NORTH MIAMI
FLORIDA

Preliminary Annual Budget

FY 2013-2014

North Miami All-America City 2010

playful city usa 2013

Certified Silver FGBC Florida Green City

City of North Miami

northmiamifl.gov

NORTH MIAMI INCORPORATED 1926 SEAL MIAMI-DADE COUNTY, FLORIDA

CITY OF NORTH MIAMI, FLORIDA

Preliminary Annual Operating Budget for

Fiscal Year 2013-2014

Prepared by:

Office of Management and Budget

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Budget Specialist,
Roy Brown

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Municipal Intern
Mykya Brown,

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

Department Directors

Office of the City Manager Lumane P. Claude. PhD, Deputy City Manager

Community Planning and Development Maxine Calloway, Esq. Director

Community Redevelopment Agency Lesly Prudent, Coordinator

Finance Administration Vernon Paul, Director

Information Technology Ricardo Castillo, Director

Museum of Contemporary Art Vacant

Office of the City Clerk Jacqie Vieira, Deputy City Clerk

Office of Management and Budget Arthur Sorey, III, Director

Parks and Recreation Jefferson Geimer, Director

Police Department Marc Elias, Jr., Chief

Public Library Lucia Gonzalez, Manager

Public Works Aleem A. Ghany, P.E., Director

Purchasing Ruby Johnson, Director

Personnel Administration Rebecca Jones, Director

Risk Management Karen Muir, Manager

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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SECTION ONE:

INTRODUCTION

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 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.

A Vision for North Miami's Future

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.

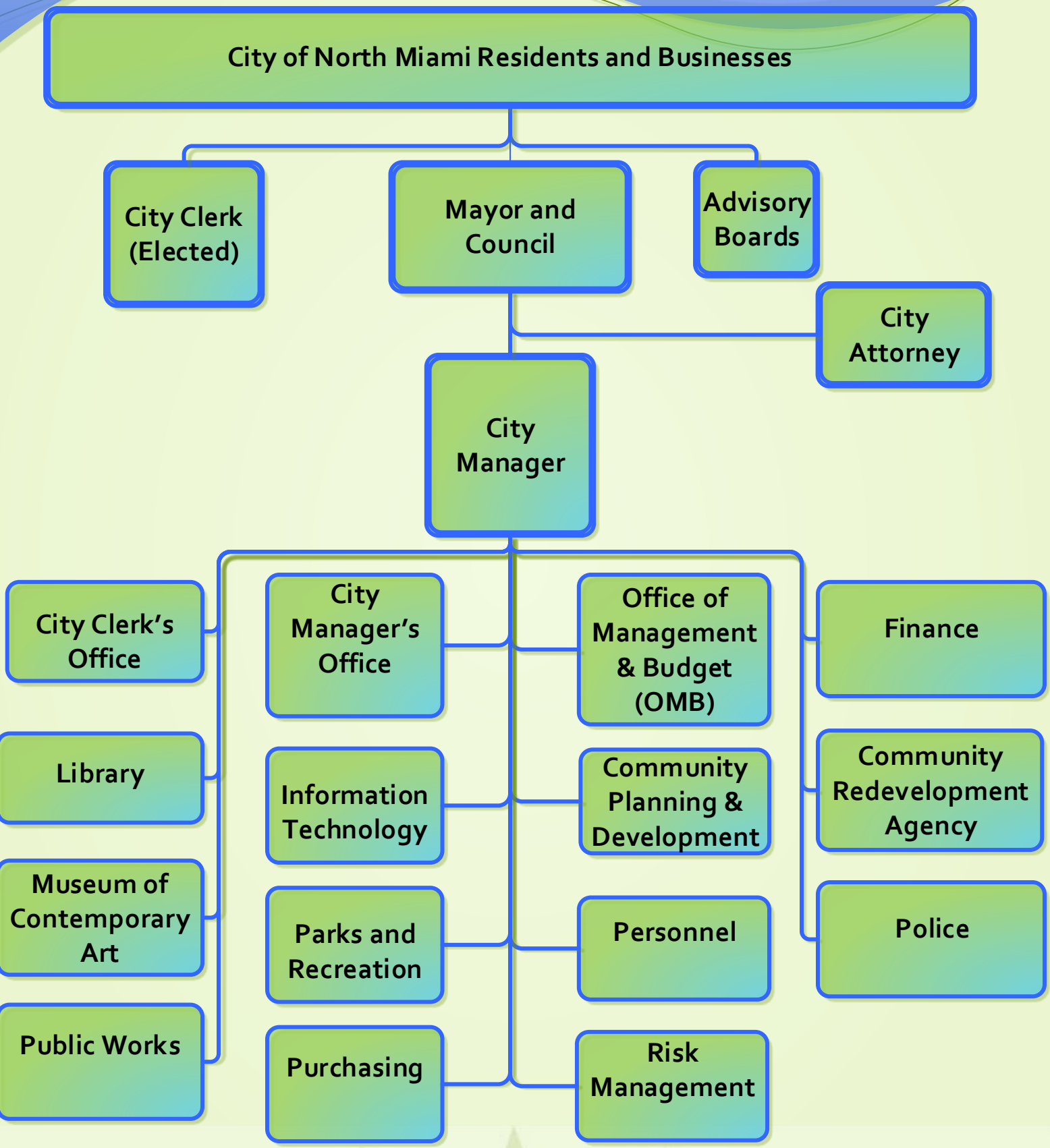
Strategic Plan Overview

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.

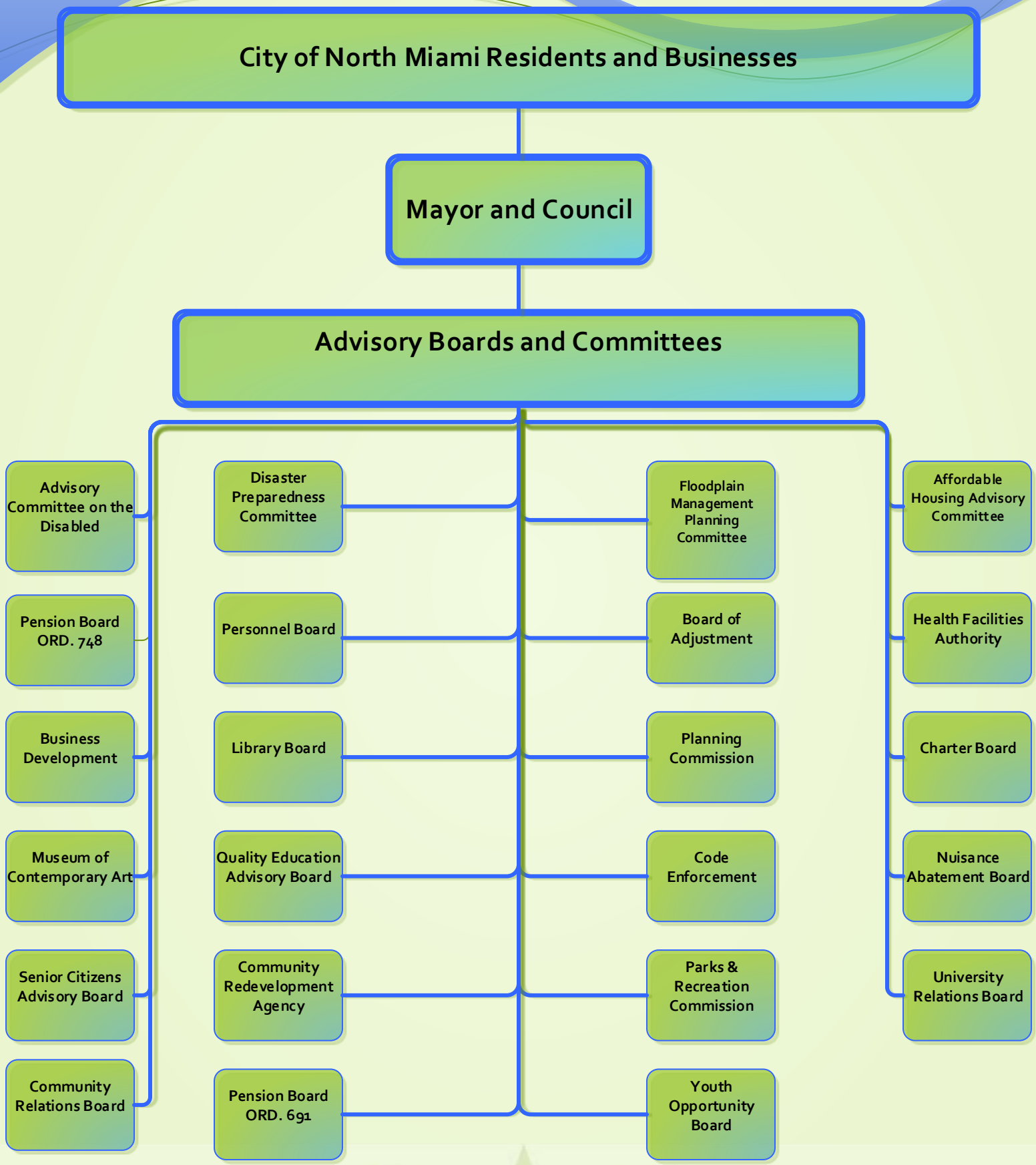
Goal 6 – Ensure that new growth and development is high quality and provides a benefit to North Miami.

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

City of North Miami Organizational Structure

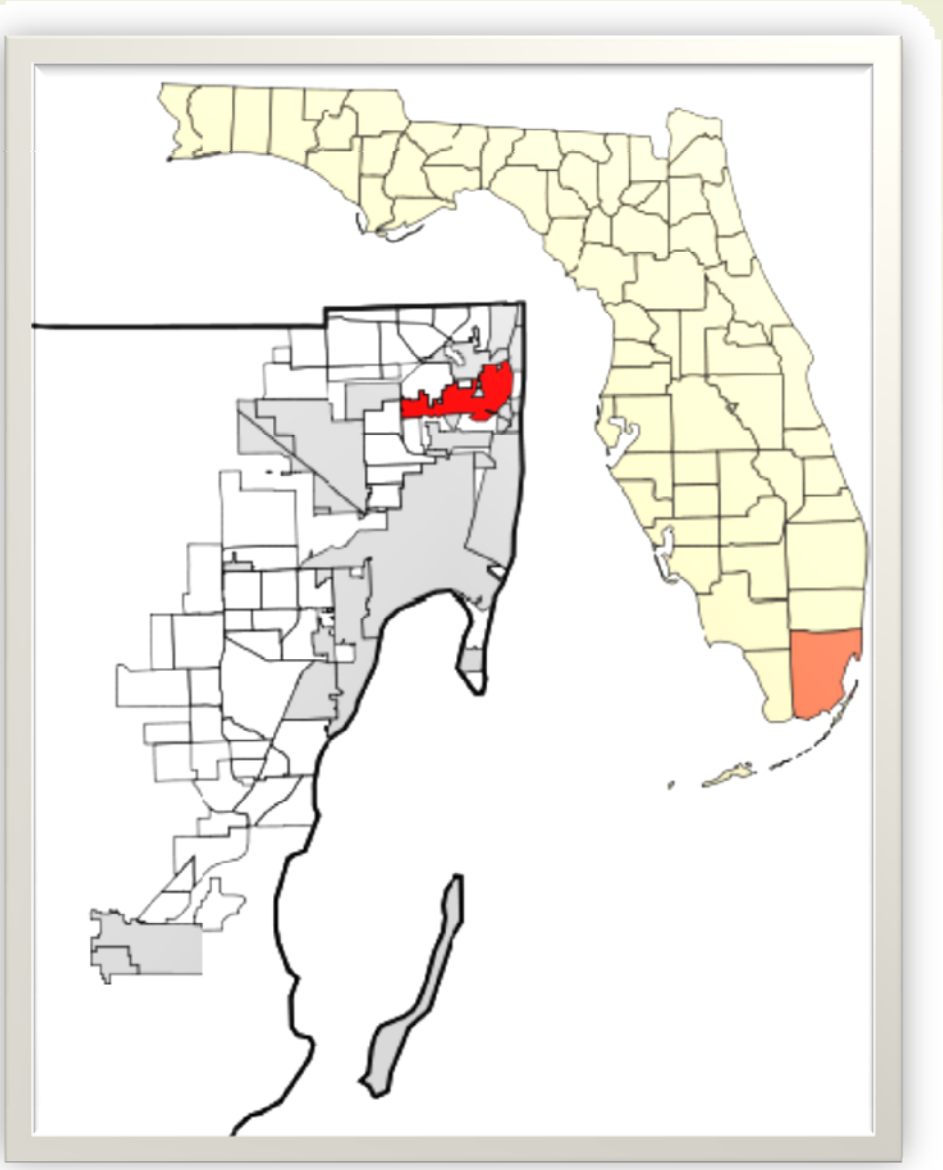


Advisory Boards and Committees



City Overview

The City of North Miami is located in Miami-Dade, Florida in the northeast part of the county. The City is approximately 9.5 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 41st 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 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 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.

