NORTH MIAMI
FLORIDA

Adopted Annual Budget

FY 2014-2015

NORTH MIAMI INCORPORATED 1926 SEAL MIAMI-DADE COUNTY, FLORIDA

NorthMiamiFL.gov

CITY OF NORTH MIAMI, FLORIDA

Adopted Annual Operating Budget for

Fiscal Year 2014-2015

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Councilman
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District 1

Councilwoman
Carol Keys, Esq.
District 2

Councilman
Philippe Bien-Aime
District 3

Councilwoman
Marie Erlande Steril, MSW
District 4

City Clerk
Michael A. Etienne, Esq.

Administration

Aleem A. Ghany, P.E.
City Manager and
CRA Executive Director

Regine Monestime, Esq.
City Attorney

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

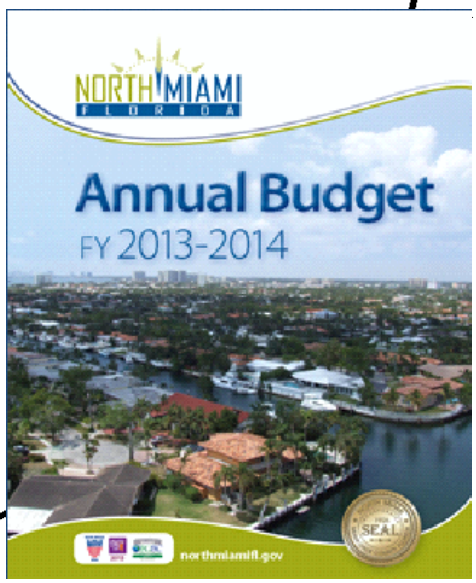
City of North Miami

Florida

For the Fiscal Year Beginning

October 1, 2013

Executive Director



The Government Finance Officers Association of the United States and Canada (GFOA) presented the award of Distinguished Budget Presentation to the City of North Miami, Florida for its annual budget for the fiscal year beginning October 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets stringent program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This is the first year that the City of North Miami has received this notable award.

The City of North Miami is advancing its commitment to performance management and strategic planning. The FY14-15 Budget Book demonstrates its utility as a financial plan, policy document, operations guide, and a communications device that is divided into four sections.

SECTION ONE: INTRODUCTION

The Introduction section provides an overview of the City and the FY14-15 Budget. The City Overview includes the City Manager's Transmittal Letter and Strategic Management Plan. The transmittal letter from the City Manager formally submits the budget to the City Council and its residents. It summarizes the significant factors affecting the City of North Miami's budget development and provides an overview of revenue and expenditure highlights. The City's strategic plan identifies the City's overall mission and long-range goals. The City overview also includes the Citywide Organization, City Map, and demographic and economic indicators. The Budget Overview highlights the Budget Process, Policies, and bottom line expenditure and revenue summaries.

SECTION TWO: MAJOR REVENUES

The City's Major Revenue Section was developed to provide a comprehensive reference for primary revenue sources collected by the City. The section provides historical view of trends and forecasting methods. Tracking and reporting this information to the public and its decision makers is vital for responsible planning for the future.

SECTION THREE: DEPARTMENT BUDGETS

This section presents the operating budgets for the following departments: Office of Management and Budget, Building and Zoning, City Attorney, City Clerk, City Manager, Code Compliance, Community Planning & Development, Finance, Information Technology, Library, Mayor/Council, Museum of Contemporary Art, Non-Departmental, Parks & Recreation, Personnel, Police, Public Works, Purchasing, Fleet, CRA, Risk Management, and Utilities. Each department section includes expenditure and staffing charts, prior year accomplishments, upcoming initiatives, performance measures, core responsibilities and planned expenditures.

SECTION FOUR: APPENDIX AND CIP

This section includes a glossary of terms and acronyms used throughout the document. This section also contains a detailed Capital Improvement Program (CIP).

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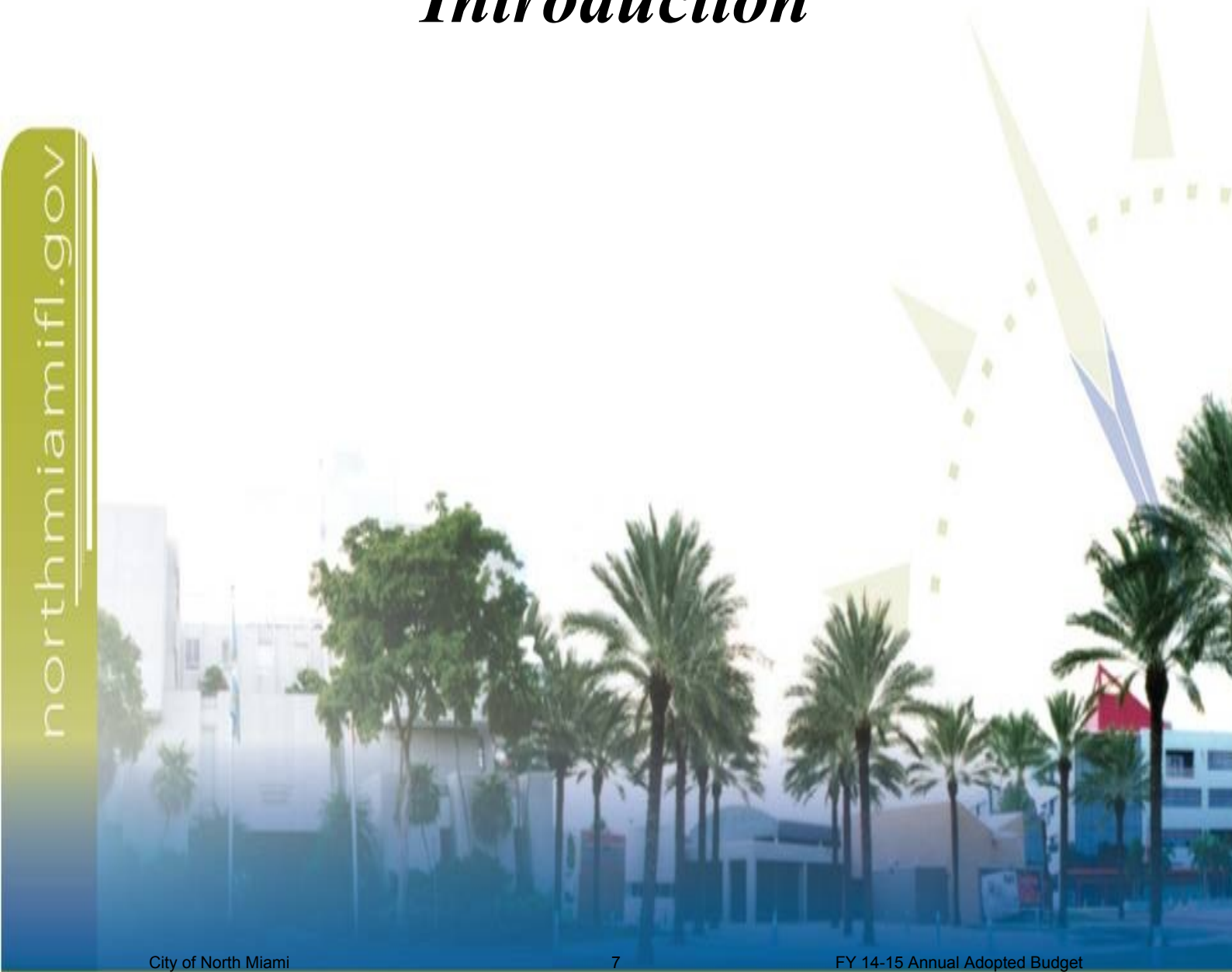
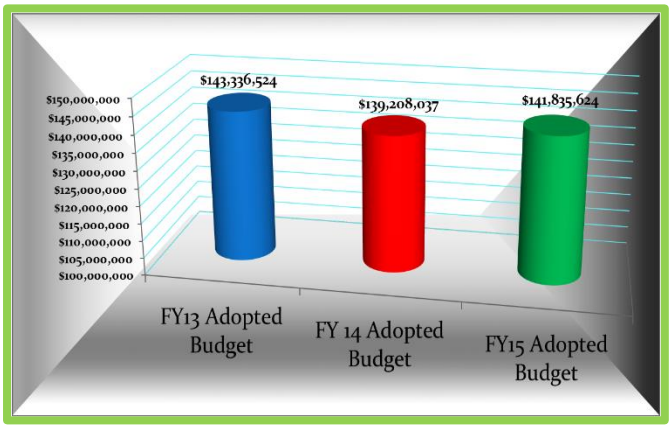
Section One: Introduction



October, 1, 2014

Honorable Mayor and City Council:

The Adopted Annual Budget for the City of North Miami, Florida, for the fiscal year beginning October 1, 2014 and ending September 30, 2015 is hereby submitted in accordance with the requirements of the City Charter. This budget provides a sound financial plan to provide the best possible services to our residents with the limited resources that are available. The Fiscal Year 2014-15 (FY15) Adopted Budget totals $141,835,624, a 1.8% increase from the Fiscal Year 2013-14 (FY14) Adopted Budget of $139,208,037.



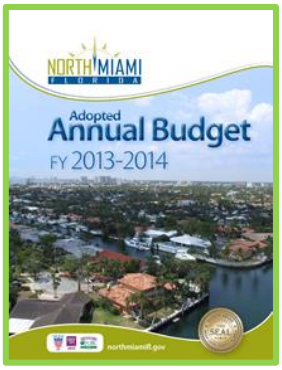
This budget message highlights

- A review of the strategic management plan and its evolution and impact on city operations.
- An overview of the FY15 Adopted Budget.
- Summaries for the General Fund and all other funds.
- The future.

Budgetary Issues and Strategies

Over the last several years, the City has taken proactive steps to combat fiscal realities that have affected our nation. As our economy recovers, we see limited progress in terms of market responsiveness and revenues.

The primary budgetary challenge the last few years has been the growing demand for local government services and diminishing resources available to fund them. To address this a strategic management plan was initiated by Staff. The initial stages of the plan led to department mission statements, goals, objectives, and action steps for each department. Last year, timelines were tied to these plans and they were published in the adopted budget. In fact, last year's advancements resulted in the City receiving its first-ever Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION
Distinguished Budget Presentation Award
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Florida
For the Fiscal Year Beginning
October 1, 2013

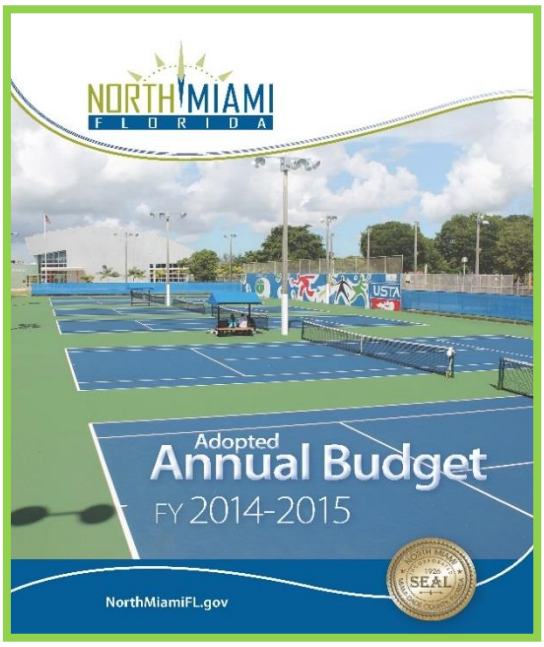
This year the department sections were refined to simplify and quantify service, efforts, and accomplishments. Staff also evaluated comparable municipalities that track and record department performance measurements. The resulting data to be collected, polished, and reported will certainly assist our city with internal metrics and external municipal comparisons for improved efficiencies and optimal service delivery. Our efforts will lead to best practices and allow us to market achievements quantitatively.

Benefits of Performance Measurement

- Ensures better anticipation to opportunities/threats in a fragile economy.
- Improves ability to capitalize on strengths and better identify areas needing improvement.
- Indicates "bang for buck" options and answers what we are getting for our money.
- Assists decision making on where to better allocate funds to achieve shared goals in a limited resource environment.
- Facilitates strategic reductions and/or investments so that taxpayers see a positive return on investments.

Overview of FY14-15 Budget Book

- Analyzes major indicators and characteristics that comprise North Miami's economy and demographics.
- Includes "Major Revenues" section that demonstrates quantitative and qualitative tools used to forecast future revenues.
- Captures department structures through charts & full time employee trends.
- Defines department core responsibilities and performance measures.
- Analyzes expenditure history by department.
- Will be submitted to the GFOA for the FY14/15 Budget Presentation Award.
- Integrates a holistic and proactive approach to governmental management that strives for understandability.



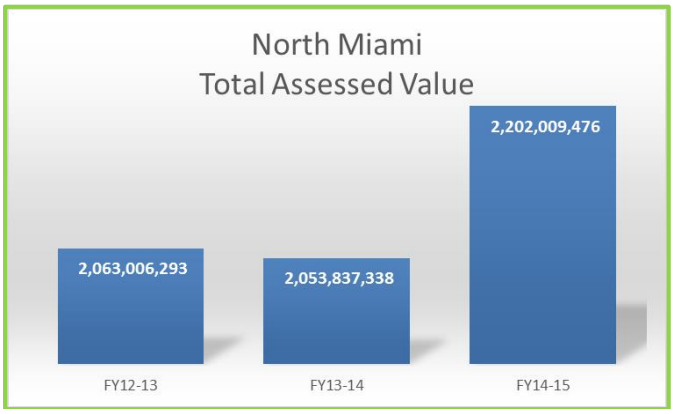
Short-term Factors/Economic Assessment

Although positive signs of economic improvement are visible, the economy is still sluggish. With this in mind, the goals in preparing this budget were to:

- Continue to provide basic levels of service in the most equitable and efficient manner possible for both residents and employees.
- Strategically begin to position North Miami for the challenges of tremendous economic growth and expansion.
- Support essential City services with minimal increases in service fees. These increases are necessary for sound financial management.
- Increase funding for Capital Improvements.
- Limit service level reductions and major impacts to customers.
- Keep level of taxes being collected constant.
- Consider Department Core responsibilities and goals.
- Identify overlap of service areas so consolidation efforts can reduce personnel costs.

Ad Valorem Taxes

For the first time in five years the City of North Miami has seen an increase in the City's assessed taxable value as reported by the property appraiser. For FY14/15 the City's assessed taxable value is $2,202,009,476, which is a 7.2% increase from last year's $2,053,837,338. This increase is an indicator that property values are stabilizing.

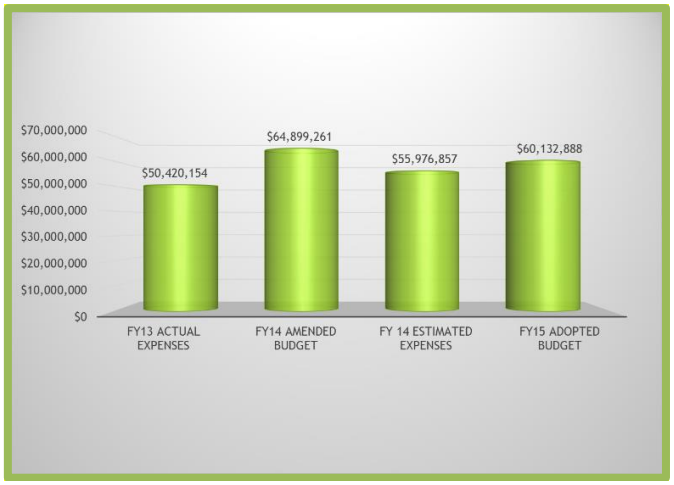


I am pleased to report the proposed operating millage rate for FY2014-15 is 7.9336 per $1,000 of assessed value. This millage rate is the same as last fiscal year, yet it is more than the calculated rolled-back rate of 7.8149 and therefore considered a tax increase. The rolled-back rate is defined by Truth In Millage (TRIM) as the rate that generates the same tax revenue as the current year, less new construction, additions, deletions and rehabilitative improvements.

General Fund

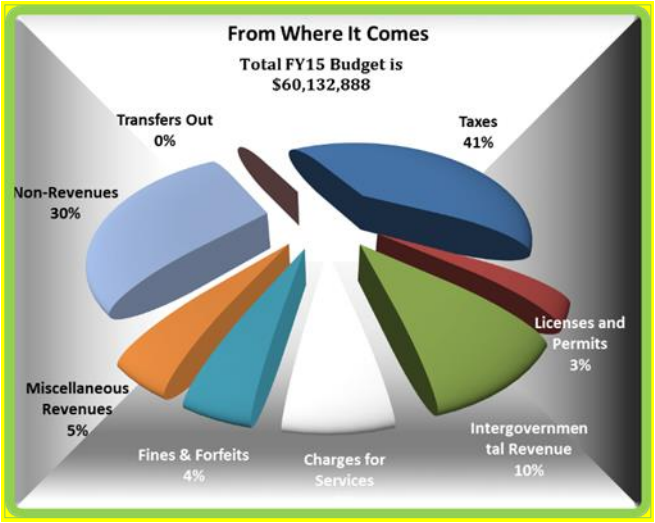
The adopted FY14/15 General Fund budget is $60,132,888, a 2.8% increase from FY13-14 Adopted Budget of $58,506,539. This increase is primarily attributed to the increase in Ad Valorem revenue resulting from enhanced assessed property values in North Miami.

Specifically, the millage rate of 7.9336 is projected to generate a gross property tax revenue of $16,596,369, a 7.2% increase from last year's amount of $15,479,608, which is allocated between the General Fund and the North Miami Community Redevelopment Agency (NMCRA). This amount is budgeted at 95% to account for the discounts property owners receive for early property tax payment. The City's portion of $15,493,922 is $209,825 more than the prior year, and represents approximately 26% of the General Fund's revenue.



An addition to Ad Valorem, other major tax sources of revenue include general sales and use taxes, franchise fees, utility service taxes, and communication service taxes. All taxes project to $24,421,194 which represents 41% of the General Fund or 17% of the total budget including all funds. Other major sources of revenue include: State Revenue Sharing, Local Government ½ Cent Sales Tax, franchise fees, and utility taxes. These account for approximately 19% of the total revenues. Locally derived revenues are also a major component of the City's budget. These include business tax (occupational) licenses and permits, fines and forfeits, parks and recreation fees and other charges for services such as passport application fees and burglar alarm fees. The remaining amounts are derived from internal service charges and transfers, grants, miscellaneous interest and other.

