



# Adopted Annual Budget

## FY 2013-2014



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# CITY OF NORTH MIAMI, FLORIDA

Adopted Annual Operating Budget for

Fiscal Year 2013-2014

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## Elected Officials



Mayor  
Lucie M. Tondreau



Councilman  
Scott Galvin  
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



Stephen E. Johnson  
City Manager and  
CRA Executive Director



Regine Monestime, Esq.  
City Attorney

**The City of North Miami is advancing its commitment to performance management and strategic planning. The FY13-14 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 FY13-14 Budget. The City Overview includes the City Manager's Transmittal Letter and Strategic Management Plan. The transmittal letter from the City Manager formally transmits 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 Full Time Employee History charts, goals/objectives, core responsibilities and planned expenditures.

### ***SECTION FOUR: APPENDIX***

This section includes a glossary of terms and acronyms used throughout the document.

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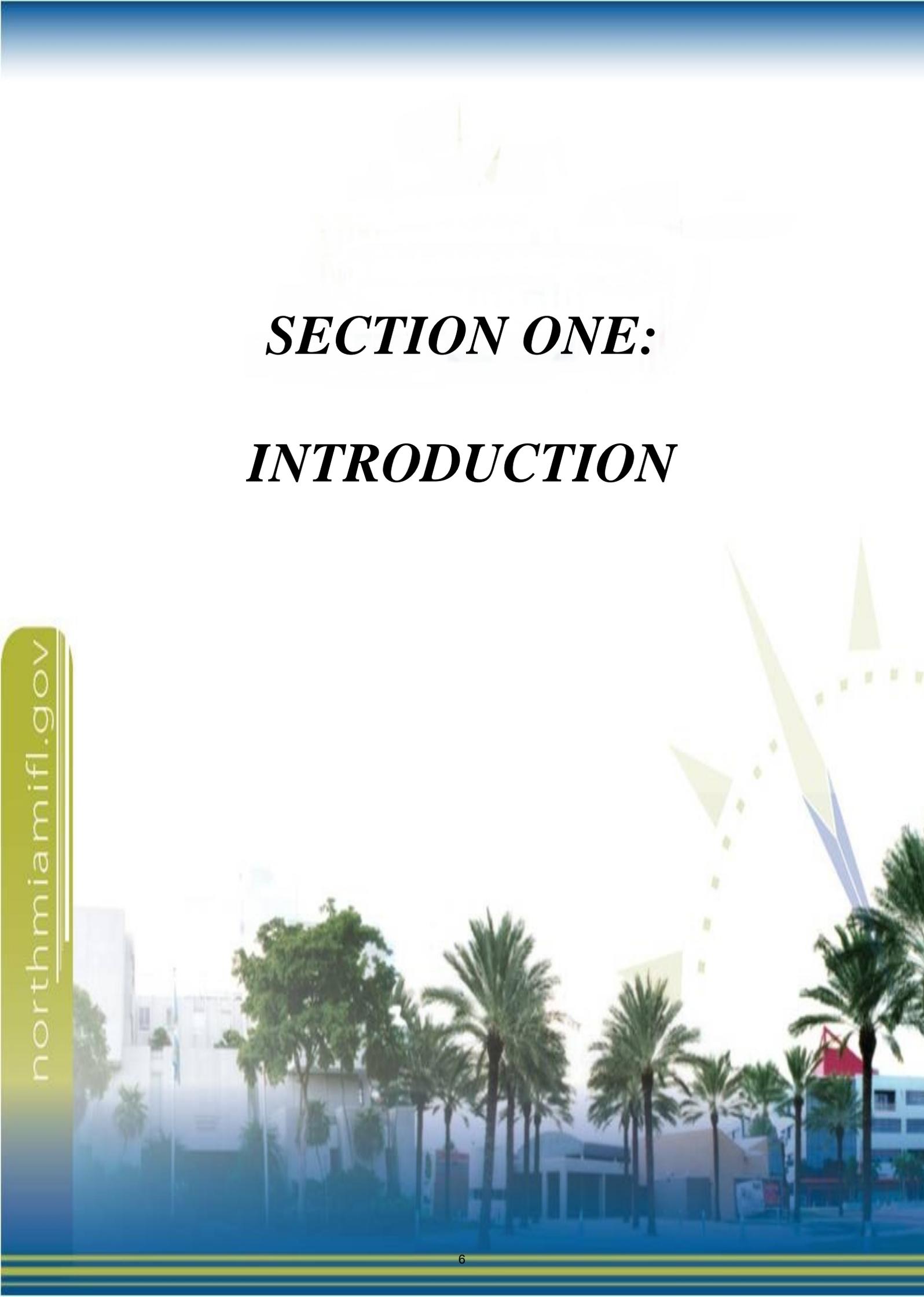
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***SECTION ONE:***  
***INTRODUCTION***

October 1, 2013

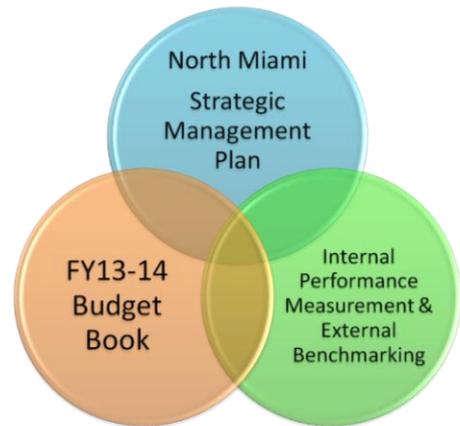
**Honorable Mayor and City Council:**

It is my pleasure to present balanced operating and capital budgets for the fiscal year beginning October 1, 2013 and ending September 30, 2014. The Adopted Budget is hereby submitted in accordance with the City Charter. It presents a sound financial plan to provide the best possible services to our residents. The Fiscal Year 2013-14 (FY14) Adopted Budget totals \$139,208,037, an 11% reduction from the Fiscal Year 2012-13 amended budget of \$157,081,706.

As part of this year's budget process, we have included our Strategic Management Plan, which focuses on the strategic goals and priorities established by Mayor and Council, Management and Staff.

**Budgetary Issues and Strategies**

Over the last five years, North Miami has taken proactive measures to navigate through the national economic downturn that has affected most governments. As our nation's economy is recovering, North Miami sees limited progress in terms of market responsiveness and revenues. Thus, the primary budgetary challenge faced by the City of North Miami in the last few years remains the increasing demand for local government services and diminishing resources available to fund them. A strategic management action plan was developed to effectively tackle this challenge.



This plan integrates performance measures into the FY14 Annual Budget to align resources with our critical needs. First and foremost, by financing quantifiable strategies, the City will be in a better position to utilize its strengths and generate valuable improvements. Through an ongoing evaluation process, the City will compare internal performance results with benchmarks and other local governments.

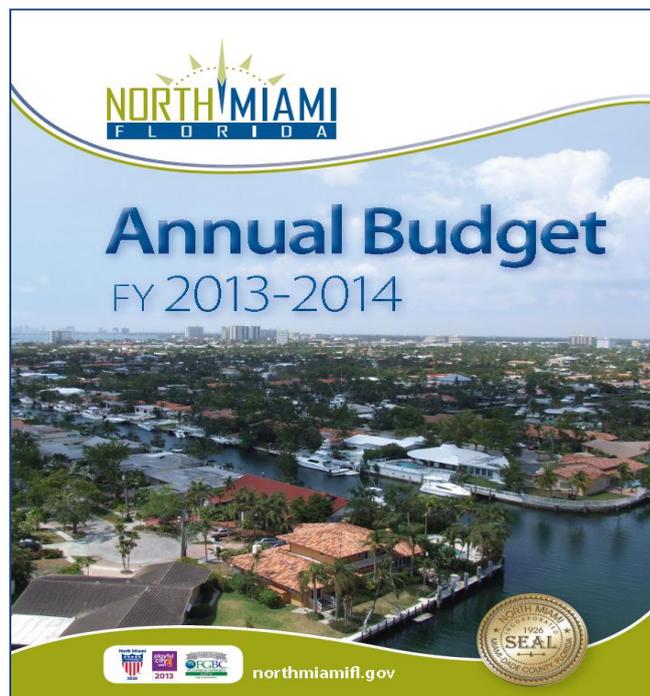


Successful implementation of the Strategic Management Plan will ensure that the city of North Miami is positioned to anticipate and respond to the needs of its residents while maintaining both its financial stability and unique elements that make it an award-winning municipality.

- Will be submitted to the Governmental Finance Officers Association (GFOA) for the *FY13/14 Budget Presentation Award*.
- Integrates a holistic and proactive approach to governmental management that is easy to comprehend

### Benefits of the Strategic Management Plan

- Ensures better anticipation to opportunities/threats in a fragile economy
- Improves ability to capitalize on strengths and clearly identify areas needing improvement
- Allows for clear tracking of expenditures to identify the types of services and programs that are being delivered
- 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 taxpayers see a positive return on investments



### Fiscal Year 2014 Budget Book

The FY14 Budget document is different from prior years. Specifically, it demonstrates its utility from a 12-month spending list to a comprehensive long-term financial plan, policy document, operations guide, and communications device. Other key highlights include:

- Analyzes major indicators and characteristics that comprise North Miami’s economy and demographics
- Includes “Major Revenues” section that demonstrates quantitative and qualitative tools used by the Office of Management of Budget (OMB) to forecast future revenues
- Captures department structures through charts and full-time employee trends
- Defines department core responsibilities and performance measures
- Incorporates City Manager’s Strategic Management Plan
- Analyzes expenditure history by department

### Short-Term Economic Assessment

Although positive signs of economic improvement are visible, the economy is still sluggish at best and recovery is expected to be very slow. 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 residents and employees
- Begin to strategically position North Miami for the challenges of tremendous economic growth and expansion
- Support essential City services with minimal increases in service fees, which are necessary for sound financial management
- Increase funding for Capital Improvements
- Limit service-level reductions and major impacts to customers
- Keep level of taxes collected constant

- Consider Department core responsibilities and goals
- Identify overlap of service areas so consolidation efforts can reduce personnel costs
- Maintain reserves

**Total Budget**

The Fiscal Year 2013-14 Adopted Budget totals \$139,208,037, down \$17,873,669 or 11% from the Fiscal Year 2012-13 (FY13) amended budget of \$157,081,706.

The following provides a summary breakdown of the adopted budget.



**Ad Valorem Taxes**

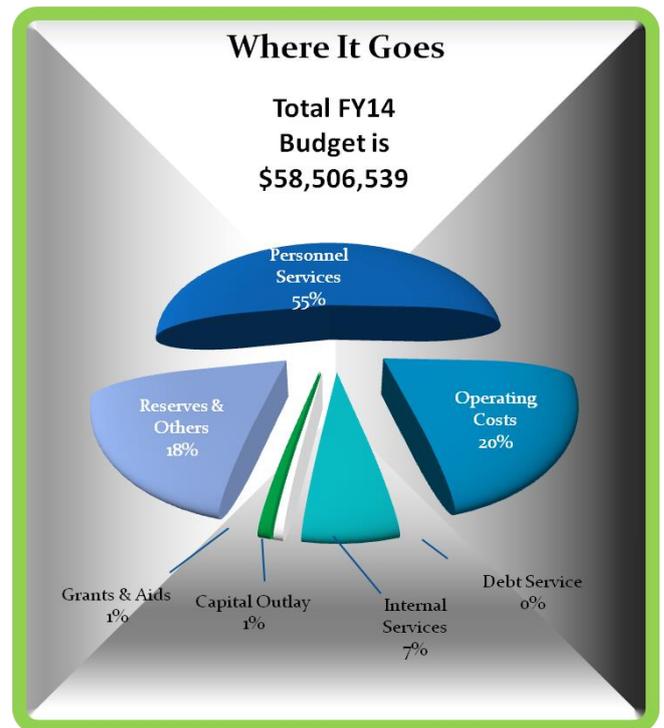
For the first time in four years, the city of North Miami has seen a 1% increase in the City’s assessed taxable value, as reported by the Miami-Dade County Property Appraiser. In 2014, the City’s assessed taxable value is \$2,085,026,011, a slight increase from last year’s \$2,063,006,293. This small increase is an indicator that property values are stabilizing.

I am pleased to report the operating millage rate for FY14 is 7.8149 per \$1,000 of assessed

value. This millage rate is less than the 8.1000 adopted in FY2012-13 and is recognized as the calculated rolled-back rate and therefore not 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**

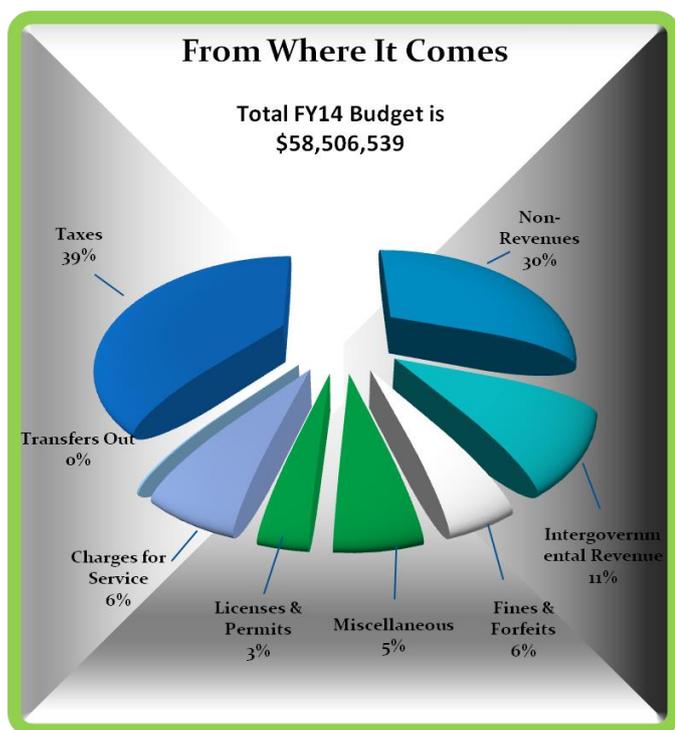
The proposed General Fund Budget is \$58,506,539, a 13% decrease from the FY13 Amended Budget of \$67,434,011. This decrease is primarily attributable to the completion of most of the Progress 2013 projects which were funded from the \$17.5 million Biscayne Landing proceeds, of which \$5 million remains set aside as reserve in the General Fund.