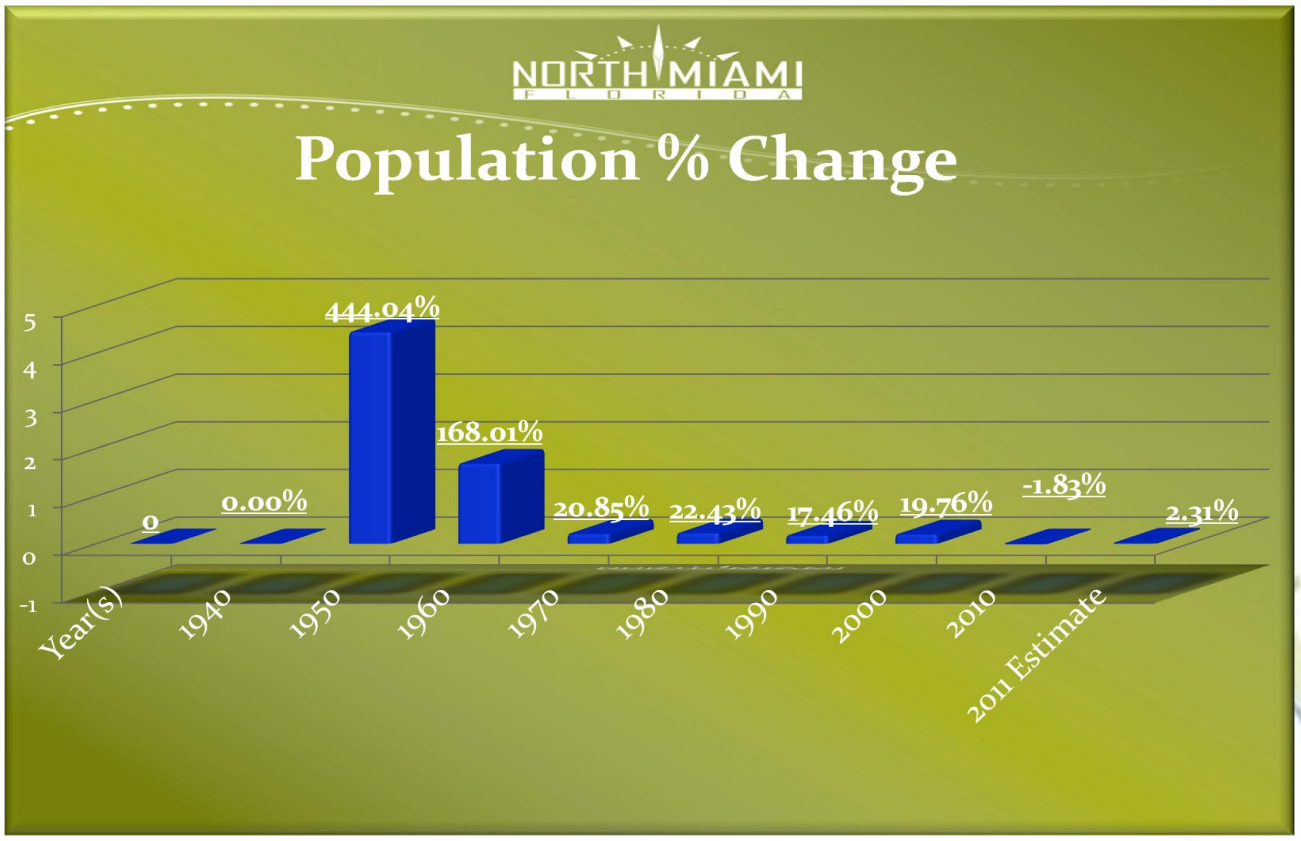
Our Community

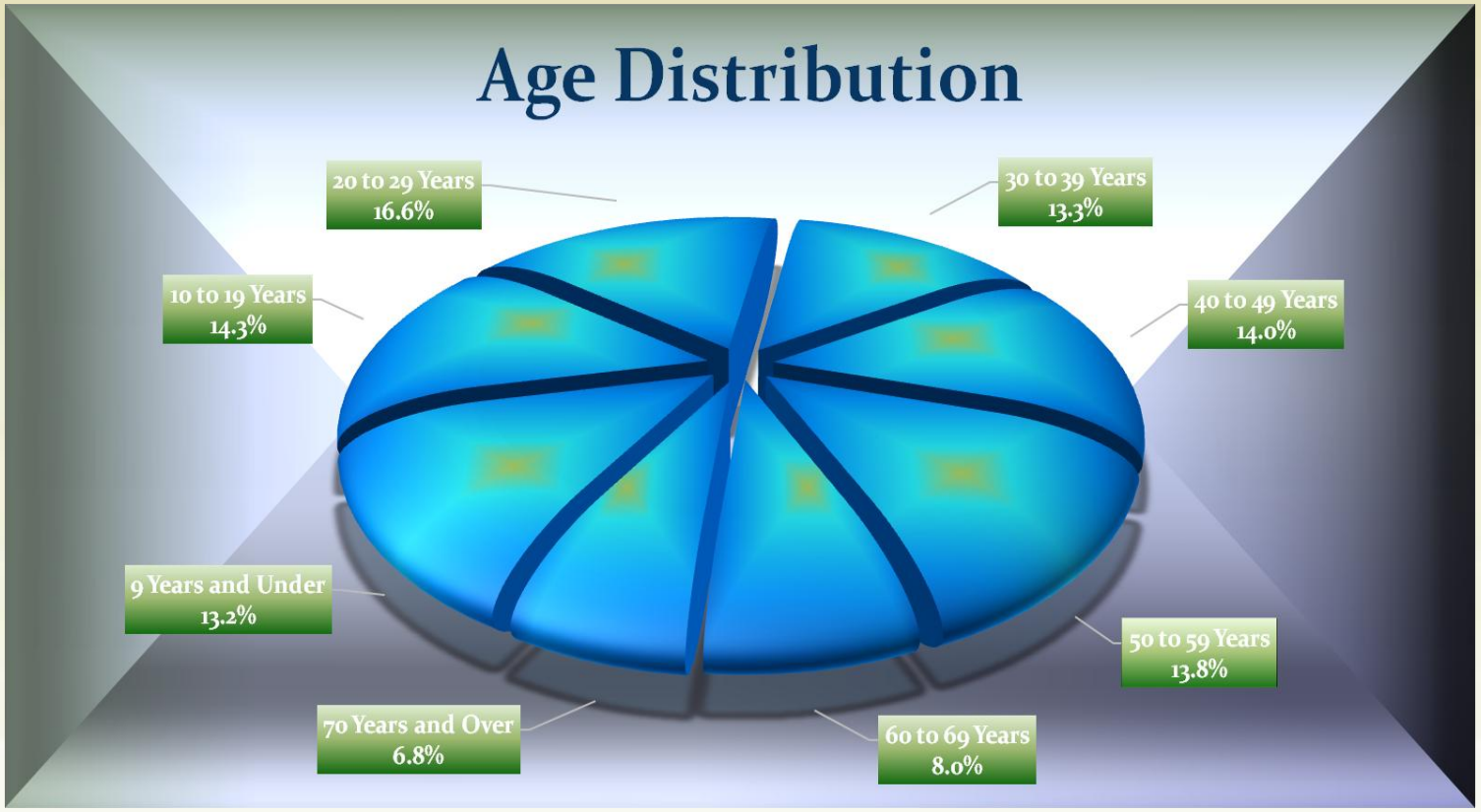
In 2013, North Miami continues to attract residents and businesses to the area because of its ideal location, tucked midway between Miami, Fort Lauderdale and the beaches. There is a true sense of community cultivated through recreational and educational opportunities, which afford North Miami residents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

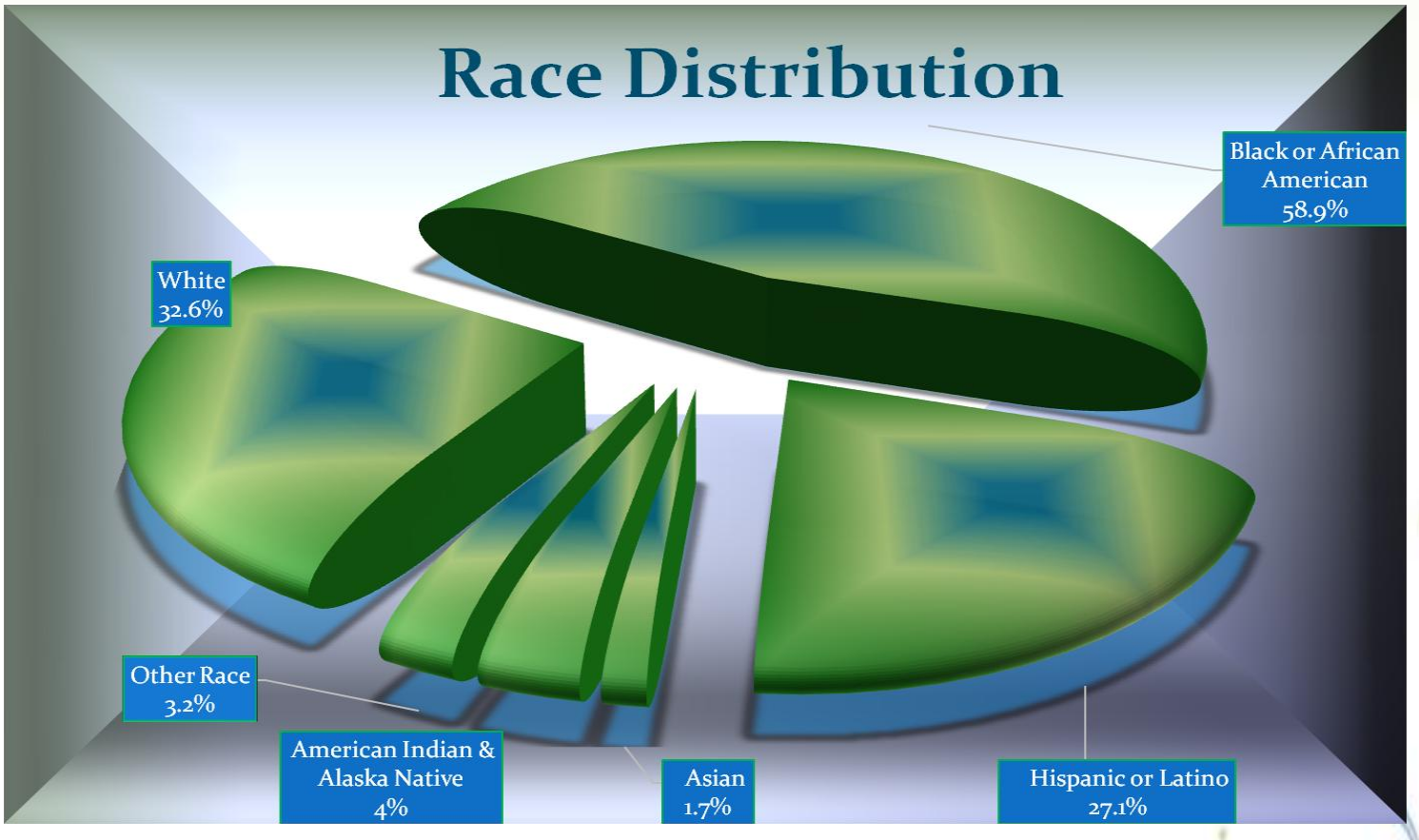
The City's park system offers numerous athletic, recreation and nature programs throughout the year. In 2013, the Miami Heat and the NBA Cares Foundation, dedicated a portion of North Miami's newest community center, the Joe Celestin Center, as an NBA Cares facility, offering the community a space to 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
20 to 29 Years
16.6%
30 to 39 Years
13.3%
10 to 19 Years
14.3%
40 to 49 Years
14.0%
9 Years and Under
13.2%
50 to 59 Years
13.8%
70 Years and Over
6.8%
60 to 69 Years
8.0%