The chart below depicts the breakdown of the various General Fund revenue types complete with percentages for the FY15 Budget.



Projects and programs identified for inclusion in the fiscal year 2014-15 budget:

- Downtown Revitalization $1,002,418
- Police Vehicles $500,000
- Grants and Scholarships: $381,500
- Library Books, $50,000

North Miami Community Redevelopment Agency

The North Miami City Council approved the creation of the North Miami Community Redevelopment Agency (NMCRA) on July 8, 2003, which was subsequently approved by Miami-Dade County on June 28, 2005. Instituted as a Special Revenue Fund for the City's purposes, the NMCRA is treated as a separate entity with its own budget.

Similar to the City, the CRA saw a small increase in property tax valuations. At the proposed 7.9336 millage rate, the NMCRA's FY14-15 gross tax increment funding (TIF) from the City is $1,102,447, which is 5.7% more than the prior year. It is anticipated that property values will continue to increase over time with the development that will take place on the Biscayne Landing site.

Transportation

In 2002, Miami-Dade County voters approved a ½ cent tax for transportation. The ½ Cent Transportation Surtax Fund was created to account for the City's prorated share of the Charter County Transit System Surtax proceeds. Allocations to local municipalities are based on population and the monies received must be used for transportation related projects and programs. The estimated revenue in FY2015 budgeted at 95% is $2,125,663.

The 3-cent Local Option Gas Tax established in 1994 also provides funding for transportation related capital projects. The estimated revenue budgeted for FY2015 is $401,652. Below is a list of projects identified for in FY2015:

- Roadway and Right-of-way Improvements, $274,418
- Sidewalk Installation and Replacement, $400,000
- Street Resurfacing: $650,000
- NoMi Express Bus Service, $629,000
- Bus Pass Program, $173,880

ENTERPRISE FUNDS

Stormwater Utility

There are no significant changes to the Stormwater Utility Fund. The adopted budget is $2,764,285, a 15% decrease from the prior year. The fund has an emergency reserve of $270,423 or 10% of the total budget and the monthly stormwater fee remains unchanged at $6.19 per equivalent residential unit (ERU).

Water and Sewer Operation and Maintenance

A comprehensive assessment of the City's existing water and sewer rates was mandated by the South Florida Water Management District (SFWMD) under the Consumptive Use Permitting (CUP) to implement a conservation-based water rate structure. This study was necessary to promote the efficient use of water resources, address specific customer affordability issues and infrastructure concerns, develop a financial plan that would allow the City to adequately fund operating and capital requirements, and maintain an adequate level of utility service to our residents.

In April 2012, the Mayor and Council adopted the new rate structure which includes annual rate adjustments over fiscal years 2012-2016. Effective October 1, 2014, the adopted rate plan mandates a 6% increase for FY2015. The total Water and Sewer budget is almost 10% more than the prior year at $48,908,316.

In 2009, a funding mechanism for the renovation of the City's existing water plant was created. A capital improvement fee (CIF) was instituted to generate funds needed to cover the project-related debt service. This capital improvement fee has been eliminated with the implementation of the new rate structure. At the end of FY2014, the capital reserve is estimated at $8,648,200. These funds will be used to reduce the amount of debt assumed for renovation.

Highlights of Water and Sewer projects funded in FY15 are:

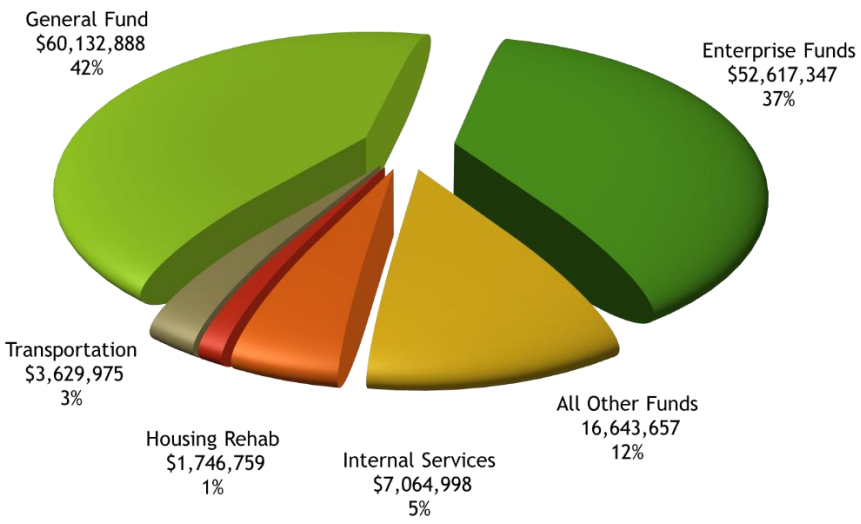
- Upgrade of Existing Lime Softening Plant, $3,843,200
- Water Line Replacement, $300,000
- Water Meter Replacement, $5,000,000
- Sanitation Sewer Rehab, $2,600,000
- Replacement Vehicles, $345,000

Internal Service Funds

The internal service funds account for the cost of insuring the City in the areas of workers' compensation and general liability risks, and provide fleet management services to other departments on a cost reimbursement basis.

Summary

The total adopted budget of $141,835,624 is composed of the following:



Conclusion

The increase in property values this year is an encouraging indicator of how the local economy is recovering in North Miami. Nevertheless, the economic reality of flat revenues and slow recovery has placed continued emphasis on "achieving more with less." As a result, Staff will continue employ the use of strategic planning and our metric-based approach to budgeting with results. We are certain the new internal performance measures and state benchmarks incorporated in the FY15 Budget book will identify best practices and cost-savings opportunities.

Moving forward, there are several upcoming priorities and challenges to tackle this year:

1. *Downtown Development* – The Mayor and Council's vision for a bustling, thriving downtown is a major priority this year. The challenges surrounding this endeavour will be identifying financially feasible and locally viable projects that will spur economic development in the city's central commercial district.
2. *Extend the Life of the CRA* – The North Miami Community Redevelopment Agency will sunset October 1, 2016 unless the CRA redevelopment plan is updated and a new inter-local agreement is negotiated with the County.
3. *Robust Reserve* – The Government Finance Officers Association recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. For a general fund of $60,132,888, that would be about ten million in reserves. Currently the City has half this amount in reserves and will continue to build this rainy day fund.

With the support of a loyal community, diligent employees and the ongoing guidance of our Mayor and Council, I am confident we will be able to meet the challenges ahead and provide quality services to the residents and businesses of North Miami.

Respectfully submitted,

Aleem A. Ghany
City Manager

Strategic Plan Overview:
A Vision for North Miami's Future

Purpose of Our Strategic Plan

The City of North Miami's strategic plan aims to address community issues and set long and short-term developmental goals and objectives. Successful implementation of the strategic management plan will ensure that North Miami is positioned to anticipate and respond to the needs of its residents while maintaining its financial stability and preserving the unique elements that make North Miami one of the top 10 cities in the United States of America.

Our Mission

The Mission of the City of North Miami is to enhance the quality of life, environment, and safety for citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Our Core Values

Service: Provide quality service for ultimate customer satisfaction.

Professionalism: Implement policies and regulations with wisdom and impartiality.

Respect: Treat every human being with dignity and respect.

Integrity: Set the highest example of honesty in the performance of duties.

Safety: Let prudence remain an operational priority shared by management, supervisors, and employees.

Strategic Plan Overview:
A Vision for North Miami's Future

Goal 1 – Maintain North Miami's Status as One of the 10 Best Cities in America.

Goal 2 – Provide quality parks & recreational facilities in a fiscally prudent manner.

Goal 3– Provide quality services to the citizens of North Miami

Goal 4 – Ensure that the City of North Miami achieves and maintains stable fiscal footing.

Goal 5 – Enhance economic and employment opportunities in the City of North Miami.

Goal 6 – Ensure that new growth and development is high quality and provides a benefit to North Miami.

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Strategic Plan Overview

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Goal 1 – Maintain North Miami's Status as One of the 10 Best Cities in America.

Objective A: Ensure that the City's unique identity is reinforced through the expansion of the City's comprehensive signage program and continued investment in beautification projects.

Objective B: Ensure that the City continues to fund and implement programs that attract businesses to North Miami.

Strategic Plan Overview

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Goal 2 – Provide quality parks and recreational facilities in a fiscally prudent manner

Objective A: Identify what, if any, new City-owned public facilities are needed in the City of North Miami and effectively maintain the parks and recreational facilities already present in the

Strategic Plan Overview

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Goal 3 – Provide quality services to the citizens of North Miami

Objective A: Continue to invest in new equipment and facility renovations for both the North Miami Police Department and the North Miami Parks and Recreation Department.

Objective B: Maintain an adequate level of City staff to ensure high levels of service to North Miami's citizens.

Strategic Plan Overview

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Goal 4 – Ensure that the City of North Miami achieves and maintains stable fiscal footing.

Objective A: Balance the budget with minimal impact on the City's residents.

Objective B: Develop a responsible budget that responds to the City's needs and its ability to pay for services.

Objective C: Institute annual review of economic indicators

Strategic Plan Overview

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Goal 5 – Enhance economic and employment opportunities in the City of North Miami.

Objective A: Encourage relocation of businesses to the City of North Miami.

Objective B: Encourage high quality design in commercially zoned properties within the City of North Miami.

Objective C: Assess the commercial land uses allowed by the City's land use map and zoning map to en-sure they represent an optimal mix for North Miami.

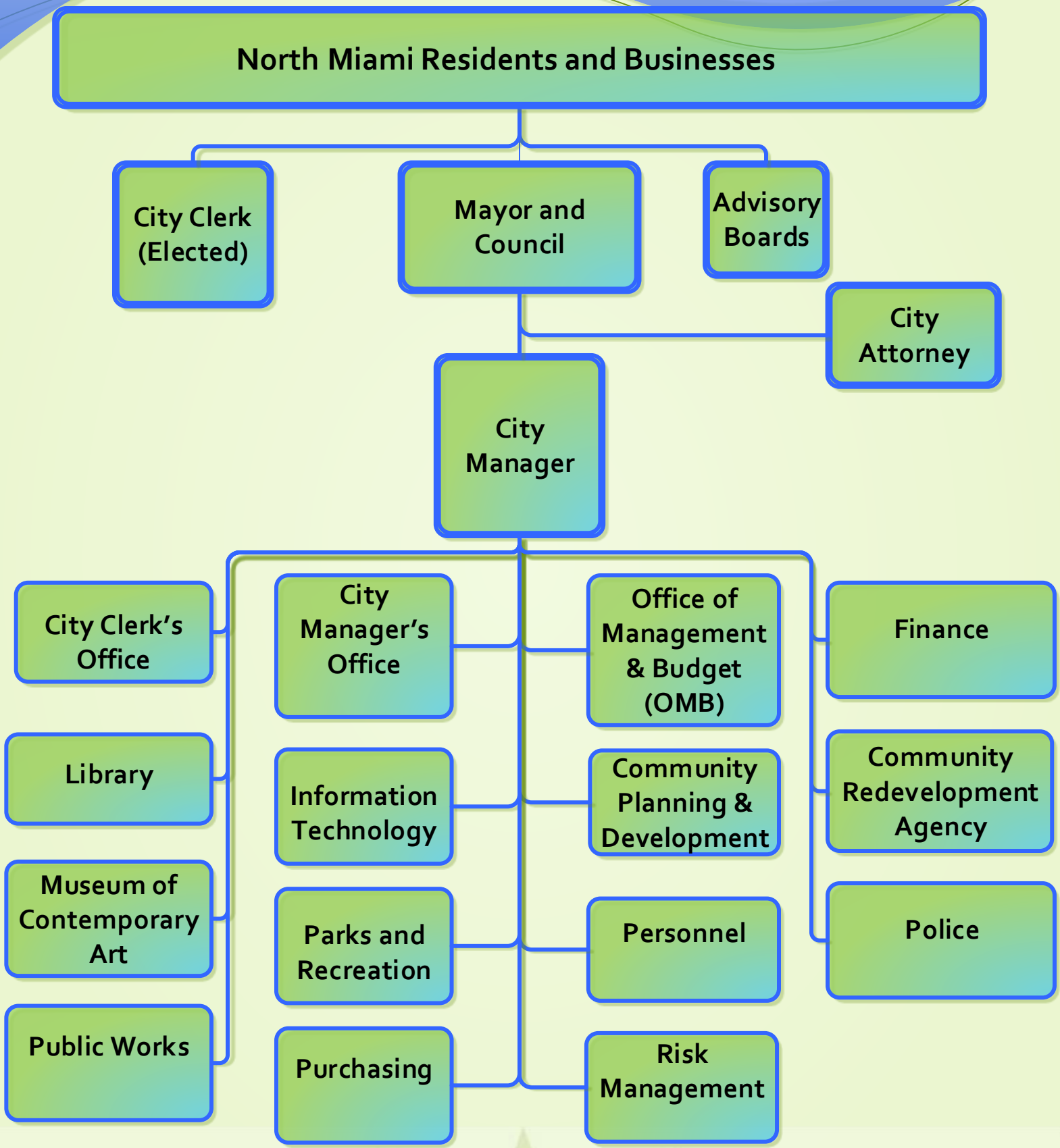
Strategic Plan Overview

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

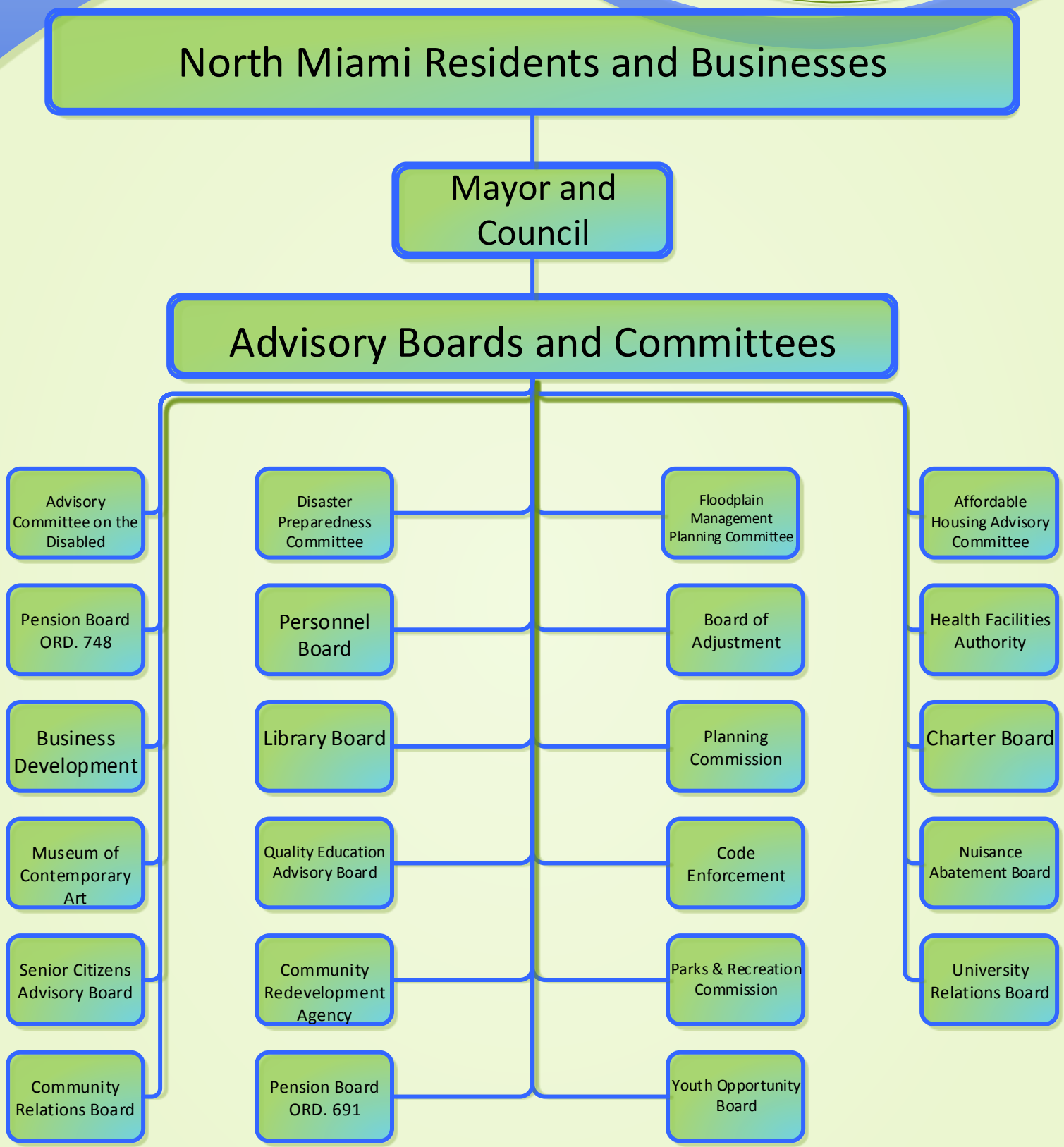
Goal 6 – Ensure that new growth and development is high quality and provides a benefit to North Miami.

Objective A: Annexation proposals shall be carefully evaluated for both short- and long-term benefits to North Miami.

