaken an assessment of existing road and sidewalk condition for the purpose of prioritizing of needs and the preparation of a CIP for implementation. The assessment of existing roadway conditions for the City of Miami Gardens includes the following tasks, 1) project management, 2) visual assessment of existing roadways (asphalt), 3) inventory of existing roadway signs and pavement markings, 4) visual assessment of existing sidewalks and handicapped ramps, and 5) development of a capital improvement plan.

Those tasks are outlined as follows:

Visual assessment of existing roadways (asphalt)

Conduct a visual assessment of roadway conditions, specifically related to the condition of the roadway asphalt. Note locations where there are structural issues such as depressions and asphalt cracking. Inventory each street in a database to document location and type of defects/conditions. The database shall be provided digitally in ArcGIS as well as in hard copy graphic and tabular format. A point system should be utilized in order to prioritize needed repairs. Roadways should be considered on a minimum 1 block increment, or some other method as may be agreed upon by the City and Contractor.

Inventory of existing roadway signs and pavement markings

In similarity to Task 2, provide an inventory of existing roadway signs and pavement markings at major intersections. Document the general location, condition, size and type of signs and pavement markings at major intersections. Produce a schematic sketch for each assessed intersection. Also provide digital photographs for substandard areas.



Summarize the inventory in tabular format and provide recommended actions for signage and signing that does not meet code. Provide database in ArcGIS similar to Task 2.



Visual assessment of existing sidewalks and handicapped ramps and bus shelters

Visually assess existing sidewalks, handicapped ramps **and bus shelters** with the areas of the City that are reviewed in the previous tasks. Document general condition as it relates to potential “trip and fall” or American with Disabilities Act (ADA) violations. Include digital photographs of substandard areas and include in digital database per previous tasks. Outline actions necessary to correct substandard conditions. A point system should be utilized in order to prioritize needed repairs.

Development of a capital improvement plan

Summarize the improvements outlined in the above tasks. Provide as a prioritized list and include probable costs associated with each improvement. Provide a description and budget for each project in digital spreadsheet format.



CITY OF MIAMI GARDENS

Work Order Number 01-05

Assessment of Existing Roadway Conditions

KIMLEY-HORN & ASSOCIATES, INC.



Kimley-Horn and Associates, Inc.

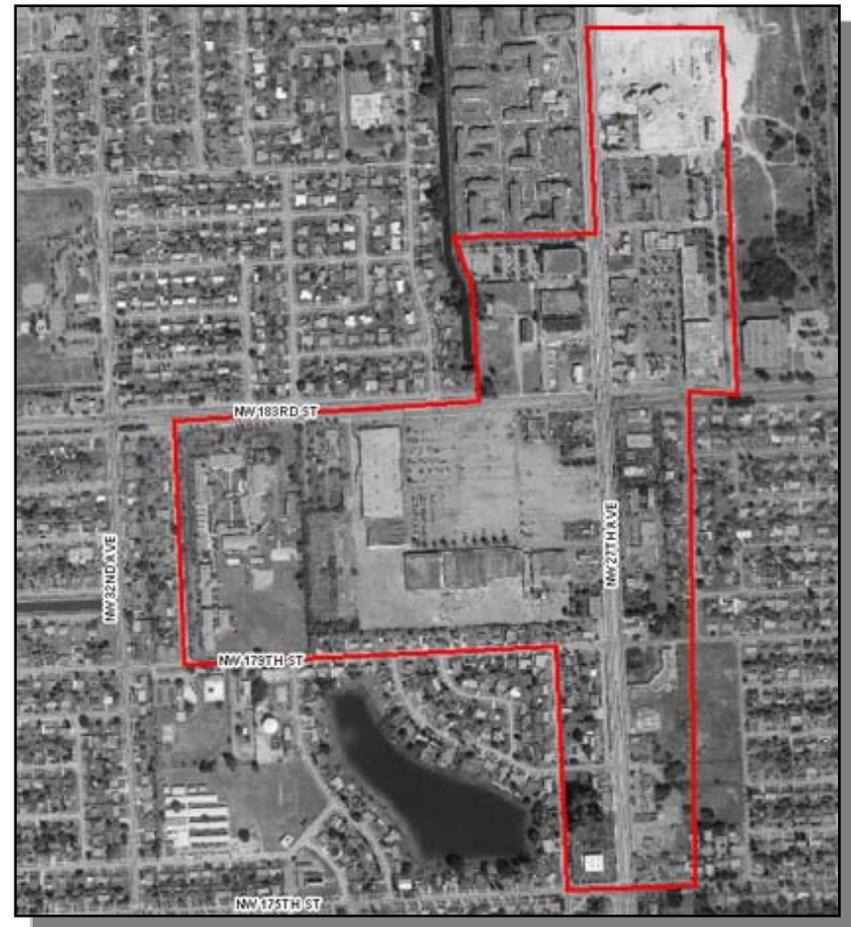
LEGEND:	
Task in Progress	Red
Substantial	Green
Meeting	Yellow

	2	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
TASK 1.0 - Project Initiation and Management	0								
Meetings	0								
TASK 2.0 - Visual Assessment of Existing Roadways (Asphalt)	0								
Field Assessment (3 Weeks)	0								
Compile Data (4 Weeks)	0								
Substantial	0								
Meeting	0								
TASK 3.0 - Visual Assessment of Existing Sidewalks, Handicapped Ramps & Bus Shelters (Concurrent with Task 2.0)	0								
Field Assessment (3 Weeks)	0								
Compile Data (4 Weeks)	0								
Substantial	0								
TASK 4.0 - Development of a Capital Improvements Plan (CIP) and Assessment Report	0								
Prepare Report (7 Weeks)	0								
Substantial	0								
Meeting	0								

Town Center Master Plan

In addition to and, in part as a response to developing the city-wide vision for the Comprehensive Development Master Plan, the City has embarked on developing a special Miami Gardens Town Center Master Plan. Many residents have expressed the desire for there to be a community focal point in the form of a town center development that would include commercial and mixed use development, entertainment, and nice sit-down restaurants. The location expressed by many would be in the city's geographical center, i.e., around the intersection of NW 27th Avenue and NW 183rd Street/Miami Gardens Drive.

Formerly known as Carol City, the City established a building/construction moratorium in the area to prevent unplanned development proposals from being approved prior to the development of a master plan and special development guidelines for the area. The City also hired a master planner design group to develop the Town Center Master Plan and associated development and design guidelines. An initial meeting was held on June 27. The interactive session allowed almost 50 residents to draw and design their ideal town center on aerial maps of the area. A second Town Center Master Plan Meeting was held on July 20, 2005, at which over one hundred (100) persons attended. In October or November of 2005 the city's master planner will present town center design concepts based on public input.

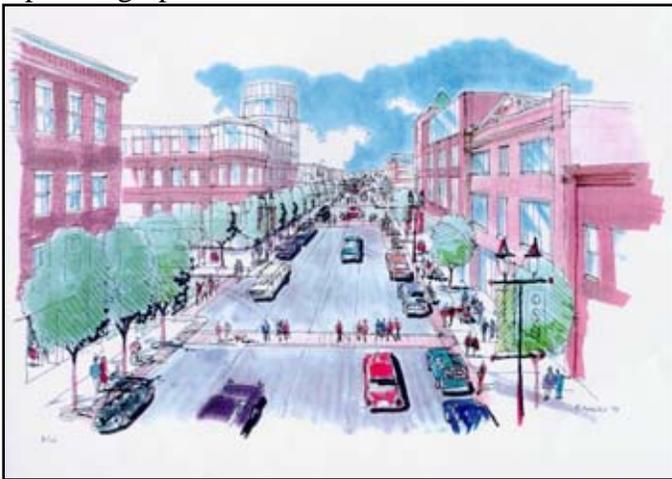
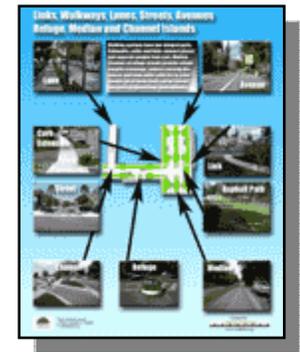


State Road 7 Corridor Study Scope Of Services: FDOT Livable Communities Program.

This work scope describes the work effort for the State Road 7 corridor study conducted under the Florida department of transportation's (district 6) Livable Communities contract. The work effort is divided into six tasks described below. The work effort is to be completed within eight (8) months of notice to proceed from the department. Define corridor problems and issues.

The consultant will collect from the department and localities available land use and transportation coverages for the study corridor. The consultant will create a base map from the coverages and will create land use and transportation maps with the information provided. To the extent available, the department and the city will provide the consultant with aerial photographs of the study corridor at the finest resolution possible. The city has black and white electronic versions of the aerials.

The Consultant will take photographs along the corridor to illustrate typical roadway cross-sections and relationships between the land uses / buildings and the roadway. The Consultant will attempt to classify and analyze areas of like uses and relationships along the corridor (functional areas) and prepare generalized plan and profile graphics for those areas. In addition to an analysis of existing land uses and buildings in relationship to the roadway, the Consultant will analyze how these areas function independently, and relationships between these areas in the context of the transportation corridor. The graphics will include the roadway cross-section and the buildings adjacent to the roadway and major urban form determinants.



The City shall provide the Consultant with local land use plans and zoning ordinances for the study corridor. From the plans and ordinances, the Consultant will identify existing land use and building guidelines for the corridor. The Consultant will also prepare generalized plan and profile cross-sections that illustrate code-defined relationships between uses/buildings and roadways. The cross-sections will illustrate building

height and set back requirements, on-site parking requirements and access requirements along the corridor.

The Department will provide the Consultant with available traffic counts for each major segment, including four-hour peak period turning movement counts for major signalized intersections in the study corridor, if available. The Department will provide the Consultant with traffic forecasts from the MPO-approved cost feasible plan network. The Consultant will upload the traffic counts and traffic forecasts into the database that supports the transportation GIS coverage. The Consultant will also upload the traffic count, signal operations and roadway geometry information into the ARTPLAN model to determine existing levels of service on roadway segments in the corridor.

The Consultant will rely on the aerial photographs provided by the Department and field visits to develop sidewalk and crosswalk information in the study corridor. The Consultant will also collect and map transit route and stop information in the study corridor. The Consultant will summarize this information on the transportation coverage.

The purpose of Task 3 is to clearly understand the issues in the corridor from the perspective of residents and business owners and to translate those issues into a set of goals and mobility expectations.

The Consultant will prepare for and conduct a meeting with residents and business owners in the study area. The meeting will help define corridor specific issues that can be translated into goals and objectives. The Consultant will use a to-be-agreed-upon group decision-making technique that enables participants to build consensus on a list of problems and issues in the corridor. The Consultant will use this list to develop the goals and mobility expectations for the corridor.



The Consultant will work with the City and neighborhood associations in the corridor to notify residents and businesses of the meeting. In addition, the Consultant will identify and meet with key stakeholders, stakeholder groups, community leaders and elected officials in the corridor to seek their input and involvement. The Consultant will provide the associations with meeting announcement fliers they can distribute to residents. The Consultant will also

use addresses from the property appraiser's database to mail fliers to businesses along the corridor. If the addresses are not readily available, the Consultant will walk the corridor to distribute fliers to local businesses. The City shall provide a computerized database of owners in the to-be-defined corridor to the Consultant.

The Consultant will prepare charts and graphs of the baseline information for the initial meeting to provide residents with background information they can use to answer any questions they may have. The Consultant is responsible for preparing a meeting agenda for review and approval by the City, facilitating the meeting and documenting the findings of the meeting. The Department is responsible for identifying and securing the meeting space in the study corridor.

The Consultant will use the list of problems and issues from the kick-off meeting (Task 1) and the initial community meeting (Task 3A) to develop goals and mobility expectations for the corridor. The Consultant will also develop evaluation measures for the set of goals and mobility expectations. The goals and evaluation measures will be submitted to the Department as Technical Memorandum No. 2 for distribution to the study review team.



The Department will provide the Consultant with the MPO's latest Long Range Transportation Plan and the FSUTMS files that support the plan. The Consultant will use FSUTMS to evaluate traffic shifts in the corridor caused by improvements to parallel corridors or to regional transit service. The Consultant will prepare tables and maps that indicate changes in travel patterns based on alternative improvement scenarios.

The Consultant will use the data collected from Task 2 and the future travel forecasts from Task 4A to shortlist candidate multimodal strategies for the corridor. The strategy screening process begins with a long-list of potential strategies, including land use, transit improvements, traffic operations and geometric improvements, then eliminates strategies given the socioeconomic and traffic conditions along the corridor. .

The Consultant will modify the existing cross-sections developed during Task 2 for each of the alternatives identified at the community workshop. These cross-sections will help define the land use, building and roadway design guidelines for the corridor. The modified plan and profile cross-sections will include the following:

- Roadway information – the Consultant will identify the median, travel lanes, shoulders, sidewalks, landscaping and other roadway characteristics for each like area along the corridor. The existing right-of-way will be included in each cross-section.

- Roadway Drainage – the Consultant will identify several areas of the Corridor that experience flooding based on discussion with appropriate City, County and Department personnel. Drainage problems and related characteristics shall be included in the cross-sections as appropriate.
- Land use and building information – the Consultant will identify appropriate buffers, set-backs, building heights and land use types for each typical cross-section. Off-road landscaping and park opportunities will be identified for each alternative.

The Consultant will document and enhance the alternatives developed by the workshop participants in Technical Memorandum No. 3 and submit 10 copies to the City and Department for distribution to the study review team.

The Consultant will evaluate and compare the no-build scenario and each of the alternatives developed during Task 4 using the evaluation measures developed in Task 3. The evaluation will rate each of the alternatives against each of the measures using relative rankings, ranging from negative to positive changes.

One of the key evaluation inputs will be improvement costs. The Consultant will prepare generalized cost information for each alternative using unit cost information from the Department and other sources.

The Consultant will prepare an evaluation matrix for inclusion in Technical Memorandum No. 4.

The purpose of Task 6 is to prepare and agree on a corridor plan and to compile the study documentation into a final report. The Consultant will use the evaluation results from Task 5B and the investment results from the third community meeting to prepare the draft final corridor plan. The Consultant will meet with the study review team to present the plan and revise the plan as agreed to by the study review team. The Consultant will document the final plan in Technical Memorandum No. 5 and submit 10 copies to the Department for distribution to the study review team.

The anticipated cost of the project is \$75,000.

Schedule

Task	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6
1. Kick-off	①					
2. Corridor Issues	■ ②					
3. Goals		◆ ①	■ ③			
4. Mobility Options			■ ② ④			
5. Evaluate Alternatives				◆ ③		
6. Corridor Plan						■ ⑤

- ① Study team meeting
- ◆ ① Community meeting

INTERGOVERNMENTAL PLANS AFFECTING MIAMI GARDENS

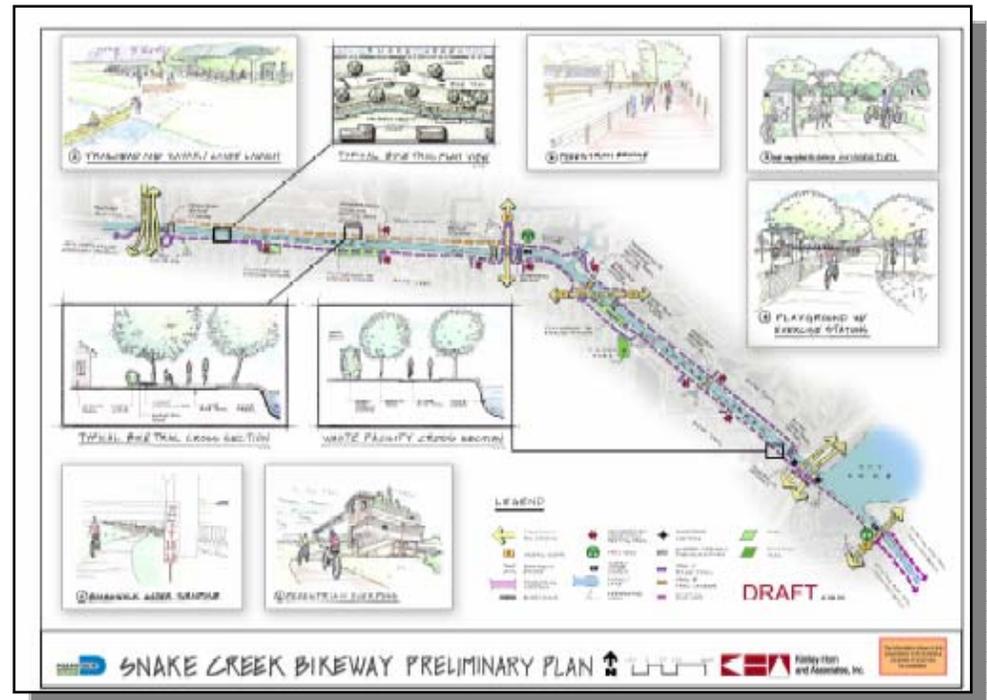
In addition to city-sponsored meetings, the following planning-oriented projects are progressing with meetings for public input. While these plans are being developed by agencies other than the City, the results and recommendations resulting from the studies will inevitably have financial implications for the City.

Snake Creek Greenway

The Miami Dade County Parks and Recreation Department is planning a multi-use bicycle and pedestrian trail along Snake Creek/Canal 9 from Miami Gardens Drive to the Florida Turnpike. Most of the planned facility is located in Miami Gardens.

The feasibility study will provide the basis for funding request for construction. This will connect the city's residents up with the regional and statewide system of trails and bikeways. The facility is proposed to be heavily landscaped with rest stop amenity areas that have benches and other amenities.

While this project does not directly affect the City's budget initially, there are enhancements and future extensions that could be of interest to the City. This plan should be integrated into the City's own Recreation Master Plan.



NW 27th Avenue Rail Station Planning

The Miami-Dade Transit Agency (MDTA) is proposing a locally preferred alternative that will extend existing Metrorail service into north-central Miami-Dade County. The Miami-Dade County Metropolitan Planning Organization (MPO) has selected a locally-preferred alternative (LPA), identifying a new heavy rail line along a 9.5-mile section of NW 27th Avenue between an existing Dr. Martin Luther King Jr. Metrorail station and the Broward County line, including four (4) stations within the City of Miami Gardens.

Park-n-ride lots would be provided to intercept commuters in the corridor. The proposed heavy rail line along the Northwest 27th Avenue corridor would provide direct service to the Miami CBD and Medical Center as well as provide service to Miami Dade Community College - North Campus and the Pro Player Stadium. MDTA has estimated total project costs in year of expenditure (YOE) at \$595.7 million; based on the assumed Federal/local share, the YOE Section 5309 share is \$405.4 million.

Summary Description	
Proposed Project:	Heavy rail line 9.5 miles, 7 stations
Total Capital Cost (\$YOE)	\$579.2 million
Section 5309 Share (\$YOE)	\$405.4 million
Annual Operating Cost (\$1998):	\$7.8 million
Year Ridership Forecast (2015):	11,200 daily boardings

Status

The Miami-Dade Transit Agency completed a Major Investment Study (MIS) for the North Corridor in November 1995. The MPO Board selected the NW 27th Avenue alignment as the locally preferred alternative in November 1995 and added the project to its Cost Feasible Year 2015 Long Range Transportation Plan. An Option 1 Alternative Analysis and the Draft Environmental Impact Statement (DEIS), including consideration of two busway alternatives and one heavy rail alternative, has been completed with FTA participating as the lead Federal Agency. In May 1998, the MPO selected the heavy rail alternative, a Metrorail Extension along NW 27th Avenue, as the LPA. The Preliminary Engineering/Final Environmental Impact Statement (FEIS) phase is underway and is currently scheduled for completion in April 1999. Through FY1999, Congress has appropriated \$11.94 million in Section 5309 New Start funds for this proposed project. Station planning began in 2005 and continues into 2006.