Race Distribution
Black or African American
58.9%
White
32.6%
Other Race
3.2%
American Indian & Alaska Native
4%
Asian
1.7%
Hispanic or Latino
27.1%

Education

K-8 Centers

Ben Franklin K-8 Center
David Lawrence K-8 Center
Linda Lentin K-8 Center

Elementary Schools

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

Middle Schools

Aspira RAM Charter Middle School
Thomas Jefferson Middle School
North Miami Middle School

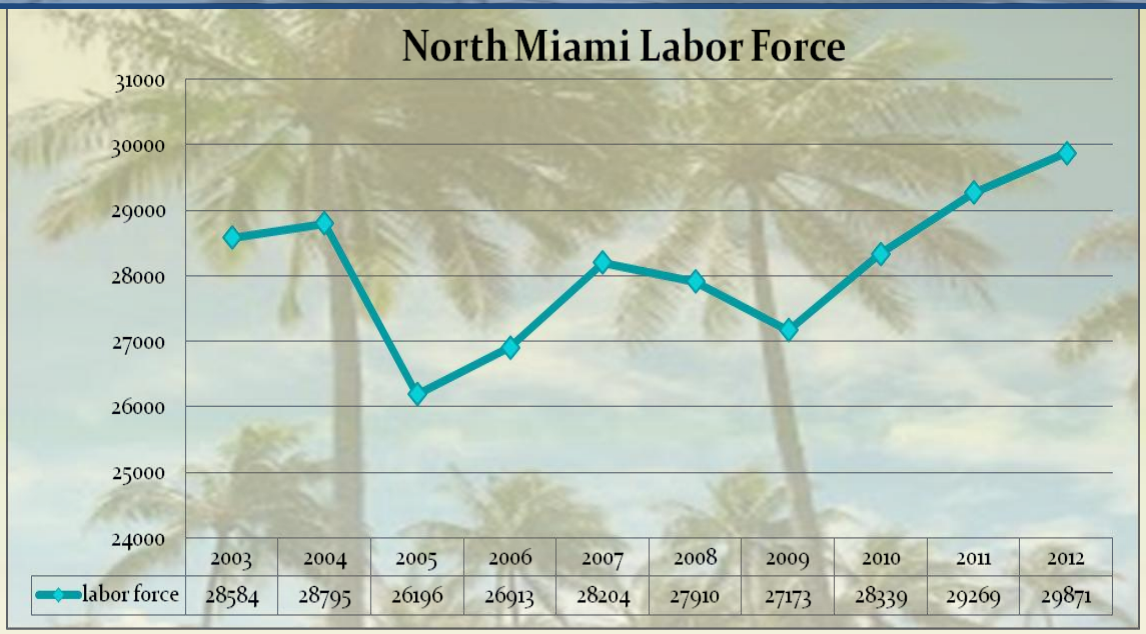
High Schools

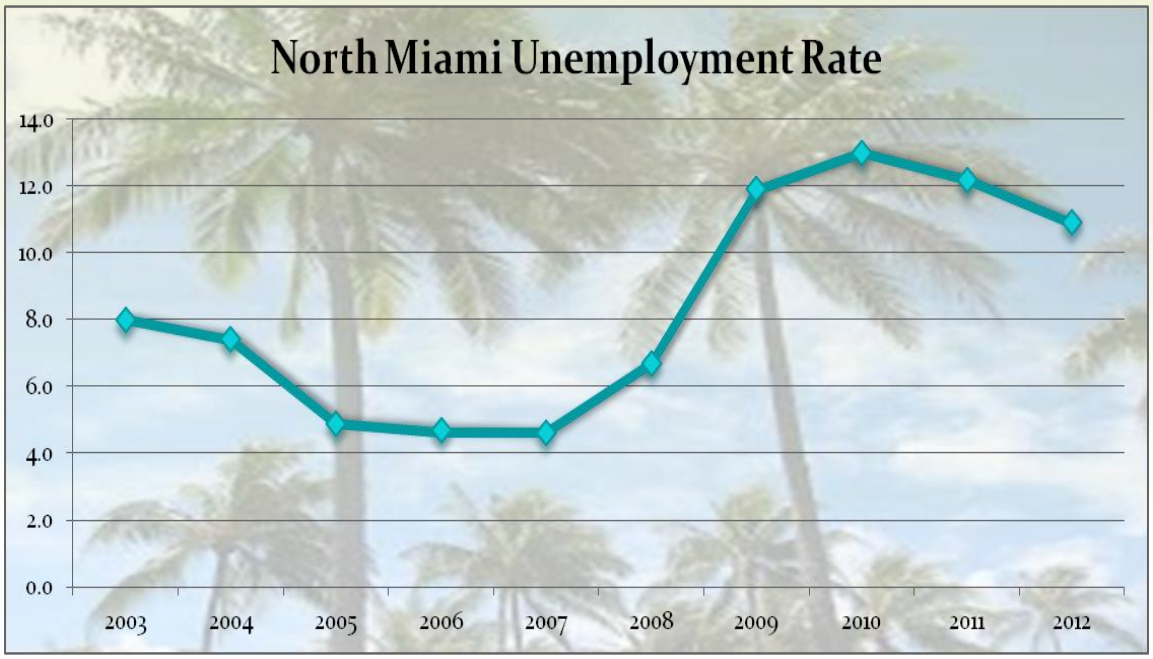
Alonzo & Tracy Mourning Senior High
North Miami Senior High School

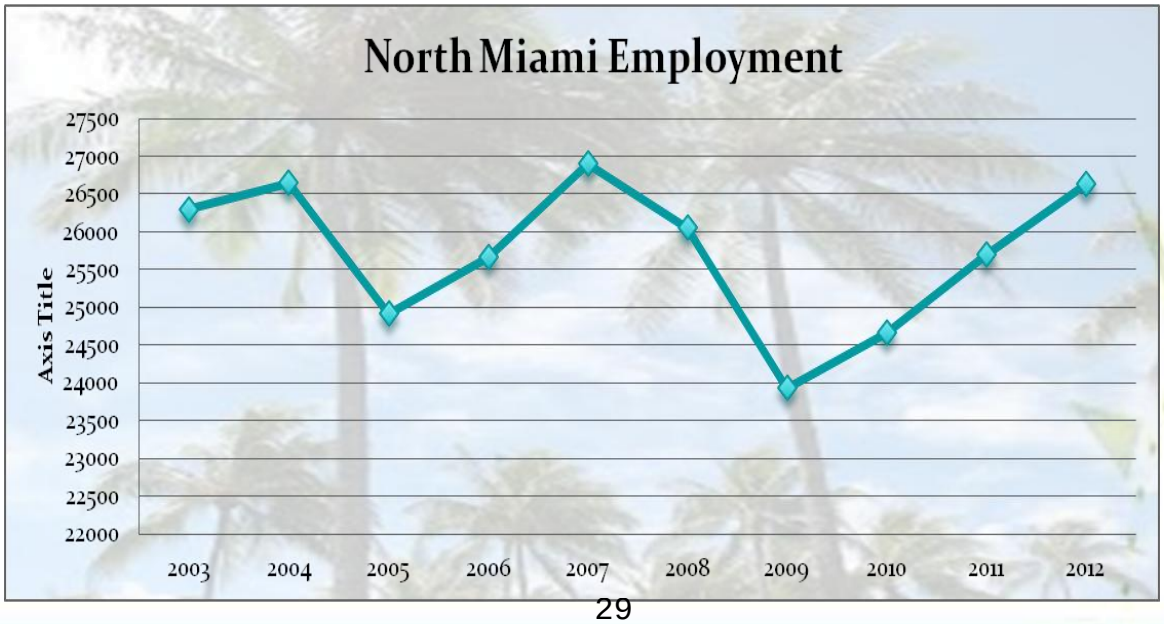
Colleges and Universities

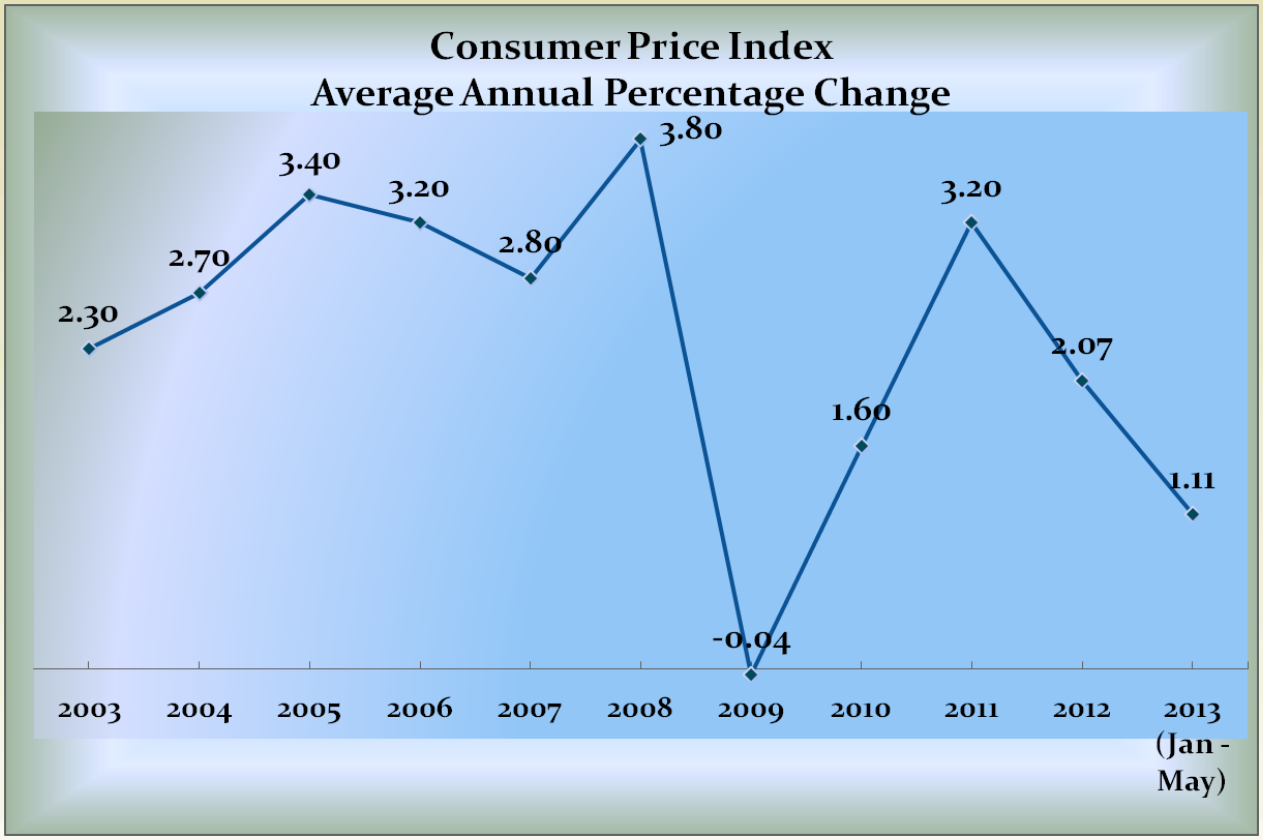
Florida International University
(Biscayne Bay Campus)
Johnson & Wales University