City of North Miami Organizational Structure

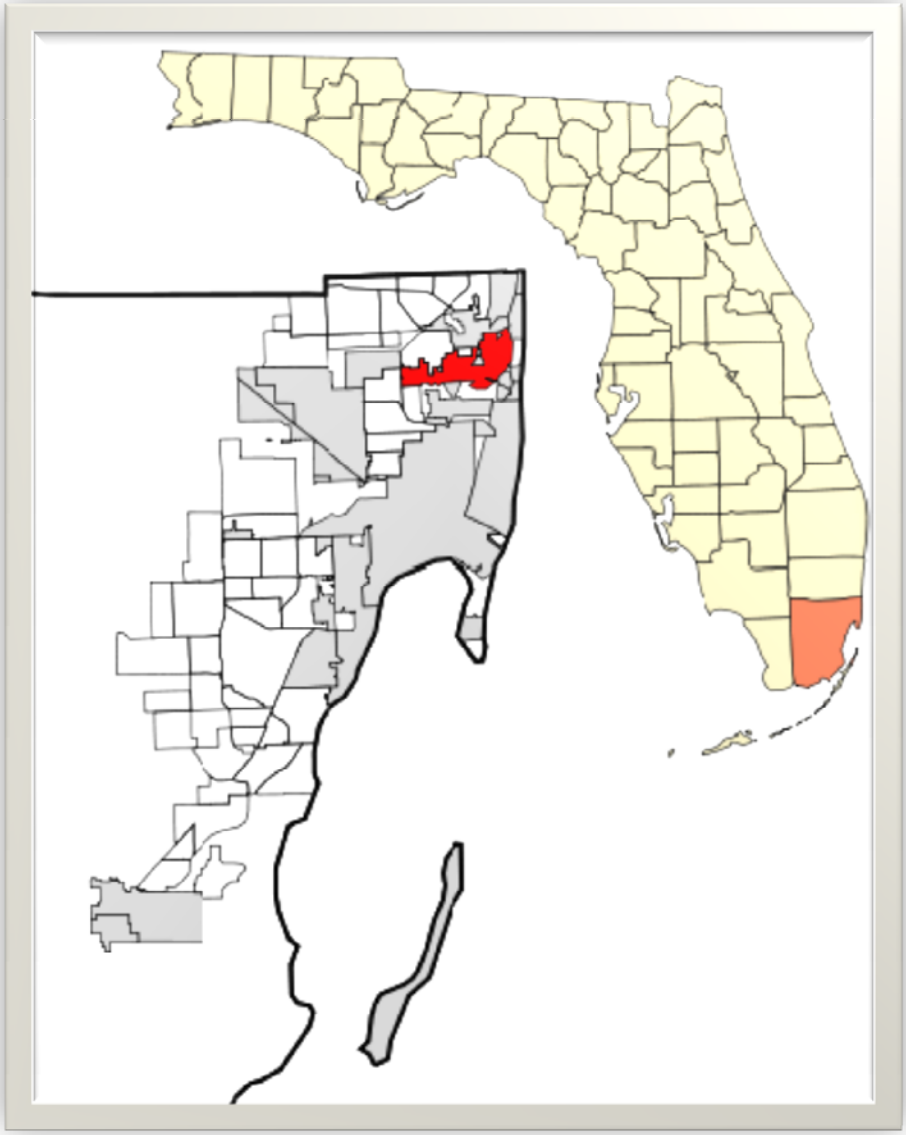


Advisory Boards and Committees



City Overview

The City of North Miami is located in Miami-Dade, Florida in the northeast part of the county. The City is approximately 10 miles north of Miami. The Current land area is 9.5 square miles, making it the sixth largest city in Miami-Dade County. North Miami offers its visitors and residents the advantages of a moderate climate. The temperature averages 85 degrees with an average rainfall of 66.04 inches per year. Outdoor activities are enjoyed throughout the year and we welcome our residents to our amazing indoor facilities.



about North Miami

The city of North Miami is a dynamically diverse community which encompasses 9.5 square miles in Northeast Miami-Dade County. The City ranks as the sixth largest municipality in Miami-Dade County, the 41st most populated in the state of Florida, with a population of 60,582. North Miami, previously dubbed the "Most Diverse City" in Miami-Dade County by the League of Cities, is known for its evolving community of immigrants from the Caribbean, most notably of Haitian descent. North Miami has a renewed focus on revitalizing its business corridors and continuing to enhance the quality of life of its residents.

Our Beginning

The city of North Miami is a unique community that has a rich history dating back to the late 1800's. Early settlers, Charles G. Ihle and David Burckhart, saw unbounded opportunities in an area covered with swamps and mangroves. The original settlement grew into a community, known as Arch Creek, which eventually became incorporated on February 5, 1926 as the Town of Miami Shores. The devastating hurricane of 1926 stifled the town's initial growth. Along with economic hard times, the town's name "Miami Shores" was not ratified by the Florida legislature and other developers were granted use of the name for another village farther south. On July 24, 1931, the Town of Miami Shores became the Town of North Miami, which evolved into the City of North Miami when its charter was established in the 1950's.

Our Government

The City's charter provides for a Mayor, elected city-wide, that serves up to two consecutive two-year terms and four Council members, elected by district to serve up to two consecutive four-year terms. North Miami is also one of few communities in the state that still has a city clerk that is elected city-wide. The Clerk serves up to two consecutive four-year terms.

The city manager and city attorney are each appointed by the city council. The city manager is responsible for the city's day-to-day operations, hiring department heads and preparing the annual budget. As reflected in the city's organizational chart, the city of North Miami provides for a variety of services to its residents and business owners.

Residents and business owners also have the chance to become involved in local government operations by serving on boards and commissions that may act in either advisory or quasi-judicial capacities.

Learn to Live

In 2014, North Miami has been focused on revitalizing the downtown business corridor. Following the adoption of the Downtown and Major Corridors Master Plan in 2013, the City has moved towards the creation of the Downtown Action Plan in order to begin implementation of the projects that will begin to transform the City's downtown. North Miami's ideal location, tucked midway between Miami, Fort Lauderdale and the beaches, is a natural setting for a thriving business community and a residential hub for its diverse community. The strong sense of community is cultivated through ample recreational and educational opportunities.

Live to Learn

North Miami residents can earn a quality education from Pre-K through PhD with its strong public school system and easy access to a number of higher education institutions; including Florida International University - Biscayne Bay Campus, Johnson & Wales University, Barry University and Miami Dade College - North Campus. This year the City has also committed to invest in its key institution of knowledge, the E. May Avil North Miami Public Library, which is undergoing a renovation that will transform the library into a 21st century information hub to keep the community connected to knowledge, resources and the digital realm.

Express Yourself

The City is also home to the Oleta River State Recreation Area, right on Biscayne Bay, and a park system that offers numerous athletic, recreation and nature programs throughout the year.

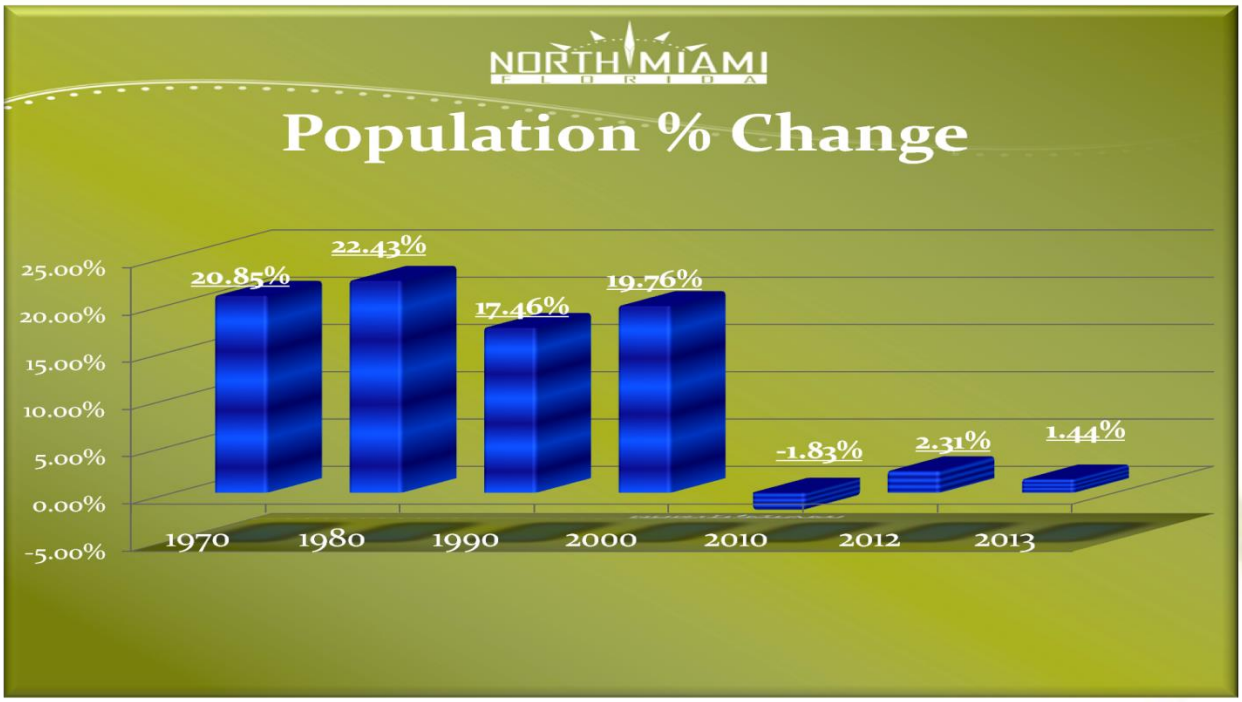
The City's Museum of Contemporary Art (MOCA) has brought worldwide attention to North Miami. The museum is a key component to the downtown revitalization, as it serves as the anchor to the NoMi Arts District, which is home to arts-based businesses and 20th century furnishing stores along NE 125 Street. Affordability and quality are some of the great advantages of living and doing business in North Miami.

Since earning an All-America City designation in 2010, North Miami continues to strive to serve the community by bringing to life the pillars exemplified by the award: engaging residents in governmental operations, collaborating with all sectors of the community, and championing inclusiveness in its programs and events with an innovative approach to make a lasting impact. NM

City of North Miami
NorthMiamiFL.gov
Main line: 305-893-6511
Follow us Twitter @NoMiNews

Economy and Demographics

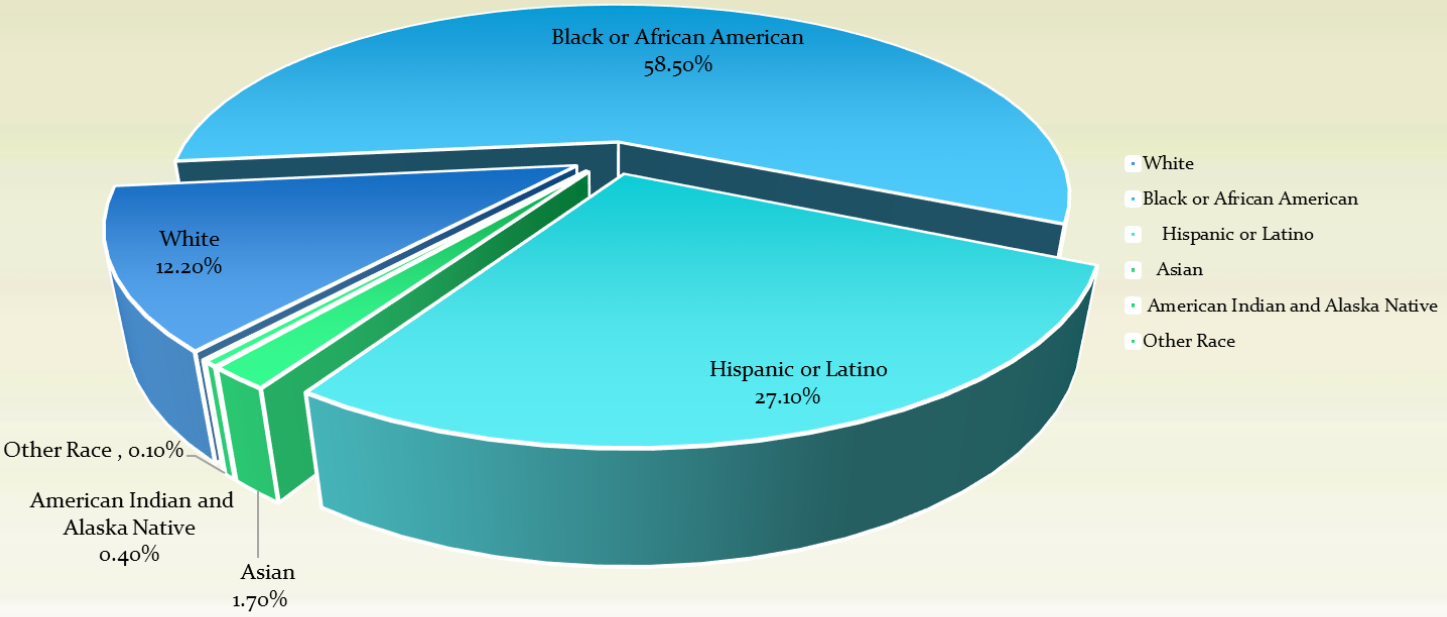
U.S. Census Bureau(http://www.census.gov/en.html)



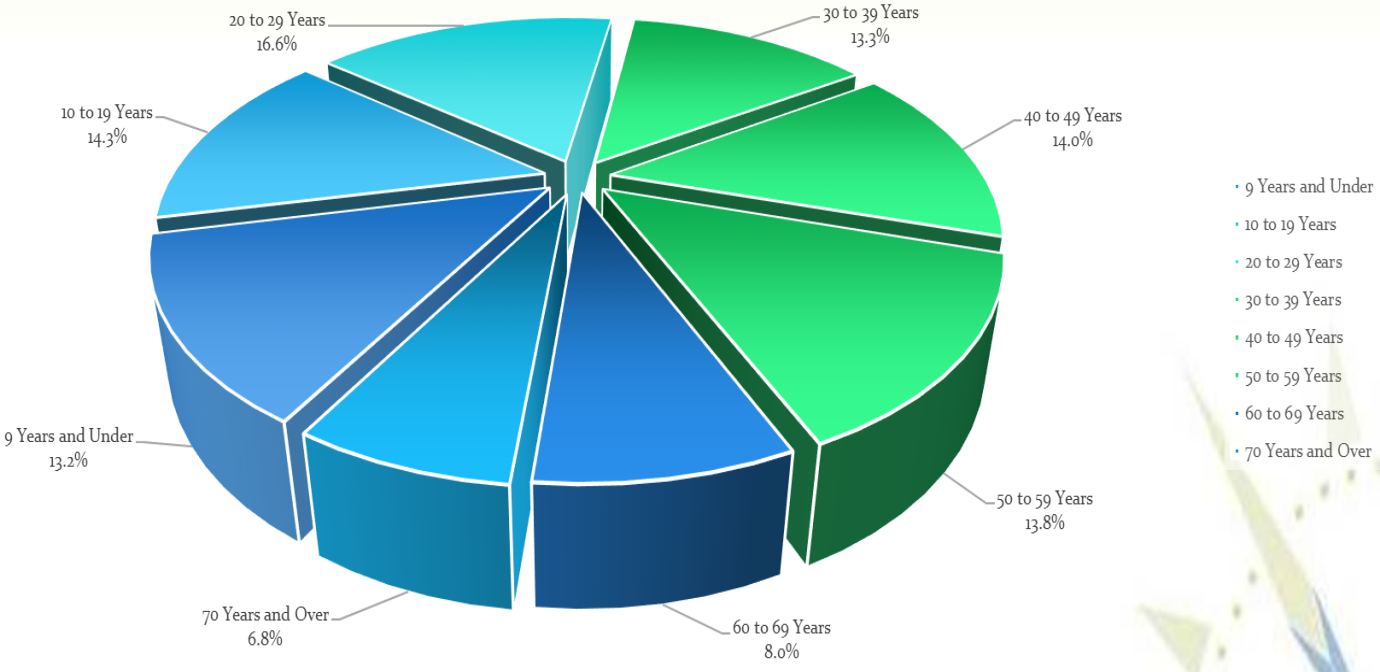
U.S. Census Bureau(http://www.census.gov/en.html

