

RESOLUTION NO. 2014-145-2124

A RESOLUTION OF THE CITY OF MIAMI GARDENS, FLORIDA, ADOPTING A FINAL MILLAGE RATE AT A PUBLIC HEARING TO BE LEVIED FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2014, THROUGH SEPTEMBER 30, 2015 FOR OPERATING PURPOSES; ESTABLISHING THE ROLLBACK RATE; ESTABLISHING THE DEBT MILLAGE RATE APPROVED BY THE ELECTORATE; PROVIDING FOR DIRECTIONS TO THE FINANCE DIRECTOR THROUGH THE CITY MANAGER; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 23, 2014, the City Council adopted Resolution No. 2014-130-2109 determining a "not to exceed" Operating Millage Rate and a Debt Millage Rate for the fiscal year commencing October 1, 2014 ("Fiscal Year 2014-2015"), and scheduling the public hearings required by Section 200.065 of the Florida Statutes to be held on September 10, 2014 at 6:00 p.m., and September 22, 2014, at 6:00 p.m. and

WHEREAS, the City Manager has recommended an annual budget for Fiscal Year 2014-2015 commencing October 1, 2014, 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 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. COMPUTATION OF THE ROLLBACK RATE: The roll-back rate for FY 2014-2015 is 6.3882 mills.

Section 3. ADOPTION OF FINAL MILLAGE RATE: The City Council hereby adopts and establishes the proposed Operating Millage Rate for the City of Miami Gardens for FY 2014-2015 at 6.9363 mills, which is \$6.9363 per \$1,000.00 of taxable property value within the City of Miami Gardens, Florida. The percent increase of this millage rate over the roll-back rate is 8.58%.

Section 4. ADOPTION OF VOTED MILLAGE RATE: The City Council hereby adopts and establishes the Voted Millage Rate for the City of Miami Gardens for FY 2014-2015 at 1.30 mill, which is \$1.30 per \$1,000 of taxable value within the City of Miami Gardens, Florida.

Section 5. The City's aggregate millage rate is 8.2363 (a combined total Millage of 6.9363 Mills for operating and 1.30 Mills for debt service).

Section 6: DIRECTIONS TO THE FINANCE DIRECTOR THROUGH THE CITY MANAGER: The Finance Director, through the City Manager, is directed to complete all TRIM Compliance requirements utilizing the Department of Revenue electronic eTRIM system.

Section 6. EFFECTIVE DATE: This resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS SPECIAL MEETING HELD ON SEPTEMBER 22, 2014

ATTEST:

A handwritten signature in black ink, appearing to read "Oliver Gilbert III", written over a horizontal line.

Oliver Gilbert III, MAYOR

ORDINANCE NO. 2014-14-325

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, APPROVING AND ADOPTING THE CITY'S BUDGET FOR THE 2014-2015 FISCAL YEAR; PROVIDING FOR THE EXPENDITURE OF FUNDS; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR INTERFUND TRANSFERS; 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 book, a copy of which is attached and made a part hereto, that details proposed city expenditures and organizational arrangements for Fiscal Year 2014-2015, and

WHEREAS, the proposed Fiscal Year 2014-2015 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 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 2014-2015, 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, will be held by the City on Wednesday, September 10, 2014 at 6:00 p.m., and Monday, September 22, 2014, at 6:00 p.m. at City Hall, 18605 NW 27 Ave., Miami Gardens, FL 33056, 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/or receives certain grants and reimbursements, and

WHEREAS, the City does not know the dollar amount of the grants or reimbursements that will be awarded at the time that the budget is approved, and

WHEREAS, when grants, reimbursements and donations are awarded and accepted by the City, these 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, 2014, and ending September 30, 2015:

FOR GENERAL FUND ACTIVITIES (INCLUDING INTERFUND TRANSFERS & RESERVES)	\$63,386,608
FOR TRANSPORTATION FUND ACTIVITIES (INCLUDING INTERFUND TRANSFERS & RESERVES)	\$7,230,853
DEVELOPMENT SERVICES FUND (INCLUDING INTERFUND TRANSFERS)	\$1,859,475
CAPITAL PROJECTS FUND (INCLUDING INTERFUND TRANSFERS)	\$66,285,540
STORMWATER FUND (INCLUDING INTERFUND TRANSFERS)	\$3,994,616
COMMUNITY DEVELOPMENT BLOCK GRANT (INCLUDING INTERFUND TRANSFERS)	\$999,851
DEBT SERVICE FUND	\$12,366,664
TOTAL OPERATING APPROPRIATIONS	\$156,123,607