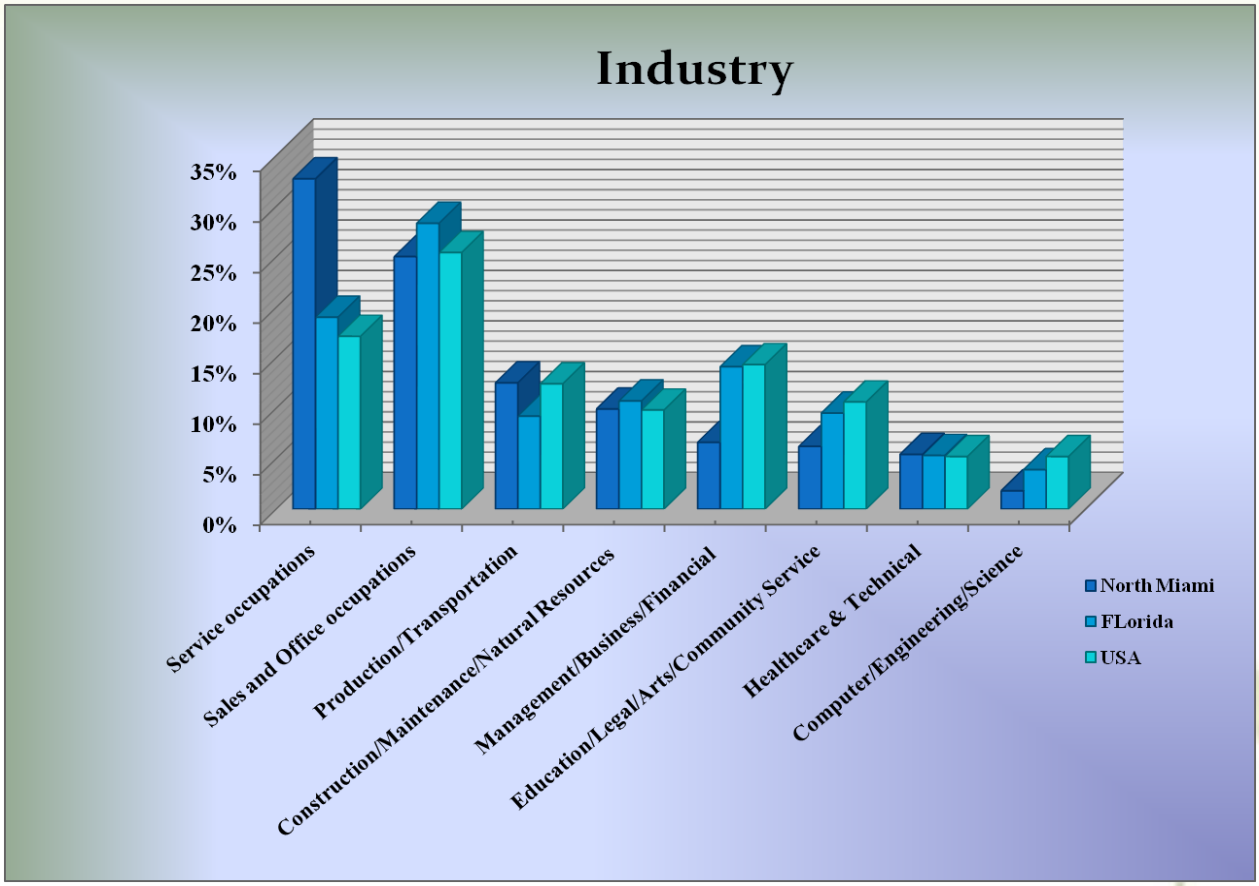
Education	Percent
Population 25 years and over	36,545
Less than 9th grade	12.3%
9th to 12th grade, no diploma	13.3%
High school graduate (includes equivalency)	31.0%
Some college, no degree	18.5%
Associate's degree	7.0%
Bachelor's degree	11.4%
Graduate or professional degree	6.5%

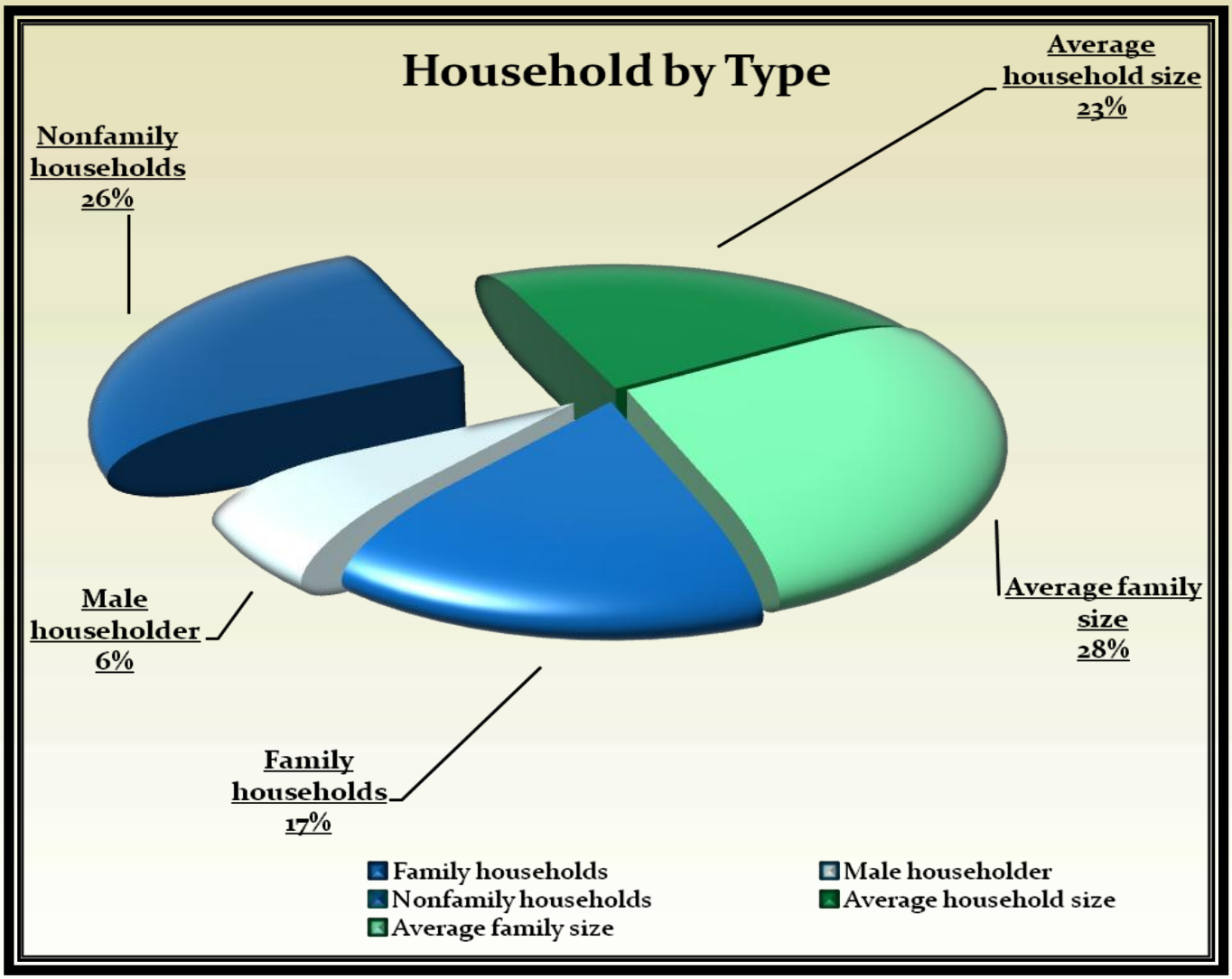

North Miami Labor Force
31000
30000
29000
28000
27000
26000
25000
24000
2003 2004 2005 2006 2007 2008 2009 2010 2011 2012
labor force 28584 28795 26196 26913 28204 27910 27173 28339 29269 29871


North Miami Unemployment Rate
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

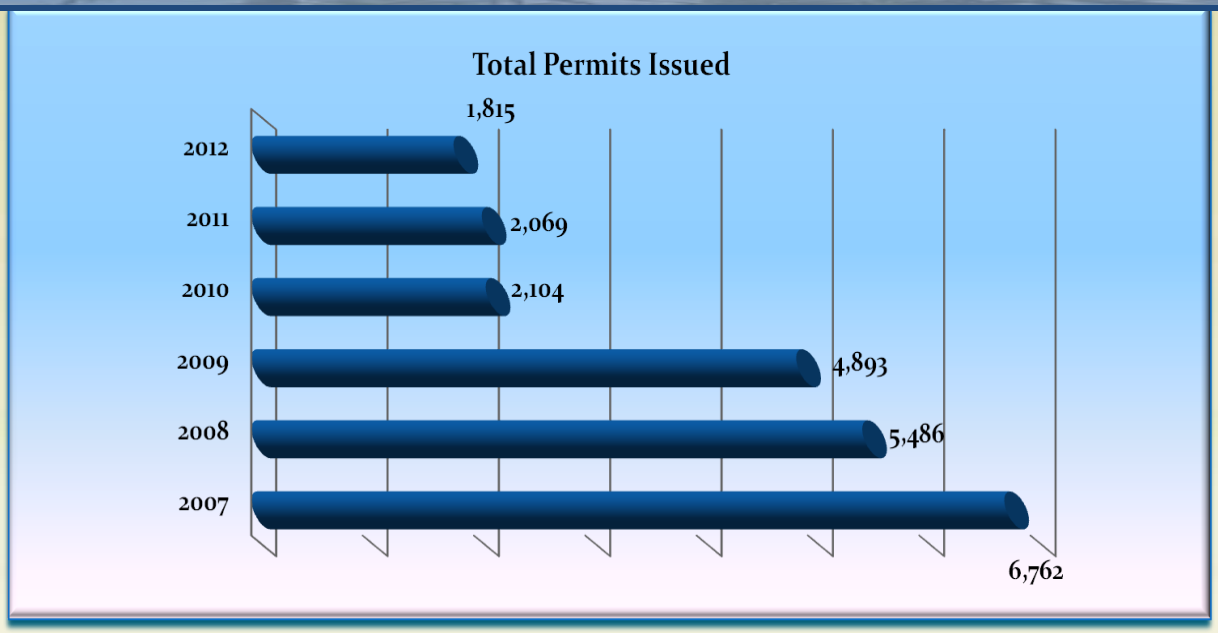

North Miami Employment
Axis Title
27500
27000
26500
26000
25500
25000
24500
24000
23500
23000
22500
22000
2003 2004 2005 2006 2007 2008 2009 2010 2011 2012