Economy and Demographics

North Miami Race Distribution

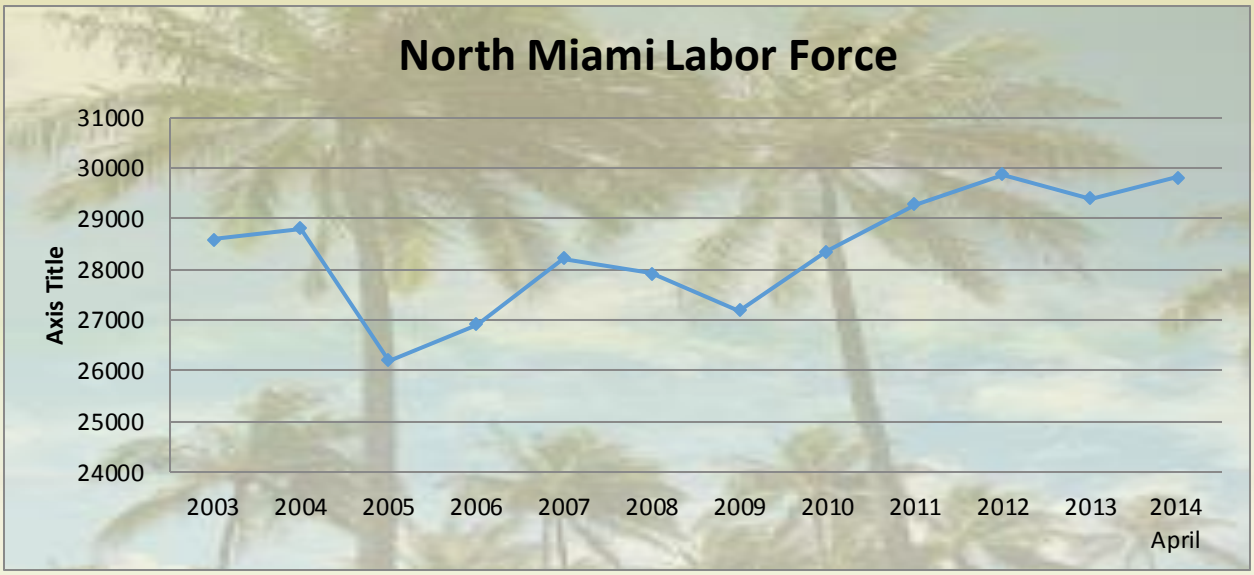


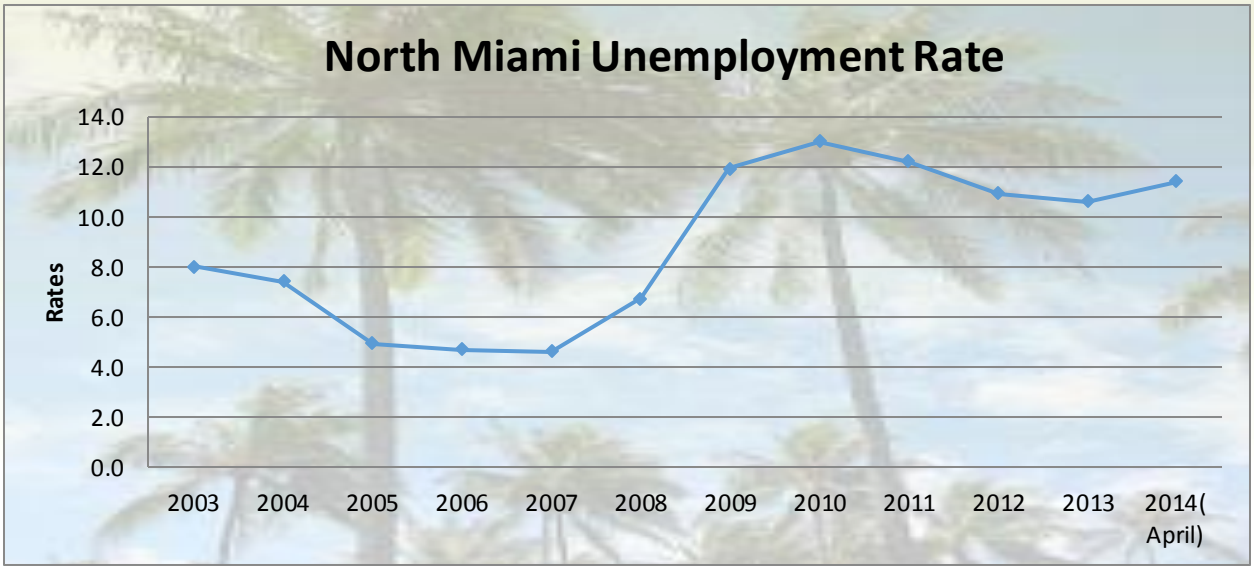
Age Distribution

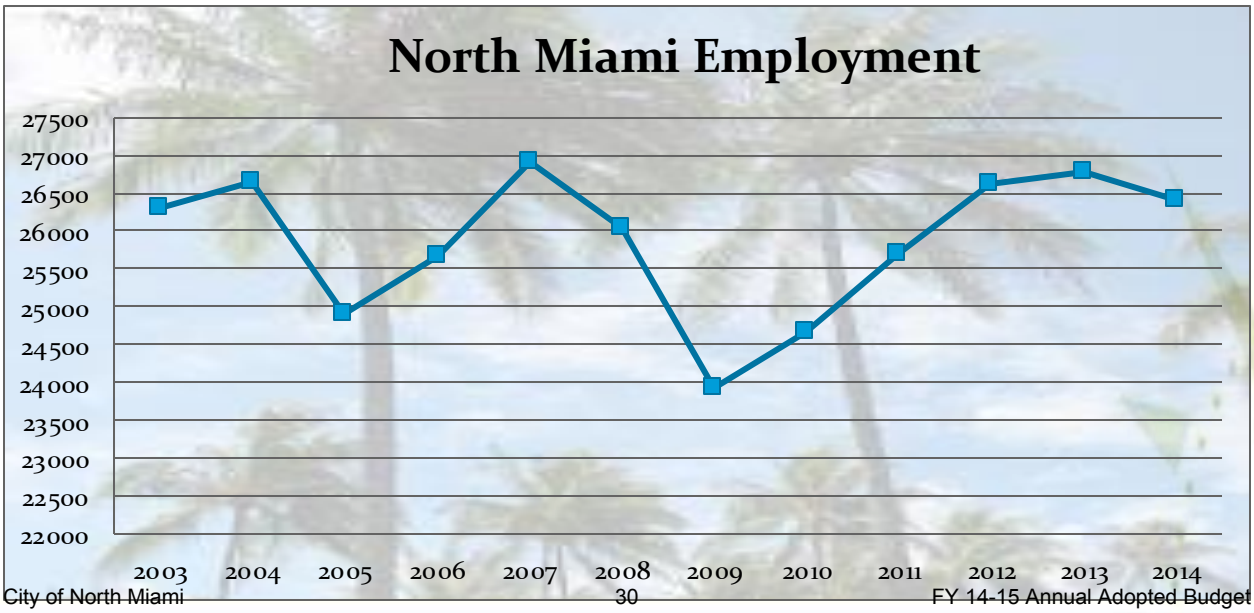


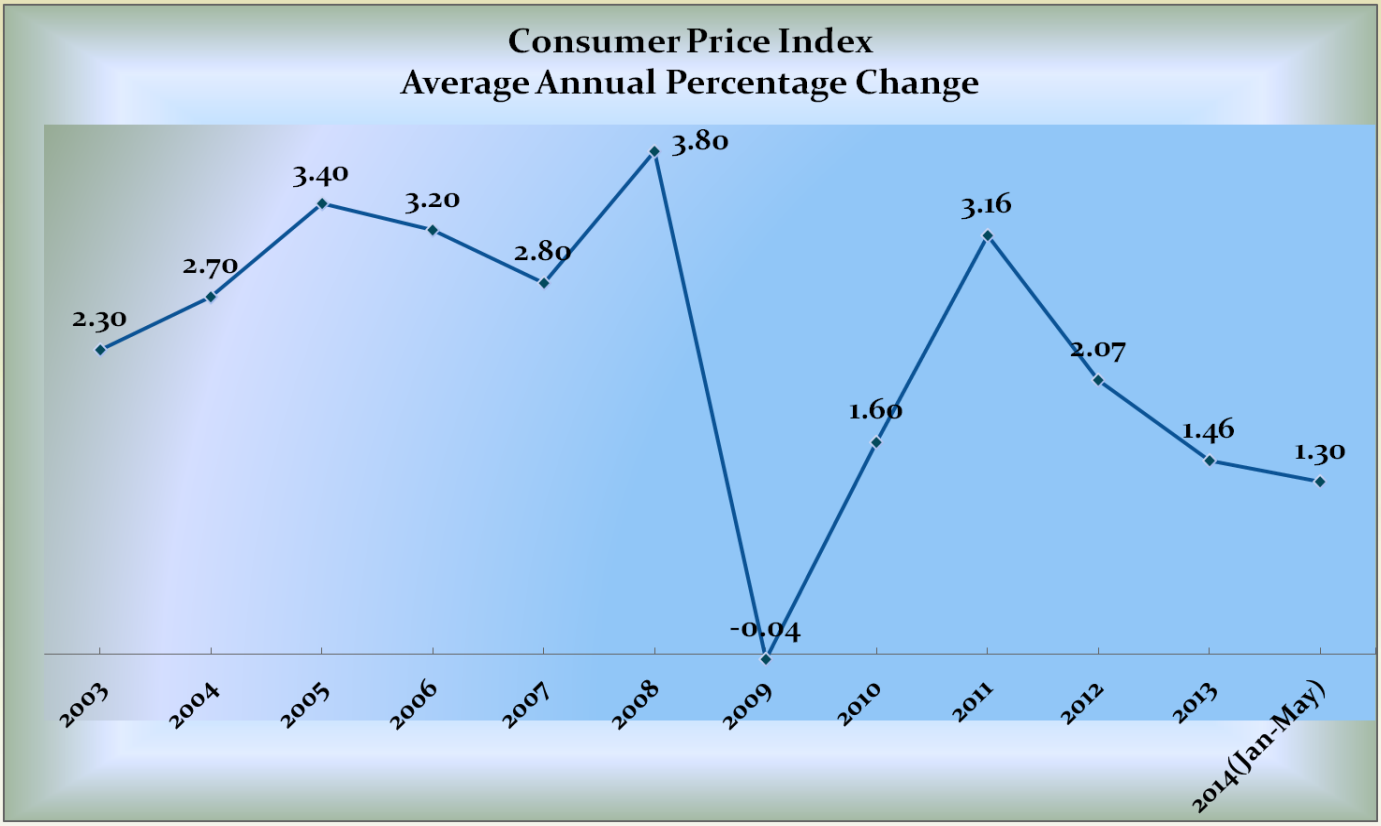
Education
Elementary schools
Benjamin Franklin Elementary School
Biscayne Gardens Elementary School
Gratigny Elementary
North Miami Elementary School
Natural Bridge Elementary School
W. J. Bryan Elementary School
Middle schools
Thomas Jefferson Middle School
North Miami Middle School
High schools
Alonzo & Tracy Mourning Senior High
North Miami Senior High School
Colleges and universities
Florida International University (Biscayne Bay Campus)
Johnson & Wales University

EDUCATION	Percent
Less than 9th grade	12.3%
9th to 12th grade, no diploma	13.3%
High school graduate (includes equivalency)	31.0%
Some college, no degree	18.5%
Associate's degree	7.0%
Bachelor's degree	11.4%
Graduate or professional degree	6.5%

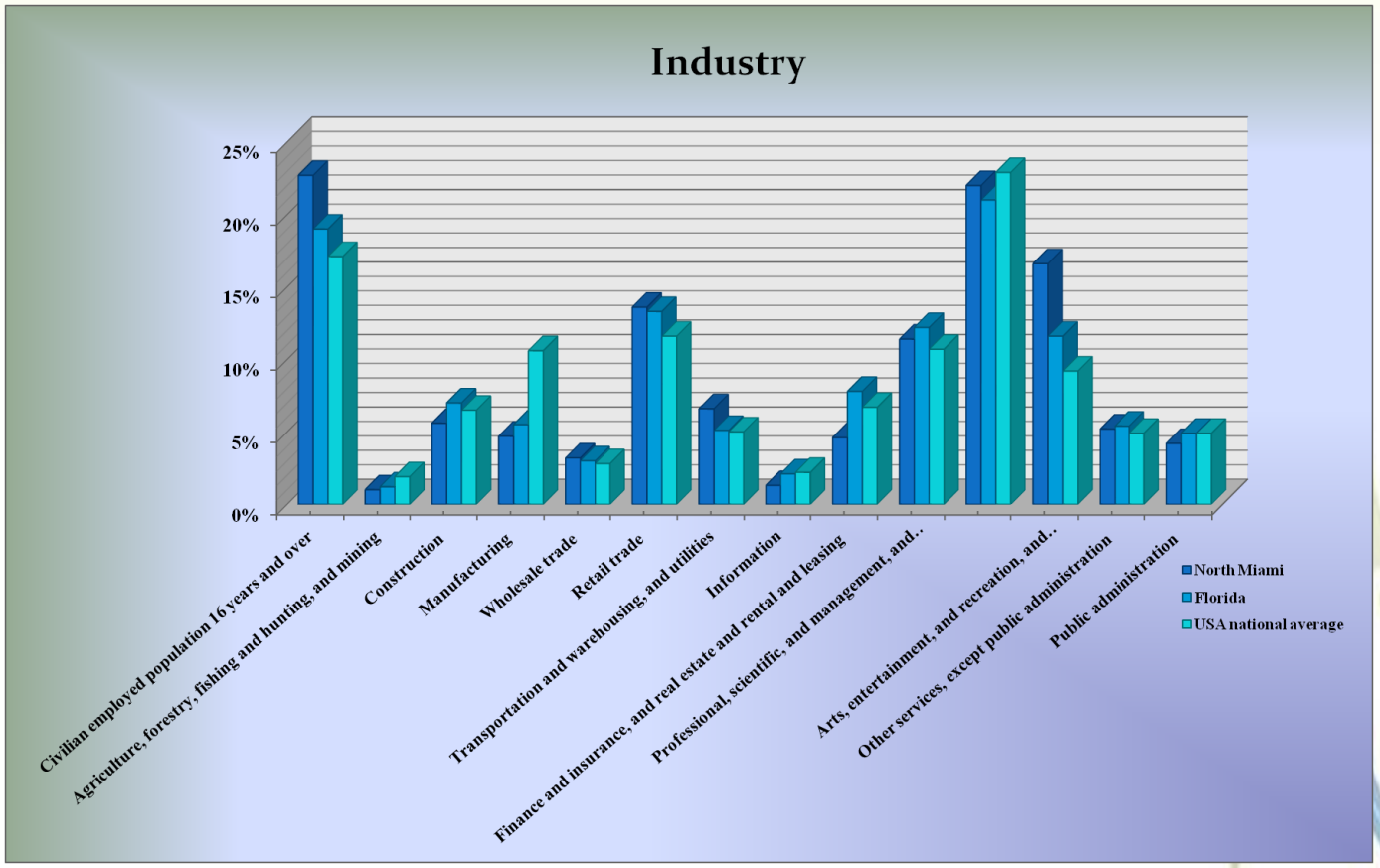

North Miami Labor Force
Axis Title
31000
30000
29000
28000
27000
26000
25000
24000
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014 April


North Miami Unemployment Rate
Rates
14.0
12.0
10.0
8.0
6.0
4.0
2.0
0.0
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014(April)

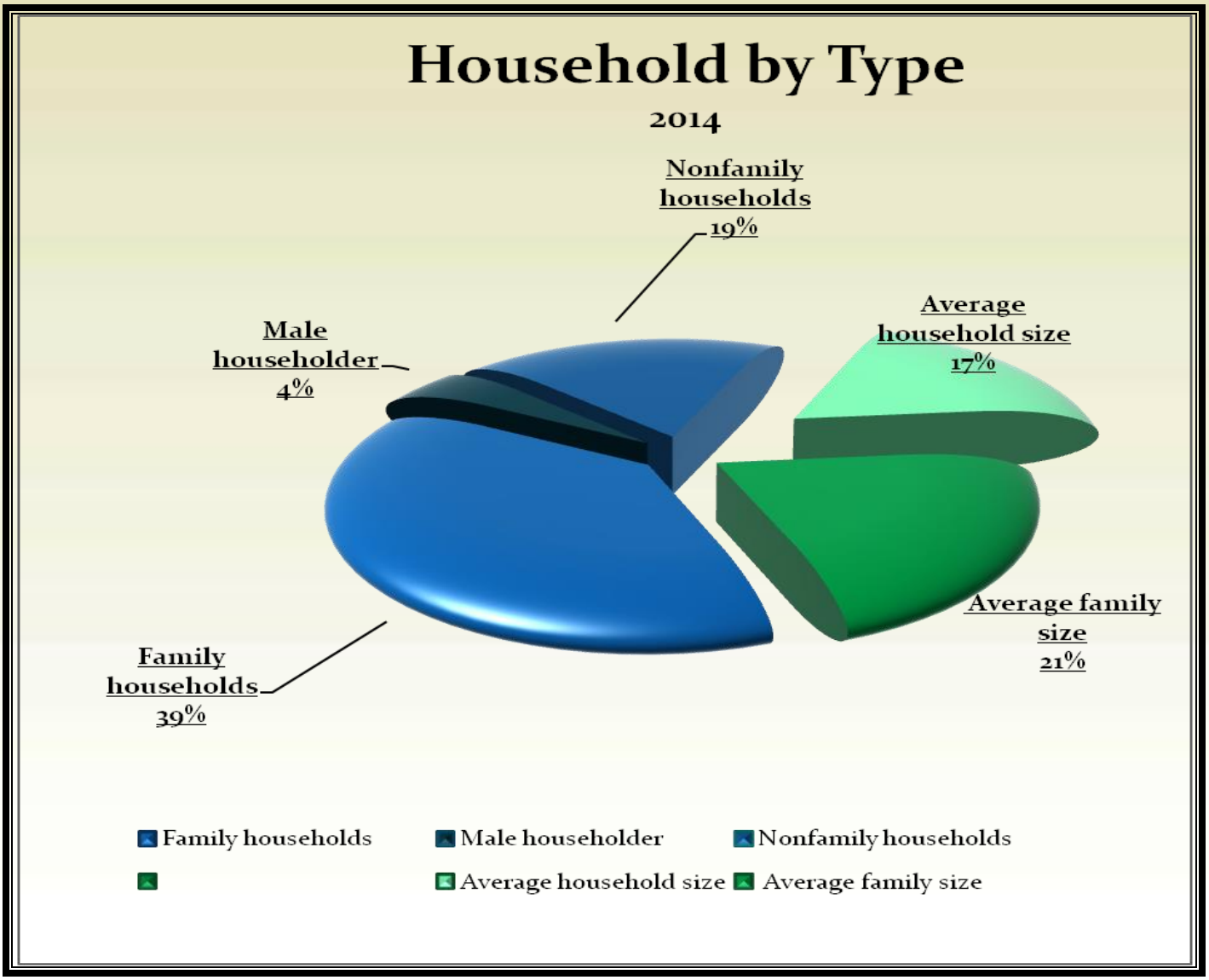

North Miami Employment
27500
27000
26500
26000
25500
25000
24500
24000
23500
23000
22500
22000
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014