Transit-Supportive Existing Land Use and Future Patterns

The Land Use rating reflects local policies which encourage infill development and increased densities at transit station locations and the potential for future development activities in the corridor. Land use along the project corridor consists mainly of strip commercial areas bordered on the east and west by low/medium residential uses. Potential high-trip generators including the Pro Player Stadium, St. Thomas University and the North Campus of the Miami-Dade Community College and Miami-Dade County Health Center are located along the project corridor.

Infill development and increased densities are promoted by initiatives from the State of Florida and several regional planning councils and recommendations from an Urban Infill Strategy Task Force. State and regional policies promote infill development with implementation dependent on local jurisdictions. Miami-Dade County's Comprehensive Development Master Plan (CDMP) requires localities to accommodate new development around transit stations that incorporate certain physical design elements. The CDMP promotes pedestrian access and provision of bus stops. Recent changes to the Miami-Dade County's CDMP require a minimum density of housing units and employment based on distance from rail stations. Currently, there is no county-wide parking policy for Dade County. However, a recent study proposes a schedule for development of a coordinated parking policy. The DEIS process has resulted in a program to tie each station to the adjoining residential neighborhoods through the planning of pedestrian connections and bus transfers. Dade County has included extensions of water and sewer lines to each station along the project corridor to support development in the station areas. The development community has participated in project planning through membership in the citizen's advisory committee. Recent development activities are indicated by proposals for new development projects. For example, developers have obtained clearances for large-scale projects near the proposed NW 199th Street Station.

Miami Gardens Recreational Trails Master Plan

Background

With the incorporation of the City of Miami Gardens in 2003, area residents implemented a vision to become masters of their own fate. One factor in particular helped spur this movement was the lack of parks that met the needs of the residents. With incorporation, the City inherited 16 parks from Miami-Dade County. The condition of these parks was from fair to poor and few were really meeting the wants and needs of the surrounding residents.

A top priority for the new City was to re-establish these parks as an integral part of the community, providing for the needs of residents young and old. Through a series of old County bond issue monies that had been set aside for use on these parks, but not been used, a new County bond issue passed in 2005 providing additional funds, and through grants, impact fees and other monies, the City identified some \$30 million available over the next five years to renovate these parks into a state-of-the-art facilities that will meet the needs of current and future residents for decades to come.

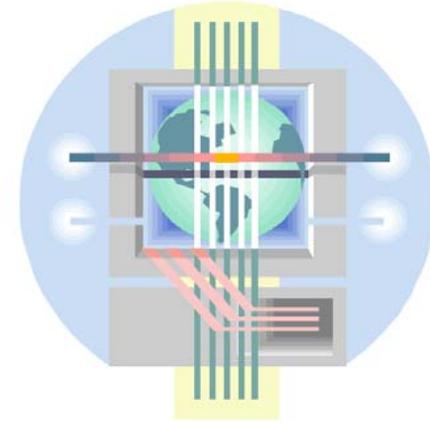
In 2005, the City embarked on a comprehensive planning program to identify opportunities and challenges faced in renovating these parks. Underway is the development of a Parks and Recreation Element to the City's proposed first Comprehensive Development Master Plan (CDMP), a separate Parks and Recreation Master Plan covering improvements to all 17 parks, and the development of this Recreational Trails Master Plan (RTMP).



One key challenge quickly identified is the profound lack of land available for park expansion. Miami Gardens is currently 93% built-out, and land values are becoming an obstacle to even moderate park property additions. Aware of development pressures and other challenges threatening park expansion, the City and residents began to look beyond the traditional “park” as possibilities for recreational opportunities. The one thing that South Florida in general and Miami Gardens in particular does have an abundance of is canals. Drainage canals belonging to the South Florida Water Management District, Miami-Dade County and the City provide an unparalleled opportunity to develop non-traditional linear parks and “blueway trails.” Blueways are water-based trail for canoes, etc. Blueway trails are linked to the Blueway as a land-based , water resource trail.

Information Technology Strategic Plan

As a new municipality, the City of Miami Gardens has previously not adopted a plan for its technology assets. From its incorporation in 2003, technology purchases were made on an as-needed basis without regard to future needs. This was necessary as the City has an obligation to immediately begin the various critical components of a city (finance, code enforcement, parks and recreation, personnel, etc. Waiting for the development of long term plan was not an option.



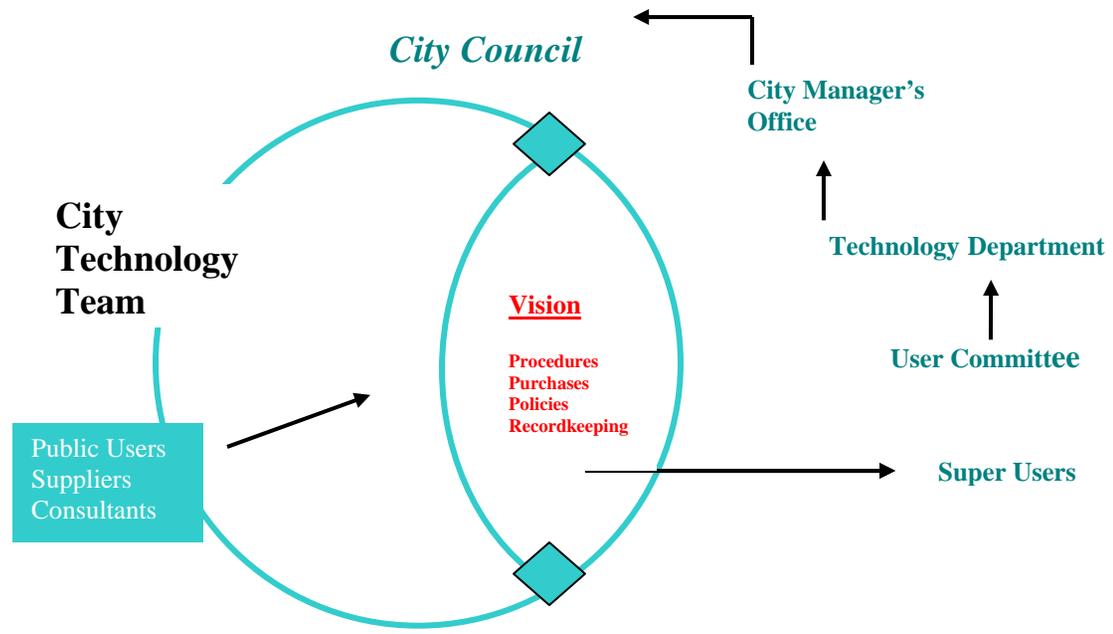
At that time, use was made of the existing purchasing agreements entered into by Miami-Dade County. These were used mainly for the purchase of desktop computers and printers. A technology consultant was hired to piece the various components together literally with a week so the City could begin operations. Computer technology was also purchased or leased based on existing contracts and bid waivers. A telephone system was purchased through BellSouth and the City's temporary offices were retrofitted to accommodate a basic system. Cell phones were also hastily arraigned for to meet the needs of a quickly growing workforce. The most critical of these systems was the City general ledger/financial system. In February, the City contracted for financial services from a private company, New Community Strategies of Davis, Florida. As part of this contract, the company allowed the City to utilize its financial system for the City's records. This system was Fundware by Kintera.

Upon moving the temporary City Hall into new quarters, the same time and operational considerations continued to drive technology decisions. A new phone system was purchased for BellSouth and a new cell contract was negotiated with T-Mobile. Other contracts were awarded for building security systems and web page design and hosting.

In order to begin many of the City's critical services, stop-gap and/or temporary solutions were developed. Stand-alone software program were written by our consultant to handle code enforcement, alarm billing, occupational licenses. Other small software products were purchased to address present needs until a more comprehensive approach could be developed.

The rapid growth of the City from 2 employees in early 2004 to over 330 today, has lead to significant technology-related problems, the most critical of which has been the lack of modern, comprehensive financial system for the City. In 2005, the City Council approved \$630,000 to purchase a new financial software system in anticipation of bring the City's finance function in-house

in FY 2007. After an exhaustive investigation of possible software system on the market, including a number of site visits around the state, a committee of user departments recommended that the City acquire the Eden Software System from Tyler Technologies. The system was purchased in 2006 and is currently in the process of being installed and tested.



The problems that have arisen from a lack of vision in the technology were unavoidable given the priority of initiating an operational City; however, now that the City is largely formed and running, it is time that a comprehensive assessment of current assets and future needs be made.

2.2 Development Process

The development of the Information Technology Strategic Plan was begun in early 2006. It included a review of the City's current assets, reviews of Information Technology Strategic Plans from several other municipalities, and a survey of middle and senior management levels to better determine future operational requirements from information technology resources. Further information was gathered via informal discussions with various staff within the City departments.

It was recognized that the City Information Technology Strategic Plan should include three core items:

1. Information Technology Vision

The Information Technology Vision should document the generally accepted view of how the City would utilize existing and new information technologies to meet the business objectives of the City. This vision should be as independent as possible of specific technologies or vendors and focus more on how technologies will be integrated into City business processes in both the short and long term. The vision is detailed as a series of principles defining how technology is used within the City.

2. Information Technology Strategic Plan

The Information Technology Strategic Plan documents the existing systems, infrastructure and architectures, defines the principles the City will use to guide the development of IT systems and applications and defines a process for moving forward with systems development in order to meet expected business developments and needs. The Strategy is viewed as a working document with a 3 to 5 year timeline, but should be reviewed and updated annually.

3. Information Technology Tactical Plan

The Information Technology Tactical Plan documents the Information Technology activities over the next 12-24 months. It includes details on specific projects and priorities. This is the working document for the Information Technology Division and is updated annually. It should be noted that while the principles and guidelines defined here are common to many Information Technology environments, they were most clearly articulated by the City of Victoria Strategic Information Technology Plan. These statements have been modified to be more specific to the City of Miami Gardens.

BUDGET-RELATED CHARTS, GRAPHS & TABLES

This section provides the user selected charts and graphs that supplement the material presented in the main body of this document. These provide additional detail and in some cases, a graphic representation of previous narrative.

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MAJOR CAPITAL PROJECT LIST

FY 06-07 Budget

Fund	Project	FY 07 Cost By Fund	FY 07 Cost Totals	Funding Notes
CAPITAL IMPROVEMENT FUND				
Code Enforcement	USHUD Façade Grant Program	\$247,000		Federal Grant
TOTAL CODE ENFORCEMENT		\$247,000	\$247,000	
Parks & Recreation	Carol City Community Center	\$13,855,291		SNP, County Grants
	Brentwood Design	\$400,000		FRDAP Grant
	Bunch Park Design	\$393,850		FRDAP Grant
	Rolling Oaks Park Design	\$385,200		FRDAP Grant
	Bunche Park	\$522,550		FRDAP Grant, SNP
	Brentwood Park	\$9,193		SNP
	Miami Carol City Park	\$544,277		SNP
	Myrtle Grove Park & Pool	\$195,000		SNP
	Norwood Park & Pool	\$672,922		SNP
	Rolling Oaks Park	\$1,762,270		SNP
	Andover	\$10,000		Developer funded
	Buccaneer	\$150,000		Developer funded
	QNIP - Misc. Parks	\$1,620,636		QNIP
	GO Bonds - Misc. Parks	\$9,810,000		County G.O. Bond
	Additional Park Land - Rolling Oaks	\$2,500,000		Local bond
TOTAL PARKS & RECREATION		\$32,831,189	\$32,831,189	
Legislative	City Hall Site	\$5,500,000		Local Bond
TOTAL LEGISLATIVE		\$5,500,000	\$5,500,000	
TRANSPORTATION FUND				
Administration	Bus Shelters/Benches	\$10,000		Ongoing budget

MAJOR CAPITAL PROJECT LIST (Con't)

FY 06-07 Budget

Fund	Project	FY 07 Cost By Fund	FY 07 Cost Totals	Funding Notes
<p><i>Streets</i></p> <p>TOTAL TRANSPORTATION</p> <p>STORMWATER FUND</p> <p><i>Operations</i></p> <p>TOTAL STORMWATER</p>	Public Works Complex	\$5,000,000		Local Bond
		\$5,010,000	\$5,010,000	
	Street Resurfacing	\$500,000		Ongoing budget
	183rd St. Landscaping Enhancement	\$580,000		Carry Over from FY-05
	Sidewalk Repair & Installation	\$150,000		Ongoing budget
	Beautification US441- Phase 1	\$720,000		Fed/County, Local County, State and Local
	27th Avenue Landscaping	\$950,000		
		\$2,900,000	\$2,900,000	
	EPA Stormwater Grant 04	\$400,000		Federal Grant
	EPA Stormwater Grant 05	\$400,000		Federal Grant
DEP Storm Water 05	\$250,000		State Grant	
DEP Indust. Storm Water 06	\$600,000		State Grant	
DEP 45th Ct. Storm Water 06	\$100,000		State Grant	
	\$1,750,000	\$1,750,000		
TOTAL CAPITAL IMPROVEMENTS			\$46,241,189	

TENTATIVE EQUIPMENT LIST

FY 06-07 Budget

Fund	Type	Full Cost	FY 07 Cost By Fund*	FY 08 Cost All Funds**
GENERAL FUND				
	<i>Parks & Recreation</i>			
	Scagg Riding Mower (2)	\$22,000		\$4,400
	Enclosed Trailer (2)	\$18,000		\$3,600
	Seeder Attachment to Tool Cat	\$10,000		\$2,000
	F-150 Pick Up (3)	\$69,000		\$13,800
	10k Lb Flat Deck Trailer	\$6,000		\$1,200
	Kwaski Mule (6)	\$42,000		\$8,400
	F-250 Pick UP w/ Utility Body (2)	\$52,000		\$10,400
	Passesger Van (3)	\$75,000		\$15,000
	F-350 Pick Up (2)	\$46,000		\$9,200
	60" Aerial Lift - Self Propelled	\$60,000		\$12,000
	Bleachers (10)	\$65,000		\$13,000
	GENERAL FUND	\$465,000		\$93,000
TRANSPORTATION FUND				
	<i>Streets</i>			
	Bush Hog w/Rotary Cutter	\$30,000		\$6,000
	Tandem Dump, 30 CY	\$130,000		\$26,000
	Tree Root Cutter	\$16,500		\$3,300
	Scagg Riding Mower	\$8,000		\$1,600
	Utility Body Truck	\$22,000		\$4,400
	TRANSPORTATION FUND	\$206,500		\$41,300
DEVELOPMENT SERVICES FUND				
	<i>Building Department</i>			
	Ford Ranger (4)	\$50,000		\$10,000
	DEVELOPMENT SERVICES FUND FUND	\$50,000		\$10,000
GENERAL SERVICES FUND				
	<i>Information Technology</i>			
	P&R Software for Eden	\$46,395		\$9,279
	GENERAL SERVICES FUND	\$46,395		\$9,279

TENTATIVE EQUIPMENT LIST (Con't)

FY 06-07 Budget

Fund	Type	Full Cost	FY 07 Cost By Fund*	FY 08 Cost All Funds**
<i>Stormwater Maintenance</i>	Med. Pick-up Truck (2)	\$36,000		\$7,200
	Vacuum Truck	\$240,000		\$48,000
	Street Sweeper	\$150,000		\$30,000
STORMWATER FUND		\$426,000		\$85,200
TOTAL CITY EQUIPMENT		\$1,143,895	\$0	\$228,779

* Funds to come from the 2005 Vehicle & Equipment Bond Issue

** 1st Repayment Year is FY 2008

MILLAGE EQUIVALENT OF CITY SERVICES

1 mill = \$3,500,000

Department	FY 06-07 Expenditures	Millage Equivalent
Legislative	794,602	0.2270 mill
City Manger	709,488	0.2027 mill
Community Outreach	1,628,029	0.4652 mill
City Clerk	268,729	0.0768 mill
Finance	562,649	0.1608 mill
Human Resources	451,918	0.1291 mill
City Attorney	150,700	0.0431 mill
School Crossing Guards	940,321	0.2687 mill
County Police	29,759,235	8.5026 mills
Code Enforcement	1,511,360	0.4318 mill
Recreation Operations	4,610,491	1.3173 mills
Parks Maintenance	2,276,178	0.6503 mill
Non-Departmental	4,027,984	1.1509 mills

MILLAGE EQUIVALENT OF CITY SERVICES (Con't)

1 mill = \$3,500,000

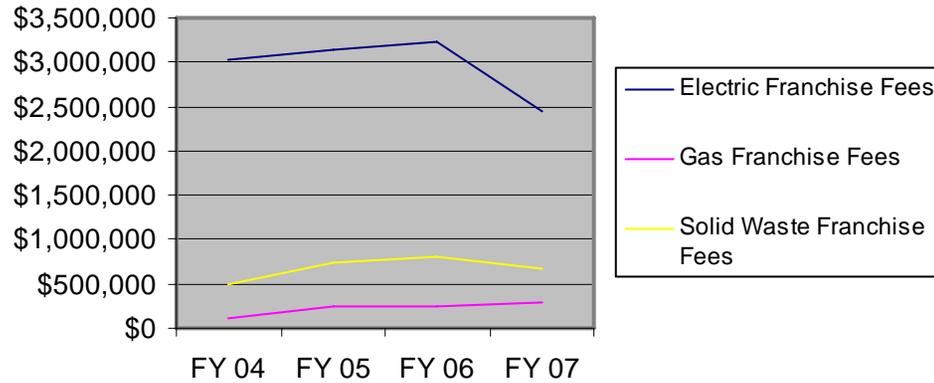
Department	FY 06-07 Expenditures	Millage Equivalent
Transportation Administration	1,366,930	0.3906 mill
Keep Miami Gardens Beautiful	424,290	0.1212 mill
Transportation Streets	3,902,558	1.1150 mills
Planning	964,078	0.2755 mill
Building	3,087,969	0.8823 mill
Purchasing	250,068	0.0714 mill
City Hall Facilities	1,619,335	0.4627 mill
Information Systems	499,582	0.1427 mill
Fleet Maintenance	2,728,535	0.7796 mill
Capital Projects	47,197,591	13.4850 mills
Special Revenue Expenditures	2,021,132	0.5775 mill
Stormwater	3,395,000	0.9700 mills
CDBG	1,400,000	0.4000 mill
TOTAL CITY DEPARTMENTS	116,565,834	33.2996 mills
ACTUAL CITY MILLAGE		3.6384 mills

SUMMARY OF AUTHORIZED POSITIONS - FY 06-07

History of Positions by Fund/Department	FY 05 Budget		FY 06 Budget		FY 07 Budget	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
GENERAL FUND						
Legislative	1	1	2	0	2	0
City Manager	5	0	5	0	8	0
City Clerk	2	0	2	0	2	0
City Attorney	0	0	0	0	0	0
Human Resources	3	0	3	0	0	0
Finance	2	0	4	0	7	0
General Services	0	0	2	0	0	0
Code Enforcement	15	0	18	0	24	0
Law Enforcement	2	75	3	78	171	85
Parks & Recreation	20	0	42	155	47	127
General Fund Authorized Positions	40	76	81	233	261	212
TRANSPORTATION FUND						
Administration Division	3	0	3	0	3	0
Keep Miami Gardens Beautiful Program Division	1	1	1	1	2	0
Streets Division	12	0	21	0	23	0
Transportation Fund Authorized Positions	16	1	25	1	28	0
DEVELOPMENT SERVICES FUND						
Planning Services Division	7	0	8	0	8	0
Building Services Division	6	2	9	3	21	6
Development Services Fund Authorized Positions	13	2	16	3	21	6
GENERAL SERVICES FUND						
Purchasing	2	0	2	0	2	0
Information Services	1	0	2	0	3	1
Fleet	0	0	1	0	2	0
General Services Fund Authorized Positions	3	0	4	0	7	1
CDBG FUND						
CDBG Department					4	0
CDBG Fund Authorized Positions					4	0
STORMWATER UTILITY FUND						
Stormwater Utility Division					4	0
Stormwater Fund Authorized Positions					4	0
CAPITAL PROJECTS FUND						
CIP Operating Division Division					1	0
CIP Fund Authorized Positions					1	0
TOTAL CITY-FUNDED POSITIONS	72	79	126	237	326	219

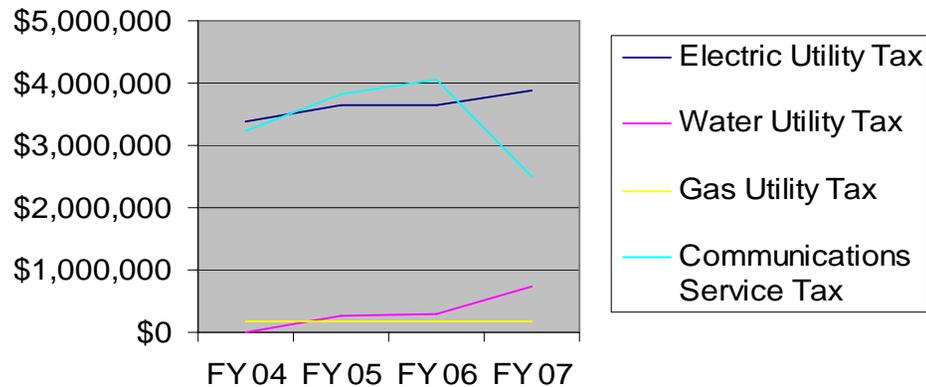
REVENUE TRENDS - MIAMI GARDENS

Franchise Fee Revenue History



Notes: Franchise fees estimating continues to be difficult without a steady history. The drop in the electric fee was as a result of a budgeting error and not actual performance.