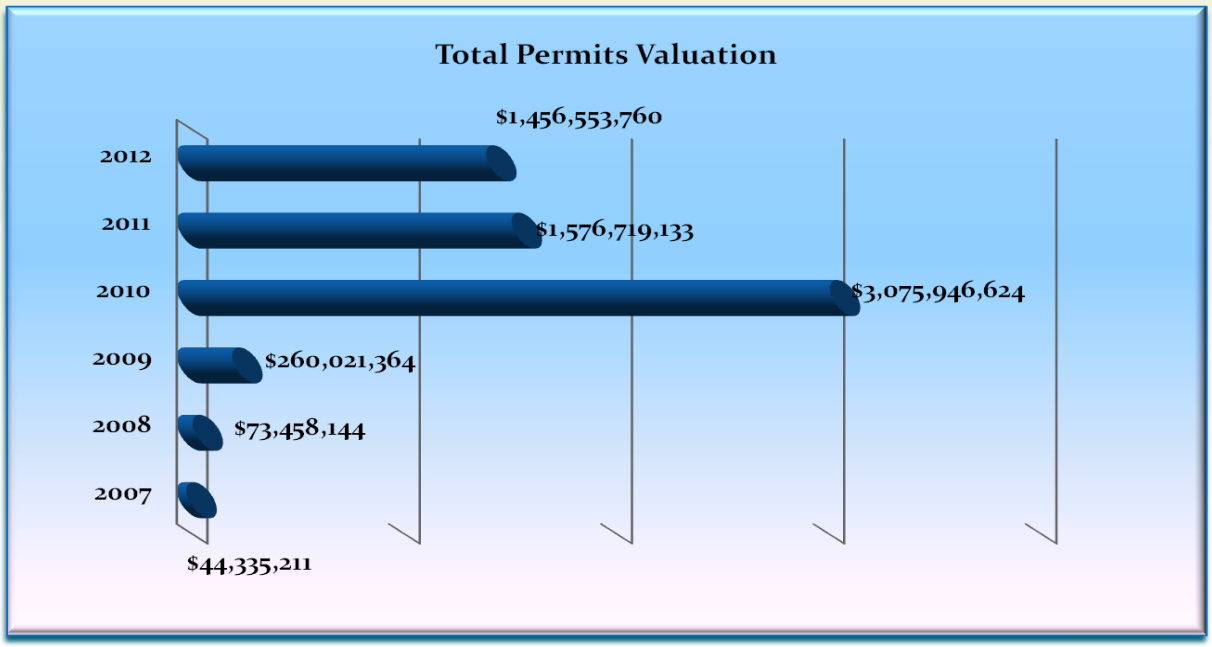

Consumer Price Index
Average Annual Percentage Change
2.30
2.70
3.40
3.20
2.80
3.80
-0.04
1.60
3.20
2.07
1.11
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013 (Jan - May)

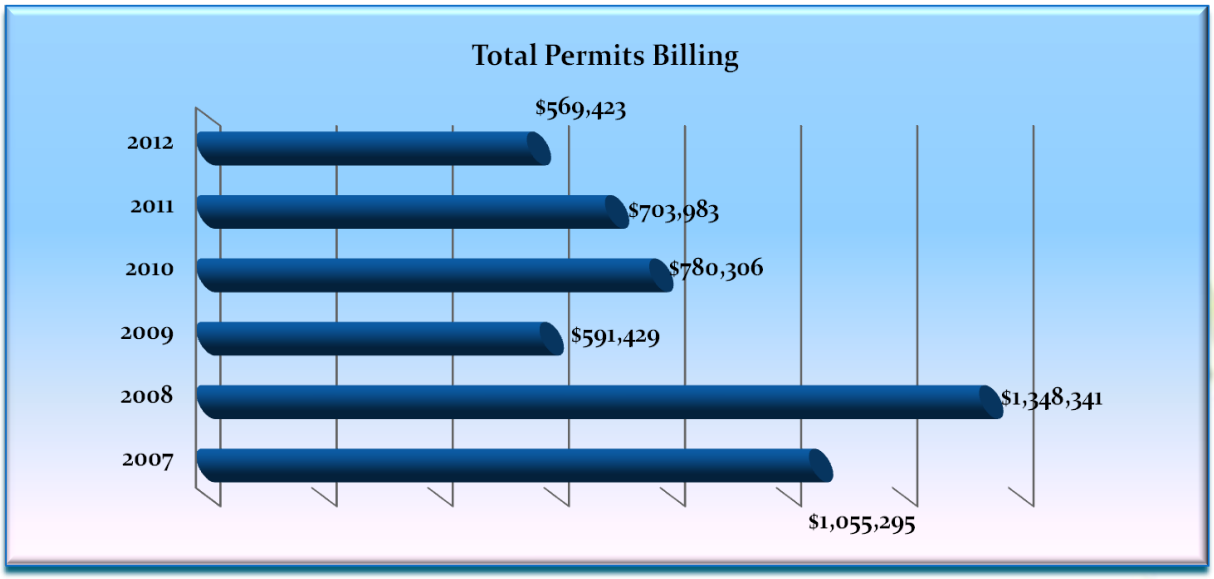

Industry
35%
30%
25%
20%
15%
10%
5%
0%
Service occupations
Sales and Office occupations
Production/Transportation
Construction/Maintenance/Natural Resources
Management/Business/Financial
Education/Legal/Arts/Community Service
Healthcare & Technical
Computer/Engineering/Science
North Miami
FLorida
USA



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

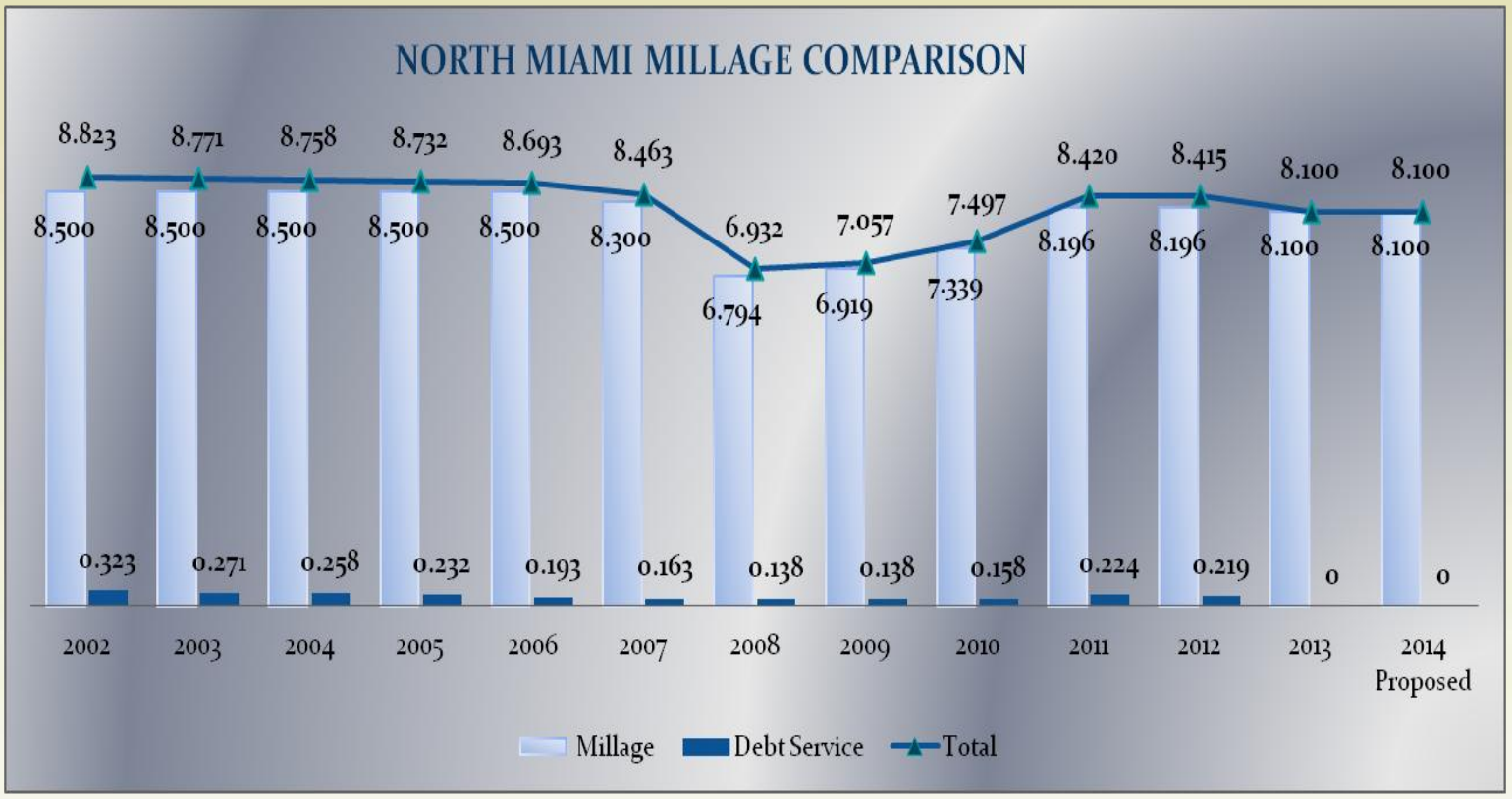

Total Permits Issued
2012
1,815
2011
2,069
2010
2,104
2009
4,893
2008
5,486
2007
6,762

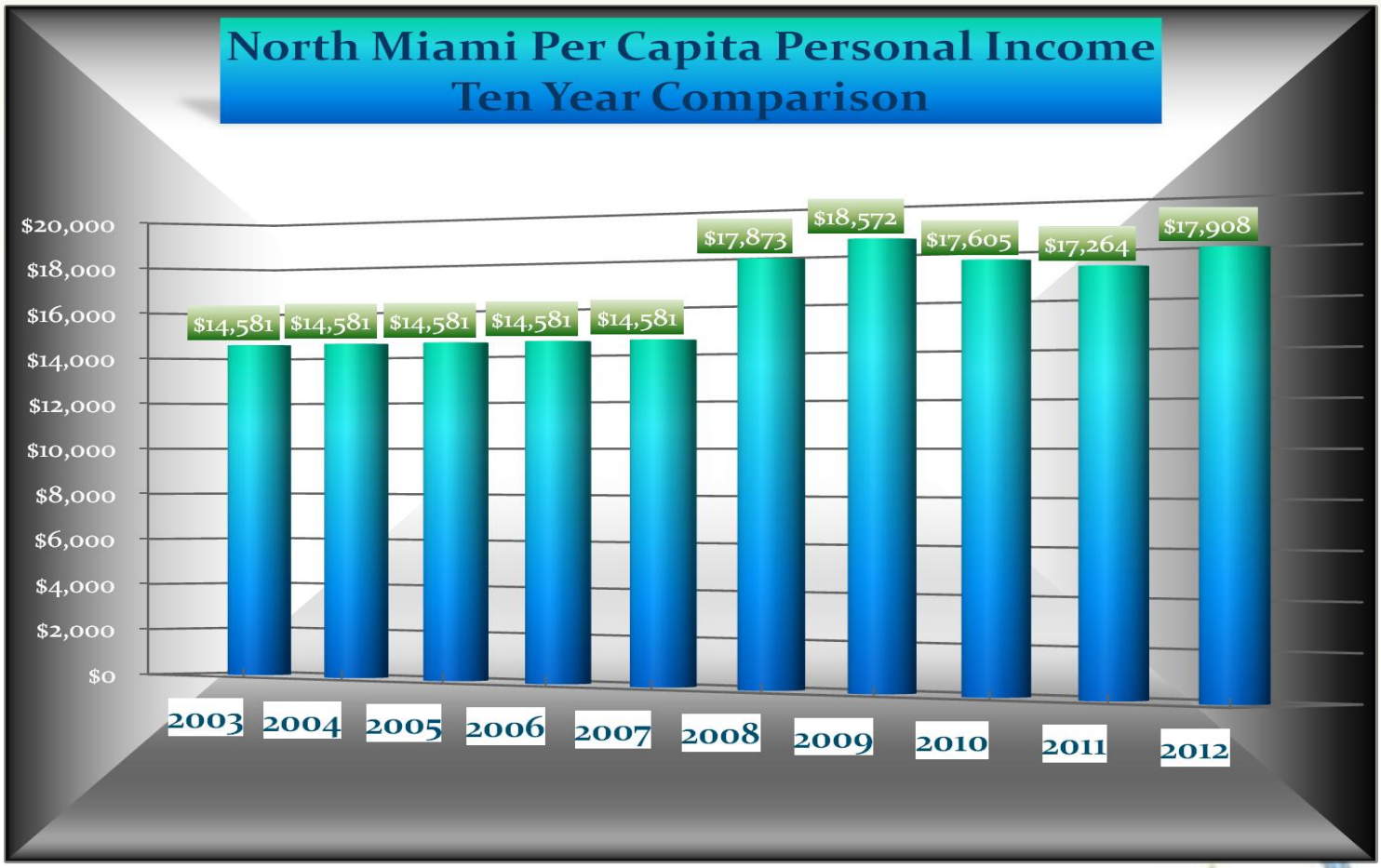

Total Permits Valuation
2012
$1,456,553,760
2011
$1,576,719,133
2010
$3,075,946,624
2009
$260,021,364
2008
$73,458,144
2007
$44,335,211