Bureau of Labor Statistics http://www.bls.gov/cpi/

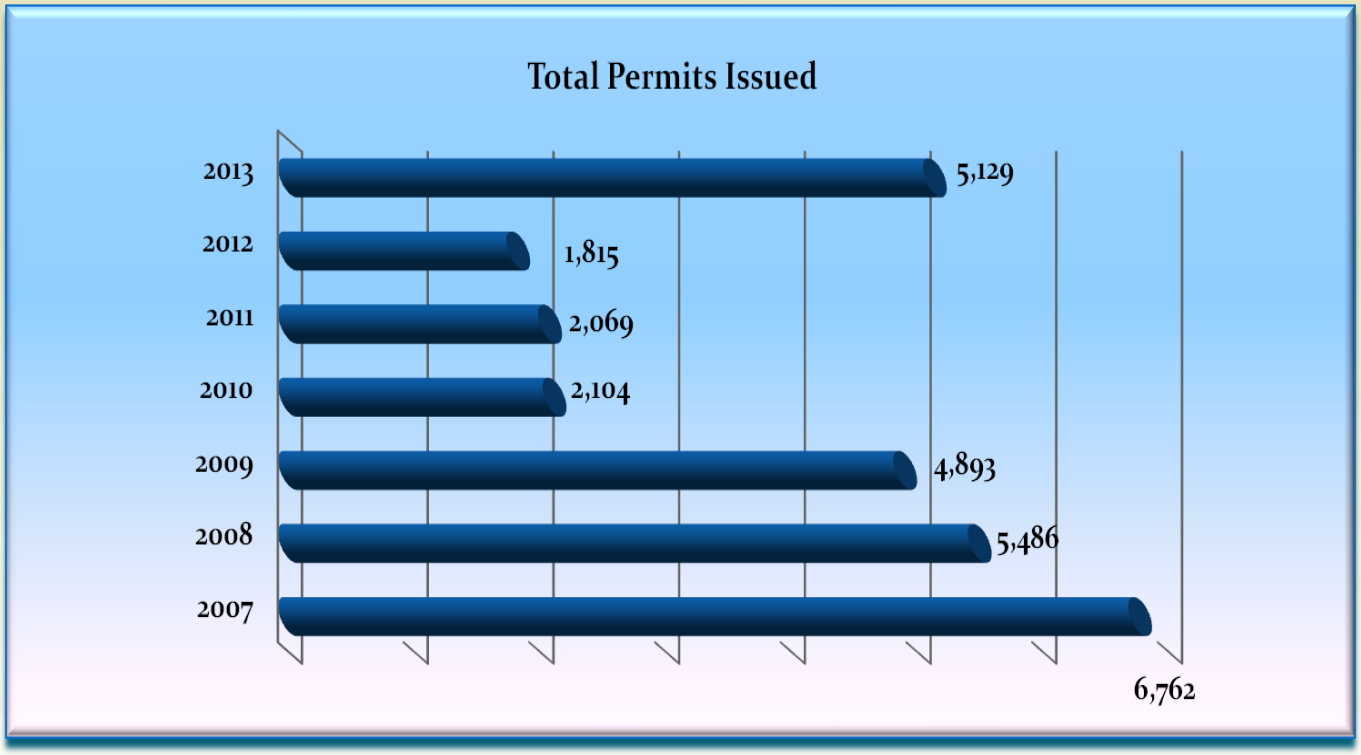


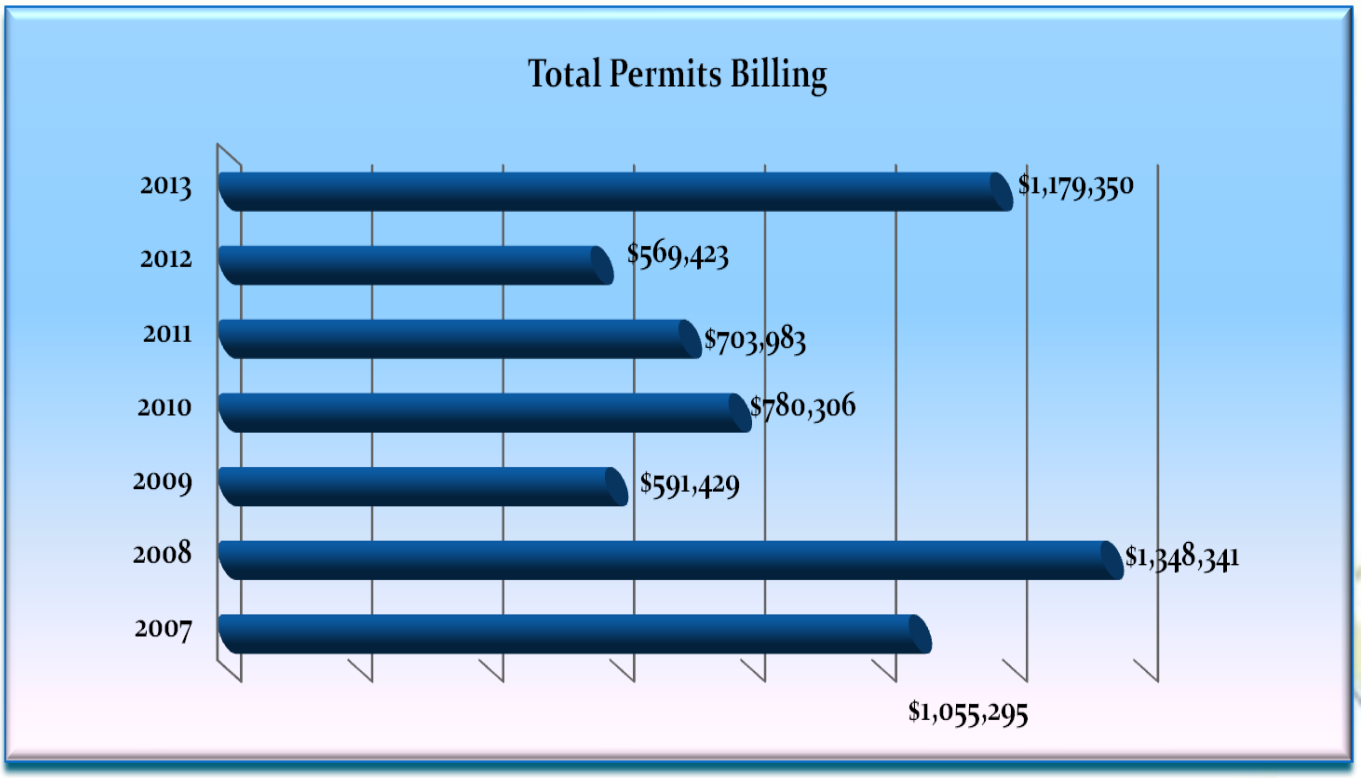
Bureau of Labor Statistics http://www.bls.gov/cpi/

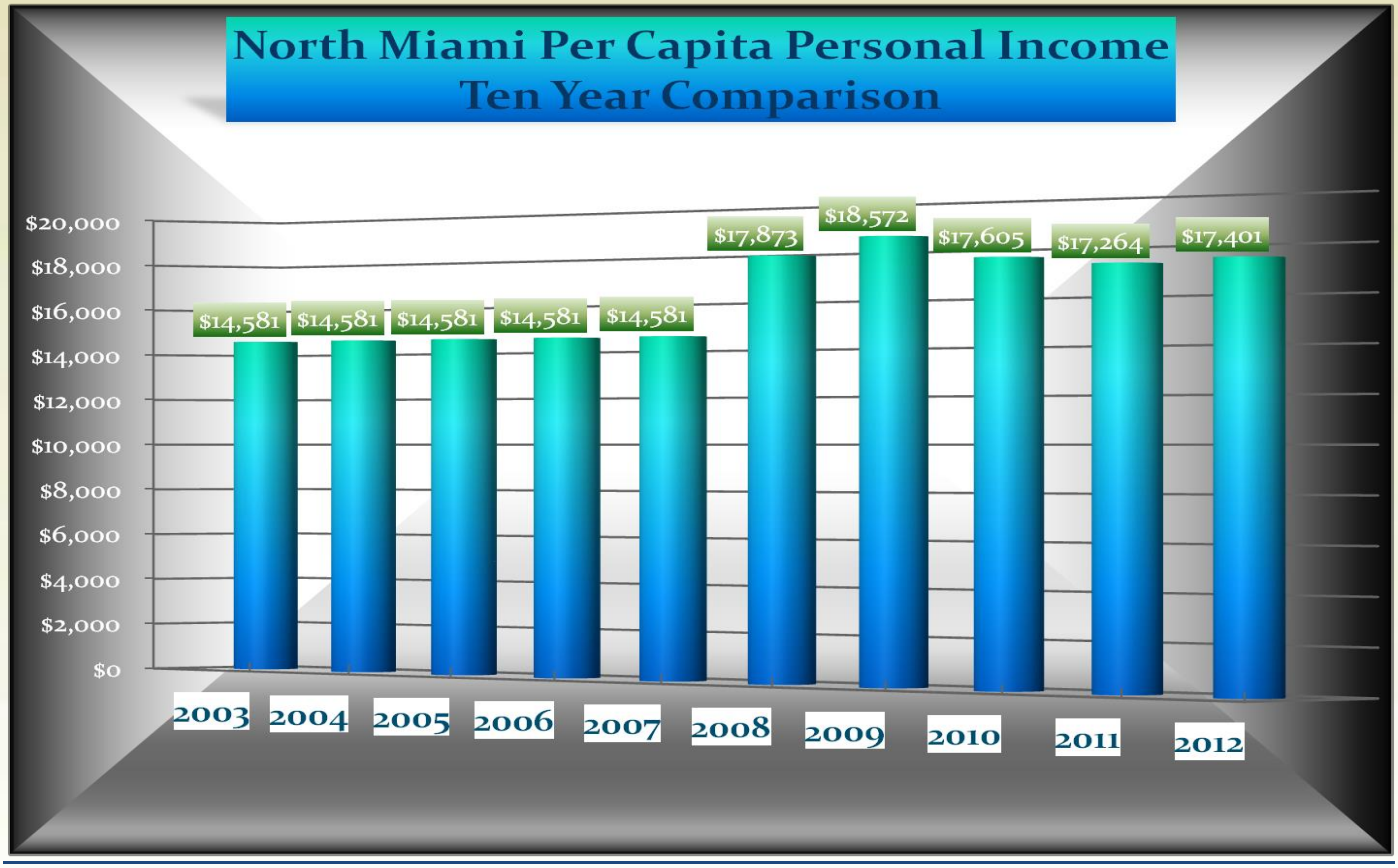


2014 Housing Tenure	
Owner-occupied housing units	53%
Renter-occupied housing units	47%

U.S. Census Bureau http://www.census.gov/en.html


Total Permits Issued
2013
5,129
2012
1,815
2011
2,069
2010
2,104
2009
4,893
2008
5,486
2007
6,762


Total Permits Billing
2013
$1,179,350
2012
$569,423
2011
$703,983
2010
$780,306
2009
$591,429
2008
$1,348,341
2007
$1,055,295



Sources

U.S. Census Bureau

Bureau of Economic and Business Research

U.S. Department of Commerce Bureau of Economic Analysis

Miami-Dade Property Appraiser

Miami-Dade Tax Collector

City of North Miami Comprehensive Annual Financial Report (CAFR)

North Miami Community Development Department

Budget Overview

FUND STRUCTURE

Internal Service Funds
- General Risk Management
- Fleet Management

Capital Projects Funds
- Byrne Strike Team
- Transportation Gas Tax
- E. May Avil Library
- Safe Neighborhood Parks
- Pepper Park Youth Center

Major Governmental Funds
- The Landfill Closure
- CRA Funded Projects
- CRA Component Unit Capital Projects
- The Community Development Block Grant

Other Funds
- Internal Service Pension Trust

Proprietary Funds
- Water & Sewer Utility
- Stormwater Utility

Non-Major Governmental Funds
- Special Revenue
- Home Investment Partnership
- Neighborhood Stabilization
- 2005 Disaster Recovery
- Police Training
- Local Housing Assistance (SHIP)
- Law Enforcement Federal Forfeiture
- Half-Cent Transportation Surtax
- Justice Assistance Grant
- Developer Impact Fees

Debt Service Funds
- FMLC LOAN
- Taxable Promissory Note

FUND TYPES

MAJOR GOVERNMENTAL FUNDS:

General Fund
The General Fund is the chief operating fund of the City. General tax revenues and other receipts that are not allocated to another fund by law or contractual commitment are accounted for in this fund. General operating expenses and capital improvement costs not paid through another fund are paid from this fund.

The *Landfill Closure Fund* accounts for the costs of remediation and closure of the former Munisport landfill site.

The *CRA Funded Projects Fund* is used as a pass-thru for the tax-incremental property tax monies that are transferred to the CRA component unit and to account for monies received from the CRA component unit as reimbursements for City projects in the CRA area.

The *CRA Component Unit Capital Projects Fund,* a component unit of the City, receives incremental City and Miami-Dade County tax revenues to finance redevelopment projects by carrying out public initiatives that stimulate rehabilitation or development in the CRA area.

The *Community Development Block Grant Fund* is used to account for grant funding received from HUD for housing assistance.

PROPRIETARY FUNDS:

The *Water and Sewer Utility Fund* accounts for the costs of providing water treatment and distribution service, and sewage treatment to all areas within the City limits and certain districts outside the City limits.

The *Solid Waste Services Fund* accounts for the City's sanitation operations inclusive of garbage, trash and recycling. Additionally, it includes animal control, graffiti control and sanitation code enforcement. This fund was closed out during 2011/2012 fiscal year as the activities of the fund were outsourced during the fiscal year.

The *Stormwater Utility Fund* accounts for improvements to the City's stormwater systems and pollution from stormwater runoff.

OTHER FUNDS

Internal Service Funds account for the cost of insuring the City in the areas of workers' compensation and general liability risks, and to provide fleet management services to other departments on a cost reimbursement basis.

The *Pension Trust Funds* (CTS Plan and Police Pension Plan) are used to account for the City's two single-employer defined benefit pension plans covering substantially all of its employees.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

HOME INVESTMENT PARTNERSHIP – This fund was created to account for expenditures of federal funds to expand safe, decent, and affordable housing opportunities to low and very-low income households.

NEIGHBORHOOD STABILIZATION – This fund is used to account for the City's allocation of federal monies received from the U.S. Department of Housing and Urban Development (HUD) to assist in addressing the effects of abandoned and foreclosed properties within the community.

2005 DISASTER RECOVERY– This fund is used to account for expenditures of federally-funded disaster recovery funds for repairs to homes affected by the 2005 hurricane season. This is a pass through grant from HUD, to the State of Florida Department of Community Affairs, to Miami-Dade County. The City is the recipient of the funding from the County.

POLICE TRAINING – This fund is used to account for expenditures of state police training funds on behalf of the City of North Miami police officer training.

LOCAL HOUSING ASSISTANCE (SHIP) – This fund is used to account for state funds provided for the creation of local housing partnerships, to expand production of and preserve affordable housing, to further the housing element of the local government comprehensive plan specific to affordable housing and to increase housing-related employment.

LAW ENFORCEMENT – This fund is used to account for confiscated monies awarded to the City under State Statutes to be used for law enforcement related expenditures.

BYRNE STRIKE TEAM – This fund is used to account for the City's allocation under the Edward Byrne Memorial Discretionary grant program

FUND TYPES - CONTINUED

FEDERAL FORFEITURE – This fund is used to account for confiscated monies that involve the City's Police department and federal agencies.

HALF-CENT TRANSPORTATION SURTAX – This fund is used to account for the City's prorated share of the Charter County Transit System Surtax proceeds. The monies received can be used toward projects and programs such as public transportation operations, street lighting, and transit system enhancements.

JUSTICE ASSISTANCE GRANT (JAG) -This fund is used to account for the City's allocation under the Edward Byrne Memorial Justice Assistance Grant.

DEVELOPER IMPACT FEES-This fund is used to account for impact fees to fund capital improvements, capital facility, and capital equipment attributable to new developments.

DEBT SERVICE FUNDS

The *DEBT SERVICE FUNDS* are used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest.

FMLC LOAN (GENERAL OBLIGATION) – This fund is used to account for monies for payment of principal, interest, and other costs related to the loan agreement with the Florida Municipal Loan council. The loan proceeds were funded through a Florida Municipal Loan Council bond issuance (FMLC-Series 2002A). Debt service is financed primarily by ad valorem taxes.

TAXABLE PROMISSORY NOTE – SERIES 2010 (PENSION) – This fund is used to account for monies for payment of principal, interest and other costs related to the Series 2010 Taxable Promissory Note issuance. The Note was issued for the purpose of current refunding outstanding Taxable Special Obligation Bonds Series 2002 (pension funding project) and to pay a termination fee with respect to a related interest rate swap. Debt service is financed by non-ad valorem funds budgeted and appropriated by the City on an annual basis.

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

TRANSPORTATION GAS TAX – This fund is used to account for expenditures for implementing transportation related capital improvements. The local option gas tax is a county imposed tax, collected by the State of Florida, and distributed back to counties and municipalities based on the interlocal agreement in effect for that year.

E. MAY AVIL LIBRARY – This fund was established to account for expenditures for library renovation and expansion.

SAFE NEIGHBORHOOD PARKS – This fund is used to account for the receipt and expenditure of funds from the County's parks bond issuance. There was no activity in this fund during fiscal year 2010.

PEPPER PARK YOUTH CENTER – This fund is used to account for revenues and expenditures related to the construction of a youth center. Construction to be funded through grant funds, and other sources.

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government on a cost reimbursement basis.

GENERAL RISK MANAGEMENT – This fund is used to account for the cost of insuring the City in the areas of property and casualty liability, public officials' and law enforcement officers' liability and workers' compensation. Departments of the City are assessed a charge based upon the funding needs of the fund.

FLEET MANAGEMENT – This fund is used to account for the costs and funding of providing motor vehicles and heavy equipment to other departments.

PENSION TRUST FUNDS
THE CTS AND NORTH MIAMI POLICE PENSION PLANS — These funds are used to account for the accumulation of resources to be used for retirement benefits to City employees. Resources are contributed by employees (at rates fixed by law) and by the City (at amounts determined by actuarial valuations).

Budget Overview

FUND BALANCE SCHEDULES

General Fund

	2013 Actual	2014 Estimated	2015 Budget
Revenue Total	48,844,917	67,553,448	60,132,888
Expenditure Total	(48,770,839)	(56,234,045)	(60,132,888)
Net Change in Fund Balance	74,078	11,319,403	0
Total Other Financing Sources (uses)	(1,283,029)	0	0
Fund Balances -Beginning	16,540,018	18,740,667	30,060,070
Fund Balances -Ending	18,740,667	30,060,070	30,060,070

Landfill Closure

	2013 Actual	2014 Estimated	2015 Budget
Revenue Total	97,051	46,000	13,851,516
Expenditure Total	(4,239,448)	(1,346,240)	(13,851,516)
Net Change in Fund Balance	(4,142,397)	(1,300,240)	0
Total Other Financing Sources (uses)	0	0	0
Fund Balances -Beginning	19,248,154	15,105,757	13,805,517
Fund Balances -Ending	15,105,757	13,805,517	13,805,517

CRA

	2013 Actual	2014 Estimated	2015 Budget
Revenue Total	602,802	267,875	621,904
Expenditure Total	(1,815,775)	(476,041)	(621,904)
Net Change in Fund Balance	(1,212,973)	(208,166)	0
Total Other Financing Sources (uses)	0	0	0
Fund Balances -Beginning	6,530,605	2,728,144	2,519,978
Fund Balances -Ending	2,728,144	2,519,978	2,519,978

Total Nonmajor Funds

	2013 Actual	2014 Estimated	2015 Budget
Revenue Total	6,011,504	3,415,794	5,857,652
Expenditure Total	(7,391,176)	(3,251,784)	(5,857,652)
Net Change in Fund Balance	(1,379,672)	164,010	0
Total Other Financing Sources (uses)	1,923,178	0	0
Fund Balances -Beginning	2,238,907	2,782,413	2,946,423
Fund Balances -Ending	2,782,413	2,946,423	2,946,423

Total Governmental Funds

	2013 Actual	2014 Estimated	2015 Budget
Revenue Total	55,556,274	71,283,117	80,463,960
Expenditure Total	(62,217,238)	(61,308,110)	(80,463,960)
Net Change in Fund Balance	(6,660,964)	9,975,007	0
Total Other Financing Sources (uses)	640,149	0	0
Fund Balances -Beginning	44,557,684	39,356,981	49,331,988
Fund Balances -Ending	39,356,981	49,331,988	49,331,988

FINANCIAL POLICIES

Structure

The financial statements of the City of North Miami have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund contains a set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are reported by generic classification within the financial statements of the Comprehensive Annual Financial Report (CAFR). The basis of budgeting and accounting are consistent. The City's financial policies establish the framework for financial planning and management. The policies set guidelines in which the budget and financial plan are developed and managed. This demonstrates the City's commitment to sound financial planning, management and fiscal integrity.