At the proposed millage rate of 7.8149, the City’s projected gross property tax revenue of \$16,294,270 is allocated between the General Fund and the city of North Miami Community Redevelopment Agency (NMCRA). The City’s portion of \$15,522,247 budgeted at 95% is \$63,816 less than the prior year, and represents approximately 26.5% of the General Fund’s revenue.

Other major sources of revenue are State Revenue Sharing, Local Government ½ Cent Sales Tax, franchise fees, and utility taxes. These account for approximately 20% of the total revenues. Locally derived revenues are also a major component of the City’s budget. These include business tax receipts (occupational licenses) and permits, fines and forfeits, parks and recreation fees and other charges for services such as passport application fees and burglar alarm registration fees. These account for 16% of the revenues. The remaining amounts are derived from internal service charges and transfers, grants, miscellaneous interest and others.

The chart below depicts the breakdown of the various General Fund revenue types complete with percentages for the FY14 Adopted Budget.



Projects and programs specifically recommended for inclusion in the FY14 budget include:

- Capital Improvements: \$780,000
- Grants and Scholarships: \$400,500
- Police Motorcycles: \$159,026

## 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.

Although the City saw a small increase in property tax valuations, the property values within the CRA district decreased significantly. At the 7.8149 millage rate, the NMCRA’s fiscal year 2013-14 gross Tax Increment Funding (TIF) from the City is \$772,023 or 31% less than the prior year. It is anticipated that property values will 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 revenues in FY14 is \$2,054,712.

The 3-cent Local Option Gas Tax established in 1994 also provides funding for transportation-related capital projects. The estimated revenue budgeted for FY2014 is \$300,000. Below is a list of projects staff has identified for funding in FY2014.

- NoMi Express Bus Service: \$659,000
- Street Lighting: \$430,000
- Bus Pass Program: \$155,000
- Downtown Redevelopment: \$300,000
- Street Resurfacing: \$250,000

## ENTERPRISE FUNDS

### Stormwater Utility

There are no significant changes to the Stormwater Utility Fund. The proposed budget is \$3,186,186, a 20% decrease from the prior year. The fund has an emergency reserve of 14% of its total budget. The monthly stormwater fee was increased by the Consumer Price Index (CPI), thus changing the rate to \$6.05 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, 2013, the adopted rate plan mandates a 7.5% increase for FY14. The total Water and Sewer budget is 15% more than the prior year at \$44,531,575.

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 last fiscal year. At the end of FY13, the capital reserve is estimated at \$7,947,298. These funds will be used to reduce the amount of debt assumed for the renovation project.

Highlights of Water and Sewer projects funded in FY14 are:

- Upgrade of Existing Lime Softening Plant: \$8,307,495
- Water Line Replacement: \$300,000
- Sanitation Sewer Rehabilitation: \$100,000
- Cyclical Lift Station Rehabilitation: \$200,000

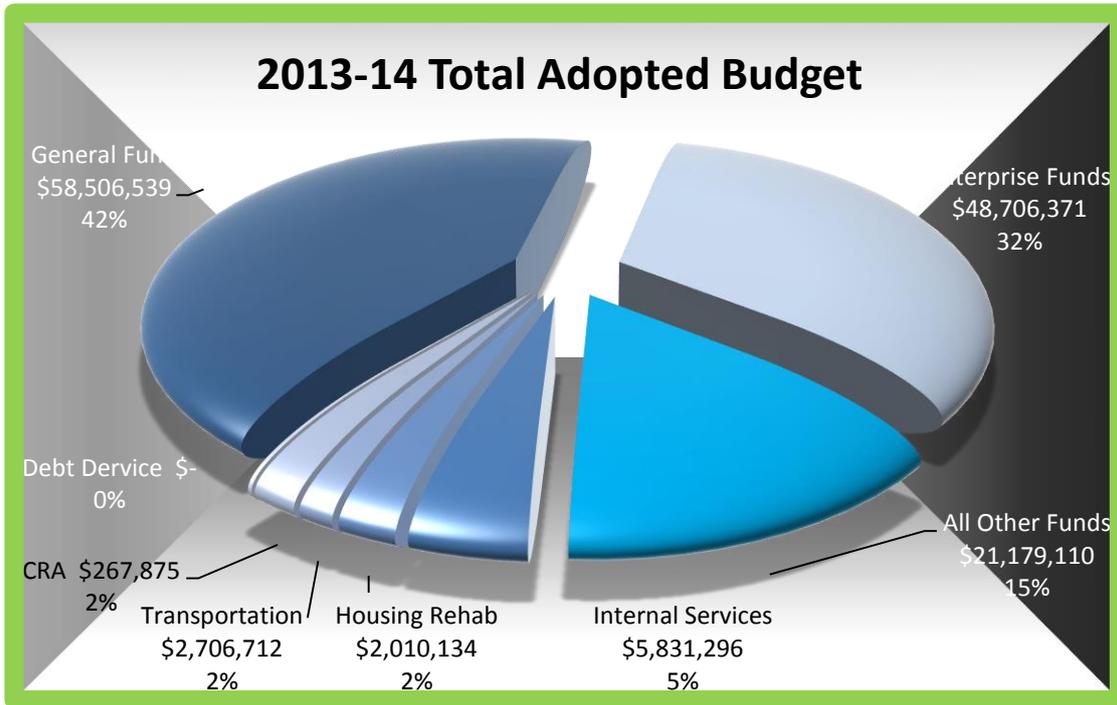
### Internal Service Funds

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. The recently completed 2011 Comprehensive Annual Financial Report (CAFR) underscores a deficit of \$3,279,202 in the General Risk Management Fund. This is primarily due to two known recorded claims that exceed the sovereign immunity cap. Beginning in 2012, the City committed to funding the deficit over a five year period, in addition to funding current operations. As a result, at the end of 2013 the deficit was reduced to \$1,092,072 and in this year's budget, the contribution towards the deficit is \$364,024.

The CAFR also reported a surplus of \$370,145 in the Fleet Management Fund primarily due to the lower cost of fuel and repairs and maintenance.

## Summary

The total proposed budget of \$139,208,037 includes the following funds:



## Conclusion

The economic reality of flat revenues and slow recovery has placed continued emphasis on “achieving more with less.” As a result, strategic planning and performance measurement tools have been integrated into the budget process to identify priorities and cost-savings. There are three upcoming challenges I can identify moving forward:

1. Maintain levels of service while reducing costs of personnel services, which accounts for 55% of total planned expenditures. This was 65% two years ago.
2. Build a more robust reserve.
3. Reallocate spending to Capital Projects.

The maturation of our performance-based budget will be critical this year, as focus is placed on “return on investment” projects that enhance internal operational efficiencies, as well as help to increase property values and business development in North Miami.

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

Respectfully submitted,

Stephen E. Johnson  
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 both its financial stability and 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:

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

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

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 & recreational facilities in a fiscally prudent manner.**

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

## A Vision for North Miami's Future

**Goal 3- Provide quality services to the citizens of North Miami**

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

# Strategic Plan Overview

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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

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**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

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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

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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

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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 ensure they represent an optimal mix for North Miami.

# Strategic Plan Overview

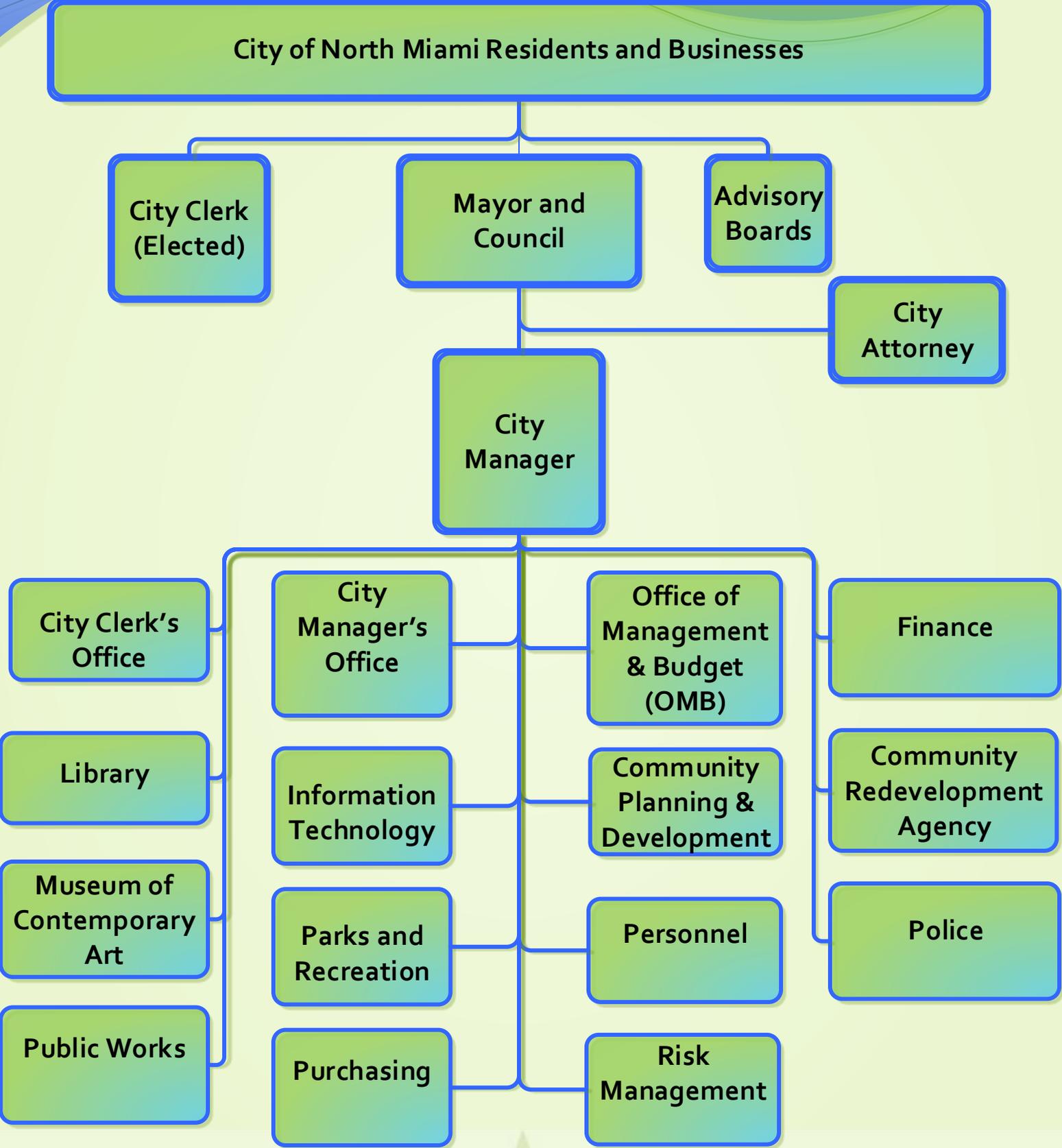
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**The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.**