B. The following revenues will be available during Fiscal Year 2014-2015 to meet the foregoing appropriations:

GENERAL FUND

Property Taxes	\$23,600,098
Franchise Fees	\$3,048,633
Utility Taxes	\$10,398,000
Intergovernmental Rev.	\$10,629,415
Fines & Forfeitures	\$4,417,751
Public Safety	\$1,051,431
Licenses, Fees & Permits	\$1,837,500
Culture & Recreation	\$4,826,364
Miscellaneous	\$1,892,726
Grants & Loans	\$665,060
Interfund Transfers	\$1,019,630
TOTAL GF REVENUES	\$63,386,608

TRANSPORTATION FUND

Fuel Taxes	\$2,089,517
Citizens Independent Transportation TR	\$3,625,000
State Revenue Sharing	\$1,015,775
Permits	\$60,000
Miscellaneous	\$258,500
Interfund Transfers	\$182,061
TOTAL TF REVENUES	\$7,230,853

DEVELOPMENT SERVICES FUND

Building Permits	\$1,600,000
Miscellaneous	\$259,475
TOTAL DSF REVENUES	\$1,859,475

CAPITAL PROJECT FUND

Intergovernmental	\$1,162,471
Loans	\$60,000,000
Miscellaneous	\$0
Interfund Transfers	\$5,123,069
TOTAL CPF REVENUES	\$66,285,540

STORMWATER FUND

Permits	\$52,000
Utility Fees	\$3,578,616
Grants	\$360,000
Miscellaneous	\$4,000
TOTAL SWF REVENUES	\$3,994,616

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Grants	\$999,851
TOTAL CDBG REVENUES	\$999,851

DEBT SERVICE FUND

Fund Balance Forward	\$500,000
Property Taxes	\$4,254,448
Interfund Transfers	\$7,612,216
TOTAL DSF REVENUES	\$12,366,664
TOTAL OPERATING REVENUES	<u>\$156,123,607</u>

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 2014-2015 budget and budget detail, which is attached hereto and made a part of this ordinance as if it were set forth here in full.

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-fund transfers 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 including to accept a grant or donation of funds or upon issuance of a bond or other municipal debt instrument.

SECTION 7. CARRYOVER OF FUNDS: Funds from the City's Fiscal Year 2013-2014 ending fund balance shall be appropriated to the appropriate fund's budgeted working capital reserve for Fiscal Year 2014-2015. The budget shall also automatically re-appropriate any encumbrances and outstanding contracts carried forward from fiscal year 2013-14.

SECTION 8. REVENUE MANUAL: All fees shall be set as outlined in the FY 2014-2015 Revenue Manual which is included in the FY 2014-2015 Annual Operating Budget Document. This manual may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 9. FINANCIAL POLICIES: All policies included under "Financial Policies" in the FY 2014-2015 Annual Operating Budget Document is adopted and approved by Council. The policies may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 10. INTERFUND TRANSFERS: The City Manager is authorized to effectuate all interfund transfers anticipated by this budget to include line items classified as 'Transfers to,' and 'Transfers from' regardless of fund.

SECTION 11. 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 12. CONFLICT: All ordinances or Code provisions in conflict herewith are hereby repealed.

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

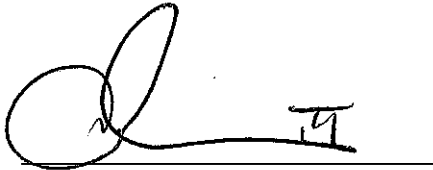
Ordinance No. 2014-14-325

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.

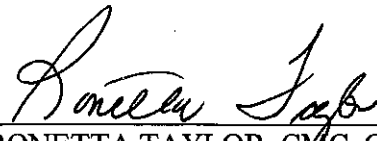
PASSED ON FIRST READING IN FULL ON THE 10th DAY OF SEPTEMBER 2014.

ADOPTED AND PASSED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS MEETING HELD ON THE 22th DAY OF SEPTEMBER 2014.