Operating Management Policies

- All departments share in the responsibility for meeting management and service delivery goals and ensuring long-term financial stability. Operating budgets and management plans will be developed using current resources available.

- The budget process is intended to allocate limited resources among competing programs based on policy priorities, efficiency and effectiveness of services and availability of resources.

- Additional personnel and programs will be requested only if necessary to maintain existing service levels due to expansion of service areas or service levels previously approved by the City Council.

- As required by City Charter the budget will be balanced. Current expenditures will be funded by using current revenue sources and revenue growth will be planned in a conservative, prudent manner. Use of fund balance in any fund to balance the current year budget must be approved by the City Council.

- User fees and charges for services will be reviewed annually to ensure that they cover the cost of the program at the rate determined to be responsible, competitive with other local communities and non-burdensome to program participants. Fees will be adjusted as needed based on this analysis.

- Cash management and investment will be maintained in accordance with the City Charter and State law and will ensure the safety and security of city assets. Funds will be managed prudently and diligently with an emphasis on safety of principal, liquidity and financial return.

Financial Reporting Policies

- The City's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP), the Government Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- An annual audit will be performed by an independent public accounting firm and a CAFR will be published.
- The City's financial report and budget will be submitted to the GFOA for the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.
- Financial systems will be maintained to monitor revenues, expenditures and program performance on an on-going basis.

DEBT MANAGEMENT

- The City of North Miami will seek to improve our bond rating position to minimize debt service costs and preserve access to credit markets.
- Currently, the City has no legal debt limits, no debt, and does not plan to issue debt in the budgeted year.
- Each bond issue will include an analysis of how the new issue and current debt impacts debt capacity.
- Financing of projects will not exceed the useful life of the infrastructure improvement or capital acquisition.
- The City will limit the amount of debt issued and planned in any planning period to the amount that can be supported by revenues projected to be available on a prudent and conservative basis
- All fund designations and reserves will be evaluated annually for long-term adequacy and availability in accordance with policies developed and approved by the City Council.
- The General fund balance will be maintained at a level which will adequately cover an emergency in the future.
- Fund balances will be used prudently and conservatively to fund one time expenditures and stabilize the property tax rate.

BUDGET PROCESS

During the first quarter of the fiscal year, the Office of Management and Budget reviews and develops data useful in preparing revenue and expenditure forecasts. This data is compiled and analyzed and used in preliminary budget discussions for the upcoming year with the Mayor/Council and City Manager. In spring, prior to budgets being submitted, departments with exceptions meet with the City Manager. These staff meetings provide each department head with an opportunity to discuss and defend the requested amounts for the individual departmental budget as submitted. Budgets are later submitted to the Office of Management and Budget staff for review. Staff analyzes these budgets for accuracy and content making sure budget guidelines have been followed. In late June/July, the Office of Management and Budget staff prepares a draft tentative budget for review by the City Manager. On June 1, preliminary taxable values are received. If necessary, additional department meetings are held and additional revisions are made to the draft tentative budget. In August, the Office of Management and Budget staff prepares the final tentative budget document and submits to the Council for review. The final budget workshops are held in August/September. These workshops provide the opportunity to establish millage rates, finalize department budgets, etc. Two public hearings are held to adopt the millage and budget. The CIP (Capital Improvements Plan) is adopted at the same time as the budget. Following the Council's approval of the budget, the Office of Management and Budget staff prepares the adopted budget for distribution. The adopted budget becomes effective October 1 through September 30.

AMENDMENTS TO THE ADOPTED BUDGET

During the year, the Office of Management and Budget acts on departmental budget changes that do not alter the total revenue or expenditures budgeted. All other budget changes, whether they are transfers between departments or alterations of total revenues or expenditures in a fund, are approved by the Council/City Manager. Amendments to the adopted budget can occur at any time during the fiscal year.

Budget Amendment - The purpose of the amendment process is to adjust fund amounts to reflect revenues anticipated to be received and to balance expenditures to these revenues in accordance with state law and sound fiscal practices.

Budget Transfer - Departmental budgets may be amended by transfer action, but must be approved.

Budget Overview

Fiscal Year 2014/15

January 2015

February

March

3/9/2015
City Manager begins review of worksheets/CIP projects and funding sources with departments.

3/11/2015
OMB distributes FY14/15 budget calendar & CIP worksheets. Departments to submit by 3/11/15.

3/16/2015
OMB starts review of CIP worksheets and confirms funding sources with departments and CRA.

3/30/2015
OMB compiles supplemental/CIP requests. Presentation to Mayor/Council by first budget workshop.

4/1/2015
FY15/16 Operating budget worksheets made available online by OMB.

4/6/2015
Departments to start updating budget worksheets

4/15/2015
OMB starts finalizing departmental changes to operating budgets. To be completed by 4/26/15

4/16/2015
OMB distributes year-end estimate worksheets. Departments to complete by 4/26/15.

4/29/2015
OMB starts finalizing year-end Estimates. To be completed by 5/10/15.

5/1/2015
Prepare FY14/15 year-end revenue projections and FY15/16 revenue budget by end of June.

6/1/2015
Property Appraiser provides estimated taxable values.

7/1/2015
Property Appraiser delivers certification of taxable value to taxing authorities.

7/7/2015
Budget workshops to be conducted start of July with Mayor/Council and City Manager.

7/8/2015
First council meeting in July – Set budget hearing dates and establish tentative millage rate.

7/14/2015
OMB incorporates input from Mayor/Council into the budget worksheets.

7/15/2015
Revise and balance FY15/16 preliminary budget w/ City Manager to include Council feedback.

8/3/2015
TRIM certification deadline. Notice is due to the County.

8/4/2015
Compile and print preliminary budget book by mid-August.

8/24/2015
Distribute preliminary CIP to Planning Commission.

8/31/2015
Distribute preliminary budget book.

September
FY16 Budget Hearings to be held

December 2015

TRIM PROCEDURES

By July 1st each year the Property Appraiser certifies the tax rolls for the City on form DR-420. This roll is used in formulating the proposed millage rate for the coming year. Thereafter the following timetable must be adhered to:

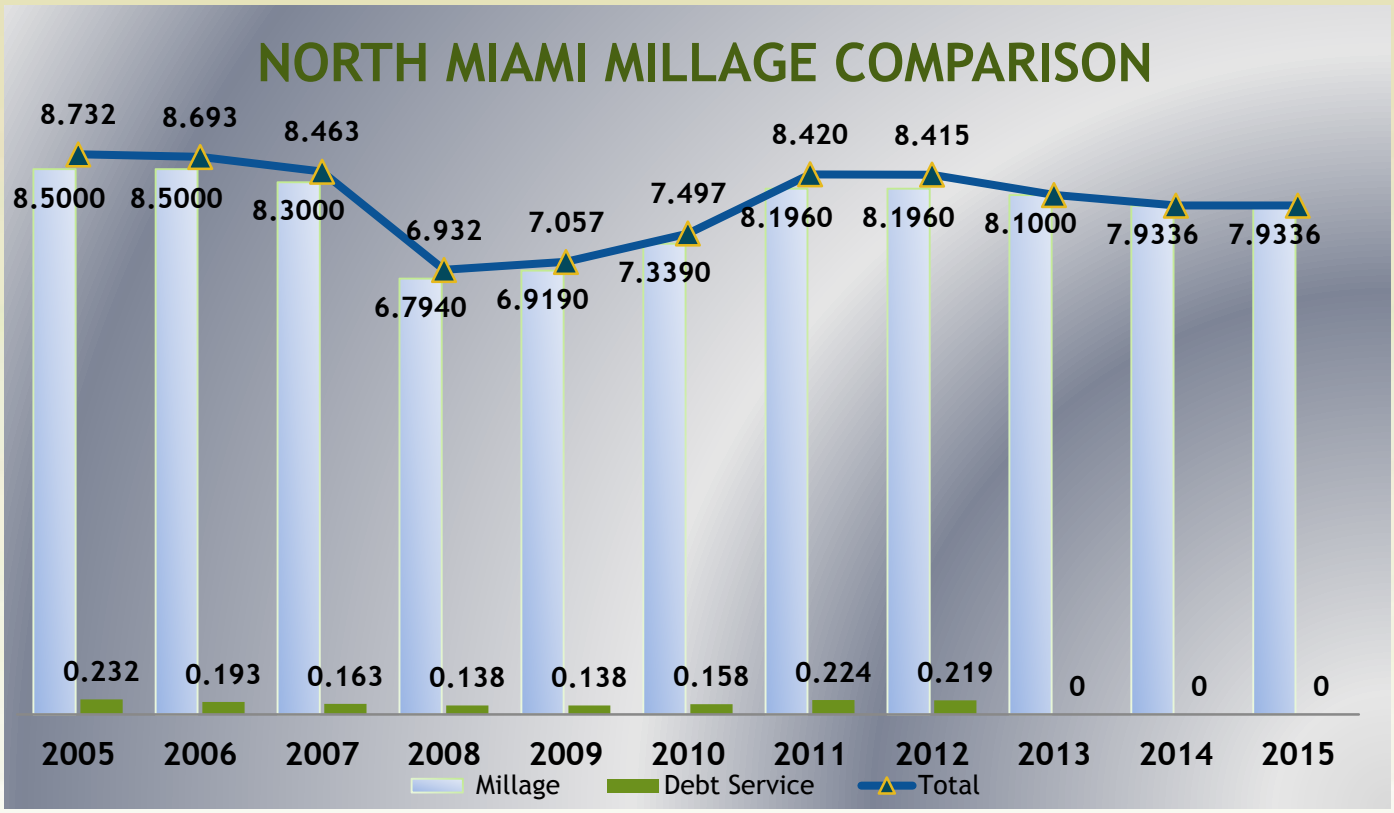
- Within 35 days the City Manager must have submitted the proposed budget to Council and delivered the DR-420 to the Property Appraiser.
- Between 65-80 days from date of certification (September 3-18) the City must hold a tentative budget and millage hearing. This hearing cannot be held sooner than ten (10) days following the mailing of notices by the property Appraiser (August 24th).
- Within fifteen (15) days of the tentative budget and millage hearing (September 18-October 3) the City must advertise a final hearing on the budget.
- Not less than two (2) or more than five (5) days after the advertisement (September 20-October 8), a final hearing adopting the budget and millage is held.
- Within three (3) days after adoption, the City must certify the adopted millage to the Property Appraiser and Tax Collector.
- Within three (3) days after receipt of final value, as discussed below, the Finance Administrator completes form DR-422 and returns to the Property Appraiser.
- Within thirty (30) days of final millage and budget adoption, the City must certify compliance with Section 200.065 and 200.068, F.S., to the Department of Revenue.

After Value Adjustment Board (VAB) hearings are held, the Property Appraiser will certify the final adjusted value to the City. This happens after the Tax Collector mails the tax bills in November, as opposed to waiting until the VAB hearings have been held before billing. This could happen if the Tax Collector chose not to extend the tax rolls. If this were to happen, bills would not be mailed until all VAB hearings had been held; however, the City would then have the ability to administratively adjust its millage rate if the final value varies from the initial certification by more than one (1) percent.

BUDGETARY ACCOUNTING

The annual operating budget balances operating expenditures with operating revenues. The City budgets for governmental funds, which include the General Fund, Special Revenue Funds and Capital Funds, based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred with the exception of principal and interest on long-term debt, which are recorded when due. Exceptions to the modified accrual basis of accounting are as follows:

- Sales and use taxes are considered to be revenue when received rather than when earned.
- Project lengths (continuing appropriation or projects that span more than one year) budgets adopted during the year are considered to reduce funds available in the year funds were originally appropriated. Overspending of project length budgets is considered to reduce funds available. The closeout of unspent project length budgets is considered to increase funds available. The budgets for Enterprise Funds are prepared using the accrual basis of accounting except for the exceptions listed below. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.
- Capital outlay is budgeted as an expense in the year purchased.
- Interest capitalized on construction projects is budgeted as interest expense.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Principal payments are shown as expenditures rather than reductions of the liability.
- Receipts of long-term receivables are considered to be revenues, not reductions of the receivable.
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- Purchases of inventory are considered to be expenses when purchased, not when sold or used.
- Accrued compensated absences are not considered to be expenditures until paid.


NORTH MIAMI MILLAGE COMPARISON
8.732
8.693
8.463
6.932
7.057
7.497
8.420
8.415
8.1000
7.9336
7.9336
8.5000
8.5000
8.3000
6.7940
6.9190
7.3390
8.1960
8.1960
0.232
0.193
0.163
0.138
0.138
0.158
0.224
0.219
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0
2005
2006
2007
2008
2009
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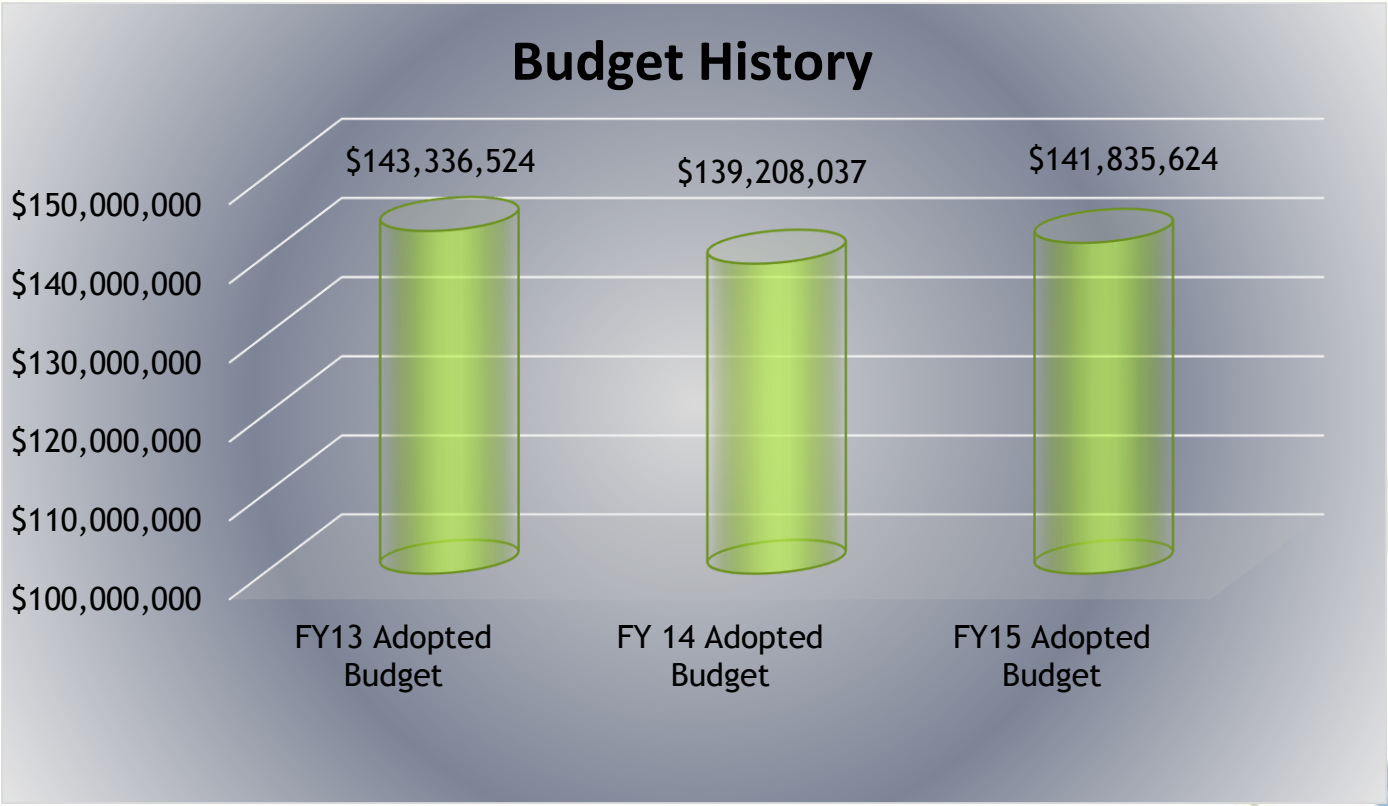
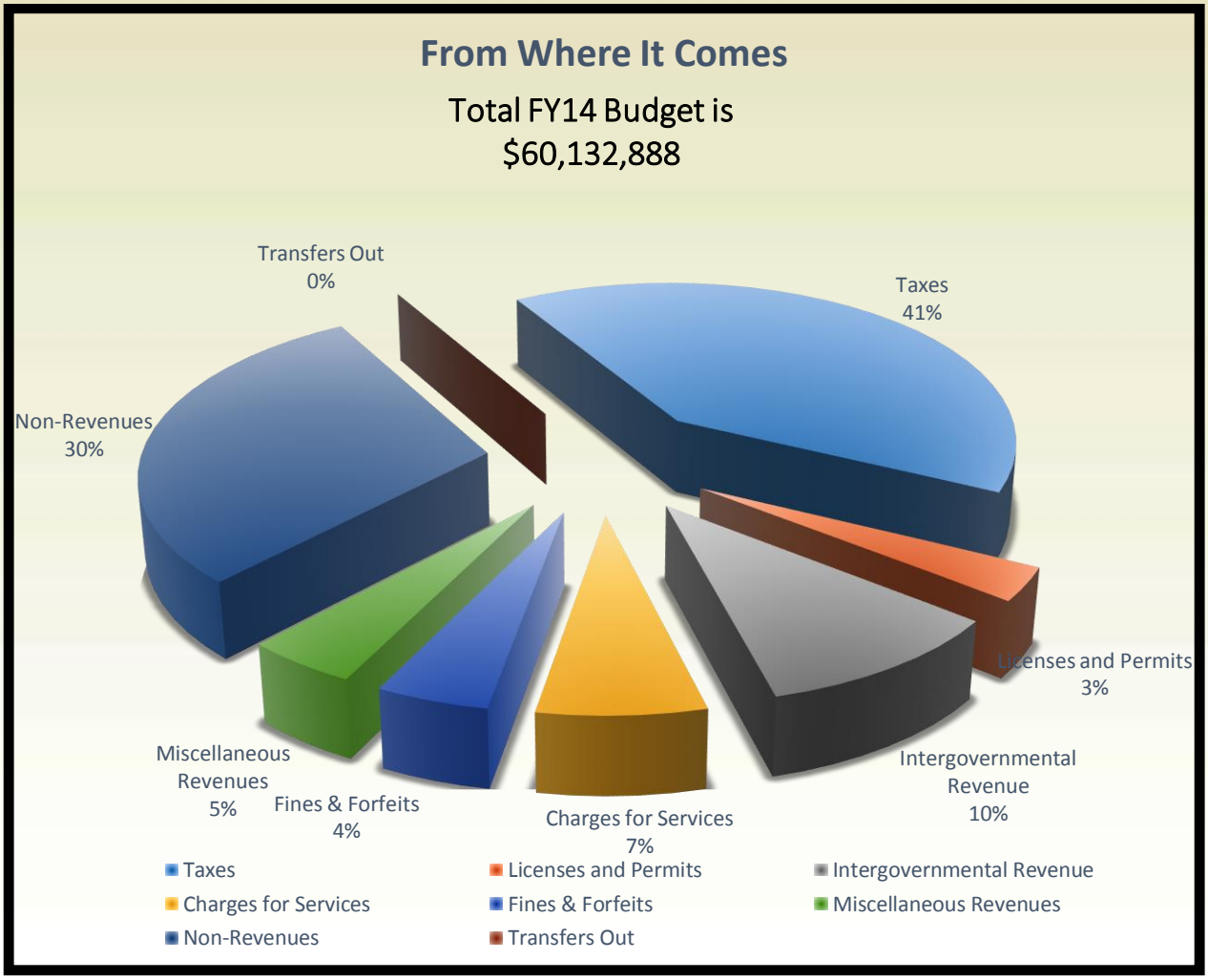
2011
2012
2013
2014
2015
Millage
Debt Service
Total