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

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 Residentia	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 MILLAGE COMPARISON
8.823
8.771
8.758
8.732
8.693
8.463
6.932
7.057
7.497
8.420
8.415
8.100
8.100
8.500
8.500
8.500
8.500
8.500
8.300
6.794
6.919
7.339
8.196
8.196
8.100
8.100
0.323
0.271
0.258
0.232
0.193
0.163
0.138
0.138
0.158
0.224
0.219
0
0
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014 Proposed
Millage
Debt Service
Total


North Miami Per Capita Personal Income
Ten Year Comparison
$20,000
$18,000
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
$14,581
$14,581
$14,581
$14,581
$14,581
$17,873
$18,572
$17,605
$17,264
$17,908
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012

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

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 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.

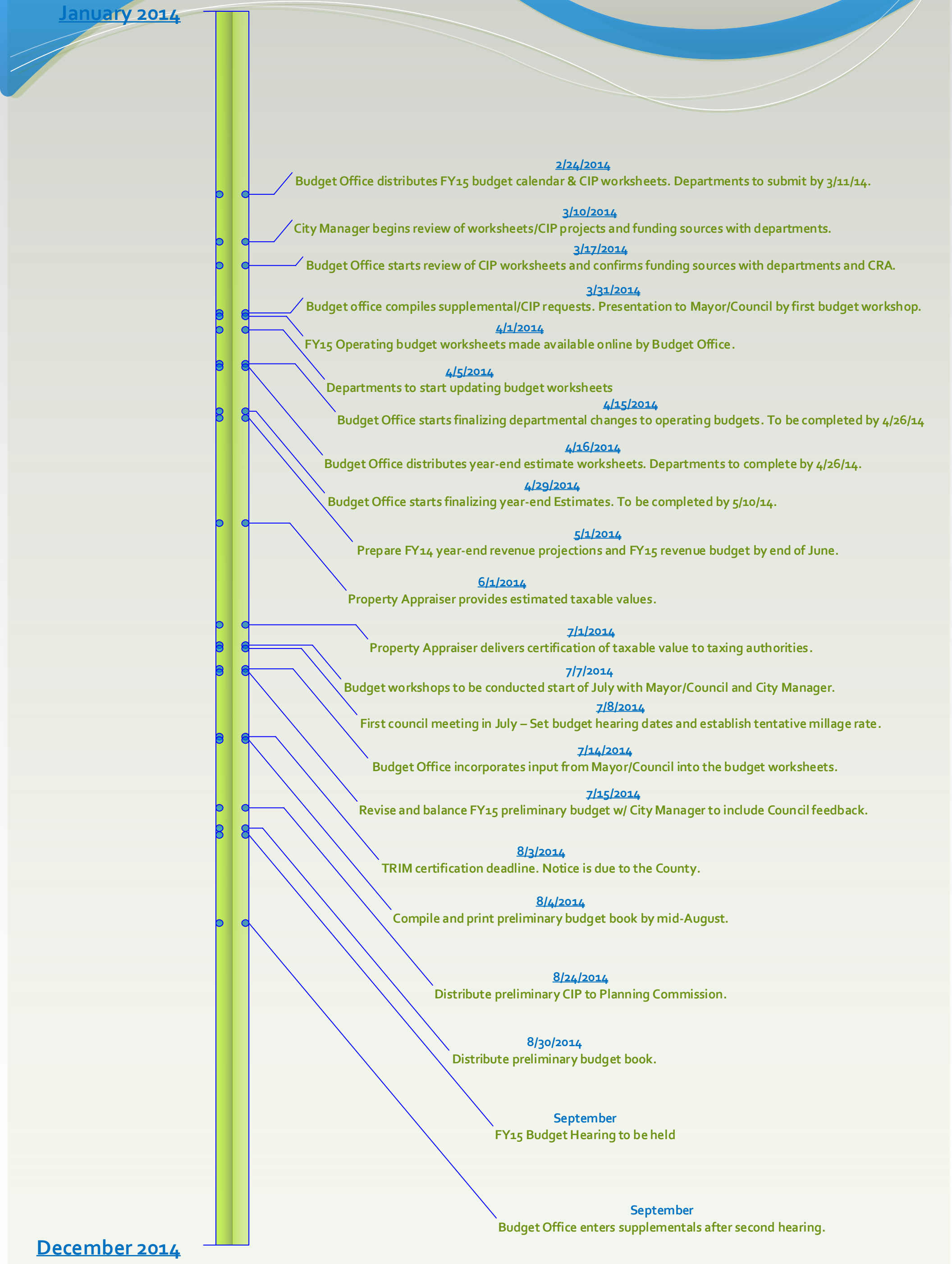
Budget Overview

DEBT MANAGEMENT POLICIES

- The City of North Miami will seek to improve our bond rating to minimize debt service costs and preserve access to credit markets.
- 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

FY14 Budget Timeline



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 through action of the Board or County Administrator.

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.

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.

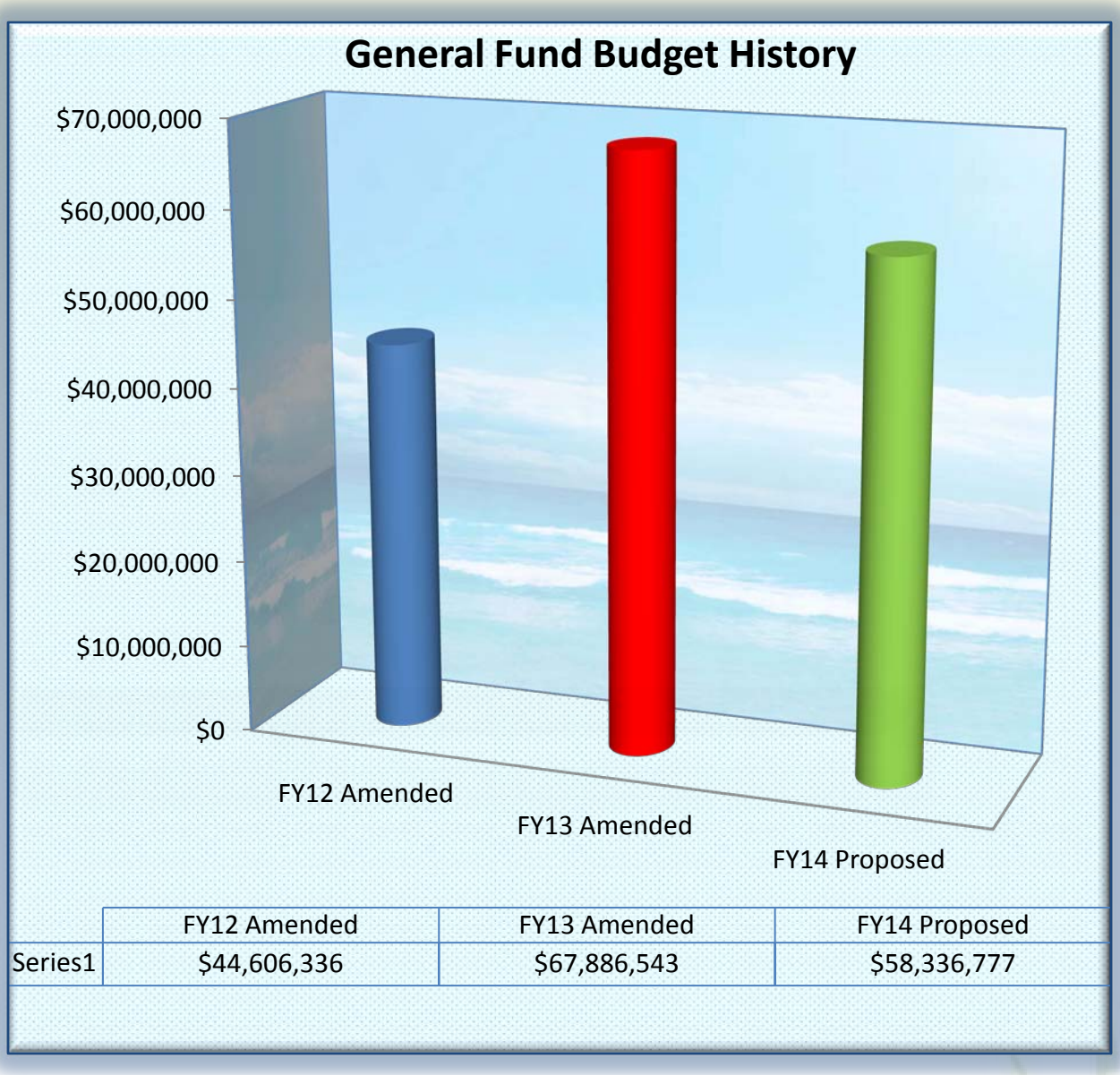
Budget Overview

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.
- Project length (continuing appropriations or projects that span more than one year) budgets are considered to be reductions of funds available when appropriated. Overspending of project length budgets is considered to reduce funds available. Close out of unspent project length budgets is considered to increase funds available. Operating expenditures are controlled at the department level for General Fund and the fund level for other funds and may not exceed appropriations at these levels. Capital project expenditures are controlled at the fund, department and project levels and may not exceed appropriations at any of those levels. Budget transfers within a department may be made with City Manager approval provided that the transfer is within the same fund. Transfers between departments within the same fund require City Manager approval. Transfers between funds require City Commission approval by ordinance. Increases in total appropriations require City Commission approval by ordinance. Since expenditures may not legally exceed budget appropriations, amendments to the budget are sometimes required. A budget amendment is accomplished by a supplemental appropriation which requires City Commission approval by ordinance.