**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 of North Miami Residents and Businesses

Mayor and Council

Advisory Boards and Committees

Advisory Committee on the Disabled

Disaster Preparedness Committee

Floodplain Management Planning Committee

Affordable Housing Advisory Committee

Pension Board ORD. 748

Personnel Board

Board of Adjustment

Health Facilities Authority

Business Development

Library Board

Planning Commission

Charter Board

Museum of Contemporary Art

Quality Education Advisory Board

Code Enforcement

Nuisance Abatement Board

Senior Citizens Advisory Board

Community Redevelopment Agency

Parks & Recreation Commission

University Relations Board

Community Relations Board

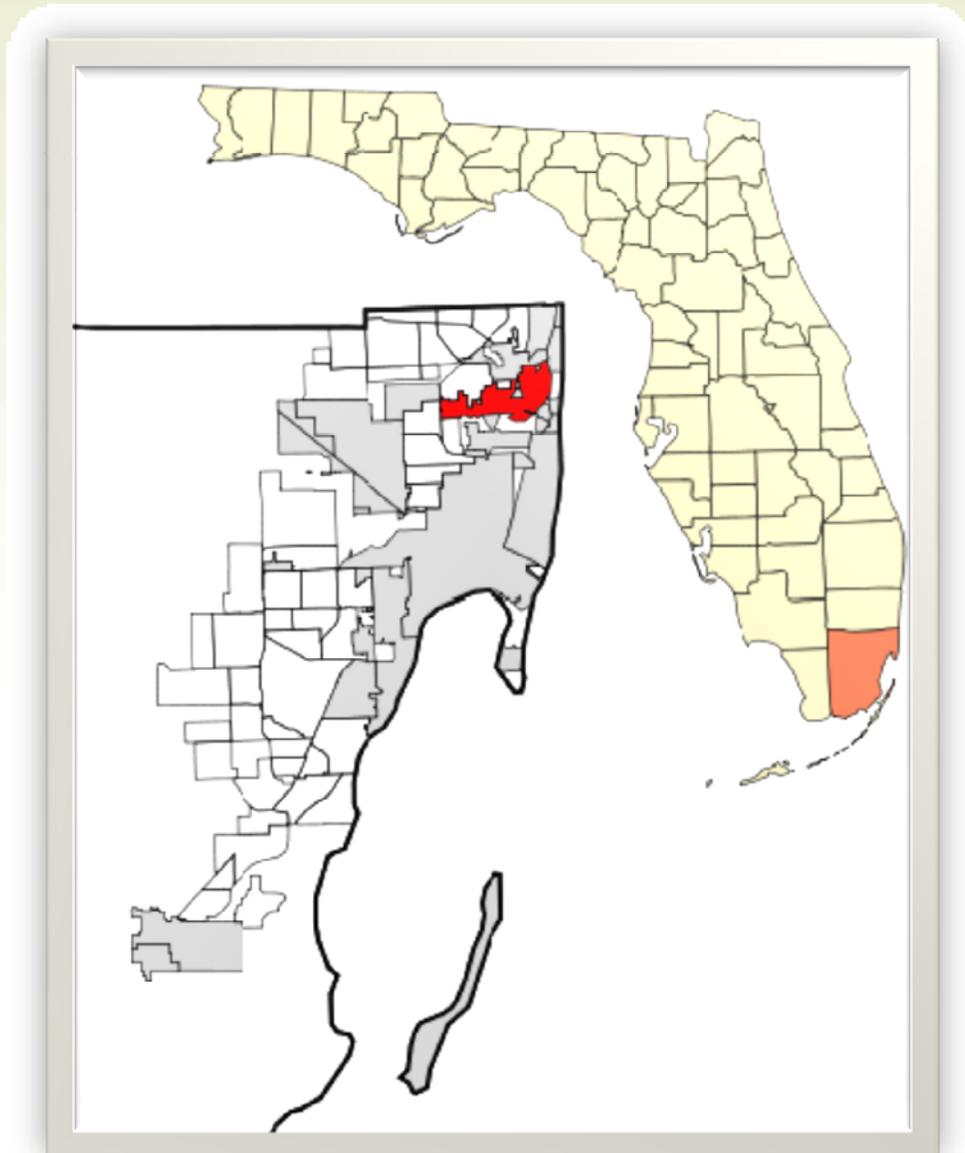
Pension Board ORD. 691

Youth Opportunity Board

# City Overview

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The City of North Miami is located in Miami-Dade, Florida in the northeast part of the county. The City is approximately 7 miles north of Miami. The Current land area is 10 square miles, making it the fourth 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.





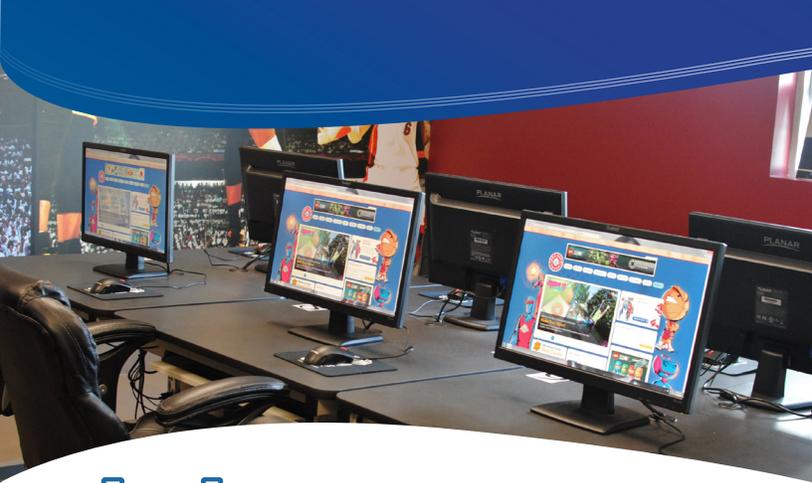
# about North Miami

The city of North Miami is a dynamically diverse community which encompasses 9.5 square miles in Northeast Miami-Dade County. Following the 2010 Census, the City now ranks as the sixth largest municipality in Miami-Dade County, (the 41<sup>st</sup> most populated in the state of Florida), with a population of 58,786. 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 decent. Despite the current economic downturn, North Miami continues to be home to a strong business community and offers residents a variety of housing options, from affordable, single family homes and apartment condominiums, both rental and owner-occupied, to multi-million dollar estates overlooking beautiful Biscayne Bay.

## Our History

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 hurri-

cane 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 to a neighboring municipality. 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. The term limit was amended by referendum in August 2010 and will take effect with the 2013 election.

North Miami is also one of few communities in the state that still have a city clerk that is elected city-wide. Also amended by referendum in 2010, the Clerk will be limited to serve up to two consecutive four-year terms, starting with the 2013 election.

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.

## Our Community

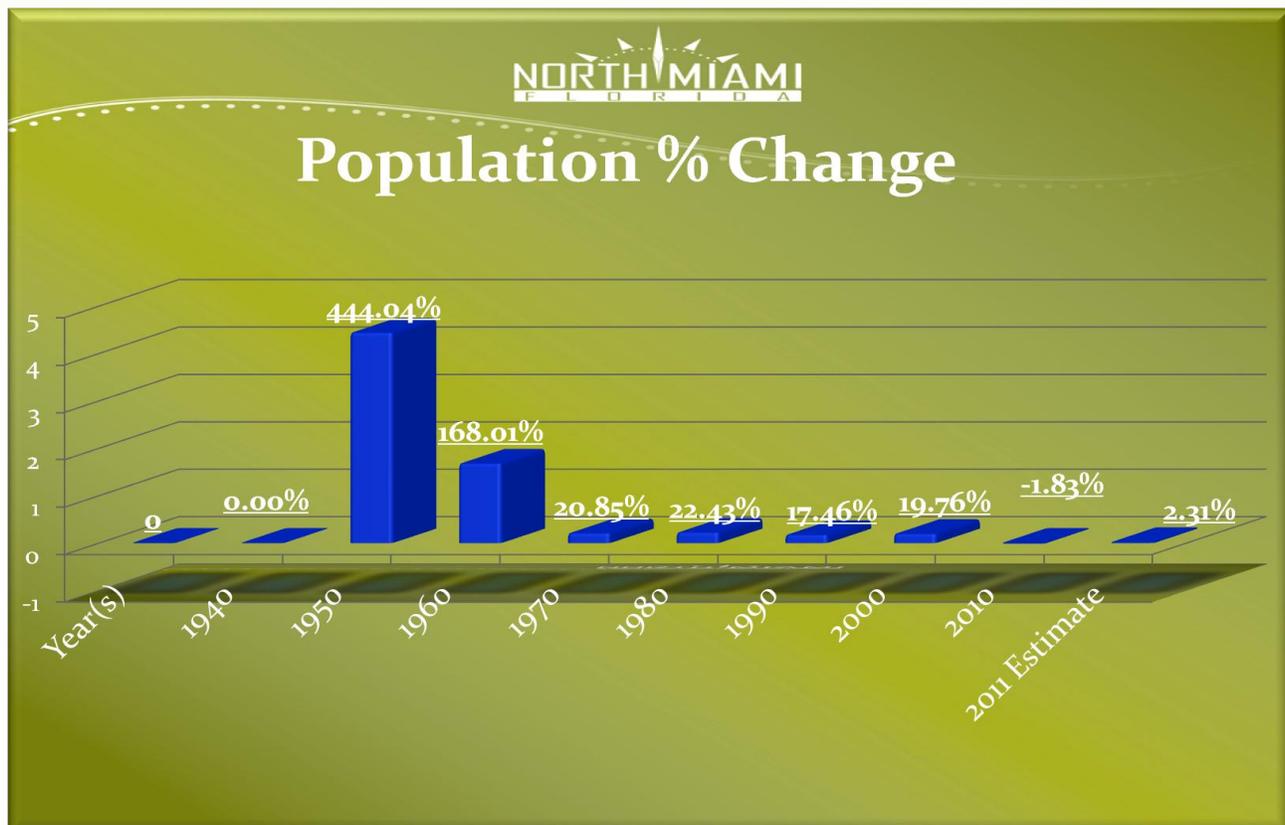
In 2013, North Miami continues to attract residents and businesses to the area because of its ideal location, tucked midway between Miami, Fort Lauderdale and the beaches. There is a true sense of community cultivated through recreational and educational opportunities, which afford North Miami

residents the opportunity to earn a quality education from Pre-K through PhD.

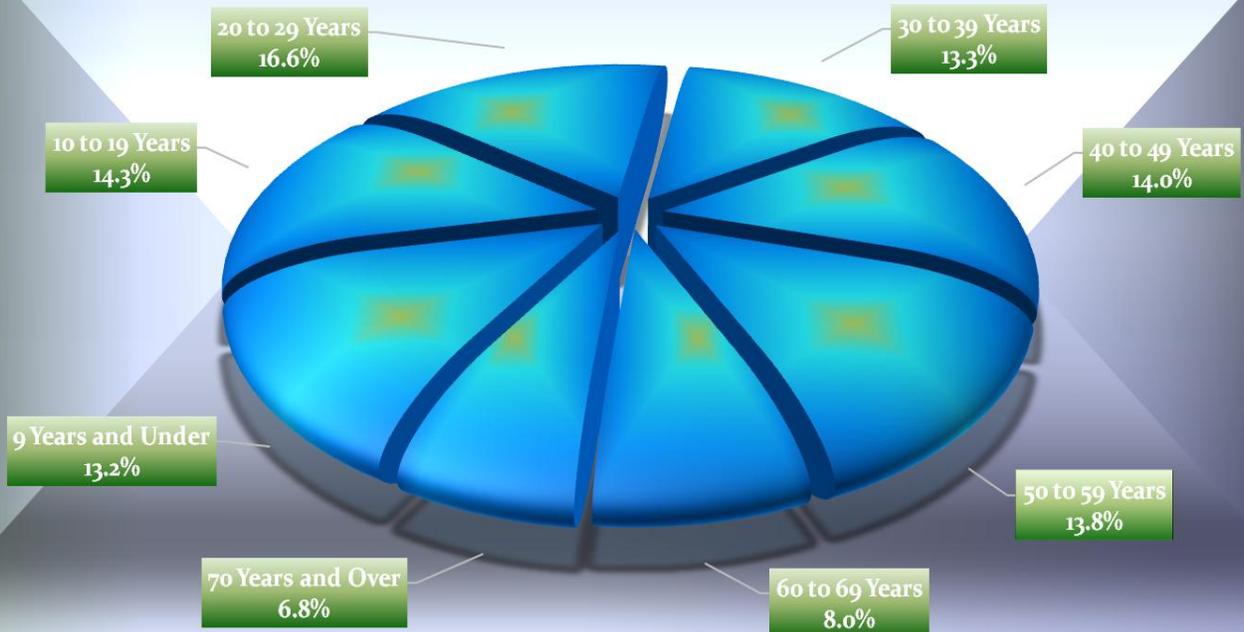
The City's park system offers numerous athletic, recreation and nature programs throughout the year. In 2013, the Miami Heat and the NBA Cares Foundation, dedicated a portion of North Miami's newest community center, the Joe Celestin Center, as an NBA Cares facility, offering the community a space to read and play with interactive technology. The City's Museum of Contemporary Art (MOCA) has brought worldwide attention to North Miami for its cutting edge exhibits and community art education programs.