Budget History
$143,336,524
$139,208,037
$141,835,624
$150,000,000
$140,000,000
$130,000,000
$120,000,000
$110,000,000
$100,000,000
FY13 Adopted Budget
FY 14 Adopted Budget
FY15 Adopted Budget

General Fund Revenue



Taxes	24,421,194	41%
Non-Revenues	17,884,773	30%
Intergovernmental Revenue	6,276,800	10%
Charges for Service	4,077,696	149%
Miscellaneous	2,757,700	5%
Fines & Forfeits	2,740,225	4%
Licenses & Permits	1,974,500	3%
Transfers Out	0	0%
	60,132,888	100.00%

Taxes

Taxes	FY13 Actuals	FY14 Y/E Estimates	FY15 Budget
AD VALOREM TAXES	13,958,379	14,620,268	15,836,663
GENERAL SALES AND USE TAX	1,043,800	783,000	759,659
FRANCHISE FEES	3,459,703	3,395,923	3,210,241
UTILITY SERVICES TAXES	2,986,872	3,142,996	2,994,631
COMMUNICATIONS SERVICE TAX	1,556,784	1,640,865	1,620,000
TOTALS	**23,005,538**	**23,583,052**	**24,421,194**

Licenses and Permits

Licenses & Permits	FY13 Actuals	FY14 Y/E Estimates	FY15 Budget
OCCUPATIONAL LICENSES	379,337	396,914	392,000
BUILDING PERMITS	1,291,057	1,190,350	1,280,000
OTHER LICENSES, FEES, & PERMITS	256,900	305,220	302,500
TOTALS	**1,927,294**	**1,892,484**	**1,974,500**

Intergovernmental Revenue

Intergovernmental Revenue	FY13 Actuals	FY14 Y/E Estimates	FY15 Budget
FEDERAL GRANTS	0	112,742	0
STATE GRANTS	5,000	0	0
STATE SHARED REVENUES	6,030,129	6,309,993	6,206,800
GRANTS FROM LOCAL UNITS	3,000	10,000	0
SH. REV. FROM LOCAL UNITS	72,554	70,075	70,000
TOTALS	**6,110,683**	**6,502,810**	**6,276,800**

Charges for Service

Charges for Services	FY13 Actuals	FY14 Y/E Estimates	FY15 Budget
CHARGES FOR SERVICES	697939	625,200	556000
PUBLIC SAFETY	585,485	575,934	493,000
PHYSICAL ENVIRONMENT	2772529	2,613,478	2595000
CULTURE/RECREATION	432,193	482,499	433,696
TOTALS	4488146	4,297,111	4077696

Fines & Forfeits

Fines and Forfeits	*FY13 Actuals*	*FY14 Y/E Estimates*	*FY15 Budget*
JUDGEMENTS & FINES	1,026,654	603,225	571,225
LIBRARY FINES	6,655	6,600	5,000
VIOLATIONS OF LOCAL ORDINANCES	61,720	49,289	45,000
OTHER FINES /OR FORFEITS	2,156,840	2,144,300	2,119,000
TOTALS	**3,251,869**	**2,803,414**	**2,740,225**

Non-Revenues

Non-Revenues	*FY13 Actuals*	*FY14 Y/E Estimates*	*FY15 Budget*
INTERFUND TRANSFER	3,179,686	715,547	480,543
ENTERPRISE FUND CONTRIBUTIONS	5,385,263	5,352,651	5,884,827
NON-OPERATING SOURCES	117,300	18,757,766	11,519,403
TOTALS	8,682,249	24,825,964	17,884,773

Miscellaneous Revenues

Miscellaneous Revenues	*FY13 Actuals*	*FY14 Y/E Estimates*	*FY15 Budget*
INTERST & OTHER EARNINGS	94,460	30,000	14,000
RENTS & ROYALTIES	2,329,736	3,262,740	2,365,000
CONTRIBUTION/DONATIONS	1,103,366	273,473	200,700
MISCELLANEOUS REVENUES	667,393	188,600	178,000
TOTALS	**4,194,955**	**3,754,813**	**2,757,700**

Transfer Out

TRANSFERS OUT	*FY13 Actuals*	*FY14 Y/E Estimates*	*FY15 Budget*
TRANSFERS OUT	838,496	-106,200	0
TOTALS	838496	-106200	0

Revenue Sources

Revenue Source	*FY13 Actuals*	*FY14 Y/E Estimates*	*Increase/Decrease*
Taxes	22,865,016	24,421,194	-6.80%
Licenses and Permits	1,347,000	1,974,500	47%
Intergovernmental Revenue	6,318,026	6,276,800	-1%
Charges for Services	3,618,026	4,077,696	7%
Fines & Forfeits	3,754,219	2,740,225	-27%
Miscellaneous Revenues	1,095,850	2,757,700	152%
Non-Revenues	28,993,908	17,884,773	-38%
Transfers Out	-106,200	0	0%
Total	**67,886,538**	**60,132,888**	**-11%**

Expenditures by Department with Variance

DEPARTMENT	FY13 ACTUAL EXPENSE	FY14 AMENDED BUDGET	ESTIMATED EXPENSE	FY15 Adopted BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
General Fund						
Building	1,498,134	1,636,236	1,801,525	1,621,726	(14,510)	-1%
City Attorney	1,133,670	913,220	970,137	1,098,873	185,653	20%
City Clerk	736,540	522,438	585,256	705,480	183,042	35%
City Manager	1,421,124	1,483,643	1,700,397	1,527,150	43,507	3%
Code Compliance	849,292	827,194	787,374	852,956	25,762	3%
CP&D	730,373	2,619,926	2,686,037	803,706	(1,816,220)	-69%
Finance	2,454,307	2,322,590	2,464,887	2,518,498	195,908	8%
Information Technology	1,603,454	1,686,937	1,565,274	1,803,268	116,331	7%
Library	847,987	1,861,007	1,848,296	991,689	(869,318)	-47%
Mayor/Council	647,623	650,795	617,849	634,947	(15,848)	-2%
MOCA	885,081	982,964	1,133,281	1,018,973	36,009	4%
Non-Departmental	1,113,766	9,341,532	1,702,015	8,527,466	(814,066)	-9%
Office of Management & Budget	224,520	247,347	252,842	284,423	37,076	15%
Parks & Recreation Department	6,247,425	7,180,593	6,762,342	6,750,172	(430,421)	-6%
Personnel	563,999	588,794	710,099	627,007	38,213	6%
Police	23,615,396	25,538,925	23,891,314	24,560,116	(978,809)	-4%
Public Works	5,514,100	6,125,930	6,162,217	5,433,620	(692,310)	-11%
Purchasing	333,363	369,190	335,715	372,818	3,628	1%
TOTAL - GENERAL FUND	**50,420,154**	**64,899,261**	**55,976,857**	**60,132,888**	**(4,766,373)**	-7%

Budget In Brief

DEPARTMENT	FY13 ACTUAL EXPENSE	FY14 AMENDED BUDGET	FY14 ESTIMATED EXPENSE	FY15 Adopted BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
General Fund						
Building	1,498,134	1,636,236	1,801,525	1,621,726	(14,510)	-1%
City Attorney	1,133,670	913,220	970,137	1,098,873	185,653	20%
City Clerk	736,540	522,438	585,256	705,480	183,042	35%
City Manager	1,421,124	1,483,643	1,700,397	1,527,150	43,507	3%
Code Compliance	849,292	827,194	787,374	852,956	25,762	3%
CP&D	730,373	2,619,926	2,686,037	803,706	-1,816,220	-69%
Finance	2,454,307	2,322,590	2,464,887	2,518,498	195,908	8%
Information Technology	1,603,454	1,686,937	1,565,274	1,803,268	116,331	7%
Library	847,987	1,861,007	1,848,296	991,689	(869,318)	-47%
Mayor/Council	647,623	650,795	617,849	634,947	-15,848	-2%
MOCA	885,081	982,964	1,133,281	1,018,973	36,009	4%
Non-Departmental	1,113,766	9,341,532	1,702,015	8,527,466	-814,066	-9%
Office of Management & Budget	224,520	247,347	252,842	284,423	37,076	15%
Parks & Recreation Department	6,247,425	7,180,593	6,762,342	6,750,172	-430,421	-6%
Personnel	563,999	588,794	710,099	627,007	38,213	6%
Police	23,615,396	25,538,925	23,891,314	24,560,116	-978,809	-4%
Public Works	5,514,100	6,125,930	6,162,217	5,433,620	(692,310)	-11%
Purchasing	333,363	369,190	335,715	372,818	3,628	1%
TOTAL - GENERAL FUND	**50,420,154**	**64,899,261**	**55,976,857**	**60,132,888**	**(4,766,373)**	-7%

SPECIAL REVENUE FUNDS	FY13 ACTUAL EXPENSE	FY14 AMENDED BUDGET	FY14 ESTIMATED EXPENSE	FY15 ADOPTED BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
2005 Disaster Recovery Grant				-	-	-
Byrne Strike Team Grant	-	-	-	-	-	-
C.D.B.G. Entitlement	1,367,769	1,515,257	1,441,088	832,312	(682,945)	-45%
CRA	-	534,142	194,080	621,904	87,762	16%
Development Impact Fees	-	46,165	46,165	59,781	13,616	29%
Federal Forfeiture Fund	125,408	424,645	108,780	425,379	734	0%
Half Cent Transportation Surtax	1,965,960	2,433,263	2,381,084	3,337,975	904,712	37%
Home Investment Partnership Program	179,808	265,946	254,882	215,934	(50,012)	-19%
Justice Assistance Grant	95,030	100,082	100,082	112,769	12,687	13%
Landfill Closure Fund	4,239,449	18,495,298	1,346,240	13,851,516	(4,643,782)	-25%
Law Enforcement Trust Fund	231,774	427,240	427,240	336,817	(90,423)	-21%
Neighborhood Stabilization Program	869,926	374,107	70,558	351,776	(22,331)	-6%
Police Training Fund	12,109	21,980	24,510	11,000	(10,980)	-50%
State Housing Initiative Prgm (S.H.I.P.)	26,085	88,903	2,493	173,909	85,006	96%
TOTAL - SPECIAL REV	**9,113,318**	**24,727,028**	**6,397,202**	**20,331,072**	**(4,395,956)**	**-18%**

DEBT SERVICE FUNDS	FY13 ACTUAL EXPENSE	FY14 AMENDED BUDGET	FY14 ESTIMATED EXPENSE	FY15 ADOPTED BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
F.M.L.C. - Series 2002A - G.O. Debt	412,115	-	-	-	-	-
Pension Obligation Bond	1,461,862	1,788,862	1,496,763	1,786,450	(2,412)	0%
TOTAL - DEBT SERVICE FUNDS	**1,873,977**	**1,788,862**	**1,496,763**	**1,786,450**	**(2,412)**	**0%**

CAPITAL PROJECTS FUNDS	FY13 ACTUAL EXPENSE	FY14 AMENDED BUDGET	FY14 ESTIMATED EXPENSE	FY15 ADOPTED BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
E. May Avil Library	20,000	43,693	23,693	23,693	(20,000)	-46%
Pepper Park Youth Center	4,431,158	211,724	214,544	-	(211,724)	-100%
Safe Neighborhood Parks	46	-	-	-	-	0%
Transportation Gas Tax	507,024	472,463	422,463	292,000	(180,463)	-38%
TOTAL - CAPITAL PROJECT FUNDS	**4,958,228**	**727,880**	**660,700**	**315,693**	**(412,187)**	**-57%**

ENTERPRISE FUNDS	FY13 ACTUAL EXPENSE	FY14 AMENDED BUDGET	FY14 ESTIMATED EXPENSE	FY15 ADOPTED BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
Water & Sewer Operations & Maint.	21,777,846	50,389,467	29,401,300	48,908,316	(1,481,151)	-3%
Water Fire Flow Demand	-	-	-	988,610	988,610	-
Stormwater Utility	2,176,392	3,712,693	3,172,418	2,764,285	(948,408)	-26%
TOTAL - ENTERPRISE FUNDS	**23,954,238**	**54,102,160**	**32,573,718**	**52,661,211**	**(1,440,949)**	**-3%**

INTERNAL SERVICE FUNDS	FY13 ACTUAL EXPENSE	FY14 AMENDED BUDGET	FY14 ESTIMATED EXPENSE	FY15 ADOPTED BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
Risk Management	1,339,896	2,795,882	2,184,039	2,893,385	97,503	3%
Fleet Management	2,375,366	3,036,405	2,895,616	4,171,613	1,135,208	37%
TOTAL - INTERNAL SERVICE	**3,715,262**	**5,832,287**	**5,079,655**	**7,064,998**	**1,232,711**	**21%**

Trust and Agency Fund	FY13 ACTUAL EXPENSE	FY14 AMENDED BUDGET	FY14 ESTIMATED EXPENSE	FY15 ADOPTED BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
Replacement Benefit Plan				36,252	36,252	0%
TOTAL - TRUST AND AGENCY FUNDS	**-**	**-**	**-**	**36,252**	**36,252**	**0%**

***TOTAL - ALL FUNDS**	**94,035,177**	**152,077,478**	**102,184,895**	**142,328,564**	**(9,785,166)**	**-6%**

*Includes CRA

Expenditure Categories

Arranged by Highest Department Budget to Lowest

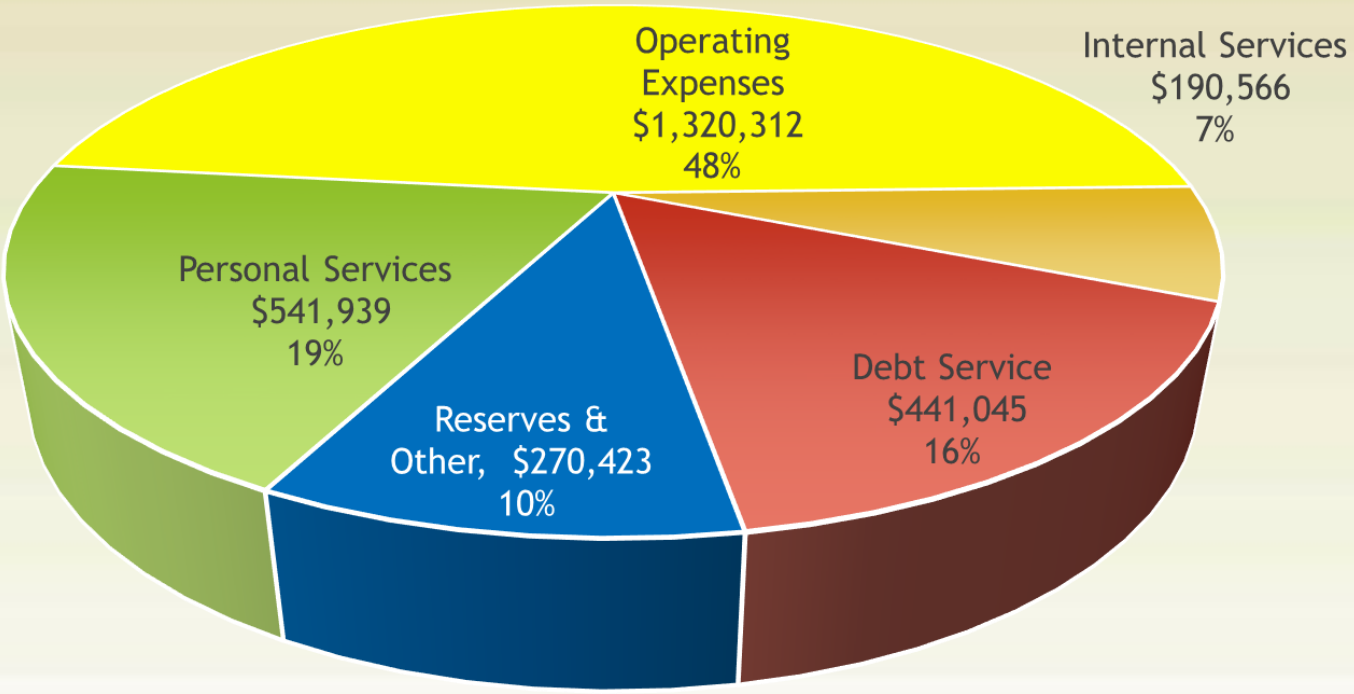
	Personnel	Operating	Internal Services	Capital Outlay	Debt Service	Grants & Aid	Reserves	TOTAL
Police	18,160,592	3,148,527	2,409,778	0	0	0	841,219	**24,560,116**
Non Dept	-206,903	462,425	0	0	0	365,500	7,906,444	**8,527,466**
Parks & Rec	3,860,028	2,178,255	521,312	0	0	19,500	171,077	**6,750,172**
Public Works	1,829,050	2,274,253	495,482	750,000	0	0	84,835	**5,433,620**
Finance	1,791,806	575,802	73,496	0	0	0	77,394	**2,518,498**
Building	739,793	783,476	61,038	0	0	0	37,419	**1,621,726**
IT	975,389	563,903	47,290	168,000	0	0	48,686	**1,803,268**
City Manger	1,079,233	348,659	46,292	0	0	0	52,966	**1,527,150**
MoCA	616,735	186,181	32,089	0	0	153,700	30,268	**1,018,973**
City Attorney	779,174	244,530	35,057	0	0	0	40,112	**1,098,873**
Library	642,462	235,565	32,698	50,000	0	0	30,964	**991,689**
Code Compliance	632,644	97,830	91,740	0	0	0	30,742	**852,956**
Mayor/Council	286,231	334,986	6,406	0	0	0	7,324	**634,947**
Personnel	471,852	109,874	21,118	0	0	0	24,163	**627,007**
CP&D	620,559	136,388	21,807	0	0	0	24,952	**803,706**
City Clerk	302,046	379,524	11,151	0	0	0	12,759	**705,480**
Purchasing	299,083	44,699	13,542	0	0	0	15,494	**372,818**
Office of Management & Budget	228,506	37,374	8,648	0	0	0	9,895	**284,423**
Total	**33,108,280**	**12,142,251**	**3,928,944**	**968,000**	**0**	**538,700**	**9,446,713**	**60,132,888**