Oliver Gilbert III, MAYOR

ATTEST:


RONETTA TAYLOR, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Cameron Benson, City Manager

1st READING MOVED BY: Councilman Ighodaro
1st READING SECONDED BY: Councilwoman Robinson

1st VOTE: 7-0

Mayor Oliver Gilbert III	<u>X</u> (Yes)	___ (No)
Vice-Mayor Lisa Davis	<u>X</u> (Yes)	___ (No)
Councilwoman Lillie Q. Odom	<u>X</u> (Yes)	___ (No)
Councilwoman Felicia Robinson	<u>X</u> (Yes)	___ (No)
Councilman Rodney Harris	<u>X</u> (Yes)	___ (No)

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Councilman David Williams Jr.	<u>X</u> (Yes)	___(No)
Councilman Erhabor Ighodaro	<u>X</u> (Yes)	___(No)

2nd READING MOVED BY: Councilwoman Davis
2nd READING SECONDED BY: Councilwoman Odom

2nd READING VOTE: 7-0

Mayor Oliver Gilbert III	<u>X</u> (Yes)	___(No)
Vice-Mayor Felicia Robinson	<u>X</u> (Yes)	___(No)
Councilwoman Lillie Q. Odom	<u>X</u> (Yes)	___(No)
Councilwoman Lisa Davis	<u>X</u> (Yes)	___(No)
Councilman Rodney Harris	<u>X</u> (Yes)	___(No)
Councilman David Williams Jr.	<u>X</u> (Yes)	___(No)
Councilman Erhabor Ighodaro	<u>X</u> (Yes)	___(No)



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2014	County : MIAMI-DADE
Principal Authority : CITY OF MIAMI GARDENS	Taxing Authority : CITY OF MIAMI GARDENS

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	3,086,794,350	(1)
2.	Current year taxable value of personal property for operating purposes	\$	357,991,843	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	110,910	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	3,444,897,103	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	-6,583,716	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	3,451,480,819	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	3,178,735,463	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Number 1 (9)

Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
SIGN HERE	Signature of Property Appraiser :	Date :	
	Electronically Certified by Property Appraiser	6/30/2014 5:03 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	6.9363	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	22,048,663	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	22,048,663	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	3,451,480,819	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		6.3882 per \$1000	(16)
17.	Current year proposed operating millage rate		6.9363 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	23,894,840	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs		STOP HERE - SIGN AND SUBMIT
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22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	22,048,663	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		6.3882 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	22,006,692	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	23,894,840	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		6.9363 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		8.58 %	(27)

First public budget hearing	Date : 9/10/2014	Time : 6:00 PM	Place : 18605 NW 27 Ave, Miami Gardens, FL 33056 (Council Chamber)
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority			Date : 7/24/2014 7:32 AM	
	Title : CAMERON BENSON, CITY MGR		Contact Name and Contact Title : PATRICIA VARNEY, FINANCE DIRECTOR		
	Mailing Address : 18605 NW 27 Ave		Physical Address : 18605 NW 27 AVE		
	City, State, Zip : MIAMI GARDENS, FL 33056		Phone Number : 3056228000		Fax Number : 3054741285



CERTIFICATION OF VOTED DEBT MILLAGE

Print Form

DR-420DEBT
R. 6/10
Rule 12DER11-10
Florida Administrative Code
Eff. 05/11

Year : 2014	County : MIAMI-DADE
Principal Authority : CITY OF MIAMI GARDENS	Taxing Authority : CITY OF MIAMI GARDENS
Levy Description : VOTED DEBT	

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	3,086,794,350	(1)
2.	Current year taxable value of personal property for operating purposes	\$	357,991,843	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	110,910	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	3,444,897,103	(4)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 6/30/2014 5:03 PM		

SECTION II: COMPLETED BY TAXING AUTHORITY

5.	Current year proposed voted debt millage rate	1.3000	per \$1,000	(5)
6.	Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution	0.0000	per \$1,000	(6)

S I G N H E R E	Taxing Authority Certification	I certify the proposed millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority	Date : 7/24/2014 7:32 AM		
	Title : CAMERON BENSON, CITY MGR	Contact Name and Contact Title : PATRICIA VARNEY, FINANCE DIRECTOR		
	Mailing Address : 18605 NW 27 Ave	Physical Address : 18605 NW 27 AVE		
	City, State, Zip : MIAMI GARDENS, FL 33056	Phone Number : 3056228000	Fax Number : 3054741285	

INSTRUCTIONS

Property appraisers must complete and sign Section I of this form with the DR-420, *Certification of Taxable Value*, and DR-420S, *Certification of School Taxable Value*, and provide it to all taxing authorities levying a

- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

Section I: Property Appraiser

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, *Certification of Taxable Value*, or Line 8 of DR-420S, *Certification of School Taxable Value*. The property appraiser should provide the levy description and complete Section I, Lines 1 through 4 of this form, for each voted debt service millage levied.

Enter only taxable values that apply to the voted debt service millage indicated.

Sign, date, and forward the form to the taxing authority with the DR-420.

Section II: Taxing Authority

Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5.

If a DR-420DEBT wasn't received for any

- Voted debt service millages or
- Millages voted for two years or less

contact the property appraiser as soon as possible and request a DR-420DEBT.

Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S.