Budget In Brief

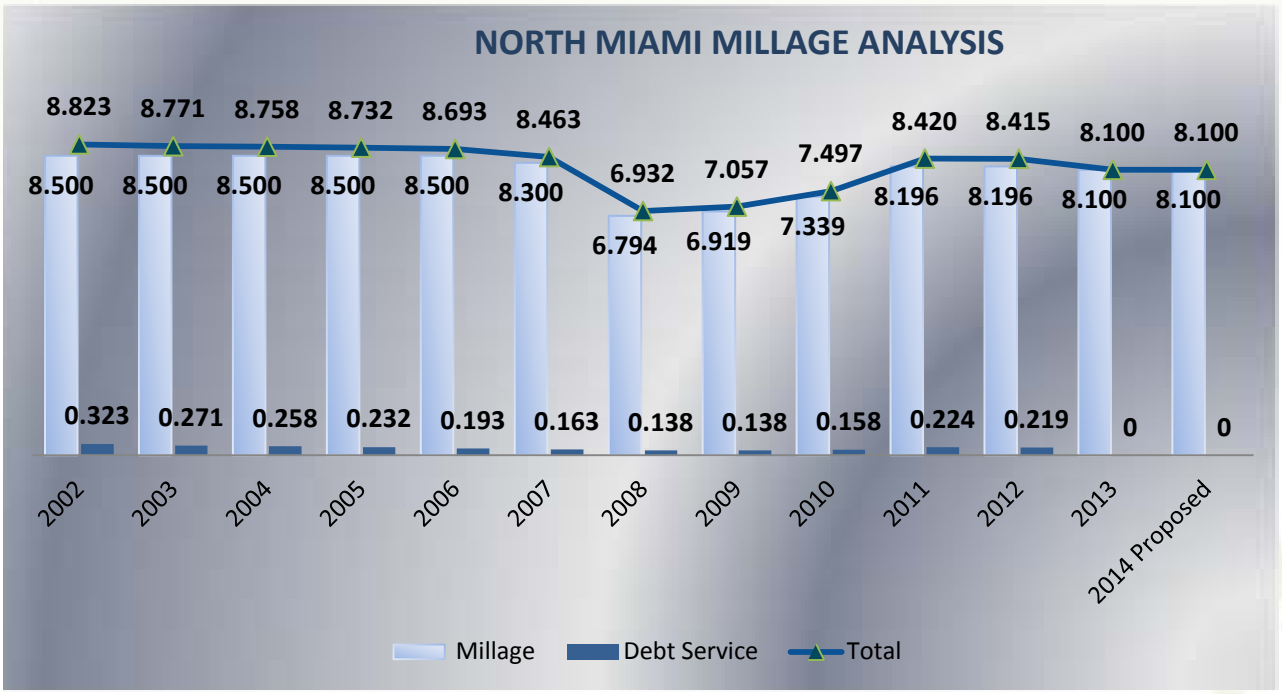


	FY12 Amended	FY13 Amended	FY14 Proposed
Series1	$44,606,336	$67,886,543	$58,336,777

Budget In Brief

	FY12-13	FY13-14		FY13-14	
	Adopted	Current	% Change	Rolled-back	% Change
Total Assessed Value	2,063,006,293	2,085,026,011	1.07%	2,085,026,011	1%
Millage Rate	8.1000	8.1000	0.00%	7.7169	-5%
Total Ad Valorem Taxes	15,874,833	16,044,275	1.07%	15,285,440	-4%
CRA Portion of Ad Valorem Taxes	1,064,884	760,178	-28.61%	724,225	-32%
City Portion of Ad Valorem Taxes	14,809,950	15,284,097	3.20%	14,561,216	-2%

Proposed Millage Rate

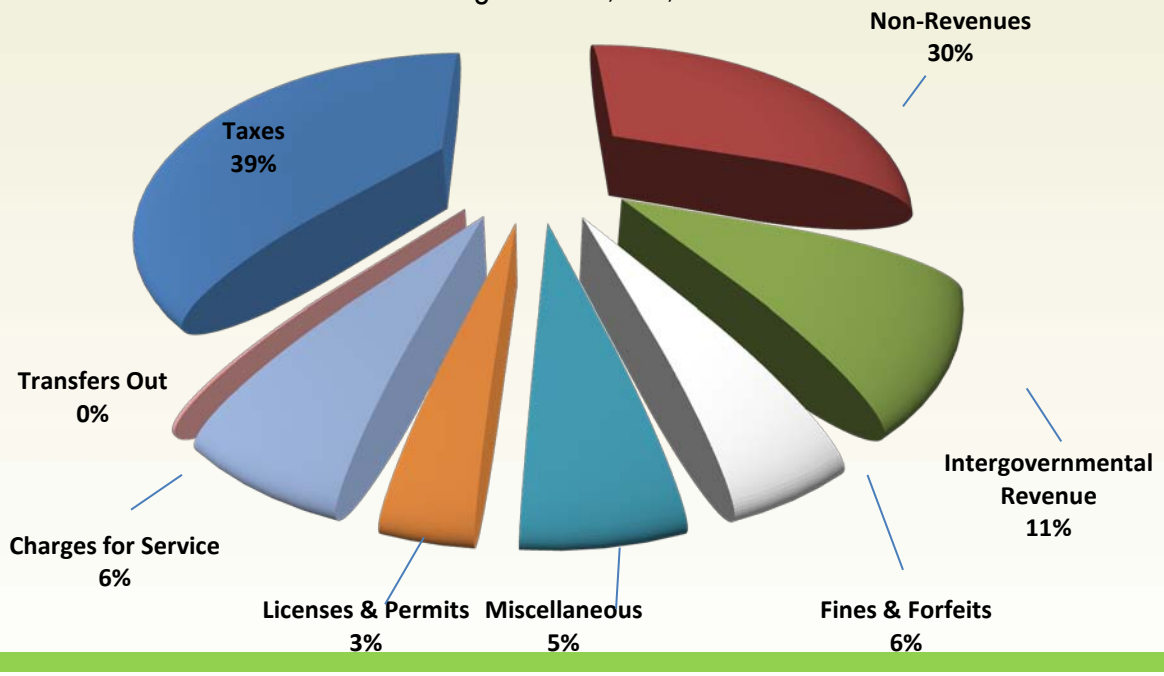


Budget In Brief

General Fund Revenue

Where It Comes From

Total FY14 Budget is $58,336,777



Taxes	22,592,071
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

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Revenue Sources

Revenue Source	2013 Amended Budget	2014 Preliminary Budget	Increase/Decrease
Taxes	22,865,016	22,592,071	-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%
Total	**67,886,538**	**58,336,777**	**-14%**

Taxes

Revenue Source	2012 Actual Revenue	2013 Estimated Revenue	2014 Preliminary Budget
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
TOTAL	**24,129,889**	**22,413,893**	**22,592,071**

Charges for Services

Revenue Source	2012 Actual Revenue	2013 Estimated Revenue	2014 Preliminary Budget
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
TOTALS	**1,368,094**	**4,133,773**	**3,832,869**

Miscellaneous Revenues

Revenue Source	2012 Actual Revenue	2013 Estimated Revenue	2014 Preliminary Budget
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
TOTALS	**16,442,736**	**3,690,018**	**2,790,458**

*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 Preliminary Budget
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
TOTALS	**6,371,328**	**6,651,194**	**6,231,019**

Fines & Forfeits

Revenue Source	2012 Actual Revenue	2013 Estimated Revenue	2014 Preliminary Budget
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
TOTALS	**4,739,881**	**3,315,274**	**3,323,462**

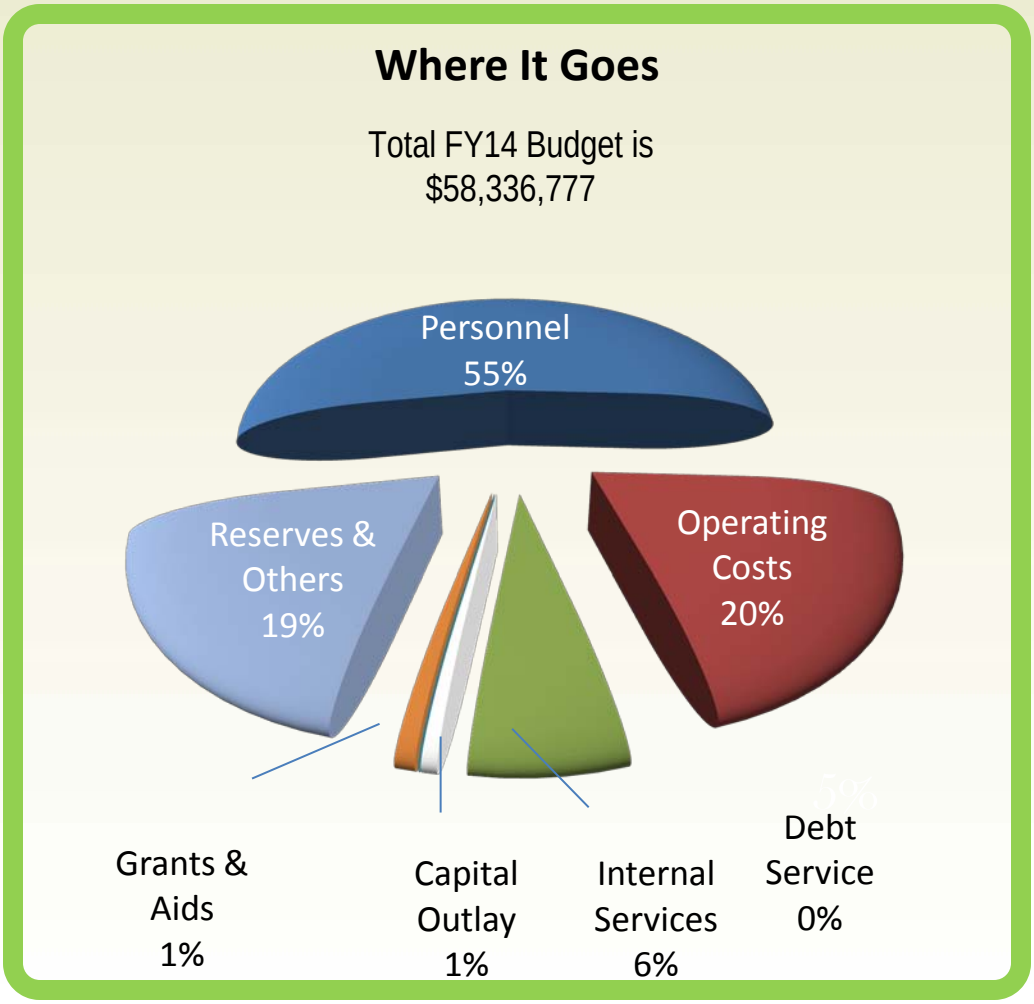
Licenses & Permits

Revenue Source	2012 Actual Revenue	2013 Estimated Revenue	2014 Preliminary Budget
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
TOTALS	**1,871,541**	**1,902,498**	**1,917,750**

Non-Revenues

Revenue Source	2012 Actual Revenue	2013 Estimated Revenue	2014 Preliminary Budget
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
TOTALS	**6,187,799**	**22,453,680**	**17,755,348**

General Fund Expenditure: Where It Goes



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

Operating: $11,632,036
Internal Services: $3,763,650
Capital Outlay: $376,330
Grants: $486,400
Reserves: $10,860,124
Debt: $0

Budget In Brief

DEPARTMENT/DIVISION	FY12 ACTUAL EXPENSE	FY13 AMENDED BUDGET	FY13 ESTIMATED EXPENSE	FY14 PROPOSED BUDGET	INCREASE / DECREASE	PERCENT CHANGE
General Fund						
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	487,438	(204,414)	-30%
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	1,581,877	83,891	6%
Library	856,519	1,924,248	1,886,807	909,765	(1,014,483)	-53%
Mayor/Council	744,097	663,463	622,381	649,795	(13,668)	-2%
Museum of Contemporary Art	787,929	848,531	831,555	982,964	134,433	16%
Non-Dept'l - Non-Dept'l Expenses	2,041,233	12,831,783	13,777,630	9,416,977	(3,414,806)	-27%
Parks & Recreation Department	5,599,906	7,364,637	6,992,248	6,410,711	(953,926)	-13%
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%
TOTAL - GENERAL FUND	**44,567,984**	**67,886,563**	**67,386,839**	**58,336,777**	**(9,549,786)**	**-14%**