Affordability and quality are some of the great advantages of living and doing business in North Miami. The City of North Miami continues to work with Oleta Partners, LLC, after entering into a 99-year lease for the 183.8 acre property formerly known as Biscayne Landing in 2012. The development of this property, located in the Northeast quadrant of the City, marks the beginning of a new chapter in North Miami's history. 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. North Miami is proud to be the only municipality in the state of Florida to receive this honor since 2008. **NM**

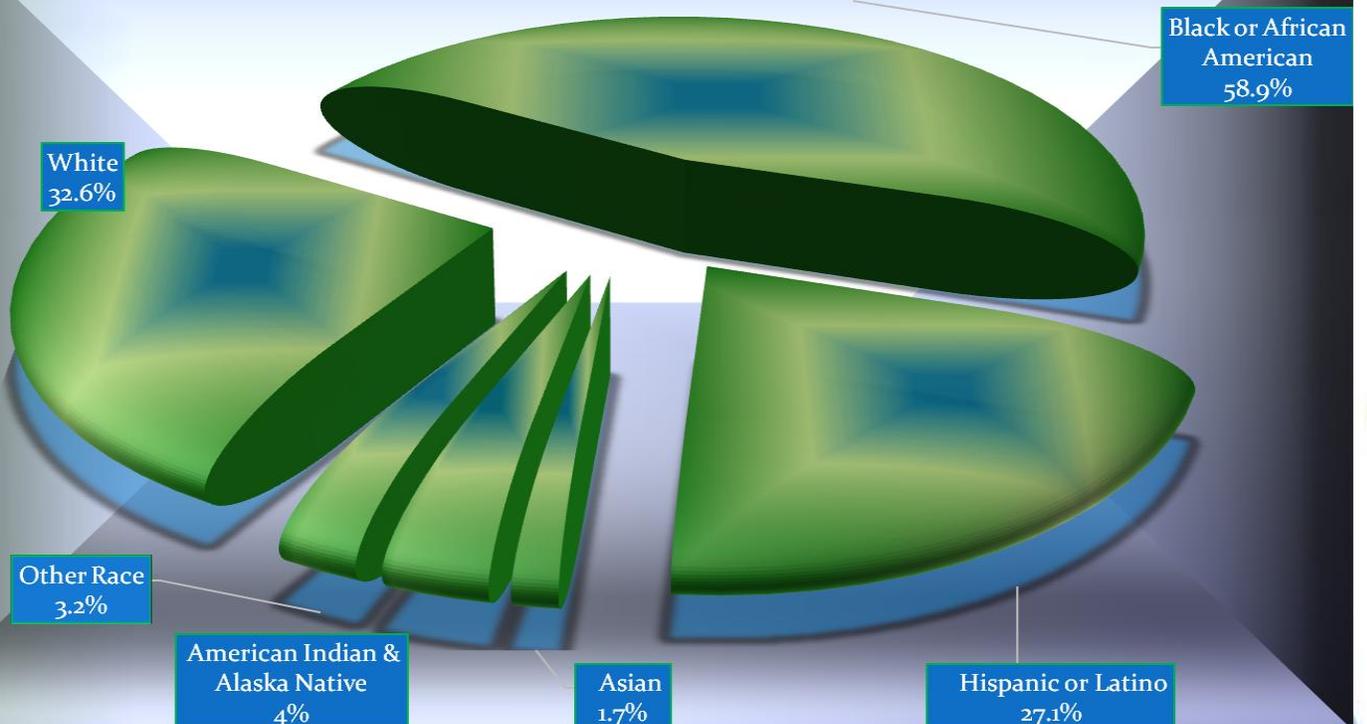
# Economy and Demographics



## Age Distribution



## Race Distribution



# Economy and Demographics

<b>Education</b>
<b>K-8 Centers</b>
Ben Franklin K-8 Center David Lawrence K-8 Center Linda Lentin K-8 Center
<b>Elementary Schools</b>
Arch Creek Elementary School Benjamin Franklin Elementary School Biscayne Gardens Elementary School Gratigny Elementary North Miami Elementary School Natural Bridge Elementary School W. J. Bryan Elementary School
<b>Middle Schools</b>
Aspira RAM Charter Middle School Thomas Jefferson Middle School North Miami Middle School
<b>High Schools</b>
Alonzo & Tracy Mourning Senior High North Miami Senior High School
<b>Colleges and Universities</b>
Florida International University (Biscayne Bay Campus) Johnson & Wales University

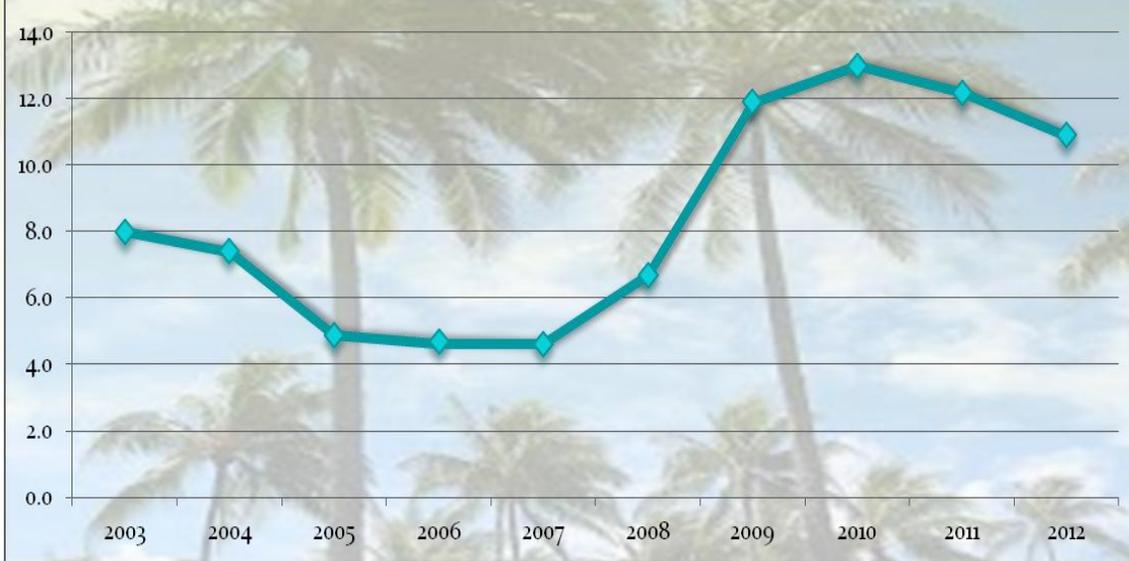
Education	Percent
Population 25 years and over	36,545
Less than 9th grade	12.3%
9th to 12th grade, no diploma	13.3%
High school graduate (includes equivalency)	31.0%
Some college, no degree	18.5%
Associate's degree	7.0%
Bachelor's degree	11.4%
Graduate or professional degree	6.5%

# Economy and Demographics

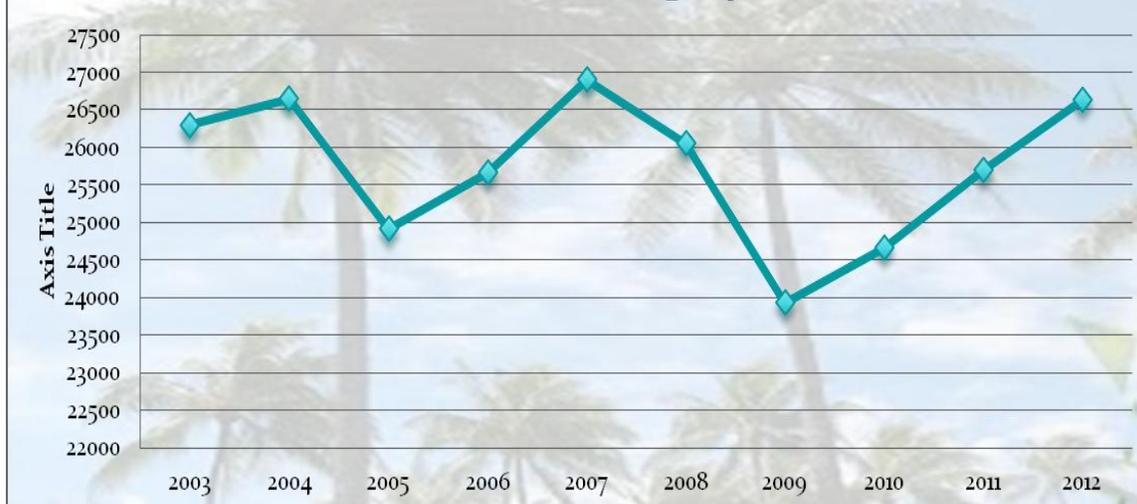
## North Miami Labor Force

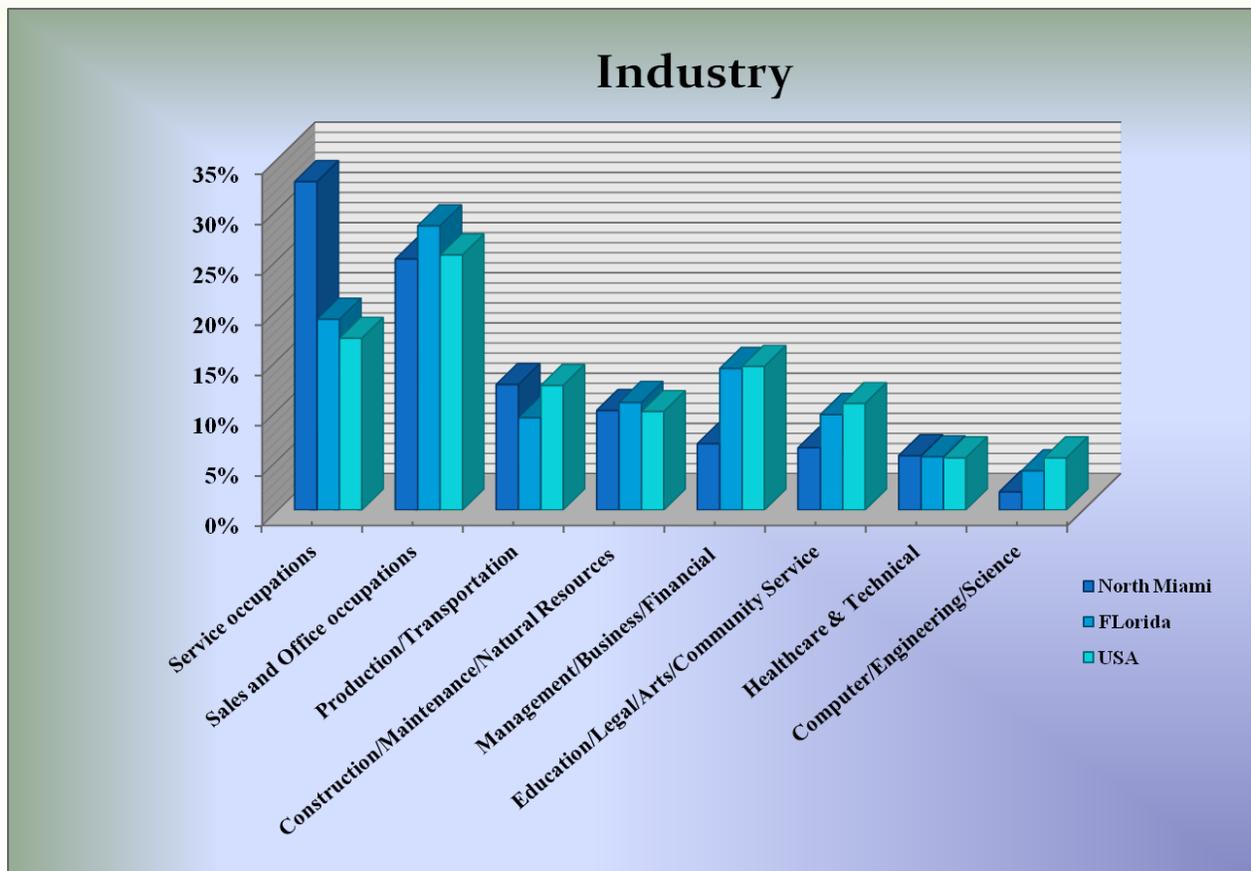
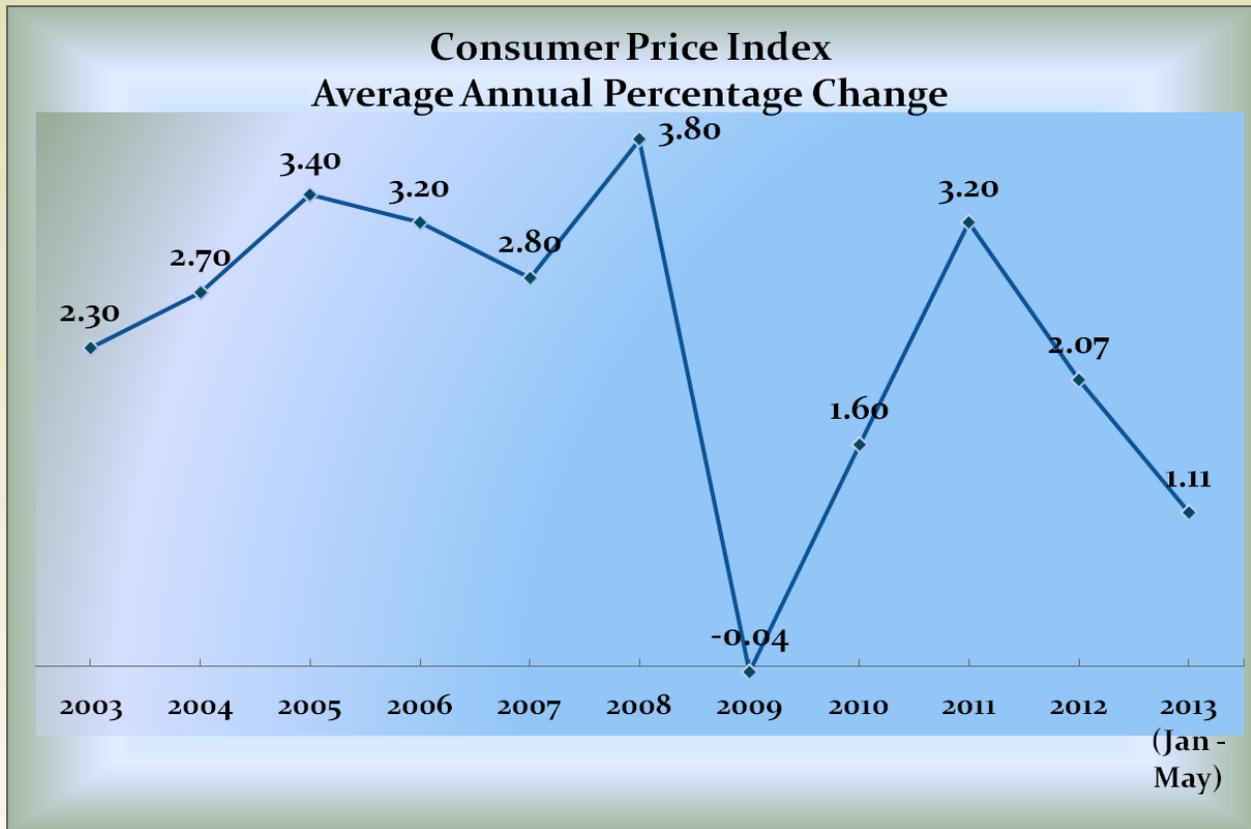