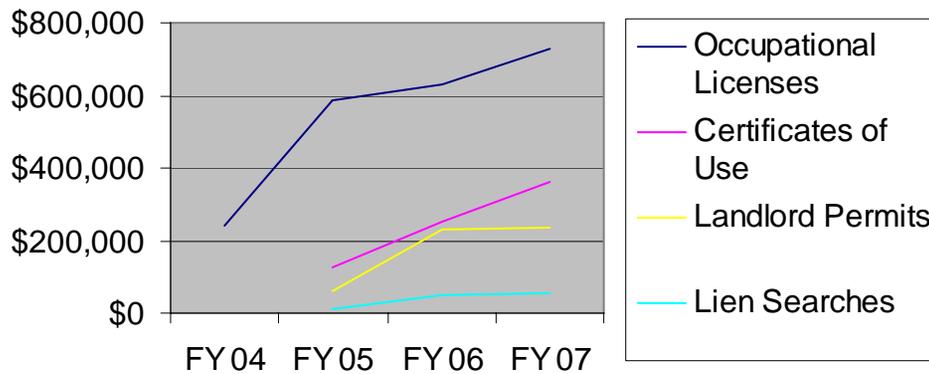
Utility Tax Revenue History



Notes: Franchise fees faced some major adjustments for FY 06-07. In particular, the Communications Services Tax number is significantly lower as our actual receipt history continues to lag far behind the state's estimate.

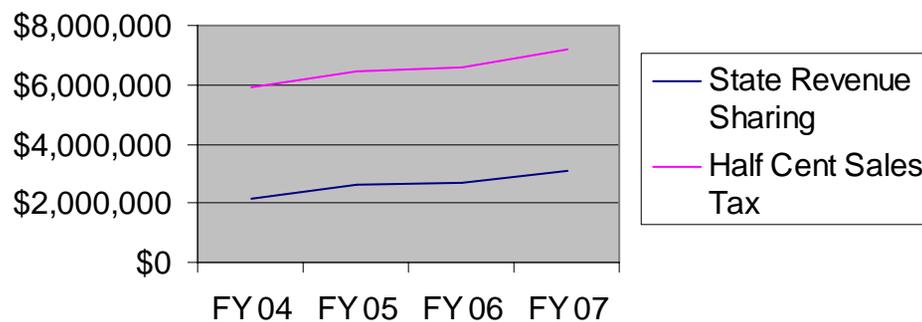
REVENUE TRENDS - MIAMI GARDENS (Con't)

Licenses, Fees & Permits History



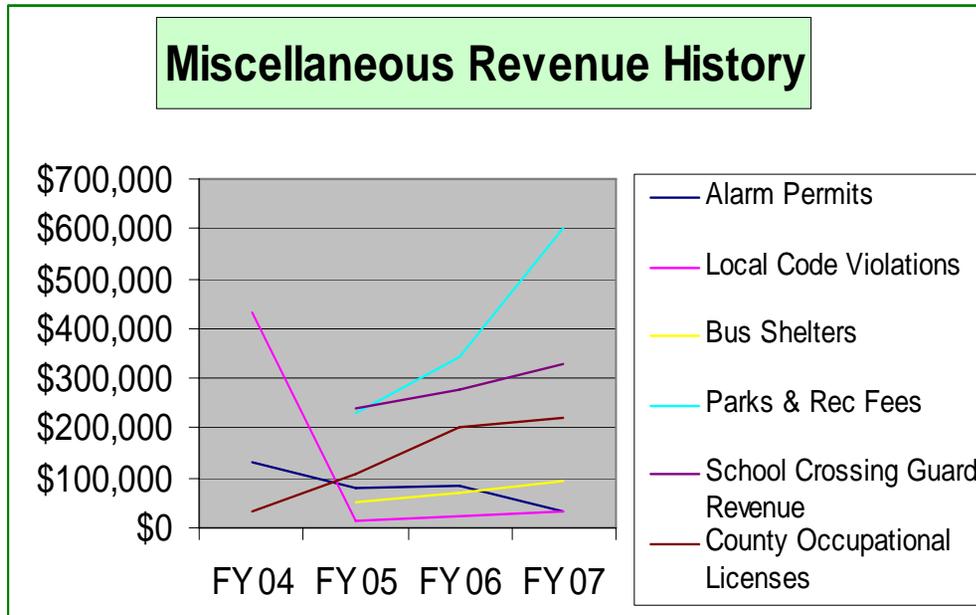
Notes:
Occupational licenses took a large jump when the City switched from the County's system to its own schedule. Certificates of use and Landlord permits are new and should level off in the coming year.

Major Intergovernmental Revenue History



Notes:
The City's two major shared state revenues continue to reflect a modest growth as Florida's economy remains positive.

REVENUE TRENDS - MIAMI GARDENS (Con't)



Notes:

While miscellaneous revenues appear to be all over the place, it is necessary to look at each individually. Parks & Recreation fees are showing a significant increase due to enhanced programming. Local Code violations have taken a significant decline after a change in enforcement philosophy between the City and County.

Notes: Because the City of Miami Gardens is a new municipality, revenue history is lacking. Even what history does exist is often very unreliable as the County was not able to separate the City's data from the County data as a whole.

Another problem that contributes to the sometimes large variation in revenue from FY 04 to FY 07 results from the fact that the FY 04 budget utilized County estimates of revenue which have more often than not, proved inaccurate. Finally, some revenues, such as the code violation revenue, reflect a major change in enforcement philosophy. As a municipality with its own Occupational License Tax, the City now only receives a portion of the Occupational License Tax. Alarm permit reduction reflects the City's police of not charging a customer after the first year if there have been no false alarms.

DISTRIBUTION OF AD VALOREM TAX LEVY

	FY 2003*	FY 2004*	FY 2005	FY 2006	FY 2007
Operating Budget	\$.0024000	\$.0024000	\$.0032760	\$.0033198	\$.0050288
Planned Reserve			\$.0001862	\$.0001593	
Capital Improvements			\$.0001862	\$.0001593	\$.0001200
Total Levy	\$.0024000	\$.0024000	\$.0036484	\$.0036384	\$.0051488

* City incorporated May 13, 2003. FY 2003 and FY 2004 rates set by the County.

ANALYSIS OF ADOPTED TAX LEVY

Property Valuation - 2006

Current Year Taxable Value of Real Property for Operating Purposes	\$3,566,873,545
Current Year Taxable Value of Personal Property for Operating Purposes	\$ 342,083,628
Current Year Taxable Value of Centrally Assessed Property for Operating Purposes	\$ 0
Current Year Gross Taxable Value for Operating Purposes	\$3,908,957,173
Current Year Net New Taxable Value (New Construction)	\$ 95,414,154
Current Year Adjusted Taxable Value	\$3,813,543,019

Projected Levy

Prior Year Levy	\$.0036384 per \$1,000
Prior Year Ad Valorem Proceeds	\$11,922,004,200
Current Roll-Back Rate	\$.0031262 per \$1,000
Current Year Proposed Aggregate Millage Rate	\$.0051488 per \$1,000
Total Ad Valorem Taxes Proposed to be Levied	\$ 20,126,439

LEGAL DEBT MARGIN – DIRECT & OVERLAPPING DEBT

Tax Year 2006 (Unaudited)

Assessed Valuation

Certified Tax Valuation – 2005	\$3,566,973,545
--------------------------------	-----------------

Debt Limit

The City does not have a debt limit under Florida Law or its municipal charter.

Gross Debt

Authorized and Outstanding Debt	\$ 29,814,640
(Amount represents an estimate of the share of County issued Bonds that the City has assumed pursuant to an interlocal agreement with the County that will be repaid over time)	

Statutory Deductions

Debt Applicable to Enterprise Funds and Fund Available for Debt Service	\$ 0
---	------

Net Debt

Authorized and Outstanding Debt	\$ 29,814,640
---------------------------------	---------------

Legal Debt Limit

The City does not have a legal debt limit under Florida Law or its municipal charter.

Overlapping Debt

Assessed Value Miami-Dade County	\$179,837,825,449
City Valuation as a Percent of County Valuation	1.84%
Estimated County Debt	\$2,182,101,000
(Includes Miami Dade County and School Board Debt)	

ESTIMATED CHANGES IN UNAPPROPRIATED FUND BALANCES

(1) Fund	(2) Fund Balance Available For Appropriation 9/30/05	(3) Less: Appropriated Fund Balance FY 06	(4) Unappropriated Fund Balance	(5) Plus: Estimated Balance Generated FY 06	(6) Estimated Fund Balance Available for Appropriation 9/30/06	(7) Less: Appropriated to FY 07 Budget	(8) Estimated Unappropriated FY 06*	(9) FY 07 Budget	(11) Amount of Change in Fund Balance Available From FY 05 to FY 06
General	\$2,181,219	\$500,000	\$1,367,557	\$1,333,185	\$2,182,839	2,700,742	\$0	\$37,725,781	24%**
Transportation	\$2,365,320	\$2,365,320	\$0	\$1,977,431	\$1,977,431	\$1,977,431	\$0	(\$387,889)	(16%***
Development Svcs	\$952,040	\$557,938	\$394,102	\$968,361	\$1,362,463	\$1,367,557	\$0	\$4,052,047	43%****

* It is the City's policy to appropriate all fund balance yearly.

** General fund balance rose significantly due to the City's planned and budgeted \$500,000 per year contribution to the reserve.

*** Transportation fund balance decreased due to the start-up of the City's paving program during the fiscal year. This was expected. Prior to this, the County provided paving services.

**** Fund balance increase is due to high volume of permit activity and the earmarking of funds in fund balance for future construction of building department offices.

HISTORY OF UNRESTRICTED FUND BALANCE

	FY 04	FY 05	Increase/Decrease
General Fund Balance 9/30	\$ 558,963	\$2,681,219	+37.8%
Transportation Fund Balance 9/30	\$1,855,963	\$2,365,320	+27.4%
Development Services 9/30	n/a	\$ 952,382	n/a
Special Revenue Fund	n/a	\$ 735,562	n/a

BONDED AND OTHER DEBT OBLIGATIONS

The City of Miami Gardens has no outstanding General Obligation debt. Currently, outstanding debt obligations are a \$2,814,640 incorporation-related debt, a \$7,500,000 20-year bond for the purchase of certain city property, a \$2,500,000 bond for equipment, and an estimated \$17,000,000 debt for the City's share of County-issued debt for capital projects that benefited the previously unincorporated area. Debt schedules follow.

FY 06-07 CURRENT YEAR BONDED AND OTHER DEBT OBLIGATIONS BY FUND

Fund	Principal	Interest	Total Payment
General Fund			
\$7.5m Pub. Facilities	\$222,893.41	\$271,436.08	\$498,486.45
3.5m Start-up	\$351,830.00	n/a	\$351,830.00
\$17m County Q.N.I.P. Bond	\$638,000.00	n/a	\$638,000.00
General Services Fund			
\$2.5m Vehicle & Equip. Bond	n/a	\$ 66,209.00	\$ 66,209.00

City of Miami Gardens, FL
Amortization Schedule
\$7.5 Million Public Facilities Issue Series 2005

Fiscal Year	Payment Date	Balance	Rate	Interest Amount	Principal Amount	Principal + Interest	FY Total Payment
FY 2005	6/23/2005	7,500,000.00					
	10/1/2005	7,315,037.96	3.73%	76,154.17	0.00	76,154.17	
FY 2006	4/1/2006	7,190,347.21	3.73%	139,875.00	0.00	139,875.00	216,029.17
	10/1/2006	7,063,330.98	3.73%	139,875.00	222,893.41	362,768.41	
FY 2007	4/1/2007	6,933,945.89	3.73%	135,718.04	0.00	135,718.04	498,486.45
	10/1/2007	6,802,147.77	3.73%	135,718.04	231,207.33	366,925.37	
FY 2008	4/1/2008	6,667,891.62	3.73%	131,406.02	0.00	131,406.02	498,331.39
	10/1/2008	6,531,131.59	3.73%	131,406.02	239,831.37	371,237.39	
FY 2009	4/1/2009	6,391,820.98	3.73%	126,933.17	0.00	126,933.17	498,170.56
	10/1/2009	6,249,912.23	3.73%	126,933.17	248,777.08	375,710.25	
FY 2010	4/1/2010	6,105,356.88	3.73%	122,293.47	0.00	122,293.47	498,003.72
	10/1/2010	5,958,105.58	3.73%	122,293.47	258,056.46	380,349.93	
FY 2011	4/1/2011	5,808,108.04	3.73%	117,480.72	0.00	117,480.72	497,830.65
	10/1/2011	5,655,313.04	3.73%	117,480.72	267,681.97	385,162.69	
FY 2012	4/1/2012	5,499,668.42	3.73%	112,488.45	0.00	112,488.45	497,651.14
	10/1/2012	5,341,121.03	3.73%	112,488.45	277,666.51	390,154.96	
FY 2013	4/1/2013	5,179,616.73	3.73%	107,309.97	0.00	107,309.97	497,464.93
	10/1/2013	5,015,100.37	3.73%	107,309.97	288,023.47	395,333.44	
FY 2014	4/1/2014	4,847,515.78	3.73%	101,938.33	0.00	101,938.33	497,271.77
	10/1/2014	4,676,805.74	3.73%	101,938.33	298,766.74	400,705.07	
FY 2015	4/1/2015	4,502,911.96	3.73%	96,366.33	0.00	96,366.33	497,071.40

Fiscal Year	Payment Date	Balance	Rate	Interest Amount	Principal Amount	Principal + Interest	FY Total Payment
	10/1/2015	4,325,775.06	3.73%	96,366.33	309,910.74	406,277.07	
FY 2016	4/1/2016	4,145,334.55	3.73%	90,586.50	0.00	90,586.50	496,863.57
	10/1/2016	3,961,528.83	3.73%	90,586.50	321,470.41	412,056.91	
FY 2017	4/1/2017	3,774,295.13	3.73%	84,591.08	0.00	84,591.08	496,647.99
	10/1/2017	3,583,569.52	3.73%	84,591.08	333,461.26	418,052.34	
FY 2018	4/1/2018	3,389,286.88	3.73%	78,372.02	0.00	78,372.02	496,424.36
	10/1/2018	3,191,380.87	3.73%	78,372.02	345,899.36	424,271.38	
FY 2019	4/1/2019	2,989,783.91	3.73%	71,921.00	0.00	71,921.00	496,192.38
	10/1/2019	2,784,427.17	3.73%	71,921.00	358,801.41	430,722.41	
FY 2020	4/1/2020	2,575,240.53	3.73%	65,229.35	0.00	65,229.35	495,951.76
	10/1/2020	2,362,152.56	3.73%	65,229.35	372,184.70	437,414.05	
FY 2021	4/1/2021	2,145,090.50	3.73%	58,288.11	0.00	58,288.11	495,702.16
	10/1/2021	1,923,980.23	3.73%	58,288.11	386,067.19	444,355.30	
FY 2022	4/1/2022	1,698,746.25	3.73%	51,087.96	0.00	51,087.96	495,443.26
	10/1/2022	1,469,311.66	3.73%	51,087.96	400,467.50	451,555.46	
FY 2023	4/1/2023	1,235,598.11	3.73%	43,619.24	0.00	43,619.24	495,174.70
	10/1/2023	997,525.80	3.73%	43,619.24	415,404.94	459,024.18	
FY 2024	4/1/2024	755,013.45	3.73%	35,871.93	0.00	35,871.93	494,896.11
	10/1/2024	507,978.24	3.73%	35,871.93	430,899.54	466,771.47	
FY 2025	4/1/2025	256,335.82	3.73%	27,835.66	0.00	27,835.66	494,607.13
	10/1/2025	0.00	3.73%	27,835.66	1,492,528.61	1,520,364.27	
FY 2026		0.00					1,520,364.27

City of Miami Gardens, FL

Amortization Schedule

\$3,518,300 Million County Start-up Debt, 2004

Fiscal Year	Payment Date	Balance	Rate	Interest Amount	Principal Amount	Principal + Interest	FY Total Payment
FY 05	9/1	\$3,166,470	0%	\$0.00	\$351,830	\$351,830	\$351,830
FY 06	9/1	\$2,814,640	0%	\$0.00	\$351,830	\$351,830	\$351,830
FY 07	9/1	\$2,462,810	0%	\$0.00	\$351,830	\$351,830	\$351,830
FY 08	9/1	\$2,110,980	0%	\$0.00	\$351,830	\$351,830	\$351,830
FY 09	9/1	\$1,759,150	0%	\$0.00	\$351,830	\$351,830	\$351,830
FY 10	9/1	\$1,407,320	0%	\$0.00	\$351,830	\$351,830	\$351,830
FY 11	9/1	\$1,055,490	0%	\$0.00	\$351,830	\$351,830	\$351,830
FY 12	9/1	\$ 703,660	0%	\$0.00	\$351,830	\$351,830	\$351,830
FY 13	9/1	\$ 351,830	0%	\$0.00	\$351,830	\$351,830	\$351,830