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

Budget In Brief

Expenditures by Department and Area

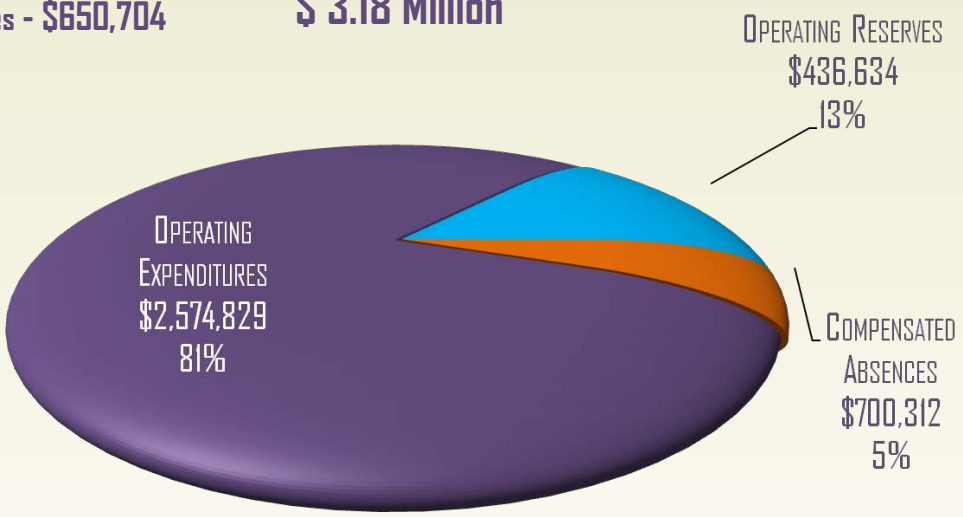
	Personnel	Operating	Internal Services	Capital Outlay	Debt Service	Grants & Aid	Reserves	TOTAL
Police	17,771,326	3,292,880	2,264,579	249,130	0	0	777,535	24,355,450
Non Dept	-724,336	312,425	0	0	0	410,500	9,418,388	9,416,977
Parks & Rec	3,812,363	1,941,861	483,712	0	0	19,500	153,275	6,410,711
Public Works	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	475,214	54,925	77,200	0	0	46,311	1,581,877
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	349,948	8,846	0	0	0	8,025	649,795
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	183,785	16,346	0	0	0	12,141	487,438
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
Total	31,218,237	11,632,036	3,763,650	376,330	0	486,400	10,860,124	58,336,777

Budget In Brief

Stormwater

Personal Services - $650,704

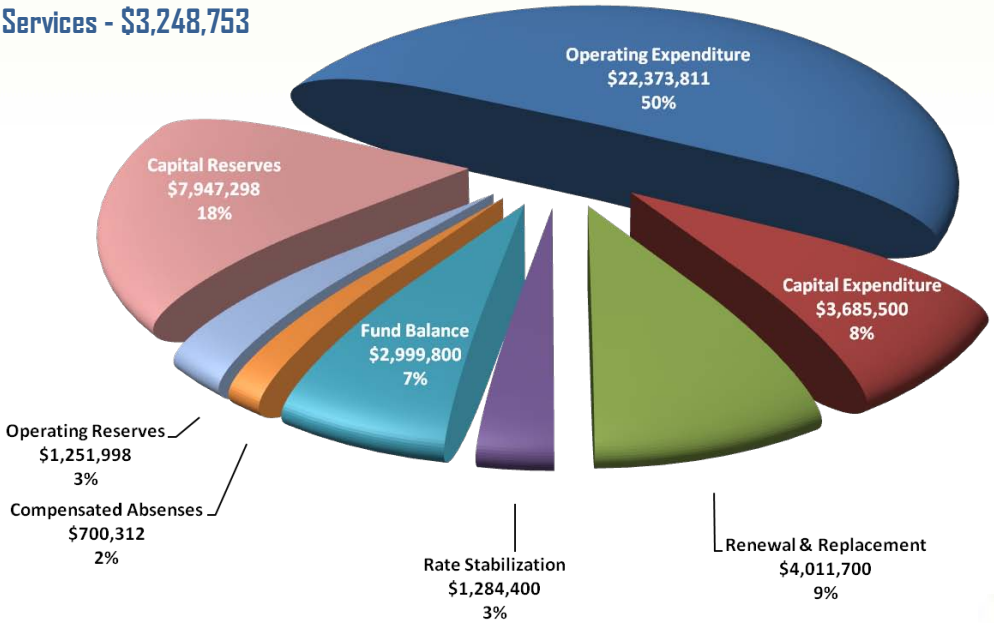
$ 3.18 Million



Water & Sewer

$44.2 Million

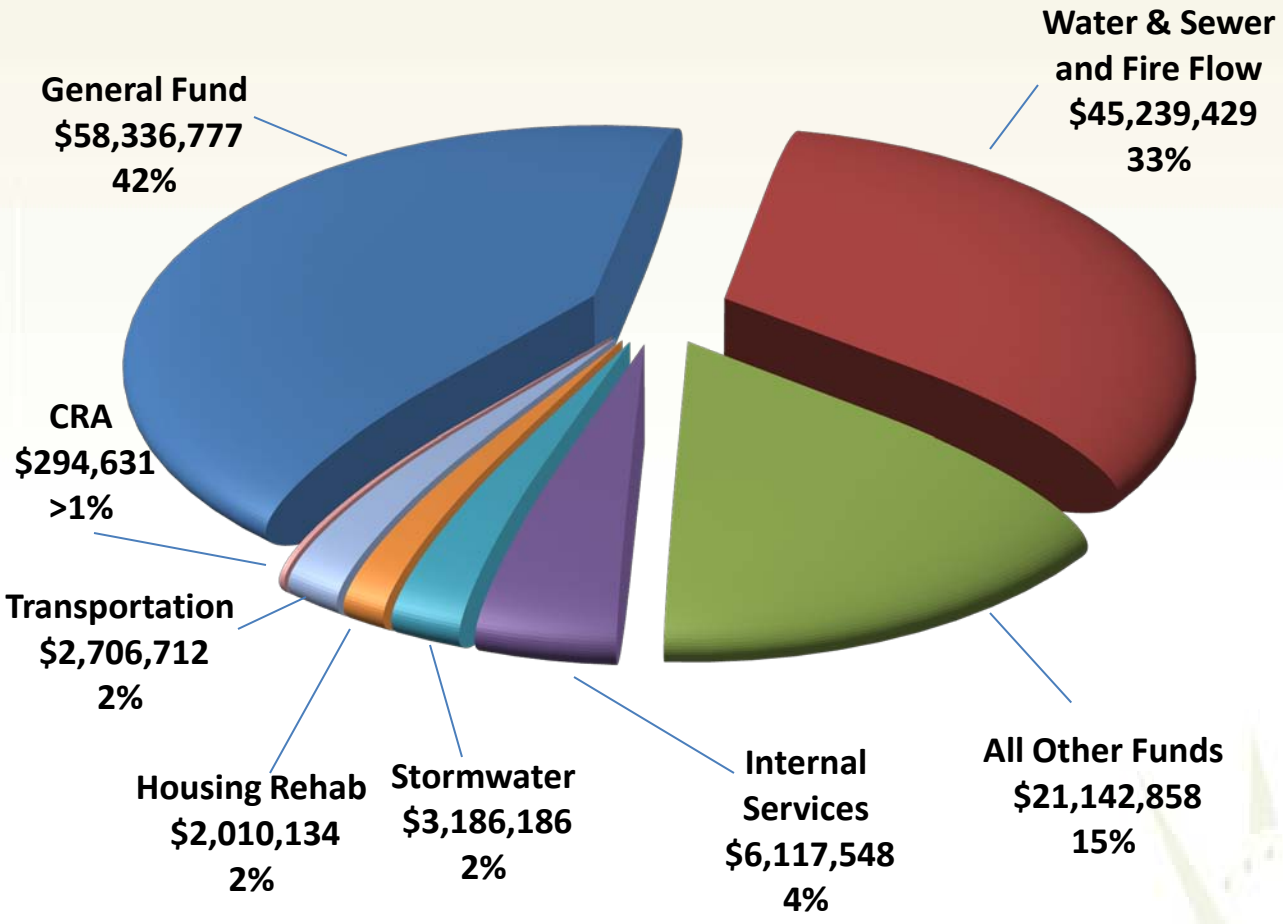
Personal Services - $3,248,753

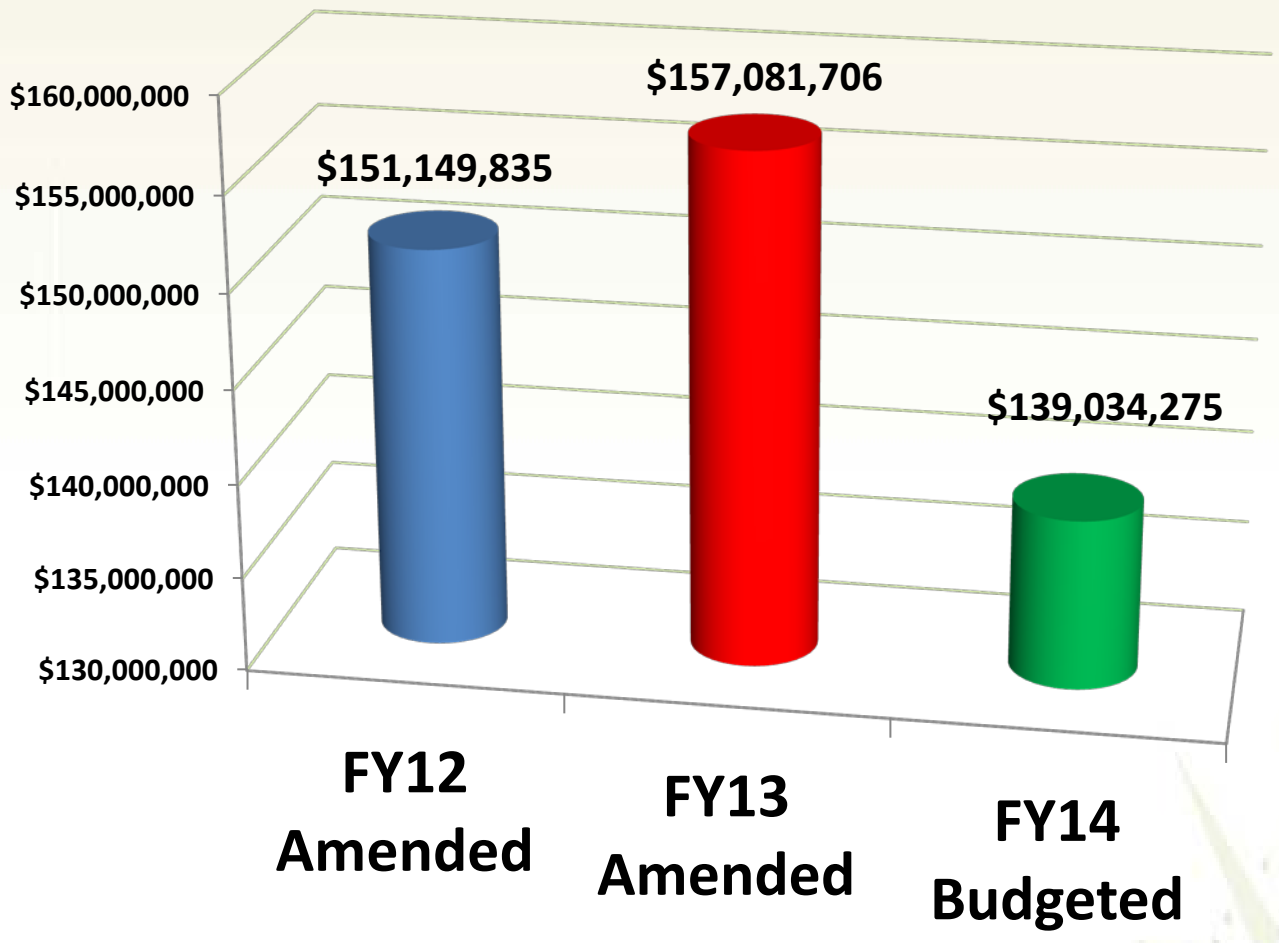


Budget In Brief

2013-14 Total Proposed Budget

$139,034,275



Budget In Brief

Total Budget History