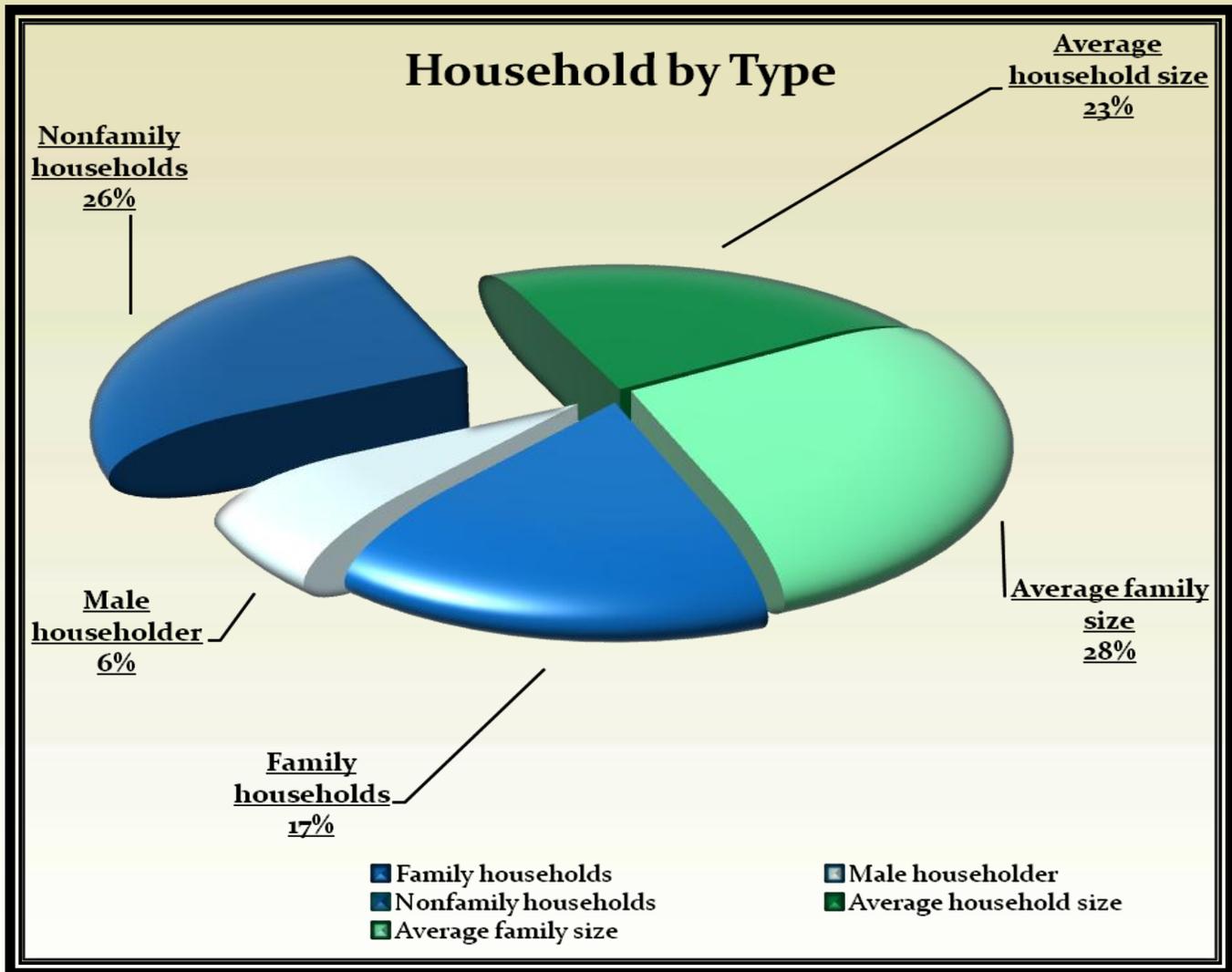
## North Miami Unemployment Rate



## North Miami Employment



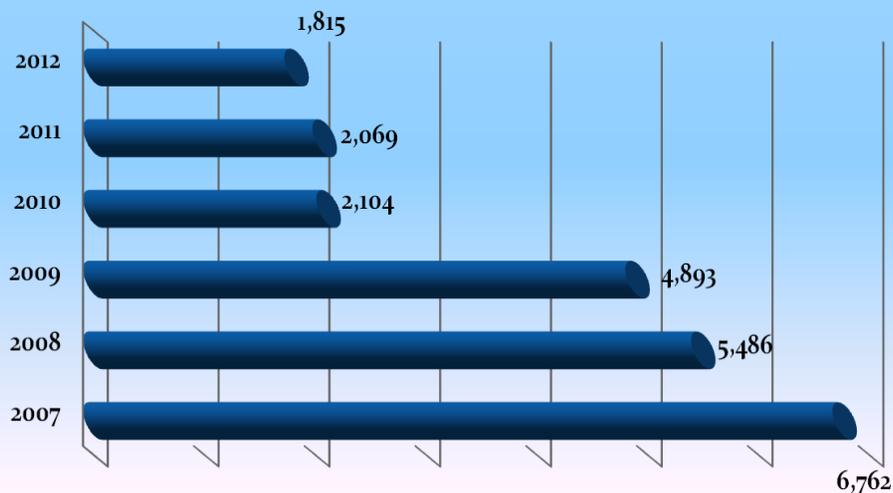




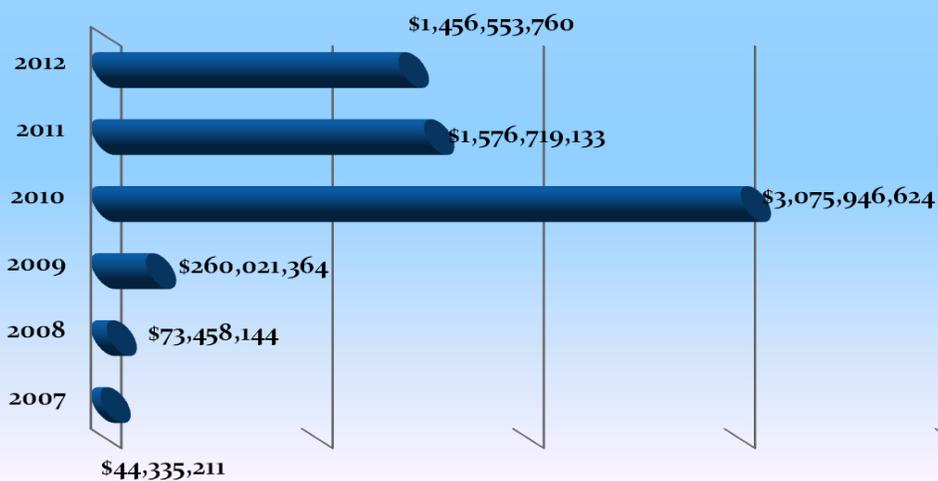
Housing Tenure	
Owner-occupied housing units	51%
Renter-occupied housing units	49%

# Economy and Demographics

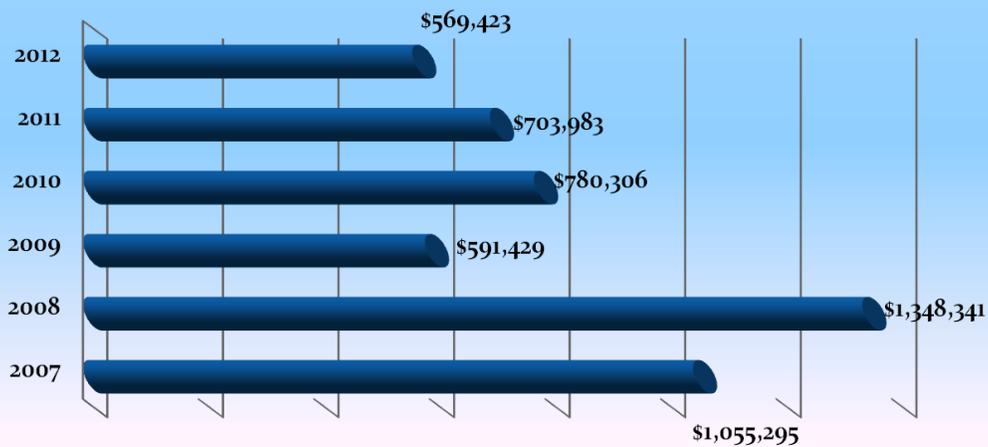
## Total Permits Issued



## Total Permits Valuation



## Total Permits Billing



## North Miami Top Employer Rankings

Employer	Employees	Rank
50 State Security	700	1
Florida International University	450	2
City of North Miami	412	3
Villa Maria Health Care	400	4
Publix Super Markets	250	5
Johnson & Wales University	230	6
Lexus of North Miami	184	7
World Emblem	150	8
Comtel,Inc./PBS Channel 2	80	9
Farrey's Wholesale Hardware	80	10

Land Use	Square Feet	Percent
Commercial	23,971,616	9.9%
Industrial	6,856,192	2.8%
Planned Development	11,047,201	4.5%
Parks / Open Space	70,518,084	29.0%
Low Density Residential	102,781,207	42.3%
Medium Density Residential	4,743,180	2.0%
High Density Residential	23,143,861	9.5%
Total Residential	130,668,248	53.8%
Total Area	243,061,341	100.0%

## North Miami Per Capita Personal Income Ten Year Comparison



### Sources

U.S. Census Bureau

Bureau of Economic and Business Research

U.S. Department of Commerce Bureau of Economic Analysis

Miami-Dade Property Appraiser

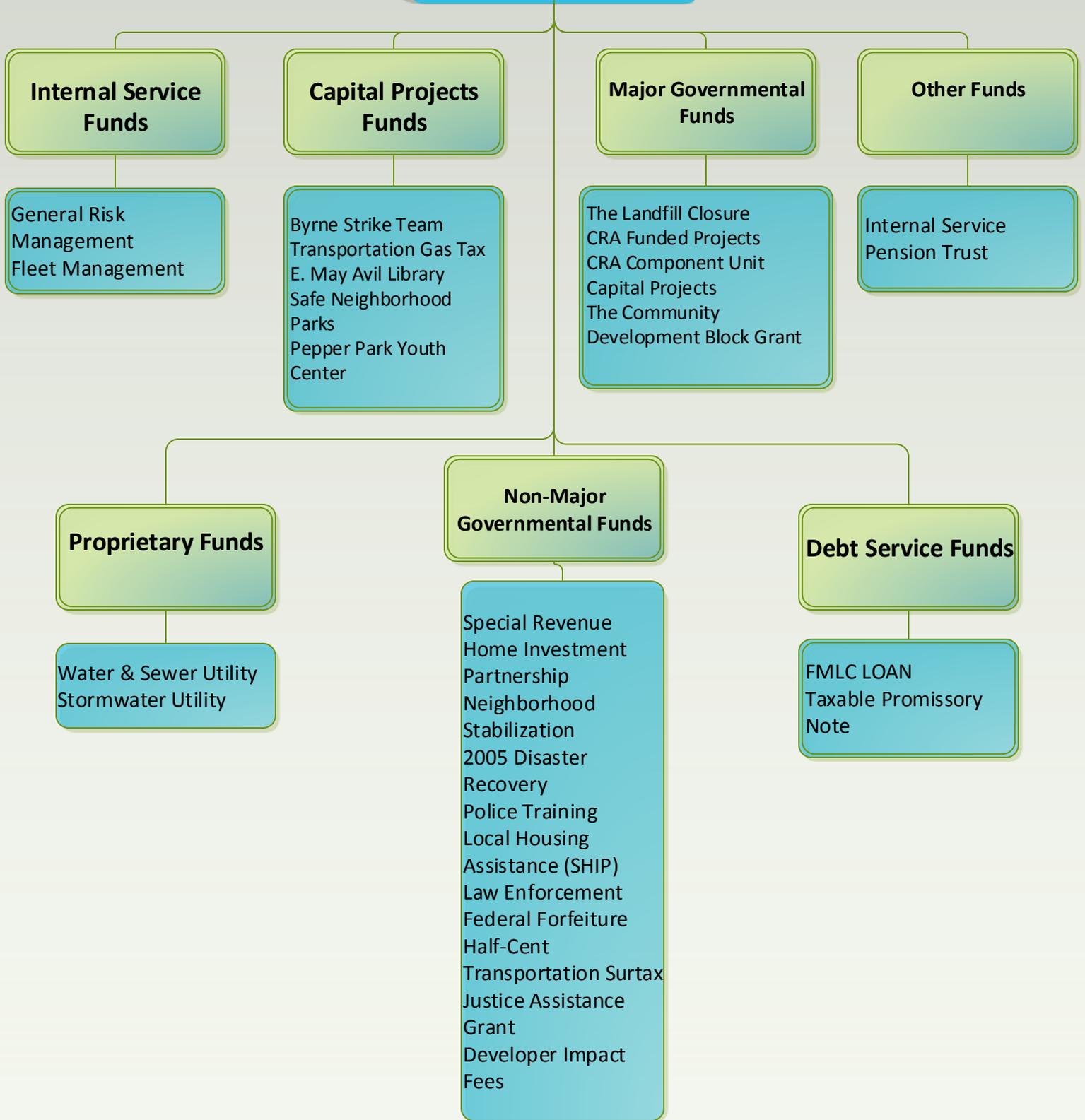
Miami-Dade Tax Collector

City of North Miami Comprehensive Annual Financial Report (CAFR)