**City of Miami Gardens, FL
Amortization Schedule
\$17 Million County Q.N.I.P. Bonds (City Portion)**

Fiscal Year	Payment Date	Balance	Rate	Interest Amount	Principal Amount	Principal + Interest	FY Total Payment
FY 06	n/a	n/a	0%	\$0.00	n/a	n/a	638,000
FY 07			0%	\$0.00			638,000
FY 08			0%	\$0.00			638,000
FY 09			0%	\$0.00			638,000
FY 10			0%	\$0.00			638,000
FY 11			0%	\$0.00			638,000
FY 12			0%	\$0.00			638,000
FY 13	Payment is fixed until discharged in 2023						638,000
FY 14			0%	\$0.00			638,000
FY 15			0%	\$0.00			638,000
FY 16			0%	\$0.00			638,000
FY 17			0%	\$0.00			638,000
FY 18			0%	\$0.00			638,000
FY 19			0%	\$0.00			638,000
FY 20			0%	\$0.00			638,000
FY 21			0%	\$0.00			638,000
FY 22			0%	\$0.00			638,000
FY 23			0%	\$0.00			638,000

**City of Miami Gardens, FL
Amortization Schedule
\$2.5 Million Vehicle & Equipment Bond, Series 2005**

Fiscal Year	Payment Date	Balance	Rate	Interest Amount	Principal Amount	Principal + Interest	Notes
FY 06	6/1/2006	\$1,270,000	3.72%v	\$47,506	-0-	\$47,506	Interest rate is variable
FY 07	6/1/2007	\$1,770,000	3.72%v	\$66,209	-0-	\$66,209	
FY 08	6/1/2008	\$2,270,000	3.72%v	\$84,912	-0-	\$84,912	
FY 09	6/1/2009	\$2,500,000	3.72%v	\$93,516	-0-	\$93,516	
FY 10	6/1/2010	\$2,500,000	3.47%v	\$93,516	-0-	\$93,516	City's intent is to pay off the loan at the 5 th Year
FY 11	6/1/2011	\$2,500,000	3.47%v	\$88,000	\$381,479	\$469,479	
FY 12	6/1/2012	\$2,118,521	3.47%v	\$74,572	\$394,907	\$469,479	
FY 13	6/1/2013	\$1,723,614	3.47%v	\$60,671	\$408,808	\$469,479	
FY 14	6/1/2014	\$1,314,807	3.47%v	\$46,281	\$423,198	\$469,479	
FY 15	6/1/2015	\$891,609	3.47%v	\$31,385	\$438,094	\$469,479	
FY 16	6/1/2016	\$453,515	3.47%v	\$15,964	\$453,515	\$469,479	

CITY OF MIAMI GARDENS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
 (Tax Rate Millage)

Fiscal Year	City of Miami Gardens	Miami Dade County (Incl Debt)	School Board (Incl. Debt)	South Florida Water Mgt. Dist	Everglades Construct. Project	Fire District (Incl Debt)	Library District	Children's Trust Authority	Fla. Inland Navigation District	TOTAL
2005	3.64840	6.22000	8.68700	.59700	.10000	2.66100	.48600	.44420	.03850	22.8821
2006	3.63840	6.1200	8.4357	.59700	.10000	2.6610	.48600	.42880	.03850	22.5054
2007	5.1488	5.9000	8.1050	.59700	.10000	2,6090	.48600	.42230	.03850	23.4486

MIAMI-DADE COUNTY MUNICIPAL TAX RATES AND PER CAPATA TAX BURDEN 2005

Municipality	Population	06 Operating Millage	Per Capita Tax Burden	Municipality	Population	06 Operating Millage	Per Capita Tax Burden
Indian Creek	56	8.250	\$68,369	West Miami	5,979	8.495	\$287
Medley	1,100	6.090	\$6,095	Pinecrest	19,317	2.400	\$286
Golden Beach	1,000	8.590	\$3,425	Opa-Locka	15,361	9.800	\$284
Key Biscayne	12,000	3.606	\$1,099	Virginia Gardens	2,353	4.600	\$282
Bal Harbor	3,312	2.902	\$1,825	Buscayne Park	3,368	9.200	\$263
Coral Gables	42,743	6.150	\$990	North Bay Village	7,500	5.978	\$254
Miami Beach	88,972	7.500	\$870	Florida City	8,129	8.900	\$247
Surfside	5,061	5.600	\$724	Miami Lakes	24,291	2.7403	\$237
South Miami	10,759	5.881	\$503	North Miami Beach	42,178	7.500	\$236
Sunny Isles Beach	16,000	2.950	\$476	North Miami	59,996	8.300	\$211
Islandia	6	8.1934	\$425	El Portal	5,500	8.700	\$201
Miami	366,496	8.3745	\$418	Homestead	32,811	6.250	\$193
Miami Springs	14,000	7.500	\$400	Hialeah Gardens	20,597	6.120	\$189
Bay Harbor Islands	5,146	4.750	\$380	Hialeah	235,250	6.800	\$155
Miami Shores	10,430	8.250	\$360	Miami Gardens	107,567	5.1488*	\$171
Aventura	26,142	2.227	\$359	Sweetwater	15,500	3.9487	\$63

* FY 06-07

MIAMI-DADE COUNTY 2005 TAXABLE VALUES*

Aventura	\$6,616,421,499	Miami Beach	\$17,445,766,574
Bal Harbour	\$1,859,291,485	Miami Gardens	\$3,566,873,545**
Bay Harbor Islands	\$620,071,967	Miami Lakes	\$2,606,157,309
Biscayne Park	\$157,772,744	Miami Shores	\$711,552,042
Coral Gables	\$10,611,805,867	Miami Springs	\$914,278,468
Doral	\$7,468,771,535	North Bay Village	\$606,687,342
El Portal	\$96,108,704	North Miami	\$2,282,812,349
Florida City	\$307,373,979	North Miami Beach	\$1,935,960,125
Golden Beach	\$537,187,063	Opa-Locka	\$609,059,496
Hialeah	\$8,532,963,077	Palmetto Bay	\$2,355,579,286
Hialeah Gardens	\$941,262,307	Pinecrest	\$3,098,040,917
Homestead	\$1,819,542,172	South Miami	\$1,212,098,850
Indian Creek	\$281,084,884	Sunny Isles Beach	\$3,901,956,946
Islandia	\$279,504	Surfside	\$1,073,223,945
Key Biscayne	\$4,287,674,948	Sweetwater	\$364,485,621
Medley	\$1,425,662,776	Virginia Gardens	\$198,313,717
Miami	\$27,773,157,341	West Miami	\$307,501,494

* Latest Available as of 10/23/06

** 2006

HISTORY OF ASSESSED VALUES City of Miami Gardens

Real Property Taxes

Year	Assessed Value (1)	Percent Change
2003 ⁽²⁾		n/a
2004	\$2,589,285,977	n/a
2005	\$3,003,121,386	+15.98%
2006	3,566,873,545	+18.77%

Personal Property Taxes

Year	Assessed Value (1)	Percent Change
2003 ⁽²⁾		n/a
2004	\$229,625,489	n/a
2005	\$300,140,950	+30.71%
2006	\$342,083,628	+13.97%

- (1) Miami-Dade Property Appraiser is responsible for establishing the assessed value of property within the City of Miami Gardens. Property is assessed at 100% each January 1st. Residential property that is subject to a Homestead Exemption can only increase in taxable value by 3% in any year.
- (2) Miami Gardens was incorporated on May 10, 2003.

Summary of Funds Interfund Transfer Summary

<u>Fund</u>	<u>To</u>	<u>From</u>
General Fund	1,841,662	2,464,615
Transportation Fund	0	2,728,846
Development Services Fund	0	764,033
General Services Fund	3,374,879	313,070
Capital Projects Fund	2,537,115	212,025
Special Revenue Fund	0	457,648
Stormwater Utility Fund	0	719,188
CDBG Fund	0	94,231
TOTALS	<u>7,753,656</u>	<u>7,753,656</u>

City of Miami Gardens

FY 2006-2007 Annual Budget

Performance Indicators

Introduction to Performance Measurement

Performance measurement is an assessment of how well an organization performs when providing goods and services to its customers. In government, customers may be resident, visitors, businesses, other governmental entities or even the internal organization itself. Performance measurement produces information that can be used to support day-to-day operations and to help make strategic decisions.

Governments must be accountable for the proper use of tax dollars and for providing services that citizens demand. Performance measurement helps provide citizens with the information necessary to ensure accountability - making sure governments are doing what they are suppose to be doing and achieving results that will improve people's lives. As a result, taxpayers have an opportunity to understand what programs to support, as well as the impact of those programs.

In addition, performance measures are a management tool that indicate workload levels and results. They provide the information needed to make accurate assessments of what has happened, to help understand what needs are and are not being met, and to devise plans to meet those needs and demands. Government also requires this information to plan for the long term and to ensure that day-to-day operations run smoothly.

Performance measures are indicators of where efforts are and are not working well. However, they do not pinpoint specifically why a program, service or department succeeds or fails to produce expected results. It is one of the many tools that the City uses to assess needs and work to improve services.

Miami Gardens and Performance Measurement

Miami Gardens was incorporated in 2003 but operated under a largely County-dictated budget and organizational structure until FY 2005. Even now, many of the traditional functions are still being carried out through contract. The reader is cautioned not to put too much emphasis on the actual results this soon into our program delivery history. As the City matures, and the remainder of municipal activities are brought under in-house control, the data collected will begin to reflect the true nature and quality of services provided. The City has begun the program at the Department level. Over the next several years, the City will be expanding to the division level when we actually have operating divisions.

Content of This Section

For each major service area, there is presented a brief description of the duties, responsibilities and programs carried out under the administrative organization of the department or division. This is followed by a chart presenting various measurement data: Workload measures and Outcome/Effectiveness Measures. These are presented over time (again, because of the City's recent incorporation, there is not a great deal of historical data available). This section is followed by a brief analysis of factors that may have had an impact on the statistics and an interpretation of their import.

City of Miami Gardens

FY 2005-2006 Annual Budget

Legislative Department Performance Indicators

Service Description: The Legislative Department accounts for the activities and expenditures associated with the Mayor and City Council. The Council provides overall direction to the City and is directly responsible to the residents of the proper operation of the City. They carry out their duties through their three appointees, the City Manager, the City Attorney and the City Clerk. The Mayor and City Council also serve as the Local Planning Agency for the City.

Performance Indicators	FY 04-05 Estimated	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile:				Efficiency Measures:			
1. Population Served	105,414	107,567		1. Avg length of City Council Meeting	2.24 hours	3.0 hours	
2. Service Area	20 Sq. Miles	20 Sq. Miles					
3. Number of Employees	2 FTE	2FTE					
4. Operating Budget	\$309,695	\$634,354					
Service Quantity/Need:				Effectiveness Measures			
1. # City Council meetings held	34	33		1. # Public Comments at Council	152	229	
2. # special events Held	5	8					
3. # Agenda items considered	247	162					

Analysis: The Mayor and City Council are not employees of the City, thus it is difficult to determine traditional efficiency measures. The past year has been extremely busy for the legislative body as an all new City structure had to be created from the ground up. Programs adopted included hiring senior management, adopting revenue ordinances, awarding franchises, adopting rules and procedures, and establishing a physical City Hall, among other items completed.

City of Miami Gardens

FY 2005-2006 Annual Budget

Office of the City Manager Performance Indicators

Service Description/Mission: The City Manager is the chief operating and executive officer of the City responsible for the financial operations and the day-to-day activity of City staff. The City Manager is responsible for the hiring of all staff except the City Attorney and the City Clerk. The Manager prepares the annual budget for City Council consideration and administers the budget during the operating year. It is the City Manager's duty to see that the City is operated in a professional manner and is a good steward of the public's funds. The Office includes three assistants: The Assistant City Manager for Government Services, Assistant City Manager for Public Services and Assistant City Manager Business Services.

Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile:				Efficiency Measures:			
1. Population Served	105,414	107,567		1. # Of major initiatives to Council	14	13	
2. Service Area	20 Sq. Miles	21 Sq. Miles					
3. Number of Employees	5 FTE	6 FTE					
4. Operating Budget	\$860,372	1,210,373					
Service Quantity/Need:				Effectiveness Measures			
1. # City Council meetings Attended	34	33		1. % budgeted revenue collected	n/a	105.30%	
2. # Community meetings attended	13	12		2. Evaluation rating by Council (0-4)	3.53	3.45	
3. # Employees supervised	85 FTE	244 FTE		3. \$ of grants received	\$1,100,000	\$2,745,000	

Analysis: The Office of the City Manager does not deliver traditional services. Evaluation of the activities of the Department is subjective. Much of the activity in FY 06 was related to starting several new departments and stabilizing the new services started in our first year. Major services initiatives were started in FY 06 and will continue in FY 07. These include acquiring, installing and running a new general ledger system for the City; securing entitlement status from Community Development Block Grant assistance; Citywide street paving program; and several major landscape/beautification projects in preparation for the Super Bowl in 2007 that take place in the City. It is also expected that the City will be assuming it's own Stormwater program during FY 07 as well as bring the Finance function in-house. In FY 06, the City Manager also began work to start our own City police department, completing a feasibility analysis and including holding a series of public meetings to explain the proposed 65% tax increase to pay for the department.

City of Miami Gardens

FY 2005-2006 Annual Budget

Office of the City Clerk

Performance Indicators

Service Description/Mission: The Office of the City Clerk is responsible for the proper recordation of City Council meetings and the overall maintenance and retention of official City records. The Clerk also administers the lobbyist registration ordinance. The Clerk is also responsible for preparation and distribution of the City Council agenda and processes all contracts.

Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile:				Efficiency Measures:			
1. Population Served	105,414	107,567		1. % minutes prepared w/in 30 days	100%	100%	
2. Service Area	20 Sq. Miles	20 Sq. Miles		2. Minutes errors corrected	19	5	
3. Number of Employees	2 FTE	3 FTE		3. % agenda's prepared on time	94%	100%	
4. Operating Budget	\$124,840	216,726					
Service Quantity/Need:				Effectiveness Measures			
1. # Agenda's prepared	34	33		1. Clerk's Rating by Council	Outstanding	Outstanding	
2. # Pages of minutes completed	650	500					
3. # Contracts processed	36	49					
4. # Proclamations Prepared	100	42					

Analysis: The department began an enhanced utilization of the City's web site to better share information of interest to our residents. FY 06 also saw the first City election since incorporation. The election went smoothly. The major project for FY 07 will involve the codification of the City's ordinances into a formal system.

City of Miami Gardens

FY 2005-2006 Annual Budget

Finance Department

Performance Indicators

Service Description: The Department is responsible for maintaining the fiscal integrity of the City's finances by ensuring that accounts are paid on time, that purchase orders are proper, that revenue is properly accounted for, and that the general ledger of the City is accurate. The Department monitors the financial activities of all City departments to ensure compliance with City policies and general accounting principals. They ensure that travel vouchers and other receipts are complete and proper, and that petty cash is handled accurately and according to policy. The Department assists the City Manager in the preparation of the annual budget.

Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile:				Efficiency Measures:			
1. Population Served	105,414	107,567		1. Cost per invoice processed	\$35.97	\$32.93	
2. Service Area	20 Sq. Miles	20 Sq. Miles		2. Invoice turn-around time	30 days	5 DAYS	
3. Number of Employees	2 FTE	4 FTE		3. # Vendor checks voided	173	212	
4. Operating Budget	\$142,468	\$251,726					
Service Quality/Need:				Effectiveness Measures			
1. # Invoices processed	3,961	4,998		1. G.O. Bond rating	N/A	N/A	
2. # checks processed	1,886	2,647		2. GFOA Budget Award	Yes	Yes	
3. # Debt issuances	2	0		3. GFOA Financial Reporting Award	N/A	N/A	
				4. # Audit Management Comments	1	1	

Analysis: For FY 06, the Finance Department was a hybrid between a contract service and in-house components. FY 07 will see the entire function being brought in-house. The major project for FY 06 was the purchase and installation of Eden general ledger software. This has been a major accomplishment and will allow the city to operate with greater efficiency and accuracy. The project continues into FY 07 with the additional on the payroll module.

City of Miami Gardens

FY 2005-2006 Annual Budget

Human Resources Department

Performance Indicators

Service Description: The Human Resources Department directs and manages all employee-related matters and programs including hiring, discharge, discipline, Drug Free Workplace, health insurance, and the Employee Assistance Program. Human Relations staff is responsible for maintaining accurate and up-to-date employee records, and providing guidance to employees, managers and City Council on all personnel-related matters.

Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile:				Efficiency Measures:			
1. Population Served	105,414	107,567		1. % Applicant response letters sent	100%	99%	
2. Service Area	20 Sq. Miles	20 Sq. Miles		2. Employee process time: ad to hire	10 weeks	6 weeks	
3. Number of Departmental Employees	3 FTE	3 FTE		3. # Employees served per position	37	88	
4. Operating Budget	\$248,787	\$325,344					
5. Number of City Employees	111 FTE	244 FTE					
Service Quality/Need:				Effectiveness Measures			
1. # Employees processed for hiring	243	261		1. Turnover rate (Full Time)	15.8	3.10%	
2. # Employee applications received	1743	2,479		2. Worker's Comp Claim Paid	n/a	\$23,793	
3. # Liability claims filed	21	21		3. Loss Ratio for Worker's Comp.	0.488	0.282	
4. # Disciplinary actions processed	15	32		4. Employees Terminated	101	179	
				5. Total liability Claims Paid	\$4,023	\$153,452	

Analysis: FY 06 was a busy year with the doubling of the size of the City's workforce. FY 07 will again see the workforce double again with the addition of our own police department. With a new risk manager on board, FY 07 will see a greater emphasis on worker safety practices. As we become known in the community, we have had a larger number of claims filed.

City of Miami Gardens

FY 2005-2006 Annual Budget

Office of the City Attorney

Performance Indicators

Service Description: The Office of the City Attorney provides the Mayor, City Council and City staff with legal assistance and advice. The City Attorney drafts all resolution, ordinances and contracts that are considered by City Council. The office also provides assistance to staff in negotiations with Miami Dade County and other outside parties. The office is handled on a contract basis.

Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile: 1. Population Served 2. Service Area 3. Number of Employees 4. Operating Budget	105,414	107,567		Efficiency Measures:			
	20 Sq. Miles	20 Sq. Miles					
	0 FTE			Effectiveness Measures			
	\$91,631						
Service Quality/Need:							

Independent Contractor

Analysis: Much of the City Attorney's work is in the preparation of ordinances, resolutions and contracts for staff to present to City Council. Additionally, the Attorney's presence in negotiation is subjective and varies greatly depending on subject matter and difficulty of negotiation. Traditional service delivery performance measures do not apply.

City of Miami Gardens

FY 2005-2006 Annual Budget

Public Safety Department

Performance Indicators

Service Description: Public safety is one of the most important activities of local government. Miami Gardens' goal is to provide a safe and secure environment for its residents and visitors to live and work. The City contracts with the Miami Dade County police department for both local and specialized police services. Although the department operates exclusively within the borders of Miami Gardens, the City has little operational control over the department's activities. Also included in the Public Safety Department are the City's School Crossing Guards.

Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile:				Efficiency Measures:			
1. Population Served	105,414	107,567		1. # Temporary Guards Used	9	5	
2. Service Area	20 Sq. Miles	20 Sq. Miles		2. # Schools Visited/Programs Deliv	7	6	
3. Number of Employees	38.5 FTE	40.5 FTE					
4. Operating Budget	\$792,911	\$743,424					
Service Quality/Need:				Effectiveness Measures			
1. # Crossing Guard Locations Manned	78	78		1. # Children Hit in City	2	1	
2. Schools Served	18	18		2. % Guards asked to return	67%	70%	

Analysis: In FY 06, the City Council voted to pursue our own police force. According to the City's Charter, we will be eligible to do this in December, 2007. Senior command staff was hired in FY 06, and FY 07 will see the hiring of the remainder of the 180 employees and the purchase of the necessary facilities and equipment. The actual change-over from County to City will occur in FY 08 (December 1, 2007).