EMPLOYEE TRENDS

Department	FY 09-10	FY 10-11	FY 11-12	FY12-13	FY 13-14	FY 14-15
MAYOR/COUNCIL	2	2.7	2	2	2	2
CITY MANAGER	7	6	6	7	7	7
CITY CLERK	5	4	5	5	5	5
FINANCE	25	23	23	23	23	23
CITY ATTORNEY OFFICE	5.25	5.25	5.25	5.25	5.25	5.25
PERSONNEL ADMINISTRATION	6	4	4.5	4.29	4.29	4.29
INFORMATION TECHNOLOGY	13	10	10	11	11	11
POLICE	167	158	158	160	160	160
COMMUNITY PLANNING & DEVELOPMENT	4	4	4	4.96	4.96	4.96
PUBLIC WORKS	32	19	19	21	21	21
OFFICE OF MANAGEMENT & BUDGET	3	2	2	2	2	2
PARKS & RECREATION	91.88	80.04	81.31	83.6	83.6	83.6
MUSEUM OF CONTEMPORARY ART	6	5	5	5	5	5
BUILDING DEPARTMENT	20.55	18.55	15.55	9	9	8
CODE ENFORCEMENT	11	9	8	9	9	9
LIBRARY	14.1	11.1	9.56	9.21	9.21	9.21
PURCHASING	3	3	3	3	3	3
TOTAL FOR ALL DEPARTMENTS	**422.43**	**364.64**	**361.17**	**364.31**	**364.31**	**364.31**

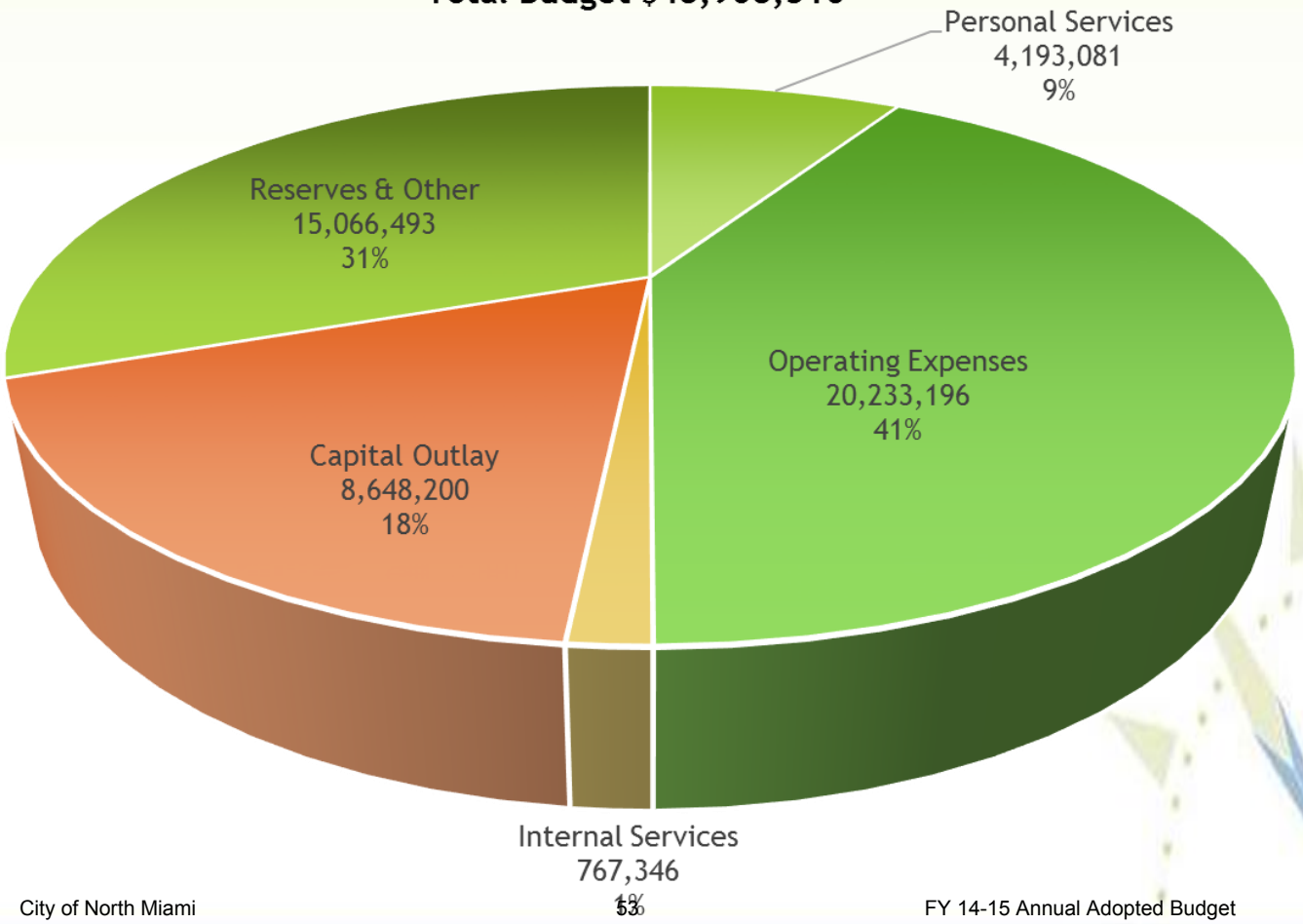
FY15 Stormwater

Total Budget $2,764,285



FY15 Water & Sewer

Total Budget $48,908,316

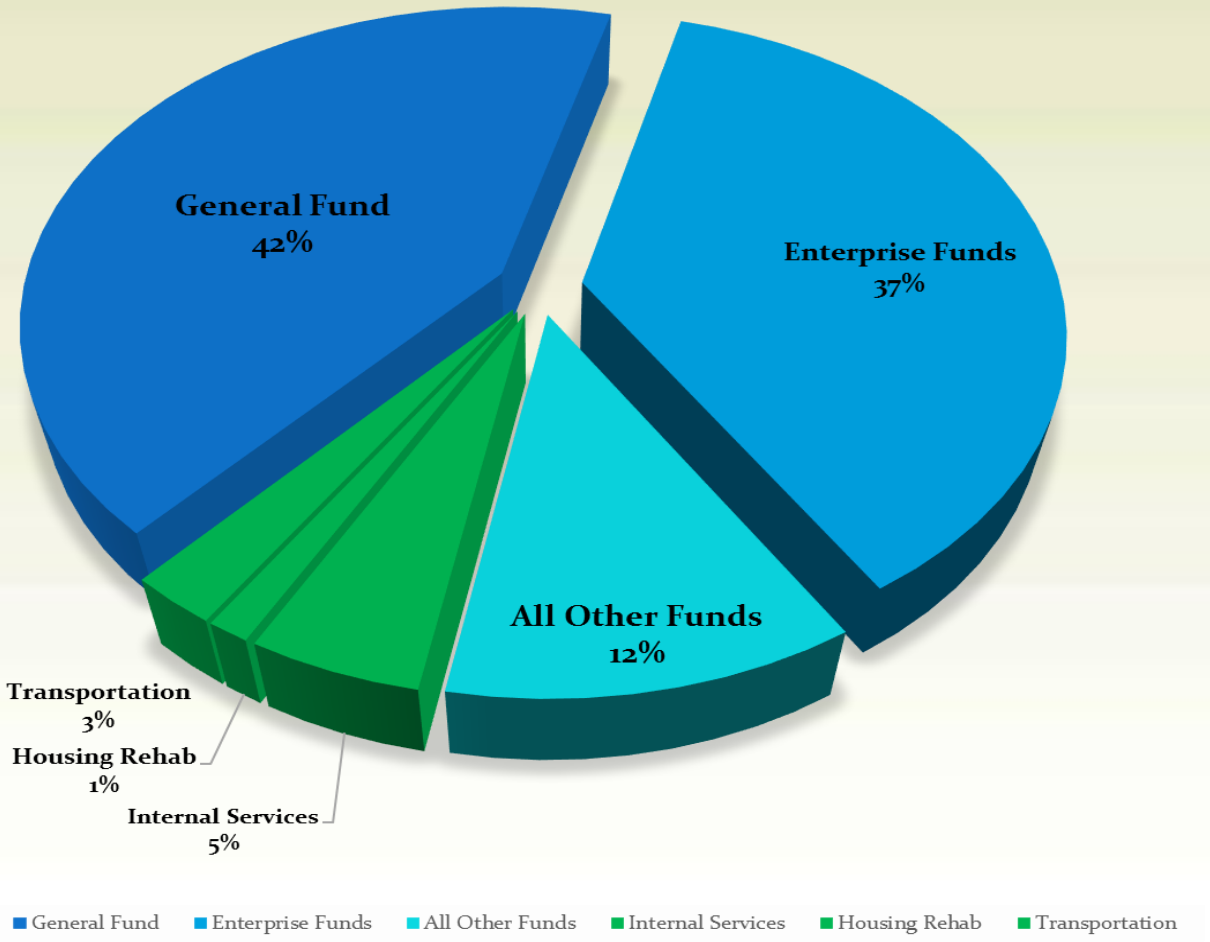
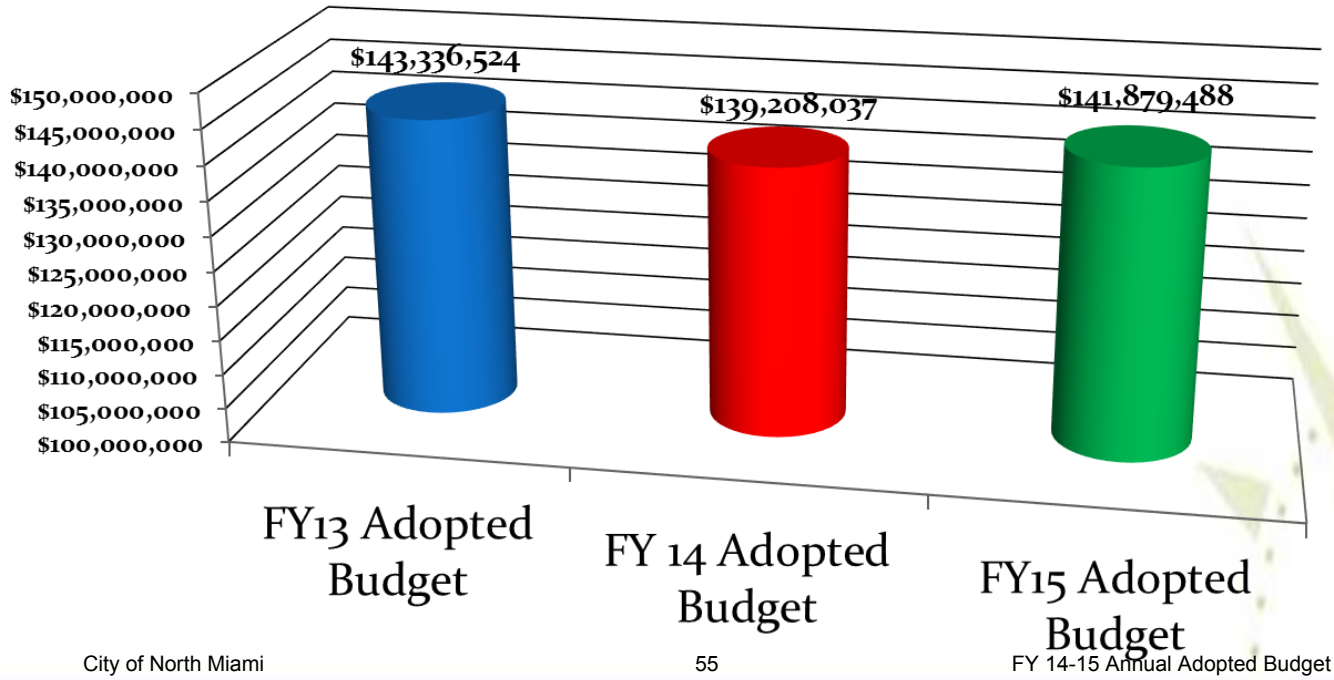


FY 15 Capital Projects

CITY OF NORTH MIAMI
CAPITAL IMPROVEMENT PROGRAM SCHEDULE (FY 14/15 - 18/19)

	CATEGORY	PROJECTS	Prior Years	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL PROJECT ESTIMATE
1	Building	City Hall Repairs and Improvements - Progress 2013	502,850	97,150					600,000
2	Building	North Miami Library Repairs and Improvements - Progress 2013	201,000	1,299,000					1,500,000
3	Building	MOCA Building Expansion	1,152,000		1,000,000	12,000,000			14,152,000
4	Building	MOCA Roof Replacement		-	350,000				350,000
5	Building	Police Building Replacement of H.V.A.C. Unit		219,453					219,453
6	Flood	Stormwater Maintenance & Operations	1,500,000	153,606	1,500,000	500,000	2,000,000	500,000	6,153,606
7	Parks	Court Resurfacing	85,000		50,000	50,000	50,000	50,000	285,000
8	Parks	Hurricane Shutters			60,000				60,000
9	Parks	Rucks Park Development	500,000	5,000,000					5,500,000
10	Parks	Sasso Pool Renovations			200,000				200,000
11	Parks	Tot Lot and Dog Park	-	50,000					50,000
12	Sewer	Lift Stations Rehabilitation	3,133,627	200,000	550,000	550,000	550,000	550,000	5,533,627
13	Sewer	Sanitary Sewer Rehabilitation - Gravity Improvement	8,453,413	3,750,000	1,500,000	1,500,000	1,500,000	1,500,000	18,203,413
14	Technology	Cyclical replacement of servers, computers, laptops, printers & switches	306,977	126,000	75,600	75,600	75,600	75,600	735,377
15	Technology	Replacement of Laptops used for Mobile Field Reporting		39,000	58,000	58,000	20,000		175,000
16	Technology	Switch Replacement City Hall	18,000	42,000	42,000	42,000	42,000	30,000	216,000
17	Trans	Arch Creek Bike Path & Bridges	523,847	20,000					543,847
18	Trans	City Wide Capital Improvements - Streets	740,000	1,100,000					1,840,000
19	Trans	Downtown Revitalization/Beautification	960,000	1,002,418	57,000	300,000	300,000	300,000	2,919,418
20	Trans	Install Transit Shelters	-	-	37,000	37,000	37,000	37,000	148,000
21	Trans	Repair/Improve Roadway Medians and Curbs	470,000	92,000	80,000	80,000	80,000	80,000	882,000
22	Trans	Sidewalk installation and repairs near roadwork	436,581	400,000	100,000	100,000	100,000	100,000	1,236,581
23	Trans	Street Resurfacing	2,213,468	650,000	750,000	750,000	750,000	750,000	5,863,468
24	Veh Repl	Vehicle Replacement	-	1,089,636					1,089,636
25	Water	Water Equipment		163,200					163,200
26	Water	Water Line Replacement	2,744,733	300,000	300,000	300,000	300,000	300,000	4,244,733
27	Water	Water Meter Replacement	375,180	5,224,820					5,600,000
28	Water	Upgrade of Existing Lime Softening Water Plant	4,262,586	3,843,200	3,921,800	7,914,495	4,750,000	6,000,000	30,692,081
		TOTAL PROJECT COSTS	**28,579,262**	**24,861,483**	**10,631,400**	**24,257,095**	**10,554,600**	**10,272,600**	**109,156,440**

The City of North Miami defines a "capital expenditure" as the cost(s) associated with the acquisition of land, improvements to land, easements, buildings, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and other tangible or intangible assets that are used in operations and that have an initial useful life extending beyond a single reporting period. The minimum dollar threshold for a capital expenditure is $1,000. Capital expenditures with a minimum dollar threshold of $5,000 are recognized as depreciable as recommended by the GDOA Best Practices. Reocurring capital projects include water plant improvements, roadway repairs, and sanitary sewer rehabilitation. There are a few reappropriated projects from the prior year, like the Library Improvement and Rucks Park Projects. This year's CIP budget is $24,861,483.

2014-2015 Total Adopted Budget

$141,835,624