North Miami Community Development Department

# Budget Overview

## FUND STRUCTURE



# Budget Overview

## 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

# Budget Overview

## 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

<b>FUND BALANCE SCHEDULES</b>			
<b>General Fund</b>			
	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Revenue Total	60,901,380	64,454,130	58,506,539
Expenditure Total	(43,167,494)	(55,702,574)	(58,506,539)
Total Other Financing Sources (uses)	(1,580,216)	0	0
Net Change in Fund Balance	16,153,670	8,751,556	0
Fund Balances -Beginning	386,348	16,540,018	25,291,574
Fund Balances -Ending	16,540,018	25,291,574	25,291,574
<b>Landfill Closure</b>			
	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Revenue Total	85,861	5,529,398	18,495,298
Expenditure Total	(5,208,233)	(16,500)	(18,495,298)
Total Other Financing Sources (uses)	0	0	0
Net Change in Fund Balance	(5,122,372)	5,512,898	0
Fund Balances -Beginning	24,370,526	19,248,154	24,761,052
Fund Balances -Ending	19,248,154	24,761,052	24,761,052
<b>CRA</b>			
	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Revenue Total	707,433	533,899	267,875
Expenditure Total	(3,150,273)	(533,899)	(267,875)
Total Other Financing Sources (uses)	0	0	0
Net Change in Fund Balance	(2,442,840)	0	0
Fund Balances -Beginning	8,973,445	6,530,605	6,530,605
Fund Balances -Ending	6,530,605	6,530,605	6,530,605
<b>Other Funds</b>			
	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Revenue Total	10,923,128	2,795,791	3,916,511
Expenditure Total	(14,091,810)	(46,126,336)	(3,916,511)
Total Other Financing Sources (uses)	1,711,363	0	0
Net Change in Fund Balance	(1,457,319)	(43,330,545)	0
Fund Balances -Beginning	3,696,226	2,238,907	(41,091,638)
Fund Balances -Ending	2,238,907	(41,091,638)	(41,091,638)
<b>Total Governmental Funds</b>			
	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Revenue Total	72,617,802	73,313,218	81,186,223
Expenditure Total	(65,617,810)	(102,379,309)	(81,186,223)
Total Other Financing Sources (uses)	131,147	0	0
Net Change in Fund Balance	7,131,139	(29,066,091)	0
Fund Balances -Beginning	37,426,545	44,557,684	15,491,593
Fund Balances -Ending	44,557,684	15,491,593	15,491,593

# Budget Overview

## 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.

# Budget Overview

## 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 Overview

## 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.

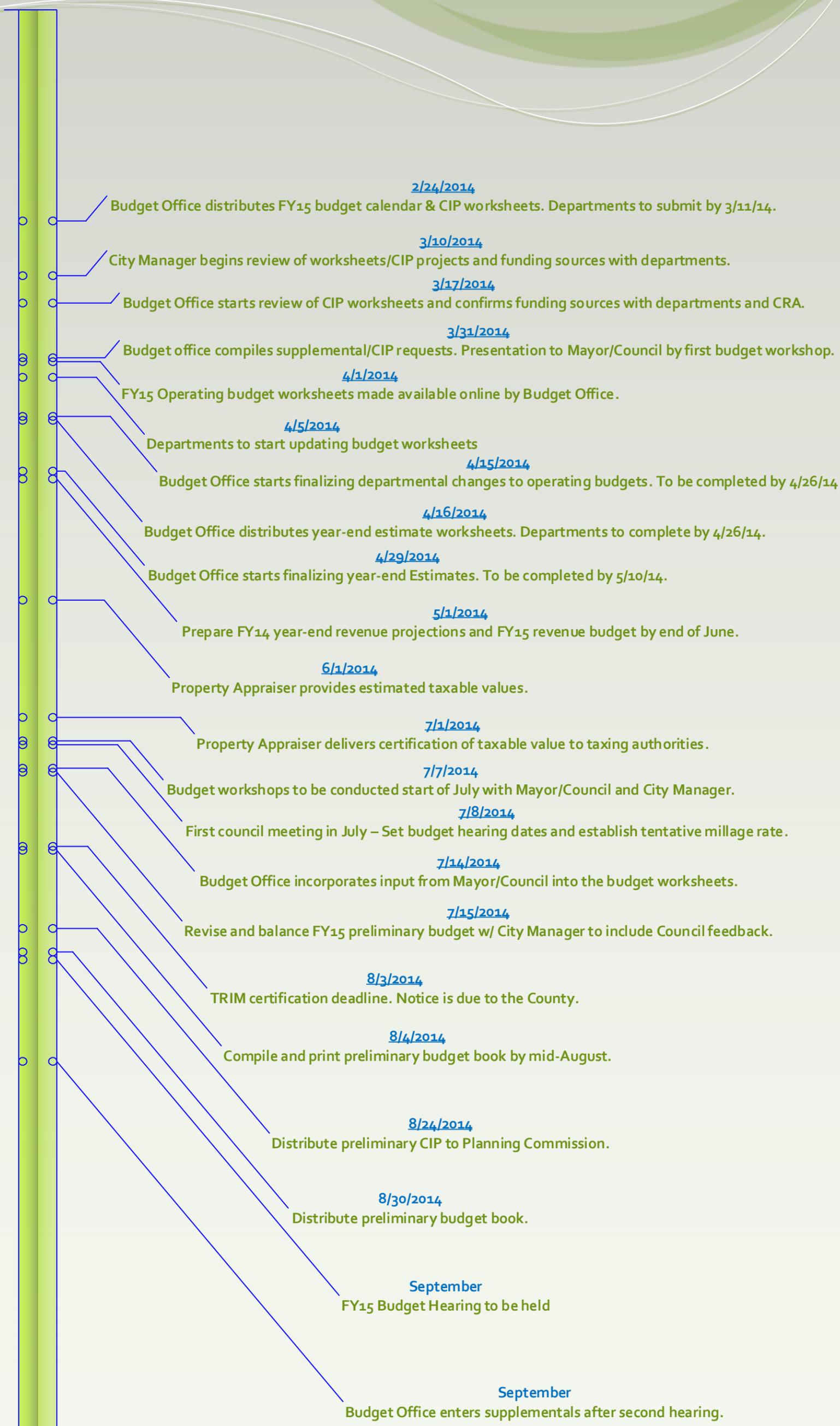
**Budget Amendment** - The purpose of the amendment process is to adjust fund amounts to reflect revenues anticipated to be received and to balance expenditures to these revenues in accordance with state law and sound fiscal practices.

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

# Budget Overview

## FY14 Budget Timeline

January 2014



December 2014

# Budget Overview

## 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.

# Budget Overview

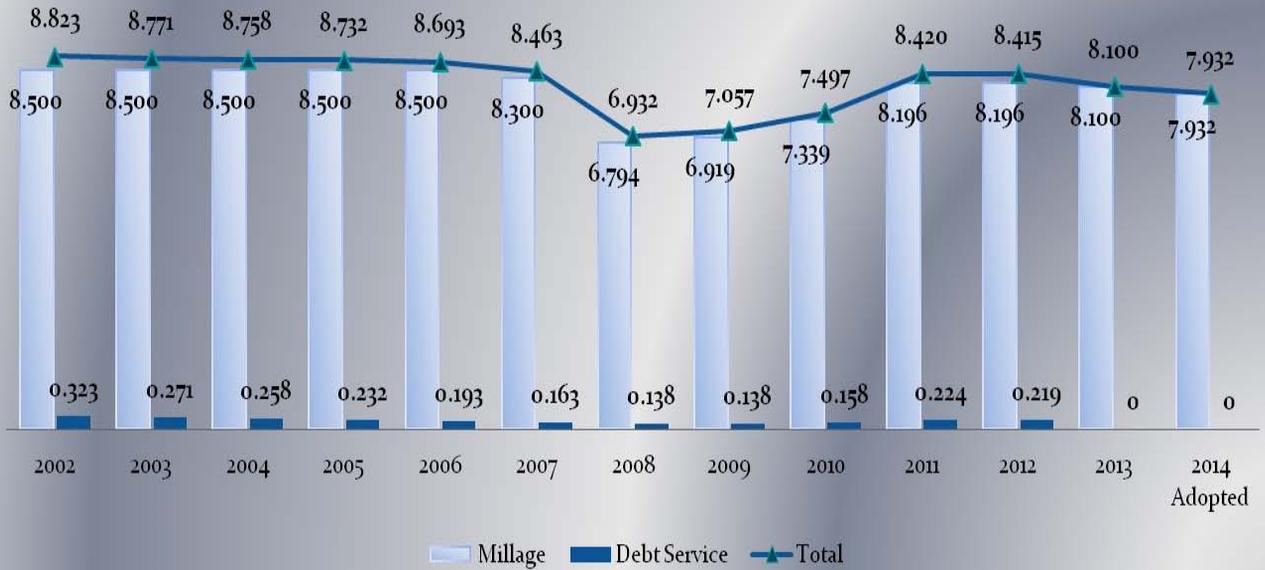
## BUDGETARY ACCOUNTING

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:

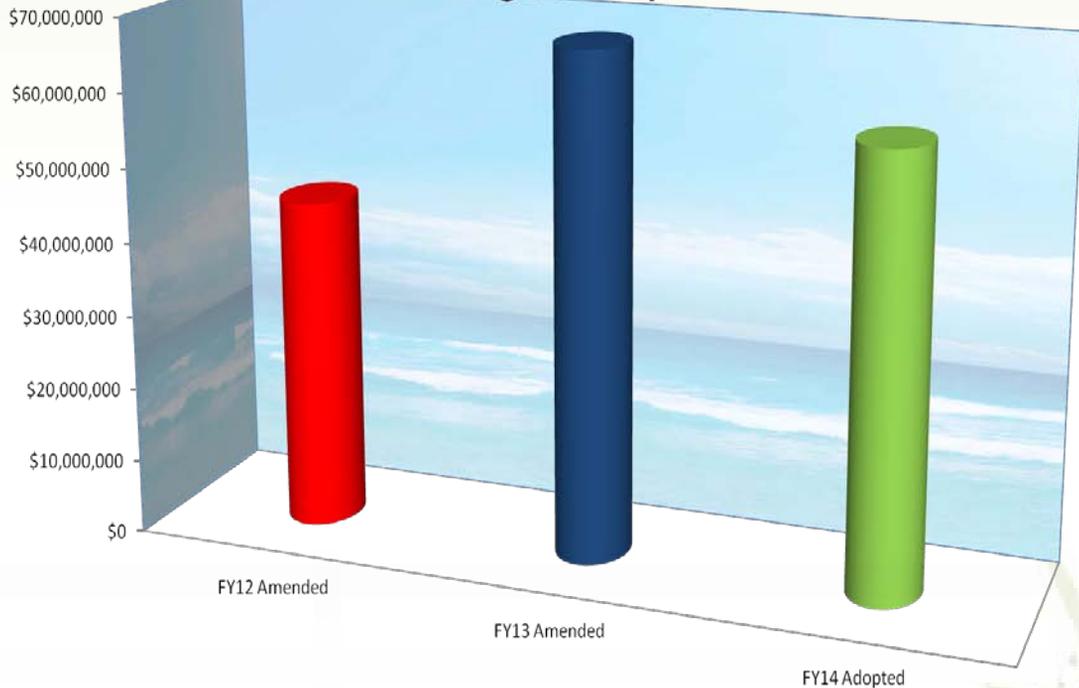
- Sales and use taxes are considered to be revenue when received rather than when earned.
- Project lengths (continuing appropriation or projects that span more than one year) budgets adopted during the year are considered to reduce funds available in the year funds were originally appropriated. Overspending 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.