School Crossing program has been successful in spreading the word of school safety through in-school visits and through the replacement of school crossing signage by the County. FY 07 will see guards in new uniforms and will see additional improvements around the guard posts.

City of Miami Gardens

FY 2005-2006 Annual Budget

Code Enforcement

Performance Indicators

Service Description: The Code Enforcement Department was created to ensure the health, safety and welfare of the general public within the City of Miami Gardens. Code Enforcement Officers enforce the City's various property-related codes as well as the City's Occupational License, Landlord Permits, Certificate of Use and Alarm ordinances. The Department's philosophy is to achieve compliance rather than fine; however, non-compliance will be dealt with through citations and court action where appropriate.

Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile:				Efficiency Measures:			
1. Population Served	105,414	107,567		1. % Cases compliant w/in 30 days	70%	73%	
2. Service Area	20 Sq. Miles	20 Sq. Miles		2. \$ Per citation	\$845.31	\$150.42	
3. Number of Employees	12 FTE	18 FTE					
4. Operating Budget	\$901,942	\$1,062,579					
Service Quality/Need:				Effectiveness Measures			
3. # warring citations issued	1,067	6,200		1. Hours per case	14.17	3.24	
4. # civil citations issued	310	864		2. Citizens Referrals	236	2,088	
5. # Code Hearing Officer Cases	123	191					

Analysis: FY 05-06 began with a major boost in the City's Code Enforcement effort through the additional five permanent new code officers. The City had been neglected when it was part of the County's Unincorporated Service Area and much Code activity remain to be done. It will take some time for residents to get use to intense code enforcement however, the department's philosophy remains compliance rather than punitive. FY 07 will see the addition of even more officers and a greater emphasis on commercial enforcement.

City of Miami Gardens

FY 2005-2006 Annual Budget

Parks and Recreation Department

Performance Indicators

Service Description: The Parks and Recreation Department is responsible for providing programmatic services to the residents of the City of Miami Gardens through its administration of 17 City parks and 4 swimming pools. These programs are designed to enhance the lives of our residents and visitors by providing wholesome leisure time activities. The department strives to be receptive to the recreational needs and desires of a wide spectrum of users through staff delivery and through contract delivery of services. The Department is committed to a high level of maintenance for park properties through an in-house staff of dedicated professionals.

Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile:				Efficiency Measures:			
1. Population Served	105,414	107,567		1. \$ Per program Day	\$25.06	43.58	
2. Service Area	20 Sq. Miles	20 Sq. Miles		2. Average cost per facility maintained	\$71,514	\$72,318	
3. Number of Employees	2 FTE	197.5 FTE					
4. Operating Budget	\$3,523,948	\$5,480,336					
Service Quality/Need:				Effectiveness Measures			
1. # After School Program Days	45,000	39,900		1. % Returning camp participants	15%	80%	
2. # Pool participants	13,350	10,910		2. # maintenance/facility complaints	60	53	
3. # Of Program Days - summer camp	35,750	34,320					
4. # Of special events hosted	11	12					
5. # Facilities maintained	21	21					

Analysis: FY 05-06 saw the City assume full control of its parks and recreation activities from private contractors. Program activity has been intense for the City's first year and is expected to grow significantly as more people are aware of the City's programs. Summer camp was a big success and is also expected to grow next year. With new recreation buildings being constructed in three of the City's parks, additional programming can also be expected late in the year upon their completion. For FY 07, the City's plans for renovation of all 16 parks will be in high gear. This can expected to cause some problems in the use of the fields for Optimist football.

City of Miami Gardens

FY 2005-2006 Annual Budget

Public Works Department

Performance Indicators

Service Description: The Public Works Department provides localized professional service to our residents for street maintenance and citywide beautification. They are also responsible for right-of-way mowing and maintenance, street paving and sidewalks. Stormwater maintenance, currently handled by Miami Dade County, will be assumed by the City during the fiscal year.

Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile:				Efficiency Measures:			
1. Population Served	105,414	107,567		1. Time to repair reported pothole	24 hours	24 hours	
2. Service Area	20 Sq. Miles	20 Sq. Miles		2. % work orders completed	n/a	71%	
3. Number of Employees	16.5 FTE	25.5 FTE					
4. Operating Budget	\$7,052,871	\$9,770,405					
5. Miles of Streets	357	357					
Service Quality/Need:				Effectiveness Measures			
1. # Miles streets paved	29	20		1. Volunteer Beautification Hours	1,912	1,032	
2. # Trees planted	2,007	931		2. Complaints Received	263	767	
3. # Feet of sidewalks repaired/placed	2,800	7,544		3. \$ Grants received	\$650,000	\$1,427,609	
4. # Bags of trash collected	4,340	3,837					

Analysis: Public Works expanded its activities in this first years of full operation with street paving being a main emphasis. The KMGB Program expanded its litter removal campaign through the addition of a second Department of Corrections work crew. Hurricane Wilma took up much of the FY 06 budget and time available, with the department spending over \$8 million on clean-up. In FY 07, The Streets Division will be assuming control of several State rights-of-way for maintenance purposes in an effort to improve the overall look of the City. FY 07 will also begin the City's public works department involvement in Stormwater management through the assumption of the City's Stormwater Utility form the County.

City of Miami Gardens

FY 2005-2006 Annual Budget

Planning & Zoning Department

Performance Indicators

Service Description: The Planning and Zoning department is responsible for the planning of the growth of the City in an orderly and sustainable manner. This is carried out through a long range planning division and through a current planning division. The long range planning division is currently preparing the City's first Comprehensive Development Master Plan under state law. This 2 year process will seek citizen input in developing a long range vision for the community. The current planning division is responsible for working with the development community is zoning, rezoning and general development of the City.

Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile:				Efficiency Measures:			
1. Population Served	105,414	107,567		1. % rezoning complete w/in 90 days	0.8	0.75	
2. Service Area	20 Sq. Miles	20 Sq. Miles		2. % plan reviews within 7 days	0.9	0.65	
3. Number of Employees	7 FTE	8 FTE		3. # Cost per zoning action	\$1,697	\$606	
4. Operating Budget	\$548,112	\$1,027,759					
Service Quality/Need:				Effectiveness Measures			
1. # Zoning actions processed	323	371		1. Major Studies Completed & Adopted	1	2	
2. # Community meetings held	26	35					
3. # Zoning verification letters	153	90					

Analysis: During FY 05-06, the City's planning and zoning continued at the high volume seen in FY 05. The Comprehensive Planning process begun in FY 05, came to a conclusion in FY 06 with its transmittal to the State. FY 07 will see the final adoption and the department will begin work on the City's new Land Development Regulations. Several major developments were begun or completed in FY 06 including Majorca Isles, a 600+ single and multi family residential development, DR Horton's 500 single family subdivision and two super Wal-Marts. FY 07 is expected to see a new Home Depot and several major high-rise mixed use developments.

City of Miami Gardens

FY 2005-2006 Annual Budget

Building Department

Performance Indicators

Service Description: The Building Department of the Development Services Fund is responsible the administering the construction safety codes of the City of Miami Gardens. The department is operated through a combination of in house staff and private contract employees. The department handles all building permits, building plans reviews and actual construction inspection.

Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile:				Efficiency Measures:			
1. Population Served	105,414	107,567		1. % SF permits issued in 10 days	90%	80%	
2. Service Area	20 Sq. Miles	20 Sq. Miles		2. % Comm. permits issued -30 days	75%	21%	
3. Number of Employees	7 FTE	10.5 FTE		3. \$ Cost of each permit issued	\$251	\$301	
4. Operating Budget	\$2,082,651	\$3,087,969		4. # Inspections per inspector	1,533	2137	
Service Quality/Need:				Effectiveness Measures			
1. # Inspections performed	6,900	14,963		1. Citizen Complaints	n/a	2,780	
2. # Building permits issued	8,301	10,263		2. ISO Rating	n/a	4	

Analysis: The city was inundated with requests for permits in FY 05-06. In the first six months of the fiscal year, the City had received over 4,000 roof permit application (as opposed to 400 the year before in the same time period). This trend continues into FY 06-07. In order to meet this unexpected volume, the department hired several specialty inspectors as in-house employees. Complaints were at a very high level due to the backlog caused by Hurricane Wilma. This should decline significantly in FY 07. Also, because of the tremendous volume of roofing permits, processing of commercial permits lagged. This will also get better in FY 07. Physical space was expanded in FY 06 and FY 07 will see a new Eden software module to help department efficiency. FY 06 also saw the department receive its first I.S.O. rating, a 4. This is quite an accomplishment for a 1-year old department.

City of Miami Gardens

FY 2005-2006 Annual Budget

General Services Department

Performance Indicators

Service Description: The General Services Department is responsible for a number of internal staff-related activities including purchasing, technology services and facilities maintenance. They are responsible for the efficient delivery of these support services. The department is headed by the City's Assistant City Manager at this time. The purchasing manager prepares and assists departments in the preparation of bids and RFPs for all needs. The Technology Division assists departments in all of their technology-related needs including computers, phones and copiers. The Fleet Division maintains responsibility for purchasing and maintaining all City vehicles.

Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals	Performance Indicators	FY 04-05 Actuals	FY 05-06 Actuals	FY 06-07 Actuals
Service Profile:				Efficiency Measures:			
1. Population Served	105,414	107,567		1. \$ per bid/PO issued	n/a	\$161.82	
2. Service Area	20 Sq. Miles	20 Sq. Miles		2. Workstations per employee	n/a	41	
3. Number of Employees	3 FTE	4 FTE					
4. Operating Budget	\$2,367,566	\$3,544,916					
Service Quality/Need:				Effectiveness Measures			
1. # Bids issued	n/a	9		1. # Bid protests	n/a	0	
2. # RFPs/RFQs prepared	n/a	6		2. % Computer problems fixed - 24 h	n/a	84%	
3. P.O.s issued	n/a	1,050					
4. # Pieces of computer equipment	n/a	82					

Analysis: FY 05-06 began the first full year for General Services Department as an independent Internal Service Fund. The technology division implemented a new general ledger system for the City. This required a major effort on its part. \$650,000 was budgeted for this activity. The department will use FY 07 to expand the Eden system into other department areas through additional specialty modules. FY 07 will also see a significant increase in purchasing and fleet activity to accommodate the new police department.

MISCELLANEOUS STATISTICAL CHARTS, GRAPHS & TABLES

This section provides the user selected charts and graphs that supplement the material presented in the main body of this document. These provide additional detail and in some cases, a graphic representation of previous narrative.

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TEN LARGEST PROPERTY TAX PAYERS IN MIAMI GARDENS

Owner	User	Tax Value	Taxes Paid	% of City Budget
1. DADE COUNTY	ROBBIE STADIUM CORP MIAMI DOLPHINS/MARLINS	\$118,786,564	\$611,608	3.19%
2. PALMETTO LAKES IND. PARK	CANAM Assocs.	\$ 43,716,863	\$225,089	1.18%
3. CHURCHILL DOWNS, INC	CALDER RACE COURSE , INC	\$ 40,706,360	\$209,589	1.10%
4. DR HORTON	DR HORTON	\$ 35,269,045	\$181,593	0.95 %
5. WALDEN POND ASSOC, LTD.	AUBURN MANAGEMENT INC	\$ 30,290,778	\$155,961	0.82%
6. SUNSHINE INDUST. PARK	CONTINENTAL EQUITIES	\$ 27,624,388	\$114,232	0.60%
7. LAKES EDGE PARTNERS LP	LAKES EDGE PARTNERS LP	\$ 17,460,616	\$ 89,901	0.47%
8. VILLAS DEL LAGO LTD	VILLAS DEL LAGO LTD	\$ 17,458,365	\$ 89,890	0.47%
9. MARBRISA ASSOCS LTD	MARBRISA ASSOCS LTD	\$ 15,300,000	\$ 78,777	0.41%
10. MORTON TR	WAL-MART, ETC	\$15,079,817	\$ 77,643	0.41%
<u>TOTALS</u>		<u>\$361,470,362</u>	<u>\$1,834,283</u>	<u>9.60%</u>

TOP TEN PRIVATE EMPLOYERS IN THE CITY OF MIAMI GARDENS

Rank	Company	Industry	Address	Employees
1	Precision Response Corporation	Telecommunications	1313 NW 167 Street and 1505 NW 167 Street	2,800
2	Pro Player Stadium	Sports Facility	02269 NW 199 Street NW 27 th Ave @ 199 th	950*
3	Wal-Mart	Retail	U.S. 441 @ NW 179 th St	600* (est)
4	Calder Race Track	Horse Racing	NW 27 th Avenue	550
5	Lehman Buick, Isuzu, Mitsubishi, Toyota	Car Dealerships	21200 NW 2nd Avenue	350
6	Florida Memorial University	Private University		325
7	St. Thomas University	Private University		324
8	Brandsmart USA	Retail Electronics	04320 NW 167 Street	250
9	Publix Super Markets	Retail	19955 NW 2 Avenue	240
10	Home Depot	Hardware	05500 NW 167 Street	236

Note: The above is for informational purposes only. The City of Miami Gardens does not claim any statistical representation or warranty for these contents.

- Full Time Equivalent

TOP TEN PUBLIC OR PRIVATE EMPLOYERS IN THE CITY OF MIAMI GARDENS

Rank	Company	Industry	Address	Employees
1	Precision Response Corporation	Telecommunications	1313 & 1505 NW 167 St.	2,800
2	Comcast Cable	Telecommunications	U.S. 441 North	2,100
3	Miami-Dade School Board	Government	Various	984
4	Pro Player Stadium	Sports Facility	02269 NW 199 Street	950*
5	Wal-Mart	Retail	NW 27th Ave & U.S. 441	600* est
6	Calder Race Track	Horse Racing	NW 27th Avenue	550
	Lehman Buick, Isuzu, Mitsubishi,			
7	Toyota	Car Dealerships	21200 NW 2nd Avenue	350
8	Florida Memorial University	University		325
9	St. Thomas University	University/Law School		324
10	U.S. Post Office	Government	Various	277

Note: The above is for informational purposes only. The City of Miami Gardens does not claim any statistical representation or warranty for these contents.

- Full Time Equivalent

CITY OF MIAMI GARDENS PARK AND RECREATION FACILITIES

No.	Name of Park Facility	Classification	Acreage	Type
1	Andover	Neighborhood	2.87	Local
2	Brentwood	Neighborhood	10.00	Local
3	Brentwood Pool	Community	4.50	Local
4	Buccaneer	Community	5.50	Local
5	Bunche	Community	7.11	Local
6	Carol City Community Center	Community	24.00	Local
7	Audrey Kink	Community	5.66	Local
8	Cloverleaf	Community	1.27	Local
9	Dolphin Center Std. Neighborhood Park	Neighborhood	26.18	Local
10	Lake Lucerne	Community	2.00	Local
11	Miami Carol City	Community	16.61	Local
12	Myrtle Grove	Community	7.69	Local
13	North Dade Optimist Club	Single Purpose	4.13	Local
14	Norwood	Community	4.94	Local
15	Risco	Community	0.00	Local
16	Rolling Oaks	Community	33.50	Local
17	Scott	Community	9.70	Local
18	Vista Verde	Neighborhood	4.82	Local
19	Jordan's Landing Pocket Park	Pocket	0.40	Local
Total			170.88	

CITY OF MIAMI GARDENS LIST OF PUBLIC EDUCATIONAL FACILITIES

No.	Name	Street Address	Principal
<u>Elementary Schools</u>			
1	Brentwood Elementary	3101 NW 191 Street, Miami Gardens, Florida 33056	Sharon Jackson
2	Bunche Park Elementary	16001 Bunche Park Drive, Miami Gardens, Florida 33054	Beryl James
3	Carol City Elementary	4375 NW 173 Drive, Miami Gardens, Florida 33055	Claudia Hensing
4	Crestview Elementary	2201 NW 187 Street, Miami Gardens, Florida 33056	Marta Mejia
5	Golden Glades Elementary	16520 NW 28 Avenue, Miami Gardens, Florida 33054	Theron A Clark
6	Hibiscus Elementary	18 01 NW 1 Avenue, Miami Gardens, Florida 33169	Dr Michael Wagner
7	Miami Gardens Elementary	4444 NW 195 Street, Miami Gardens, Florida 33055	Johnnie Brown
8	Myrtle Grove Elementary	3125 NW 176 Street, Miami Gardens, Florida 33056	Dr Barbara Johnson
9	Norland Elementary	19340 NW 8 Court, Miami Gardens, Florida 33169	Dr Annie Ingraham
10	Barbara Hawkins Elementary	19010 NW 37 Avenue, Miami Gardens, Florida 33056	Evelyn Harrison
11	North County Elementary	3250 NW 207 Street, Miami Gardens, Florida 33056	Lucille Collins
12	Norwood Elementary	19810 NW 14 Court, Miami Gardens, Florida 33169	Frances Rotford
13	Parkview Elementary	17631 NW 20 Avenue, Miami Gardens, Florida 33056	Susan G Blount
14	Parkway Elementary	1320 NW 188 Street, Miami Gardens, Florida 33169	Patricia Zell
15	Rainbow Park Elementary	15355 NW 19 Avenue, Miami Gardens, Florida 33054	Irene Wisenbaker
16	Scott Lake Elementary	1160 NW 175 Street, Miami Gardens, Florida 33169	Alice Collins
17	Skyway Elementary	4555 NW 206 Terrace, Miami Gardens, Florida 33055	Janice Hopton

**CITY OF MIAMI GARDENS
LIST OF PUBLIC EDUCATIONAL FACILITIES
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No.	Name	Street Address	Principal
<u>Middle Schools</u>			
18	Carol City Middle	3737 NW 188 Street, Miami Gardens, Florida 33055	Patricia Roberts
19	Norland Middle	1235 NW 192 Terrace, Miami Gardens, Florida 33169	Cheryl W Nelson
20	North Dade Middle	1840 NW 157 Street, Miami Gardens, Florida 33054	Eunice Davis
21	Parkway Middle	2349 NW 175 Street, Miami Gardens, Florida 33056	Eugene Butler Jr
<u>High Schools</u>			
22	Miami Carol City Senior High	3422 NW 187 Street, Miami Gardens, Florida 33056	Albert Payne Jr
23	Miami Norland Senior High	1050 NW 195 Street, Miami Gardens, Florida 33169	Willie B Turner
<u>Other Schools</u>			
24	N. Dade Center For Modern Language	1840 NW 157 Street, Miami Gardens, Florida 33054	Maria A Castaigne
25	Integrated Academics (Siatech)	3050 NW 183 Street, Miami Gardens, Florida 33056	Marjorie Lopez
26	Jan Mann Opportunity Education	16101 NW 44 Court, Opa Locka, Florida 33054	Kim W Cox
27	Robert Renick Education Center	2201 NW 207 Street, Opa Locka, Florida 33056	Eugenia Smith
28	North Transportation Center	16150 NW 42 Avenue, Miami, Florida 33054	Site Administrator
29	Access Center 2	1515 NW 167 Street, Miami, Florida 33169	Enid Weisman