# Budget In Brief

## NORTH MIAMI MILLAGE COMPARISON



## Budget History



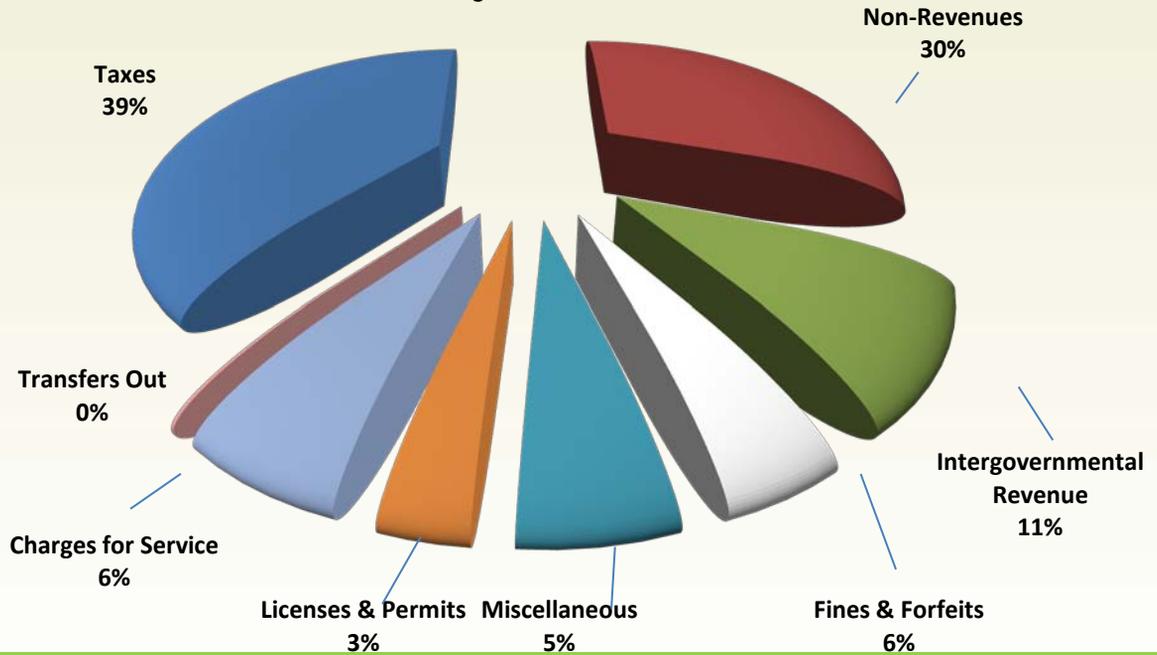
	FY12 Amended	FY13 Amended	FY14 Adopted
Series1	\$44,606,336	\$67,886,543	\$58,506,539

# Budget In Brief

## General Fund Revenue

### Where It Comes From

Total FY14 Budget is \$58,506,539



Taxes	22,761,833
Non-Revenues	17,755,348
Intergovernmental Revenue	6,231,019
Miscellaneous	2,790,458
Fines & Forfeits	3,323,462
Licenses & Permits	1,917,750
Charges for Service	3,832,869
Transfers Out	-106,200

# Budget In Brief

## REVENUE SOURCES

\*

REVENUE SOURCE	2013 AMENDED BUDGET	2014 BUDGETED	INCREASE/DECREASE
TAXES	22,865,016	22,761,833	-1%
LICENSES AND PERMITS	1,347,000	1,917,750	42%
INTERGOVERNMENTAL REVENUE	6,318,026	6,231,019	-1%
CHARGES FOR SERVICES	3,618,026	3,832,869	6%
FINES & FORFEITS	3,754,219	3,323,462	-11%
MISCELLANEOUS REVENUES	1,095,850	2,790,458	155%
NON-REVENUES	28,993,908	17,755,348	-39%
TRANSFERS OUT	(106,200)	(106,200)	0%
<b>TOTAL</b>	<b>67,886,538</b>	<b>58,506,539</b>	<b>-14%</b>

## TAXES

REVENUE SOURCE	2012 ACTUAL REVENUE	2013 ESTIMATED REVENUE	2014 BUDGETED
AD VALOREM TAXES	14,981,184	14,505,000	14,519,893
GENERAL SALES AND USE TAX	1,264,044	725,551	727,891
FRANCHISE FEES	3,327,030	2,986,922	3,015,959
UTILITY SERVICES TAXES	2,780,569	2,628,286	2,704,234
COMMUNICATIONS SERVICE TAX	1,777,062	1,568,134	1,624,094
<b>TOTAL</b>	<b>24,129,889</b>	<b>22,413,893</b>	<b>22,592,071</b>

## CHARGES FOR SERVICES

REVENUE SOURCE	2012 ACTUAL REVENUE	2013 ESTIMATED REVENUE	2014 BUDGETED
CHARGES FOR SERVICES	383,231	542,800	410,000
PUBLIC SAFETY	498,141	532,650	393,880
PHYSICAL ENVIRONMENT	32,754	2,627,415	2,591,466
CULTURE/RECREATION	453,968	430,908	437,523
<b>TOTALS</b>	<b>1,368,094</b>	<b>4,133,773</b>	<b>3,832,869</b>

## Miscellaneous Revenues

REVENUE SOURCE	2012 ACTUAL REVENUE	2013 ESTIMATED REVENUE	2014 BUDGETED
INTEREST & OTHER EARNINGS	23,654	81,728	47,994
RENTS & ROYALTIES	2,215,974	2,158,889	2,253,764
CONTRIBUTION/DONATIONS	12,650,752	969,977	240,700
MISCELLANEOUS REVENUES	1,552,356	479,424	248,000
<b>TOTALS</b>	<b>16,442,736</b>	<b>3,690,018</b>	<b>2,790,458</b>

\*Major variances due to Biscayne Landing Projects/Lease from prior year.

# Budget In Brief

## INTERGOVERNMENTAL REVENUE

REVENUE SOURCE	2012 ACTUAL REVENUE	2013 ESTIMATED REVENUE	2014 BUDGETED
FEDERAL GRANTS	529,014	693,823	62,096
STATE GRANTS	45,562	24,336	24,336
STATE SHARED REVENUES	5,717,121	5,854,835	6,069,587
GRANTS FROM LOCAL UNITS	5,000	8,000	\$5,000
SH. REV. FROM LOCAL UNITS	74,631	70,200	70,000
<b>TOTALS</b>	<b>6,371,328</b>	<b>6,651,194</b>	<b>6,231,019</b>

## FINES & FORFEITS

REVENUE SOURCE	2012 ACTUAL REVENUE	2013 ESTIMATED REVENUE	2014 BUDGETED
JUDGEMENTS & FINES	1,027,655	899,100	872,703
LIBRARY FINES	6,854	6,000	5,000
VIOLATIONS OF LOCAL ORDINANCES	24,316	32,600	30,000
OTHER FINES /OR FORFEITS	3,681,056	2,377,574	2,415,759
<b>TOTALS</b>	<b>4,739,881</b>	<b>3,315,274</b>	<b>3,323,462</b>

## LICENSES & PERMITS

REVENUE SOURCE	2012 ACTUAL REVENUE	2013 ESTIMATED REVENUE	2014 BUDGETED
OCCUPATIONAL LICENSES	418,662	363,000	392,000
BUILDING PERMITS	1,143,304	1,234,448	1,223,250
OTHER LICENSES, FEES, & PERMITS	309,575	305,050	302,500
<b>TOTALS</b>	<b>1,871,541</b>	<b>1,902,498</b>	<b>1,917,750</b>

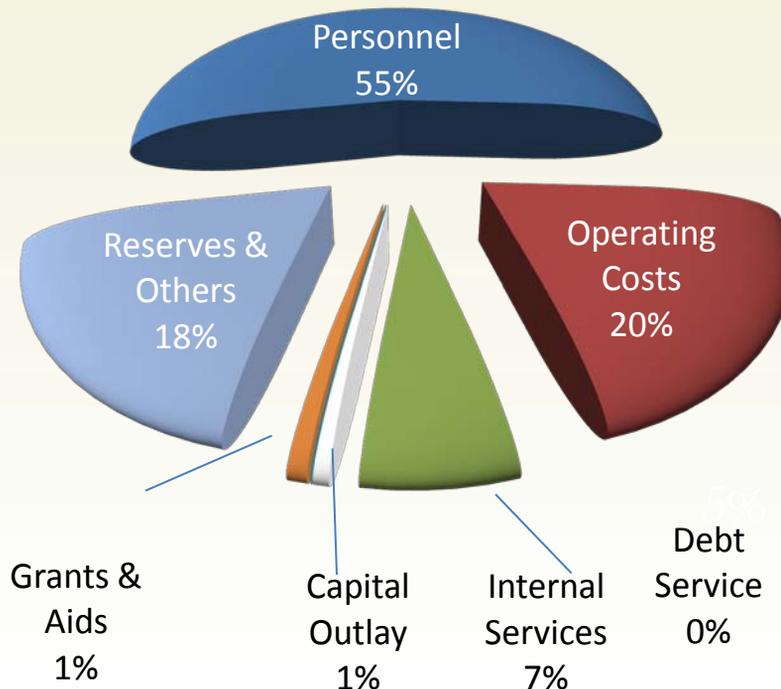
## Non-Revenues

REVENUE SOURCE	2012 ACTUAL REVENUE	2013 ESTIMATED REVENUE	2014 BUDGETED
INTERFUND TRANSFER	20,000	550,984	465,547
ENTERPRISE FUND CONTRIBUTIONS	6,167,799	5,385,263	5,352,651
NON-OPERATING SOURCES	0	16,517,433	11,937,150
<b>TOTALS</b>	<b>6,187,799</b>	<b>22,453,680</b>	<b>17,755,348</b>

## General Fund Expenditure: Where It Goes

### Where It Goes

Total FY14 Budget is  
\$58,506,539



**Personnel: \$31,218,237**  
(Includes \$17,771,525 for Police Salaries)

**Operating: \$11,901,036**  
**Internal Services: \$3,763,650**  
**Capital Outlay: \$376,330**  
**Grants: \$476,400**  
**Reserves: \$10,770,886**  
**Debt: \$0**

# Budget In Brief

## Expenditures by Department with Variance

DEPARTMENT	FY12	FY13		FY14	INCREASE / DECREASE	% CHANGE
	ACTUAL EXPENSE	AMENDED BUDGET	ESTIMATED EXPENSE	ADOPTED BUDGET		
<b><u>General Fund</u></b>						
Office of Management & Budget	247,936	255,701	211,142	247,347	(8,354)	-3%
Building	1,414,003	1,038,682	1,374,748	1,636,236	597,554	58%
City Attorney	993,920	947,164	1,065,135	913,220	(33,944)	-4%
City Clerk	506,075	691,852	702,708	507,438	(184,414)	-27%
City Manager	1,214,306	1,466,103	1,468,640	1,451,452	(14,651)	-1%
Code Compliance	705,163	928,113	844,343	827,194	(100,919)	-11%
Community Planning & Development	518,802	1,874,223	1,819,087	591,031	(1,283,192)	-68%
Finance	2,427,181	2,321,385	2,482,431	2,322,589	1,204	0%
Information Technology	1,438,278	1,497,986	1,559,345	1,662,877	164,891	11%
Library	856,519	1,924,248	1,886,807	909,765	(1,014,483)	-53%
Mayor/Council	744,097	663,463	622,381	660,795	(2,668)	0%
Museum of Contemporary Art	787,929	848,531	831,555	982,964	134,433	16%
Non-Departmental	2,041,233	12,831,783	13,777,630	9,317,739	(3,514,044)	-27%
Parks & Recreation Department	5,599,906	7,364,637	6,992,248	6,567,711	(796,926)	-11%
Personnel Administration	487,141	565,412	598,694	589,344	23,932	4%
Police Department	22,237,389	26,095,371	24,780,296	24,355,450	(1,739,921)	-7%
Public Works	2,014,120	6,210,020	6,029,319	4,594,198	(1,615,822)	-26%
Purchasing	333,986	361,889	340,330	369,189	7,300	2%
<b>TOTAL - GENERAL FUND</b>	<b>44,567,984</b>	<b>67,886,563</b>	<b>67,386,839</b>	<b>58,506,539</b>	<b>(9,380,024)</b>	<b>-14%</b>

\* Major variances due to Biscayne Landing Projects/Lease from prior year.

# Budget In Brief

SPECIAL REVENUE FUNDS	FY12	FY13		FY14	INCREASE / INC/ (DEC)	PERCENT PERCENT CHANGE
	ACTUAL EXPENSE	AMENDED BUDGET	ESTIMATED EXPENSE	ADOPTED BUDGET		
2005 Disaster Recovery Grant Fu	56,700	875	-	-	(875)	-100%
Byrne Strike Team Grant	-	-	-	-	-	0%
C.D.B.G. Entitlement Fund	383,457	1,581,645	1,578,875	1,335,340	(246,305)	-16%
CRA	-	533,899	533,899	267,875	(266,024)	-50%
Development Impact Fees	34,796	34,796	46,165	46,165	11,369	33%
Federal Forfeiture Fund	28,058	230,645	-	315,865	85,220	37%
Half Cent Transportation Surtax Fi	1,036,853	1,168,079	1,059,491	2,406,712	1,238,633	106%
Home Investment Partnership Pro	496,119	250,604	279,036	201,661	(48,943)	-20%
Justice Assistance Grant	113,399	163,832	163,831	41,632	(122,200)	-75%
Landfill Closure Fund	554,295	23,825,606	5,529,398	18,495,298	(5,330,308)	-22%
Law Enforcement Trust Fund	252,504	530,885	624,073	411,588	(119,297)	-22%
Neighborhood Stabilization Progr	231,694	371,082	709,302	390,024	18,942	5%
Police Training Fund	13,140	14,225	18,980	19,755	5,530	39%
State Housing Initiative Prgm (S.H	9,526	30,744	30,744	83,109	52,365	170%
<b>TOTAL - SPECIAL REV</b>	<b>3,210,541</b>	<b>28,736,917</b>	<b>10,573,794</b>	<b>24,015,024</b>	<b>(4,721,893)</b>	<b>-16%</b>

DEBT SERVICE FUNDS	FY12	FY13		FY14	INCREASE / DECREASE INC/ (DEC)	PERCENT PERCENT CHANGE
	ACTUAL EXPENSE	AMENDED BUDGET	ESTIMATED EXPENSE	ADOPTED BUDGET		
F.M.L.C. - Series 2002A - G.O. Di	412,115	-	-	-	-	-
Pension Obligation Bond Fund	1,731,363	1,788,375	1,165,863	1,788,862	487	0%
<b>TOTAL - DEBT SERVICE FUND</b>	<b>2,143,478</b>	<b>1,788,375</b>	<b>1,165,863</b>	<b>1,788,862</b>	<b>487</b>	<b>0%</b>

CAPITAL PROJECTS FUNDS	FY12	FY13		FY14	INCREASE / DECREASE INC/ (DEC)	PERCENT PERCENT CHANGE
	ACTUAL EXPENSE	AMENDED BUDGET	ESTIMATED EXPENSE	ADOPTED BUDGET		
E. May Avil Library Fund	-	43,693	23,693	23,693	(20,000)	-46%
Pepper Park Youth Center Fund	4,431,158	211,724	214,544	-	(211,724)	-100%
Safe Neighborhood Parks Fund	46	-	-	-	-	0%
Transportation Gas Tax Fund	1,009,115	719,653	711,901	300,000	(419,653)	-58%
<b>TOTAL - CAPITAL PROJECT FUN</b>	<b>5,440,319</b>	<b>975,070</b>	<b>950,138</b>	<b>323,693</b>	<b>(651,377)</b>	<b>-67%</b>

ENTERPRISE FUNDS	FY12	FY13		FY14	INCREASE / DECREASE INC/ (DEC)	PERCENT PERCENT CHANGE
	ACTUAL EXPENSE	AMENDED BUDGET	ESTIMATED EXPENSE	ADOPTED BUDGET		
Water & Sewer Operations & Mai	21,908,928	44,081,921	30,530,485	44,531,575	449,654	1%
Water Fire Flow Demand Fund	-	-	-	988,610	988,610	#DIV/0!
Stormwater Utility Fund	2,402,408	4,028,915	3,048,420	3,186,186	(842,729)	-21%
<b>TOTAL - ENTERPRISE FUNDS</b>	<b>24,311,336</b>	<b>48,110,836</b>	<b>33,578,905</b>	<b>48,706,371</b>	<b>595,535</b>	<b>1%</b>

INTERNAL SERVICE FUNDS	FY12	FY13		FY14	INCREASE / DECREASE INC/ (DEC)	PERCENT PERCENT CHANGE
	ACTUAL EXPENSE	AMENDED BUDGET	ESTIMATED EXPENSE	ADOPTED BUDGET		
Risk Management Fund	1,394,831	1,231,541	1,103,604	2,795,881	1,564,340	127%
Fleet Management Fund	2,810,923	2,547,842	2,517,227	3,035,415	487,573	19%
<b>TOTAL - INTERNAL SERVICE</b>	<b>4,205,754</b>	<b>3,779,383</b>	<b>3,620,831</b>	<b>5,831,296</b>	<b>2,051,913</b>	<b>54%</b>

Trust and Agency Fund	FY12	FY13		FY14	INCREASE / DECREASE INC/ (DEC)	PERCENT PERCENT CHANGE
	ACTUAL EXPENSE	AMENDED BUDGET	ESTIMATED EXPENSE	ADOPTED BUDGET		
Replacement Benefit Plan	34,245	-	-	36,252	36,252	0%
<b>TOTAL - TRUST AND AGENCY</b>	<b>34,245</b>	<b>-</b>	<b>-</b>	<b>36,252</b>	<b>36,252</b>	<b>0%</b>

<b>TOTAL - ALL FUNDS</b>	<b>83,913,657</b>	<b>151,277,144</b>	<b>117,276,370</b>	<b>139,208,037</b>	<b>(12,105,359)</b>	<b>-8%</b>
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# Budget In Brief

## Expenditure Categories

### Arranged by Highest Department Budget to Lowest

	Personnel	Operating	Internal Services	Capital Outlay	Debt Service	Grants & Aid	Reserves	TOTAL
Police	17,771,326	3,292,880	2,264,579	249,130	0	0	777,535	24,355,450
Non Dept	-724,336	312,425	0	0	0	400,500	9,329,150	9,317,739
Parks & Rec	3,812,363	2,098,861	483,712	0	0	19,500	153,275	6,567,711
Public Works	1,715,525	2,315,261	440,221	50,000	0	0	73,191	4,594,198
Finance	1,570,766	582,279	91,168	0	0	0	78,376	2,322,589
Building	740,178	788,812	67,347	0	0	0	39,899	1,636,236
IT	928,227	556,214	54,925	77,200	0	0	46,311	1,662,877
City Manger	943,366	396,751	58,357	0	0	0	52,978	1,451,452
MoCA	588,189	276,767	32,109	0	0	56,400	29,499	982,964
City Attorney	684,965	142,300	45,054	0	0	0	40,901	913,220
Library	609,503	234,233	36,824	0	0	0	29,205	909,765
Code Compliance	623,993	79,685	90,232	0	0	0	33,284	827,194
Mayor/Council	282,976	360,948	8,846	0	0	0	8,025	660,795
Personnel	442,430	105,749	21,577	0	0	0	19,588	589,344
CP&D	460,009	88,690	22,188	0	0	0	20,144	591,031
City Clerk	275,166	203,785	16,346	0	0	0	12,141	507,438
Purchasing	298,999	36,683	17,563	0	0	0	15,944	369,189
Office of Management & Budget	194,592	28,713	12,602	0	0	0	11,440	247,347
<b>Total</b>	<b>31,218,237</b>	<b>11,901,036</b>	<b>3,763,650</b>	<b>376,330</b>	<b>0</b>	<b>476,400</b>	<b>10,770,886</b>	<b>58,506,539</b>

# Budget In Brief

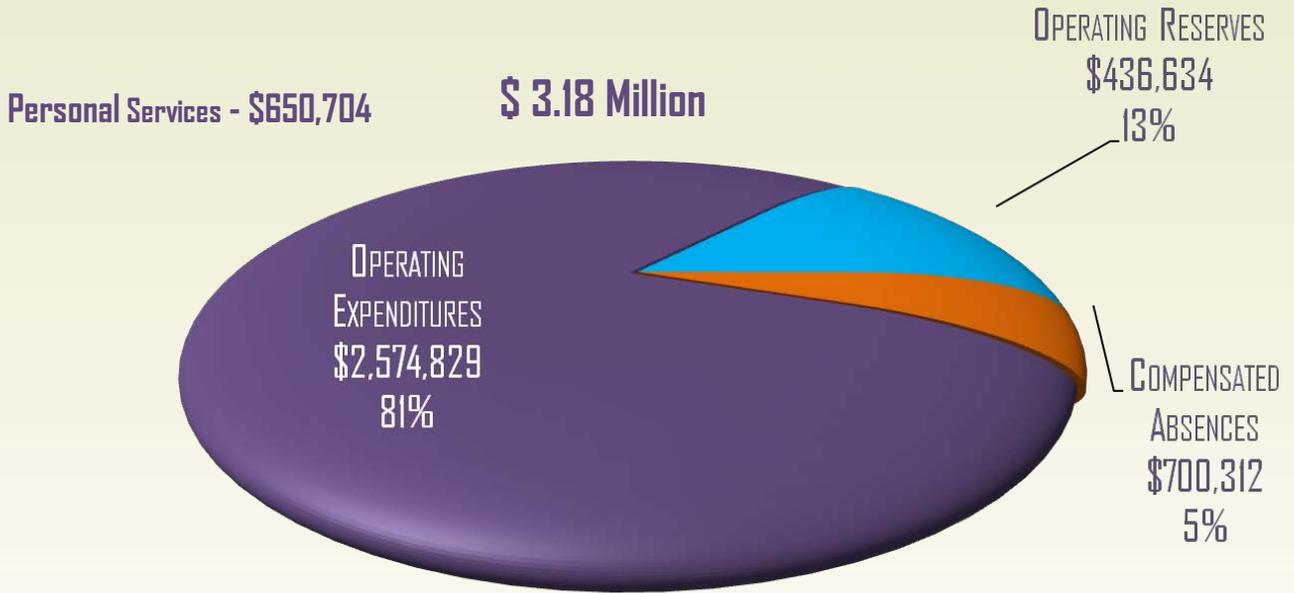
## Employee Trends

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

\* There are no budgeted changes to staffing level from the prior year.

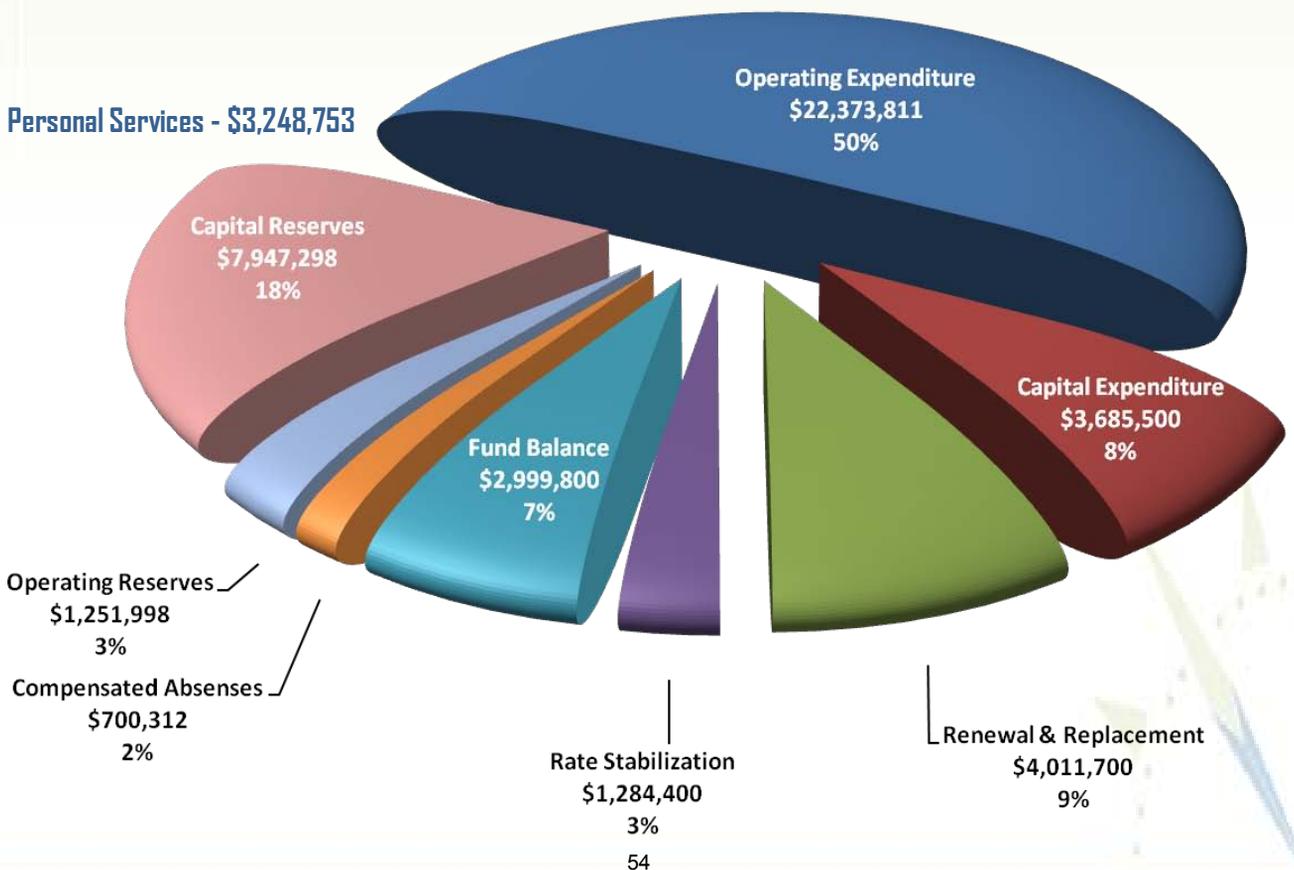
# Budget In Brief

## Stormwater



## Water & Sewer

**\$44.2 Million**



# Budget In Brief

## FY14 Capital Projects

ITEM/PROJECT	Source	Amount
Building Improvements	GEN FD	78,104
City Hall WiFi	GEN FD	10,000
Computer Switches	GEN FD	18,000
Motorcycle Replacement	GEN FD	159,026
Replacement Computers	GEN FD	49,200
Downtown Revitalization	TRANS	300,000
Roadway & Right-of-way Improvements	TRANS	50,000
Sidewalk Installation and Repairs	TRANS	100,000
Drainage Improvements	STORM	50,000
Stormwater Basins (Re-Appropriated)	STORM	450,000
Lift Station Rehabilitation	W&S	200,000
Sanitary Sewer Rehabilitation	W&S	100,000
Upgrade of Existing Lime Softening Plant	W&S	8,307,495
Water Line Replacement	W&S	300,000
Water & Sewer Capital Projects	W&S	2,450,000
Trash Pumps	W&S	37,000
Va-Con	W&S	445,000
Replacment Vehicles	W&S	68,000
TV Camera	W&S	5,500
<b>TOTAL CAPITAL BUDGET</b>		<b>13,177,325</b>

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 GFOA Best Practices. There are no significant recurring capital expenditures for the budgeted fiscal year.

# Budget In Brief

## 2013-14 Total Adopted Budget

**\$139,208,037**