South Florida Region Municipal Population and Rates of Growth, 1980-2004

Local Government	Resident Population (April 1)				Growth (%)		
	1980	1990	2000	2004	1980-90	1990-00	2000-04
Miami-Dade County	1,625,509	1,937,194	2,253,362	2,379,818	19.2	16.3	5.6
Unincorp. Miami-Dade	799,068	1,036,902	1,204,188	1,098,940	29.8	16.1	-8.7
Aventura	-	-	25,367	28,207	-	-	11.2
Bal Harbour	2,973	3,045	3,305	3,409	2.4	8.5	3.1
Bay Harbor Islands	4,869	4,703	5,146	5,201	-3.4	9.4	1.1
Biscayne Park	3,088	3,068	3,269	3,555	-0.6	6.6	8.7
Coral Gables	43,241	40,091	42,249	44,345	-7.3	5.4	5.0
Doral	-	-	-	30,285	-	-	-
El Portal	2,055	2,457	2,505	2,550	19.6	2.0	1.8
Florida City	6,174	5,978	7,843	8,715	-3.2	31.2	11.1
Golden Beach	612	774	919	997	26.5	18.7	8.5
Hialeah	145,254	188,008	226,419	233,566	29.4	20.4	3.2
Hialeah Gardens	2,700	7,727	19,297	20,441	186.2	149.7	5.9
Homestead	20,668	26,694	31,909	36,501	29.2	19.5	14.4
Indian Creek	103	44	33	33	-57.3	-25.0	0.0
Islandia	12	13	6	6	8.3	-53.8	0.0
Key Biscayne	-	-	10,507	11,160	-	-	6.2
Medley	537	883	1,098	1,123	23.5	65.6	2.3
Miami	346,681	358,648	362,470	379,550	3.5	1.1	4.7
Miami Beach	96,298	92,639	87,933	91,540	-3.8	-5.1	4.1
Miami Gardens	-	-	-	105,414	-	-	-
Miami Lakes	-	-	-	24,835	-	-	-
Miami Shores	9,244	10,084	10,380	10,462	9.1	2.9	0.8
Miami Springs	12,350	13,268	13,712	13,783	7.4	3.3	0.5
North Bay Village	4,920	5,383	6,733	6,614	9.4	25.1	-1.8
North Miami	42,566	50,001	59,880	60,101	17.5	19.8	0.4
North Miami Beach	36,553	35,361	40,786	42,359	-3.3	15.3	3.9
Opa-Locka	14,460	15,283	14,951	16,116	5.7	-2.2	7.8
Palmetto Bay	-	-	-	24,903	-	-	-
Pinecrest	-	-	19,055	19,317	-	-	1.4
South Miami	10,895	10,404	10,741	10,891	-4.5	3.2	1.4
Sunny Isles Beach	-	-	15,315	16,580	-	-	8.3
Surfside	3,763	4,108	4,909	5,564	9.2	19.5	13.3
Sweetwater	8,251	13,909	14,226	14,267	68.6	2.3	0.3
Virginia Gardens	2,098	2,212	2,348	2,356	5.4	6.1	0.3
West Miami	6,076	5,727	5,863	6,132	-5.7	2.4	4.6
South Florida	2,706,954	3,270,749	3,955,969	4,184,185	20.8	20.9	5.8
State of Florida	9,746,961	12,938,071	15,982,400	17,516,732	32.7	23.5	9.6
Region / State (%)	27.77	25.28	24.75	23.89			

(*) 2000 population counts for Sea Ranch Lakes and Lauderdale-by-the-Sea have been corrected.

Current Permits and Forecast for Residential Development City of Miami Gardens

Number	Project Name	Type of Use	Location	Number of Dwelling Units	Acreage
1	Emerald Place	Townhomes	27 Ave./191 ^{St.}	638	35
2	Commons	Townhomes	27 Ave./207 St.	154	3
3	Vineyards @ Portofino Gardens	Townhome	215 St.	93	8
4	The Falls @ Portofino Gardens	Townhome	215 St.	96	10
5	Grove @ Portofino Gardens	Townhome	215 St.	268	15
6	Majorca Isles @ Portofino Gardens	Townhome	215 St.	87	7
7	Walden @ Portofino Gardens	Townhome	215 St.	86	6
8	Willow Lake Townhouses	Townhome	202 Terrace	121	9
9	Coconut Cay - D.R. Horton	Single Family	207 St.	543	107
10	Venetian Homes	Townhome	163 St./47 Ave.	28	5
11	Oak Gardens	Townhome	27 Ave/175 St.	60	3
12	Country Club Townhomes	Townhome	Andover	19	1
13	Guzman Homes	Single Family	37 Ave.	9	1
14	Vista Verde	Single Family	Vista Verde	11	9
15	Solobela/Legacy Pointe	Townhomes	Golden Glades	284	13
	Totals			2497	232

Current Permits and Forecast for Commercial Development City of Miami Gardens

	<u>Project Name</u>	<u>Location</u>	<u>Land Use</u>	<u>Acreage</u>
1	Walden Commercial	NW 215th ST & NW 14 Place	Commercial	6
2	Sam's Warehouse	7 th Avenue Extention	Retail	20
5	M & M Investments, Inc	NW 27th Avenue btwn NW 175th St. & NW 177 St.	Commercial	2
6	Home Depot	NW 199th ST & NW 27 Avenue	Commercial	14
7	Universal Storage	2765 NW 207 Street	Commercial	3
8	Metro Warehouse 441	20200 NW 2nd Avenue	Commercial	3
9	Shoppes at Ives Dairy	NW 2nd Avenue & NW 199th ST	Commercial	2
10	Stadium Corners	NW 191st ST & NW 27th Avenue	Commercial	8
11	Park Centre Business Park	Park Centre Blvd & NW 167th ST	Commercial	4
12	Business Park on the Palmetto	16600 NW 54 Avenue	Industrial	4
13	Mannheim Auto Auction	3900 NW 215th Street	Industrial	76
	Carol City Community Center	NW 199th ST & NW 32nd Avenue	Parks and Recreational	24
15				
			Total	166

Land Use Within The City of Miami Gardens

<u>Land Use Classifications</u>	<u>Acres (approx.)</u>	<u>% of Total</u>
Single Family Residential	4483	33.79
Multi Family Residential	564	4.25
Mobile Home Parks	19	0.14
Commercial	997	7.52
Parks & Recreational Open Space	249	1.88
Educational	569	4.29
Institutional	434	3.27
Industrial	832	6.27
Transportation	3526	26.58
Airport	59	0.44
Agriculture	0.72	0.01
Undeveloped (Vacant)	938	7.07
Water	596	4.49
Total	<u>13267</u>	<u>100.00</u>
<i>Note: 1 sq mi = 640 acres</i>		
<i>City's total area is approx. 20 sq miles.</i>		
<i>Therefore 13267 acres divided by 640 = 20 square miles approx.</i>		

City of Miami Gardens Grants Status List

Funding Sources	Identifiable Project	Status	Grant Amt.	Match	Local Amt.	Process Status
Community Budget Issue Request (State Legislature) [Through SFWMD]	Stormwater Master Plan	Awarded	\$200,000	yes	\$200,000	Completed
Community Budget Issue Request (State Legislature)	Drainage/NW 175th St Area	Awarded	\$460,000	yes	50%	In design
Community Budget Issue Request (State Legislature)	Drainage/SW Industrial Area	Awarded	\$1,200,000	yes	50%	In design
Community Budget Issue Request (State Legislature)	Equipment - Street Sweeper	Pending	\$180,000	yes	50%	Application submitted 12/30/04 Approved for Joan 1/7/05
Community Budget Issue Request (State Legislature)	Equipment - Vac Truck	Pending	\$220,000	yes	50%	Application submitted 12/30/04 Approved for Joan 1/7/05
Community Budget Issue Request (State Legislature)	Drainage	Awarded	\$168,000	yes	45%	Contract w/ SFWMD executed;
Community Budget Issue Request (State Legislature)	Drainage	Awarded	250000?			Contract w/ SFWMD executed;
Special Appropriation Project 2004, EPA (Congress)	Stormwater Master Plan	Awarded	\$168,700	No	\$45,000 (45%)	Propose to use 2004 as match for Stormwater Master Plan; Need to start process, clearinghouse review, etc. may combine 05 with 04
Special Appropriation Project 2005 - EPA (Congress)	Stormwater Project	Awarded	240,600	No	\$112,500	
Special Appropriation Project TEA Grant-Transportation Project	SR-826 Rehabilitation	Pending	\$2.9 million	No	N/A	Submitted 1/31/05 to Meek's Office
Special Appropriation Project TEA Grant-Transportation Project	SR 441 Storm Water Drainage/Enhancement	Awarded	\$700,000	No	N/A	In design
US Forestry Grant	Water Truck	Awarded	\$30,000	yes	\$30,000	Tsahai and Carl getting Specs.
US Forestry Grant	Stump Grinder	Awarded	\$11,500	yes	50%	Tsahai and Carl getting Specs.
US Forestry Grant	Tree Purchase	Awarded				
US Forestry Grant	Canopy Study	Awarded	\$30,000	yes	\$30,000	

City of Miami Gardens Grants Status List

Funding Sources	Identifiable Project	Status	Grant Amt.	Match	Local Amt.	Process Status
Miami-Dade Metropolitan Planning Organization	Transportation Master Plan	Awarded	\$80,000	yes, 20%	\$16,500	Complete
MPO/FDOT-Landscape Enhancement	SR-826 Embankment	Pending	\$2,900,000	Yes		Awaiting Application Date
Florida Department of Transportation	State Road 7 Livable Communities Master Plan	2005/6	\$70,000	yes	TBD	Underway
DOT Beautification Grant	NW 27th Avenue Beautification	Awarded	\$250,000	yes	\$1.45 million	Under Construction
Miami-Dade County	NW 7th Avenue Reconstruction	Pending	\$4,500,000	No	N/A	Funded by Impact Fees Waiting on County Final approval
FDCA - Residential Construction Mitigation Projects	Tree Removal	Pending	\$200,000	yes	\$25,000 + \$6,400 In-kind	Completed/Submitted 1/12/05 by FED-X--Due Date: 1/13/05
Florida Recreation and Development Assistance Program	Rolling Oaks Park	Awarded	\$200,000	yes	\$200,000	Waiting on plans
Florida Recreation and Development Assistance Program	Bunche Park & Pool	Awarded	\$200,000	yes	\$200,000	Waiting on plans
Florida Recreation and Development Assistance Program	Brentwood Pool	Awarded	\$200,000	yes	\$200,000	Anticipate funding subject to governor's state budget approval.
Florida Forever Trust	Rolling Oaks Addition	Pending	\$2,500,000	yes	In Kind Purchase	Waiting on notice
County Community Beautification Committee	US 441 & Palmetto Extension	Awarded	\$150,000	yes	50%	Under Construction

City of Miami Gardens Grants Status List

<i>Funding Sources</i>	<i>Identifiable Project</i>	<i>Status</i>	<i>Grant Amt.</i>	<i>Match</i>	<i>Local Amt.</i>	<i>Process Status</i>
County Community Beautification Committee	NW 27th Avenue Beautification	Awarded	150000?	yes	50%	Bid Awarded
County Safe Neighborhood Parks Grant	Scott Park	Awarded	\$334,000	No	N/A	Under design
County Progress Bond Grant	All Parks	Awarded	\$9,800,000	No	N/A	Under design
County Community Development Block Grant	Enhanced Code Enforcement	Awarded	\$144,000	No	N/A	Underway
County Community Development Block Grant	Façade Grant Program	Awarded	\$145,000	No	N/A	Underway
County Community Development Block Grant	Economic Development Study	Awarded	\$50,000	No	N/A	Completed FY 05-06
06-07 USHUD Community Development Block Grant	Housing	Awarded	\$1,400,000	No	N/A	Began 10/1/06
State Department of Community Affairs/SHIP	Housing	Awarded	\$600,000	No	N/A	Will receive after July 1, 2007
Department of Community Affairs	CERT Program	Awarded	\$ 15,309.00	No	N/A	Completed
Department of human Sevices	Edward Byrne Grant	Awarded	\$ 11,372.00	No	In-Kind	In process
Department of Evironmental Protection	Drainage Improvement Industrial Area	Awarded	\$ 600,000.00	No	No	In design

City of Miami Gardens Grants Status List

Funding Sources	Identifiable Project	Status	Grant Amt.	Match	Local Amt.	Process Status
Department of Environmental Protection	NW 45th Ct. Drainage Improvement	Awarded	\$ 100,000.00	No		
Keep America Beautiful	Cingular Grant	Awarded	\$ 10,000.00	No		
Florida Department of Transportation	School Safety Enhancement Master Plan		\$ 67,144.00	No		
State of Florida Department of Transportation	Little Control and Prevention Grant		\$ 19,150.00	No		Completed
Florida Department of State	MIMIO Historic Preservation		\$ 25,000.00	Yes		Contractor Selection
County Safe Neighborhood Parks Grant	Myrtle Grove Park and Pool	Awarded	\$84,150	No	N/A	Underway
County Safe Neighborhood Parks Grant	Carol City Community Center	Awarded	\$600,000	No	N/A	Underway
County Safe Neighborhood Parks Grant	Bunche Park & Pool	Awarded	\$42,075	No	N/A	Underway
County Safe Neighborhood Parks Grant	Carol City Park	Awarded	\$550,000	No	N/A	Underway
County Safe Neighborhood Parks Grant	Norwood Park & Pool	Awarded	\$92,590	No	N/A	Underway
County Safe Neighborhood Parks Grant	Rolling Oaks	Awarded	\$200,000	No	N/A	Underway
National Recreation and Park Association / NFL	NFL Youth Football	Awarded	\$3,000	No	N/A	Underway

**MIAMI GARDENS
DEMOGRAPHIC INFORMATION**

	Miami Gardens
Total Persons	100,809
Male	47,220
Female	53,589
Race	
White	14,797
Black	79,704
Amer. Indian & Alaska Native	189
Asian	502
Hawaiian & Other Pac. Islander	27
Other Race	2,645
Two or More Races	2,945
Hispanic Origin/Race	
Hispanic Origin	16,304
Not Hispanic Origin	84,505
----White Not Hispanic	4,297
----Black Not Hispanic	77,744
----Other Not Hispanic	2,464
Age	
Under 5 years	7,293
05 - 09 years	8,873
10 - 14 years	9,818
15 - 24 years	16,993
25 - 34 years	13,331
35 - 44 years	14,368
45 - 54 years	12,620
55 - 64 years	8,788
65 years and over	8,725

**MIAMI GARDENS INCOME
DEMOGRAPHICS**

Income Range	MIAMI GARDENS		MIAMI-DADE COUNTY	
	Households	Percent	Households	Percent
Less than \$15,000	5,453	18.7	166,310	21.4
\$15,000-\$24,999	4,275	14.6	111,649	14.4
\$25,000-\$34,999	4,099	14.0	100,833	13.0
\$35,000-\$44,999	3,752	12.8	87,282	11.2
\$45,000-\$59,999	4,283	14.6	96,224	12.4
\$60,000-\$74,999	3,131	10.7	67,807	8.7
\$75,000-\$99,999	2,619	9.0	63,132	8.1
\$100,000-\$124,999	919	3.1	32,258	4.1
\$125,000 and more	731	2.5	51,883	6.7
Totals	29,262	100.0	777,378	100.0
Median	\$37,622		\$35,966	

**MIAMI GARDENS HOUSING
STOCK INFORMATION**

RESIDENTIAL DENSITY	PROJECTED HOUSING UNITS BY YEAR			
	2010	2015	2020	2025
Single-Family ⁽¹⁾	26,360	27,880	29,486	31,185
Multiple-Family ⁽²⁾	8,302	8,780	9,286	9,821
Total Units	34,662	36,660	38,772	41,006

(1) Growth consists of Low Density Residential (76.05% of housing stock)

(2) Growth consists of Medium Density Residential (23.95% of housing stock)

FINANCE AND BUDGET GLOSSARY

Every human endeavor has its own words, phrases, and acronyms that are somewhat unique and that help its practitioners in conducting business. Unfortunately, too often these terms are used with unindoctrinated audiences leading to confusion as well as frequently obscuring the message trying to be conveyed. The following glossary of terms, phrases and acronyms are used in municipal finance and budgeting is designed to help the reader as they encounter an unfamiliar statement.

A

Abatement – A complete or partial waiver of taxes, fees or service charges imposed by the City.

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting Period – A period of time where the City determined its financial position and results of operations. The City of Miami Gardens' accounting period is October 1 through September 30 each year. The State of Florida's accounting period is July 1 through June 30

Accounting System – The total structure or system of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, balanced account groups, or organizational components.

Accrual Basis of Accounting – The method of accounting which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Actual - Reflects the actual financial activity for the fiscal year on the cash basis of accounting.

Actuary/Actuarial - A specialist/method in the mathematics of risk, especially as it relates to insurance calculations such as premiums, reserves, dividends, and insurance and annuity rates. They work for insurance companies to evaluate applications based on risk.

Ad Valorem - A major revenue category reflecting the value of both real and personal property. Property taxes are determined by multiplying the rate of taxation, expressed in mills (\$0.001) times the non-exempt value of property.

ADA – See: *Americans with Disabilities Act*.

Adopted Budget – The City Council approved budget establishing the legal authority for the expenditure of funds as set for in the adopting Council budget Ordinance.

Alcoholic Liquor Tax - A tax on gross receipts from the sale of liquor at retail. The tax is collected by the State of Florida and remitted back to the City.

Amended Budget – The adopted budget as formally adjusted as provided for in law.

Americans With Disabilities Act (ADA) - A Federal law requiring that local governments, among others, take certain actions to ensure access to public facilities and transportation resources for persons with disabilities.

Amortization – The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Appropriation - An authorization granted by City Council to make expenditures and to incur obligations for specific purposes. Appropriations are usually made for fixed amounts and set time periods.

Assessed Valuation - A value established for real property for use as a basis in levying property taxes. For all agencies in the State Florida, assessed value is established by the County. Under Florida law, annual increases in valuation are limited to a maximum of 3%. However, increases to full value are allowed for property improvements, upon change in ownership and for non-homestead property.

Asset – Resources owned or held by a government, which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit – An audit is a review of the City’s financial records prepared by an independent Certified Public Accountant (CPA). The primary objective of an audit is to determine if the City’s Financial Statements present fairly the City’s financial position and results of operations in conformity with GAAP. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City’s internal controls as well as recommending improvements to the City’s financial management practices.

B

Balance Sheet – The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Balanced Budget – A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that governmental budgets submitted and approved be balanced.

Beginning Balance - The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year. (Also see: *Fund Balance, Carry-Over* and *Cash Forward*).

Benchmark/ing – A standard or point of reference in measuring or judging quality, value, etc. For municipalities to identify appropriate benchmarks, these are two issues to address: The availability of data and the suitable comparability of data.

Bond – A bond is a written promise to pay a specified sum of money (called face value or principal amount) at a specified date or dates in the future (called maturity) together with interest at a specified rate.

Bond Funds – Resources derived from issuance of bonds for specific purposes, usually to finance capital expenditures.

Bond Rating – A rating made by an established bond rating company from a schedule of grades indicating the probability of repayment of principal and interest on bonds issued. The three principle bond rating agencies for municipalities are: Standard & Poors, Moodys Investor Service, and Fitch.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing such expenditures. The term also denotes the officially approved expenditure ceiling under which the City and its departments operate.

Budget Amendment – The Council has the sole responsibility for adopting the City’s budget, and may amend or supplement the budget at any time after adoption. The budget must be amended by Ordinance and include a public hearing. The City Manager has the sole authority to approve budget adjustments to the budget as outlined in the budget ordinance.

Budget Document (Program and Financial Plan) – The official written statement prepared by the City staff reflecting the decisions made by City Council in their budget deliberations.

Budget Message – Included in the opening section of the budget, the City Manager’s budget message provides the City Council and the public with a general summary of the most important aspects of the proposed/adopted budget.

Budget Ordinance – A law which establishes the schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by City Council each year.

Budget Policies – General and specific guidelines adopted by the City that govern the financial plan’s preparation and administration.

Budget Schedule – The schedule of key dates which a government follows on the preparation and adoption of the annual budget.

Budgetary Basis – The method of accounting applied to the budgetary accounts and process.

C

Capital Expenditures – Amounts expended for fixed asset acquisitions and improvements thereto. Generally, an asset is considered a capital expenditure if over \$10,000 with an expected life of 10 years or more.

Capital Improvement Fund – An account used to segregate a portion of the government’s equity to be used for future capital program expenditures.

Capital Improvement Program (CIP) – A formal long-term (multiyear) plan for the acquisition and improvement of major assets, such as land, buildings, machinery and equipment, and infrastructure.

Capital Lease – An agreement that conveys the rights to use property, plant or equipment, usually for a stated period.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets. Includes the cost of land, buildings, improvements other than buildings, machinery, furniture and equipment. Miami Gardens defines a capital outlay as any item with a cost or value of at least \$5,000 and an expected lifespan of less than 10 years (Also see: Capital Expenditure).

Capital Project – Major construction, acquisition, or renovation activity, which adds value to a government’s physical assets or significantly increases their useful life.

Capital Project Budget – A fiscal year budget adopted for the programming of items or projects with a life of five years and a value over \$10,000.

Carry-Over - Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriating budget and expended in subsequent fiscal years for the purpose designated. (Also see: *Fund Balance, Beginning Balance* and *Cash Forward*).

Cash Forward - Reflects the balance of cash brought forward from the previous fiscal year. In the terms of the budget, this balance together with current year budgeted revenues and other financing sources equals the total available financial resources for the budget year. (Also see: *Fund Balance, Beginning Balance* and *Carry-Over*).

Centerline Miles - The length of a road, in miles.

Certificates of Participation (COPs) – A Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

CDBG – See: *Community Development Block Grant*.

CDMP – See: *Comprehensive Development Master Plan*.

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

Charges for Service - A major revenue category reflecting all revenues from charges for current services, excluding revenues of

intergovernmental service funds. Includes revenues related to services performed whether received from private individuals or from other governmental units, utility provision, parks and recreation fees, etc.

CIP – See: *Capital Improvement Program*.

COLA – See: *Cost of Living Adjustment*.

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

Community Rating System (CRS) – A program under National Flood Insurance Program which sets the rate schedule for flood insurance.

Community Redevelopment Agency (CRA) - A separate local agency providing housing and economic development funding and programs within portions of the City known as the project area. The City Council may serve as the Board of Directors of the CRA.

Comprehensive Development Master Plan (CDMP) – The State of Florida requires all municipal and county jurisdictions to develop a Comprehensive Plan for future growth and development within three years of incorporation. This plan should address virtually every aspect of City life and development and should reflect the local community's vision for future development. Some of the required elements of this plan include: Land Use, Parks and Recreation; Stormwater; Transportation, Intergovernmental Coordination; and Housing among others.

Comprehensive Planning - A general governmental services expenditure that includes the cost of providing master planning and development for the local unit. Also includes zoning, if applicable.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in cost of living (i.e., economic inflation).

Contingency - An appropriation of funds which are set aside to cover unforeseen events that occur. Examples would include federal mandates, shortfalls in revenue, and unanticipated expenditures.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies such as operational or maintenance agreements.

Contributions and Donations – A miscellaneous revenue subcategory that includes gifts, pledges, grants, or bequests from private, non-governmental sources.

COPs – See: *Certificates of Participation*.

Cost of Living Adjustment (COLA) – The cost of living adjustment is a yearly across-the-board salary increase for all employees based on the increase in the general cost increase experienced by our local economy during the previous year. While the Consumer Price Index is one measure used to determine the amount of the COLA, the final determination is based upon the recommendation of the City Manager taking into account costs and funds available.

Countywide Service Area – As the area wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health, sheriff, jails, courts, mass transportation, environmental protection, certain parks and recreational areas, certain public works activities, elections, tax collection, property appraisal and social services. In addition, in some municipalities, the following services are also performed: solid waste collection and disposal, libraries, fire and rescue services.

County Road System - Roads under the jurisdiction of one of the 67 counties of Florida. Does not include roads maintained by a county for a city under a maintenance agreement.

CRA – See: *Community Redevelopment Agency*.

CRS – See: *Community Rating System*.

Culture and Recreation - A major expenditure category that includes the costs of providing libraries, parks and recreational facilities, cultural services, special events, and special recreational facilities.

D

Debt Service - Payment of principal and repayment to holders of the debt instruments (bonds, etc). This includes charges paid to the fiscal agents.

Debt Service Fund – An accounting entity used to account for the accumulation of resources for and payment of general long term debt principal and interest on borrowed funds.

Department - A separate organizational unit designated by the City Council to define and organize City operations and functions.

Depreciation - Expiration in the service life of fixed assets, other than the wasting of assets attributable to wear and tear, deterioration, inadequacy, and obsolescence.

Development of Regional Impact (DRI) - These are developments which are large enough to meet a threshold established by Florida law to require review by both the County and South Florida Regional Planning Council. Requirements for the DRI review process are contained in Section 380.06, Florida Statutes.

Direct Costs - A cost item that can be identified specifically with a single cost objective in an economically feasible manner.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents that serve as a policy document, a communications device, a financial plan, and an operations guide.

Division - A separate organizational activity whose line of authority is under one of the City's operating departments.

DRI – See: *Development of Regional Impact*.

E

Efficiency Measures – Data that provides information about how well an organization uses available resources. Usually written as a ratio, these measures may include cost per unit of service provided, cost per unit of output, or the units of service provided per full time equivalent employee. An example of an efficiency measure is the cost per ton of garbage collected.

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical and life insurance plans.

Enterprise Fund - A fund set up to account for operations similar to private enterprises; in this case, revenues received through user charges. Examples include, water, sewer, and stormwater.

Encumbrances – Commitments against an approved budget for unperformed contracts for goods or services. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Entitlements - Payments to which local governmental units are entitled by law, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Environmental Protection Agency (EPA/USEPA) - A federal agency which monitors and oversees various entities to make sure federal environmental laws and regulations are being followed.

EPA – See: *Environmental Protection Agency*.

Estimate – A general calculation or judgment based on historical data or previous performance.

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

Executive - A general government services expenditure that includes the costs of providing executive management and administration of the affairs of the local government including the coordination, guidance, and support of the development of effective programs, and the planning, evaluation, analysis, control, and overall supervision of such programs.

Expenditure - The outflow of funds paid, or to be paid, for goods and services received during the current period.

Expenses – The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering services, or carrying out other activities of the City.

F

FDOT – See: *Florida Department of Transportation*.

Federal Emergency Management Administration (FEMA) - A federal agency which provides regulation on flood plain management.

FEMA – See: *Federal Emergency Management Administration*.

Final Budget – Term used to describe revenues and expenditures for the upcoming fiscal year beginning October 1 and ending September 30 as adopted by the City Council.

Finance Department - A general government services department that includes the cost of providing financial and administrative services to the local government as a whole. Includes budgeting, accounting, billing, internal and external auditing, revenue collection, personnel, property control, grants development and other support services.

Fines and Forfeitures - A major revenue category reflecting the revenues received from fines and penalties imposed for the commission of statutory offenses and violation of lawful rules and regulations. Forfeitures include those revenues resulting from confiscation of deposits or bonds held as performance guarantees.

Fringe Benefits – See: *Employee Benefits*.

Fiscal Year – The 12 month period to which the annual operating budget applies, and at the end of which, the government determined its financial position and the results of its operations. For the City, this period is October 1st to the following September 30th. For the State of Florida, this period runs from July 1st to the following June 30th. (Also see: *Accounting Period*).

Fixed Asset – A long-lived, tangible asset or system of assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements other than buildings, and infrastructure. Miami Gardens requires that an asset have a current value of at least \$5,000 in order to be classified as a fixed asset.

FDEP – Florida Department of Environmental Protection.

Florida Department of Transportation (FDOT) - This is a state agency responsible for state and federal roadways within the county. It provides and/or regulates state roadway development, inspection, testing, surveying, mapping, and planning.

Florida Recreation Development Assistance Program (FRDAP) – This is a State program that provides annual grants for the capital development of recreation in Florida. Municipalities can apply for up to \$400,000 (two separate grants) in financial assistance each year.

Florida Statute (F.S.) - This is a written Florida state law.

Franchise – A special privilege granted by a government permitting the continuing use of public property, such as city streets and

rights-of-way. *It may involve the elements of a monopoly and regulation.*

Franchise Fees - A major revenue category reflecting the fees levied on a corporation or individual by the local government in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property.

FRDAP – See: *Florida Recreation Development Assistance Program.*

FTE – See: *Full-Time Equivalent.*

Full-Time Equivalent (FTE) - Full-time Equivalent which is an employee position number based on the hours for which a position is budgeted during the accounting year: 1 FTE=2,080 hrs, 0.5 FTE=1,040hrs, etc.

Function - Any one of several major purposes addressed by City government, including general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, internal services, and non-expenditure disbursement.

Functional classification - A description of how a road functions, using definitions and processes specified by the Federal Highway Administration. A road may be classified as a principal arterial (including Interstates, Other Freeways and Expressways, or others), a minor arterial, a collector (major or minor), or a local road. Principal arterials have a *mobility* function: they provide for movement from one general area to another. Local roads have an *access* function: they provide direct access to homes, businesses, and other destinations. The other classifications have both mobility and access functions, with minor arterials providing more mobility, and collectors providing more access.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. The City of Miami Gardens has four Funds: The General Fund, the Transportation Fund, The Development Services Fund, and the Capital Projects Fund.

Fund Balance - The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. It also represents the accumulated net resources of a Fund available for reservation, designation, or for appropriation. A negative fund balance is sometimes referred to as a deficit.

G

GAAP - See: *Generally Accepted Accounting Principles*.

Garbage/Solid Waste - A physical environment expenditure to account for costs relative to providing for the collection and disposal of garbage, refuse, and solid waste by the local government. Miami Gardens' charter reserves this activity exclusively to Miami-Dade County.

GASBY 34 – The acronym used for Governmental Accounting Standards Board Statement #34: “Basic Financial Statements- Management’s Discussion and Analysis - For State and Local Governments”.

Gasoline Tax - A tax on the use, sale, or delivery of all motor vehicle fuels used, sold, or delivered in this state. These taxes are collected by the State and remitted to the various units of local government based on statutory formulas established for each tax.

General Government Services - A major expenditure category that represents the costs of services provided by the legislative and administrative branches of the City for the benefit of the public and the governmental body as a whole.

General Ledger – A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds – Bonds for which the City pledges its full faith and credit for repayment. In other words, the City agrees to raise sufficient property taxes to repay the obligations. Such bonds require a vote of the public in order to issue.

General Purpose Funds - Includes all sources of funds including ad valorem taxes when no specific source is designated for funding. For activities having charges for services or other identifiable sources, the general purpose funds are the difference between the total budgetary requirement and the other identifiable sources of funds.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of the City. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GFOA – See: *Government Finance Officers Association*.

GIS or Geographic Information System - A map and data base used by the City. This system contains property data, roadways, utilities, and other useful information to be utilized by the City and general public.

Global Positioning System - An electronic system which allows the user to communicate with various satellites in determining the user's position.

Goal - A single, broad statement of the ultimate purpose for existence of an organization, organizational unit, or program.

GPS or Global Positioning System - A satellite-based electronic system which allows the user to communicate with various satellites in determining the user's position.

Grant - A grant is a contribution of cash or other assets from another governmental or private agency, corporation or individual to be used for a specific purpose.

H

HOME – See: *Home Investment Partnership Program*

Home Investment Partnership Program (HOME) - A federal program dedicated to expand affordable housing opportunities for local government. Consists of numerous housing programs resultant from the Housing and Community Development Act of 1992.

Housing and Urban Development (HUD) – The United States Department of Housing and Urban Development.

HUD – See: *Housing and Urban Development*.

I

ICMA – See: *International City/County Management Association*

Incorporated Area - Those areas of Miami-Dade County which are within municipalities. (Also see: *UMSA*).

Information Technology (IT) - The City division that manages and operates the City's computer assets, telephone communications, and data communications support to City's departments and divisions, and the public.

Infrastructure - The physical assets or foundation of the City, including buildings, parks, streets, sidewalks, electric systems, stormwater systems, hospitals, airports, seaports, and water and sewer systems.

Insurance Services Office (ISO) - An insurer supported organization that provides advisory insurance underwriting and rating information to insurers. ISO rates municipalities in two major areas – Fire Departments and Building Departments. Miami Gardens does not have a fire department. Its building department received an ISO rating of Class 4.

Interest Revenue - Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government.

Interfund Transfer - Budgeted amounts transferred from one fund to another for work or services provided.

Intergovernmental Revenue - A major revenue category that includes all revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges - Revenue for charges generated from the goods and services furnished by service departments of the City, which are accounted for as Internal Service Funds, to other City departments.

Internal Service Fund – An accounting entity established to service the internal city organization. Such services as purchasing, fleet maintenance and information technology may be accounted for within an internal service fund. This form of accounting provides for an easy identification of expenditures on such common items and provides a vehicle for an effective charge-back system for their use.

International City/County Management Association (I.C.M.A.) – The professional and educational organization representing appointed managers and administrators in local government throughout the world.

Intrafund transfers – Internal transfers of monies between accounts in the same accounting fund.

ISO – See: **Insurance Services Office**.

IT – See: **Information Technology**.

K

Keep Miami Gardens Beautiful (KMGB) – This City division is responsible for various beautification program throughout the City. It is affiliated with Keep America Beautiful. It is also responsible for maintaining the City as a Tree City, U.S.A.

Key Workload Measures – Data that express the amount or level of service provided. An example of a key workload measure is total ton of garbage collected (Also see: *Workload indicators*).

KMGB – See: *Keep Miami Gardens Beautiful*.

L

Liabilities – Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LAP Certification – Local Agency Certification Program is a process through which a local jurisdiction can become certified to manage construction activities in state and Federal rights-of-way.

Law Enforcement - A public safety expenditure to account for the cost of providing police services for the local government's jurisdiction; including local police services and specialized services. By City charter, Miami-Dade Police Department provides these services to the City for three years beyond initial incorporation. At that time, the City may choose to provide its own local police services; however, specialized services will be provided in perpetuity by the County.

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the City to spread the cost of the acquisition over several budget years.

Legal Department - A general government service expenditure used to account for the cost of providing legal services for the benefit of the local unit. Included are expenditures for the City Attorney as well as special counsel employed as needed.

Legislative Department - A general government service expenditure that includes the cost of providing representation of the citizenry in the governing body. It includes the expenditures for the Mayor and City Council.

Levy - To impose taxes, special assessments, or service charges for the support of City activities.

Libraries - A recreation and culture expenditure used to account for the cost of providing and maintaining library facilities and services to the community. According to the City's charter, Library services will be provided to the City in perpetuity by Miami-Dade County. The County's North Regional Branch Library is located within the City.

Licenses and Permits - A major revenue category reflecting the revenue derived from the issuance of local licenses and permits. The category is made up of building permits as well as occupational and other licenses subcategories.

Line Item – A specific item defined by detail in a separate account in the financial records.

Line-Item Budget – A budget that lists detailed expenditure categories (salaries, benefits, office supplies, travel, dues, etc.) and may be reviewed, anticipated and appropriated at this level.

M

Mandated Services - Services that are required by law to be performed at various levels of government.

Metropolitan Transportation Planning Organization (MPO) - A 17 member board made up of city and county commissioners who oversee the metropolitan transportation planning process in Miami Dade County. They adopt the long range transportation plan, the Transportation Improvement Program, and determine the annual task list for the Transportation Planning Organization staff.

Miami-Dade Transit -.Miami-Dade County provides County-wide transit service to the residents of Miami Gardens.

Mill – A monetary value equal to 1/10 of one cent.

Millage Rate - As used with ad valorem taxes, the rate expresses the dollars of tax per one thousand dollars of taxable property value. The millage rate for Miami Gardens is 3.6484 mills or \$3.65 per \$1,000 of taxable valuation of real property.

Miscellaneous Revenue - A major revenue category which includes the following sources: Interest earnings, rents and royalties, special assessments, compensation for the loss of fixed assets, contributions and donations, and other miscellaneous revenues.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

MPO – See: *Metropolitan Transportation Planning Organization*.

N

National Flood Insurance Program (NFIP) - A program under Federal Emergency Management Administration which manages flood insurance rates.

National Incident Management System (NIMS) – A process established by the Federal government in the wake of 9/11 to standardize emergency response to any type of crises event. All municipal governments must be certified in order to qualify for federal assistance funding.

National Pollutant Discharge Elimination System (NPDES) - Federally mandated storm water permit that addresses the quality of discharge to surface water.

NFIP – See: *National Flood Insurance Program*.

NIMS – See: *National Incident Management System*.

Non-Departmental – An account department of the budget which contains non-operating funds which are not able to be allocated to any specific operating department, or which, would, because of their temporary or transient nature, distort a departmental operating budget. This department accounts for such items as debt service, reserves. Currently, the City’s budget uses this department to also account for citywide expenditures which would normally be allocated to the individual departments but, because of our startup nature and limited staff, we have not had the opportunity to develop a proper allocation system. It is anticipated that during the fiscal year, such systems will be developed and these expenditures can be allocated through a budget adjustment. Such expenditures include City Hall rent, utilities, and similar charges.

Non-Operating Expenses - Includes the movement of monies from one fund into another in the form of transfers and the payment of monies into reserves and contingencies.

Non-Revenues - Revenue category used to account for unoriginal revenue which either carried forward from the prior year or that is transferred in from another fund or account without regard to the conduct of any operations.

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

O

Objectives - A descriptive list of those things which are accomplished in order to fulfill an organization's goal or mission.

Objects of Expenditure – Expenditure classifications based upon the types or categories of goods and services purchased (i.e. Personnel Services, Operating expenditures, and capital outlay).

Obligations – Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Occupational Licenses – A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget, as distinguished from the capital spending budget, is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled.

Operating Deficit – The deficiency of operating revenues under expenditures.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, grants, intergovernmental revenues, fines and forfeitures and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - Expenditures for goods and services which primarily benefit the current period such as professional fees, travel, utility and communication services, maintenance of equipment, office supplies, and motor fuels.

Operating Surplus – The excess of operating revenues over operating expenditures.

Ordinance – A formal legislative enactment by the City Council. It has the full force and effect of law within the City’s boundaries unless pre-empted by a higher form of law. An ordinance has higher legal standing than a Resolution and is typically codified in the City’s municipal code book (except budget ordinances).

Other General Government - Reflects those charges for recording legal instruments, zoning fees, sale of maps, certification, copying, records searches, and county officer fees. This source is a subcategory of Charges for Service.

Outcome/Effectiveness Measures – Data that focus on the results, rather than the quality of work, delivered by a project or program. It indicates how well a service accomplished the intended purpose. These measures refer to the quality of the service provided, citizen perceptions of quality, or the extent a service meets the need for which it was created. An example of an outcome/effectiveness measure is the percent of citizens rating the refuse collection services as excellent or good.

Overhead - Overhead represents those charges that are performed in support of an activity but are accounted for in other departmental or fund budgets. A percentage of these costs are charged back to the operating department based on a cost allocation system. Such costs include personnel, finance administration, purchasing assistance, legal assistance, oversight, record keeping and other such general support areas.

P

Parks and Recreation - A recreation and culture expenditure that reflects the cost of providing recreational facilities and activities for both participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use.

Parks and Recreation Fees - A Charge for Service subcategory which includes charges collected from parks and recreational facilities, cultural services, special events and special recreational facilities.

Per Capita Tax Burden – This is a theoretical amount that each man woman and child within the city pays in local property taxes. While it does not apply to any individual as circumstances differ among taxpayers (size of household, value of home, exemptions), it is one indicator of the general tax burden paid by residents.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures/Measurement – A system that measures and documents what a department or other administrative division is responsible for accomplishing and how well it does so. This system documents such measures through various key workload indicators, efficiency and outcome/effectiveness measures. Performance measures are used as a management tool to identify strengths and detect possible problems. Performance measures are referred to as indicators.

Personal Services - Expenditures for salaries and wages, overtime, shift differential, social security matching, retirement contribution, life and health insurance, worker's compensation, and unemployment compensation.

Physical Environment - A major expenditure category used to account for those expenditures whose primary purpose is to achieve a satisfactory living environment.

Policy – A plan, course of action or guiding principle designed to set parameters for decisions and actions.

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Pro Forma - Pro forma is a sample form, document, statement, certificate, or presentation. The contents may be wholly or partially hypothetical and present actual facts, estimates, or proposals.

Productivity Measures – A measure of the service output of City programs or program elements, compared to the per unit of resource input invested.

Program Manager – An employee responsible for the day-to-day administration and support of a specific City program.

Projection – An estimate based on known data, observations or historical performance.

Property Tax Rate – See: ***Millage Rate***.

Public Roads - All roads under the State Highway System, the County Road System, and the City Road System, plus public roads administered by various branches of the U.S. government. Does not include private subdivision roads or roads within shopping centers or other large private areas.

Public Safety - A major expenditure category used to account for the cost of providing services for the security of persons and property within the City's jurisdiction. This category includes the functions of law enforcement, emergency/disaster activities, and school crossing guards.

Q

QNIP – See: *Quality Neighborhoods Improvement Program*

Quality Neighborhood Improvement Program – A program of Miami-Dade County resulting from a bond issue approved in FY 1999. Funds from this program are allocated for parks and public works programs throughout the County.

R

Rents and Royalties - Revenues collected from rents and proceeds for use of public property or other assets. This source is a subcategory of Miscellaneous Revenue.

Reserves - An account used to indicate that a portion of fund equity is restricted for a specific purpose. Included in reserves is budgeted cash forward for the subsequent year. A reserve for contingencies may be provided in a sum not to exceed 10% of the total budget.

Residential Equivalent Unit (REU) – A Residential Equivalent Unit is a measurement of stormwater runoff from any parcel of property. The unit is based on the average runoff from a single family residential dwelling. For larger properties such as multifamily, commercial or industrial, the runoff expected from that particular property is expressed as x residential equivalent units. Each REU is taxed at a monthly rate and applied to the property's utility bill. For Miami Gardens, one REU = \$4.00 per month.

REU – See: *Residential Equivalent Unit*

Revenues - Those receipts which increase a fund's financial resources other than from interfund transfers and debt issue proceeds; or an increase in a fund's assets without a corresponding increase in liabilities. The total amount of income received, earned, or otherwise available for appropriation.

Roll-Back Rate - This is the millage effort required to bring in the same amount of ad valorem tax revenue in any new year as was collected in the prior year. This generally requires that the City lower its existing millage rate to accomplish this. New construction added to the tax roll during the preceding year is excluded from the calculation. Any millage rate in excess of this roll-back rate must be advertised by the City as a tax increase.

S

Safe Neighborhood Parks Program – This a program developed by Miami-Dade County and carried out through a series of General Obligation Bonds issued since 1996. Certain parks projects were authorized under this bond series which are located within Miami Gardens. Additionally, the Office of the SMP Program, makes available additional grants from interest earnings and turn-backs.

SFWMD – See: *South Florida Water Management District*.

SNP – See: *Safe Neighborhood Parks Program*.

South Florida Water Management District (SFWMD) - This is a state created agency/district which regulates storm water management, ground water withdrawals, and environmental lands issues in south Florida.

Special Assessments - Collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific improvements of services presumed to be of general benefit to the public and special benefit to the assessed properties.

Strategic Plan – A document outlining long-term goals, crucial issues and action plans which will increase the organization’s effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with an examination of the present, envisioning the future, choosing how to get there, and making it happen (Also see: *Comprehensive Development Master Plan* and *Charrette*).

Streets Division - A transportation expenditure account used to account for the cost of providing and maintaining road and street plant facilities and ancillary facilities such as bridges, viaducts, sidewalks, rights-of-way, shoulders, and other facilities incidental to the proper movement of traffic along roads and streets. In Miami-Dade County, street signs and lights are the responsibility of the County.

State Highway System - Roads under the jurisdiction of the State of Florida, and maintained by the Florida Department of Transportation or a regional transportation commission (State Roads – SR); includes roads with Interstate, US, and SR numbers.

State Shared Revenue – A major revenue category that includes revenues levied by state governments but shared on a predetermined basis, often in proportion to the amount collected at the local level with the local governments.

Surplus – Generally, revenues over expenditures. The use of the term ‘surplus’ in governmental accounting is generally discouraged because it creates a potential for misleading inference.

I

Tax Base – Total assessed valuation of real property within the City.

Tax Levy – See: *Levy*.

Tax Rate – The amount of tax levied for each \$1,000 of taxable property valuation (See: *Levy, Millage Rate*).

Taxes - Charges levied by the City Council for the purpose of financing services performed for the common benefit of all citizens. This term does not include charges for services rendered only to those paying such user fees; for example, utility charges. In addition, this term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Taxing Limit – The maximum rate at which the City may levy a property tax, which for Florida municipalities is 10 mills or \$10 per thousand dollars of taxable value. This limit may be exceeded for capital bond issues voted by the residents.

TIP – See: *Transportation Improvement Program*.

Total Operating Revenues - All revenues except for other financing sources and cash balance forward.

Transportation - A major expenditure category used to account for the cost of services provided for the safe and adequate flow of vehicles, travelers, and pedestrians.

Transportation Improvement Program (TIP) - A five year transportation work program combining plans from the state, county, and city levels of government.

Transfers - Monies shifted from one fund into another; listed, therefore, as an expenditure in the former and as a revenue in the latter.

TRIM – See: *Truth in Millage*.

Truth in Millage (TRIM) - Term used in state law (200.065 F.S.) to describe the procedure for levying ad valorem taxes (Also see: *Roll-Back Rate*).

U

UMSA – See: *Unincorporated Municipal Service Area*.

Undesignated Fund Balance – The portion of a fund’s balance that is not restricted for a specific purpose and available for general appropriation.

Unencumbered Fund Balance – See: *Undesignated Fund Balance*

Unincorporated Municipal Service Area (UMSA) - Any area of Miami-Dade County not within a municipality. Established as a special taxing district by the County.

USEPA – See: *Environmental Protection Agency*.

User Fees - Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant rental and concessions.

USHUD – See: *Housing and Urban Development*.

W

WASD – See: *Water/Sewer Services*

Water/Sewer Services – A physical environment expenditure used to account for the provision of water and sewer services. Water and sewer services are provided to the residents of Miami Gardens by Miami-Dade County Water & Sewer Department (WASD), and the cities of North Miami Beach and Opa-Locka.

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

Workload Indicators – Measure of the output of a department or other operating entity. They may consist of transactions, products, events, services or persons served.

Working Capital Reserve – A line item in the operating budget of unencumbered funds that can be used as necessary during the fiscal year to meet unexpended expenses or to take advantage of unexpected opportunities.



RESOLUTION NO. 2006—101-447

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2006, THROUGH SEPTEMBER 30, 2007; PROVIDING FOR INSTRUCTIONS TO CITY CLERK; PROVIDING FOR THE ADOPTION OF REPRESENTATIONS; PROVIDING AN EFFECTIVE DATE.

WHEREAS, on July 26, 2006, the City Council adopted a Resolution determining the proposed Millage Rate for the fiscal year commencing October 1, 2006, and further scheduled the public hearing required by Section 200.065 of the Florida Statutes to be held on September 12, 2006, at 6:00 p.m., and

WHEREAS, the City held a public hearing on September 12, 2006, to consider the tentative millage rate, and

WHEREAS, the City Manager has recommended an annual budget for Fiscal Year 2006-2007 commencing October 1, 2006, and

WHEREAS, an additional public hearing was held on September 27, 2006, and

WHEREAS, the public and all interested parties have had the opportunity to address their comments to the City Council and the City Council has considered the comments of the public regarding the final millage rate,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA AS FOLLOWS:

Section 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. FINAL MILLAGE RATE: The final millage rate or the City of Miami Gardens for the Fiscal Year commencing October 1, 2006, through September 30, 2007, shall be and is hereby fixed at the rate of 5.1488 per \$1,000 of assessed property value within the City of Miami Gardens.

Section 3. INSTRUCTIONS TO THE CITY CLERK: The City Clerk is further directed to forward a certified copy of this resolution to the Tax Collector of Dade County.

Section 4. EFFECTIVE DATE: This Resolution shall take effect immediately upon its final passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS SPECIAL MEETING HELD ON SEPTEMBER 27, 2006.

Shirley Gibson

SHIRLEY GIBSON, MAYOR

Attest:

Ronetta Taylor

RONETTA TAYLOR, CMC, CITY CLERK

Prepared by SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: DANNY O. CREW, CITY MANAGER

MOVED BY: _____ Campbell _____

SECONDED BY: _____Braynon_____

VOTE:

Mayor Gibson	<input checked="" type="checkbox"/> (Yes)	<input type="checkbox"/> (No)
Vice Mayor Campbell	<input checked="" type="checkbox"/> (Yes)	<input type="checkbox"/> (No)
Councilman Melvin L. Bratton	<input checked="" type="checkbox"/> (Yes)	<input type="checkbox"/> (No)
Councilman Oscar Braynon, II	<input checked="" type="checkbox"/> (Yes)	<input type="checkbox"/> (No)
Councilman Ulysses Harvard	<input type="checkbox"/> (Yes)	<input checked="" type="checkbox"/> (No)
Councilwoman Sharon Pritchett	<input type="checkbox"/> (Yes)	<input checked="" type="checkbox"/> (No)
Councilwoman Barbara Watson	<input checked="" type="checkbox"/> (Yes)	<input type="checkbox"/> (No)

ORDINANCE NO. 2006 _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, APPROVING AND ADOPTING THE CITY'S BUDGET FOR THE 2006-2007 FISCAL YEAR; PROVIDING FOR THE EXPENDITURE OF FUNDS; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING A SURCHARGE FOR PERMITS; PROVIDING FOR THE ESTABLISHMENT OF CITY DEPARTMENTS; PROVIDING FOR AUTOMATIC AMENDMENT; PROVIDING FOR ADOPTION OF REPRESENTATIONS; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with Section 4.5 of the City of Miami Gardens (the "City") Charter, the City Council is required to adopt an annual budget for the City, and

WHEREAS, the City Manager has prepared a tentative budget, a copy of which is attached and made a part hereto, that details proposed city expenditures and organizational arrangements for Fiscal Year 2006-2007, and

WHEREAS, the proposed Fiscal Year 2006-2007 budget for the City of Miami Gardens, included an estimate of revenues and expenditures, and

WHEREAS, the City Manager has provided for various City departments in the budget, and

WHEREAS, the City Council has conducted numerous public workshops and meetings to discuss and analyze the proposed police department, and

WHEREAS, the City Council has determined the amount of money which must be raised to conduct the affairs of the City as required by City-operating funds, departments, offices and agencies for Fiscal Year 2006-2007, so that the business of the City may be conducted on a balanced budget, and

WHEREAS, the City Council has also determined the amount necessary to be raised by ad valorem taxes and other taxes or special assessments upon all of the property, real and personal, within the corporate limits of the City of Miami Gardens, and

WHEREAS, public hearings as required by Section 200.065, Florida Statutes, were held by the City on Tuesday, September 12, 2005, and Wednesday, September 27, 2005, at 6:00 p.m. at City Hall, 1515 N.W. 167th Street, Building 5-200, Miami Gardens, FL 33169, and

WHEREAS, said public hearings have been held as stated above and comments from the public concerning said budget have been heard and considered, and

WHEREAS, the amount of funds available from taxation and other non-ad valorem revenues equals the total appropriations for expenditures and reserves, and

WHEREAS, during the course of a budgetary year, the City applies for and receives certain grants, and

WHEREAS, the City does not know the dollar amount of the grants that will be awarded at the time that the budget is approved, and

WHEREAS, when grants and donations are awarded and accepted by the City, the grant funds must be accounted for in the budget, and

WHEREAS, it is more expedient to allow the Resolution accepting the grant or donation to enact the necessary budget transfers and amendments,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

SECTION 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas Clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Ordinance.

SECTION 2. BUDGET ADOPTION:

A. The following amounts are hereby appropriated for the operation and maintenance of the City's various governmental departments for the Fiscal Year beginning October 1, 2006, and ending September 30, 2007:

<i>FOR GENERAL FUND ACTIVITIES (INCLUDING TRANSFERS IN)</i>	\$47,691,684
<i>FOR TRANSPORTATION FUND ACTIVITIES (INCLUDING TRANSFERS IN)</i>	\$5,693,778
<i>DEVELOPMENT SERVICES FUND (INCLUDING TRANSFERS IN)</i>	\$4,052,047
<i>CAPITAL PROJECTS FUND (INCLUDING TRANSFERS IN)</i>	\$47,197,591
<i>GENERAL SERVICES FUND (INCLUDING TRANSFERS IN)</i>	\$4,992,520
<i>SPECIAL REVENUE FUND (INCLUDING TRANSFERS IN)</i>	\$2,021,132
<i>STORMWATER FUND (INCLUDING TRANSFERS IN)</i>	\$3,395,000

COMMUNITY DEVELOPMENT BLOCK GRANT (INCLUDING TRANSFERS IN) \$1,400,000

TOTAL OPERATING APPROPRIATIONS \$116,443,751

B. The following revenues will be available during Fiscal Year 2006-2007 to meet the foregoing appropriations:

GENERAL FUND

	FY 07
Revenue	Amount
Fund Balance Appropriated	2,182,839
Taxes	19,120,117
Franchise Fees	3,413,000
Intergovernmental Revenue	10,521,151
Utility Taxes	7,344,880
Fines and Forfeitures	65,500
Public Safety	482,300
Linceses, Fees & Permits	1,389,749
Miscellaneous	689,000
Culture & Recreation	600,000
Grants and Loans	41,486
Interfund Transfers	1,841,662
TOTAL GENERAL FUND	\$47,691,684

TRANSPORTATION FUND

	FY 07
Revenue	Amount
Fund Balance Appropriated	1,977,431
Fuel Taxes	2,184,000
State Revenue Sharing	1,283,847
Grants	150,000
Miscellaneous Revenues/Interest	98,500
TOTAL TRANSPORTATION FUND	\$5,693,778

DEVELOPMENT SERVICES FUND

	FY 07
Revenue	Amount
Fund Balance Appropriated	1,362,463
Planning & Zoning Fees and Charges	400,000
Building Fees and Charges	2,000,000
Surcharge	40,002
Other Revenues	31,000
Grants	\$218,582
TOTAL DEVELOPMENT SERVICES FUND	\$4,052,047

CAPITAL PROJECT FUND

	FY 07
Revenue	Amount
Fund Balance Appropriated	6,014,337
From General Fund	522,233
From Transportation Fund	1,680,000
From Stormwater Fund	334,882
Grants	31,446,139
Bonds/Loans	7,200,000
TOTAL DEVELOPMENT SERVICES FUND	\$47,197,591

GENERAL SERVICES FUND

	FY 07
Revenue	Amount
Fund Balance Appropriated	
Bank Loan	1,722,642
From Other Funds	3,269,878
TOTAL DEVELOPMENT SERVICES FUND	\$4,992,520

SPECIAL REVENUE FUND

	FY 07
Revenue	Amount
Fund Balance Appropriated	1,322,016
Impact Fees	422,000
Miscellaneous	277,116
TOTAL DEVELOPMENT SERVICES FUND	\$2,021,132

STORMWATER UTILITY FUND

	FY 07
Revenue	Amount
Fund Balance Appropriated	
Utility Fees	3,360,000
Miscellaneous	35,000
TOTAL DEVELOPMENT SERVICES FUND	\$3,395,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	FY 07
Revenue	Amount
Fund Balance Appropriated	
Utility Fees	1,400,000
Miscellaneous	0
TOTAL DEVELOPMENT SERVICES FUND	\$1,400,000

TOTAL OPERATING EXPENDITURES **\$116,443,751**

SECTION 3. EXPENDITURE OF FUNDS: The City Manager is authorized to expend or contract for expenditures, pursuant to the Charter of the City of Miami Gardens and adopted Code of Ordinances, in accordance with the adopted Fiscal Year 2006-2007 budget.

SECTION 4. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority shall include the authority to correct inter-programmatic budgeting and accounting allocations.

SECTION 5. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to amend the budget on an as-needed basis in order to correct typographical errors or omissions that are purely scribes' errors.

SECTION 6. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to appropriate unanticipated revenues as deemed necessary.

SECTION 7. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to implement a 2.5% cost-of-living adjustment effective October 1, 2006, for all full-time city employees including the City Manager and City Clerk.

SECTION 8. AUTOMATIC AMENDMENT: The Budget shall be automatically amended upon the adoption of a resolution to accept a grant or donation of funds.

SECTION 9. CARRYOVER OF FUNDS: Funds from the City's Fiscal Year 2005-2006 Budget not expended during Fiscal Year 2005-2006, shall be appropriated to the appropriate fund's budgeted reserve for Fiscal Year 2006-2007.

SECTION 10. BUILDING SURCHARGE: There is hereby imposed a 15% surcharge on the cost of all permits and other fees in the Building and Planning & Zoning departments for Fiscal Year 2006-2006.

SECTION 11. DEPARTMENTS ESTABLISHED: The following City Departments are hereby established for the Fiscal Year 2006-2007 budget year: Legislative Department; Office of the City Manager Department; Office of the City Clerk Department; Finance Department; Human Resources Department; Office of the City Attorney Department; General Services Department; Public Safety Department; Code Enforcement Department; Parks and Recreation Department; Non-Departmental Department; Public Works Department; Planning and Zoning Services Department; and Building Services Department, Capital Projects Department; Community Development Block Grant (CDBG) Department.

SECTION 12. INSTRUCTIONS TO THE CITY MANAGER: The City Manager is authorized to take all actions necessary to implement the terms and conditions of this Ordinance.

SECTION 13. SEVERABILITY: If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 14. EFFECTIVE DATE: This ordinance shall become effective immediately upon its final passage.

PASSED ON FIRST READING IN FULL ON THE 12th DAY OF September, 2006.

ADOPTED AND PASSED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS REGULAR MEETING HELD ON THE 27th DAY OF September, 2006.

Shirley Gibson

SHIRLEY GIBSON, MAYOR

ATTEST:

Ronetta Taylor

RONETTA TAYLOR, CMC, CITY CLERK

Prepared by SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Danny O. Crew, City Manager

MOVED BY: Braynon

SECONDED BY: Bratton

VOTE:

Mayor Gibson	<u>x</u> (Yes)	<u> </u> (No)
Vice Mayor Campbell	<u>x</u> (Yes)	<u> </u> (No)
Councilman Melvin L. Bratton	<u>x</u> (Yes)	<u> </u> (No)

Councilman Oscar Braynon, II

(Yes) (No)

Man Ulysses Harvard

(Yes) (No)

Councilwoman Sharon Pritchett

(Yes) (No)

Councilwoman Barbara Watson

(Yes) (No)

