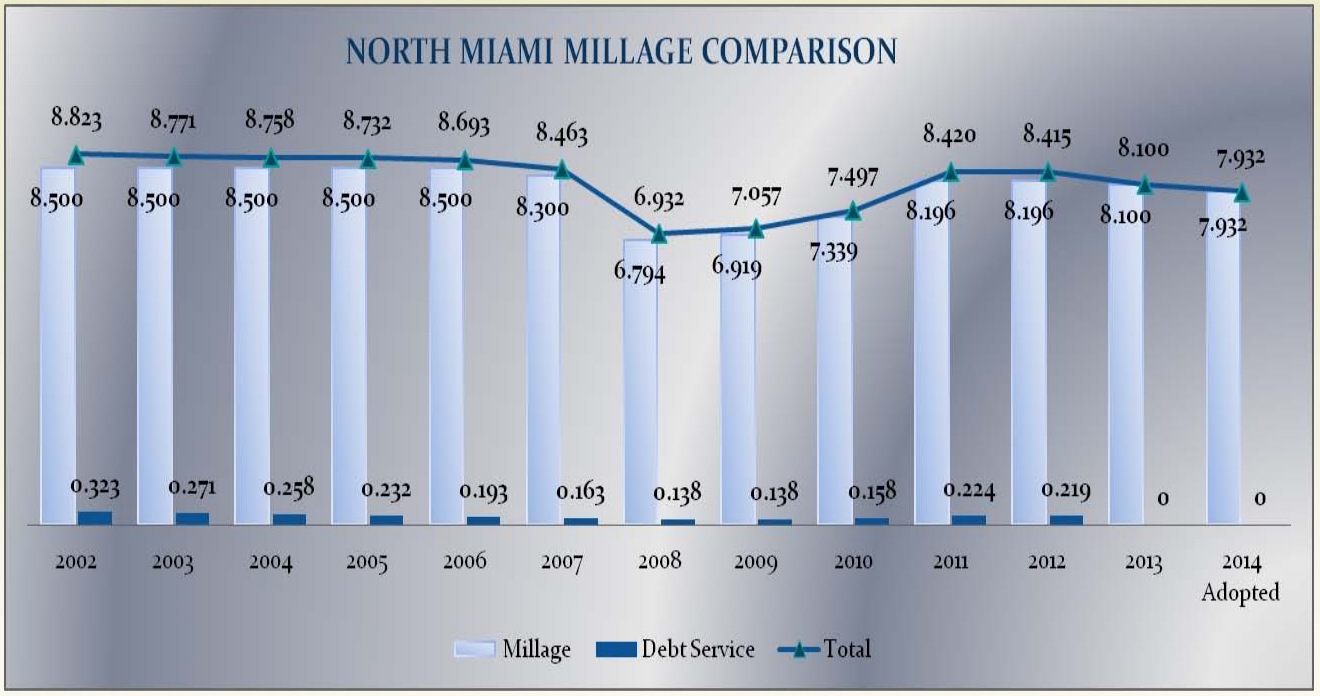
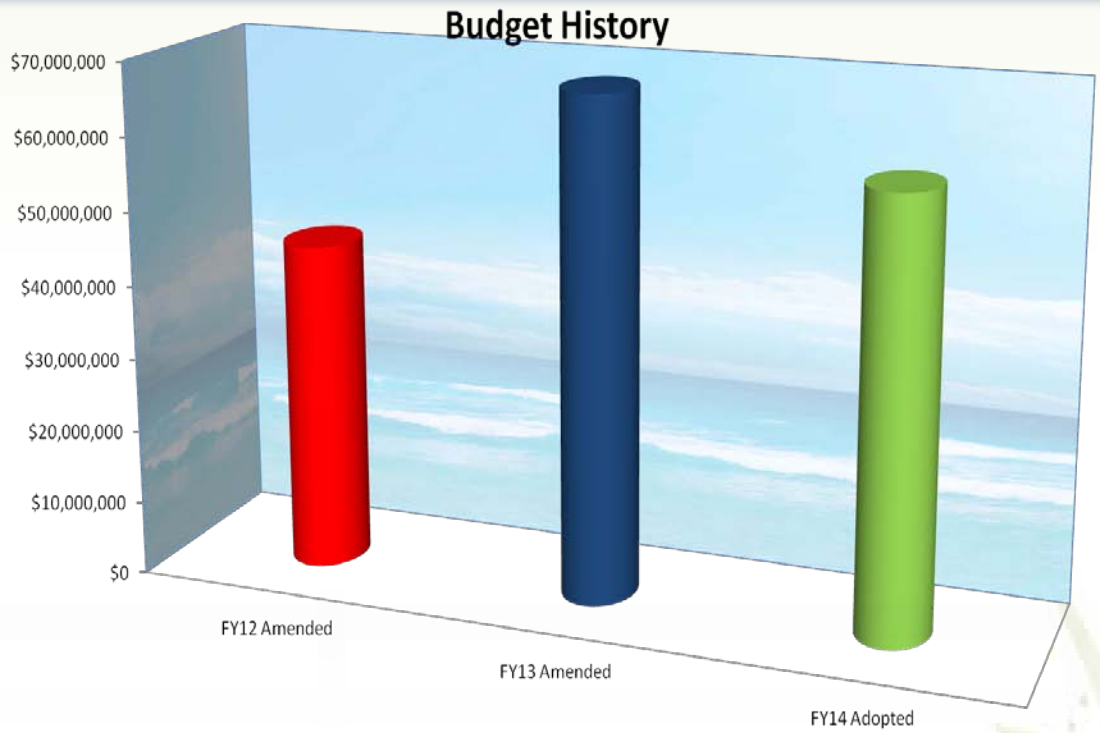
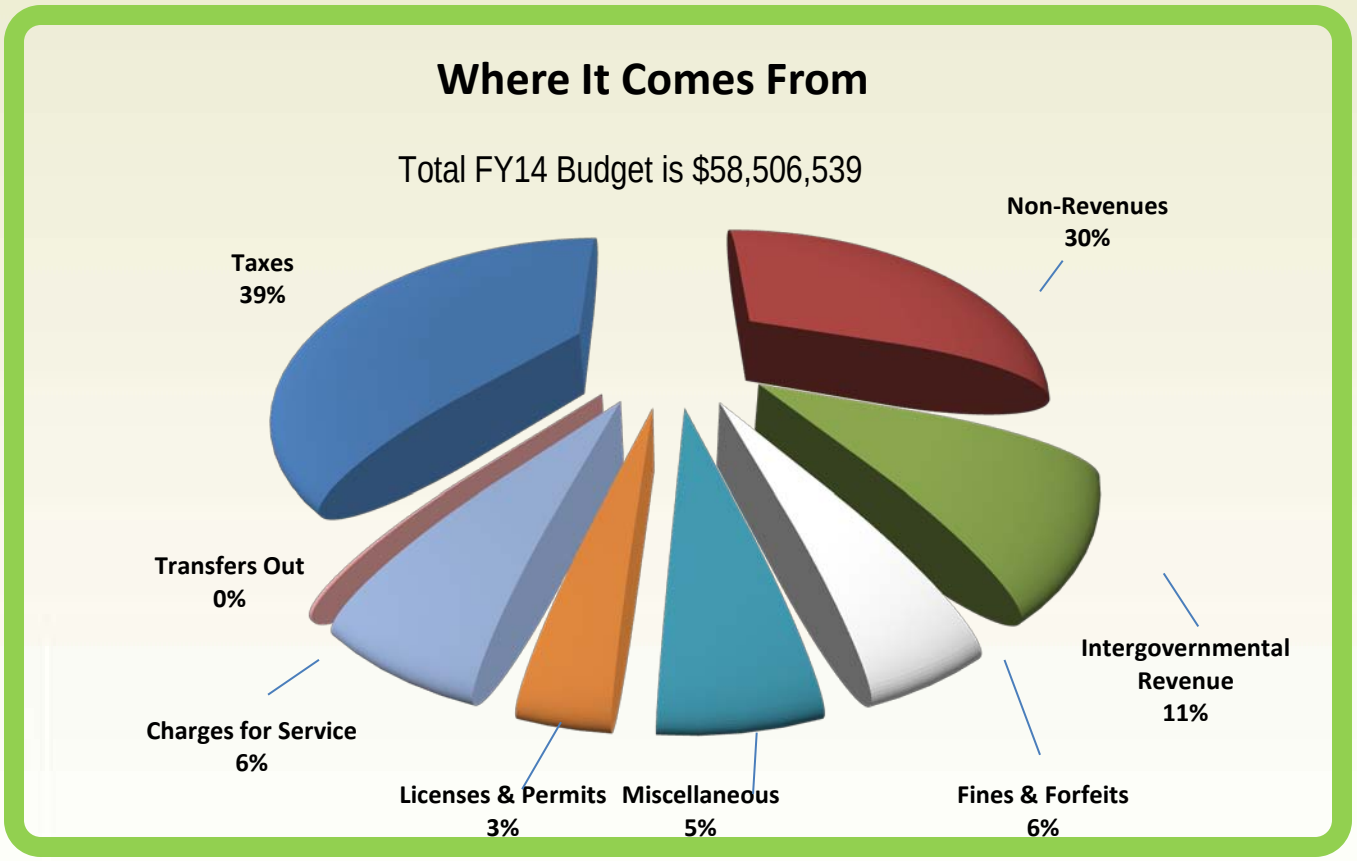
Budget In Brief





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

General Fund Revenue



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%
Total	**67,886,538**	**58,506,539**	**-14%**

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
TOTAL	**24,129,889**	**22,413,893**	**22,592,071**

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
TOTALS	**1,368,094**	**4,133,773**	**3,832,869**

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

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
TOTALS	**4,739,881**	**3,315,274**	**3,323,462**

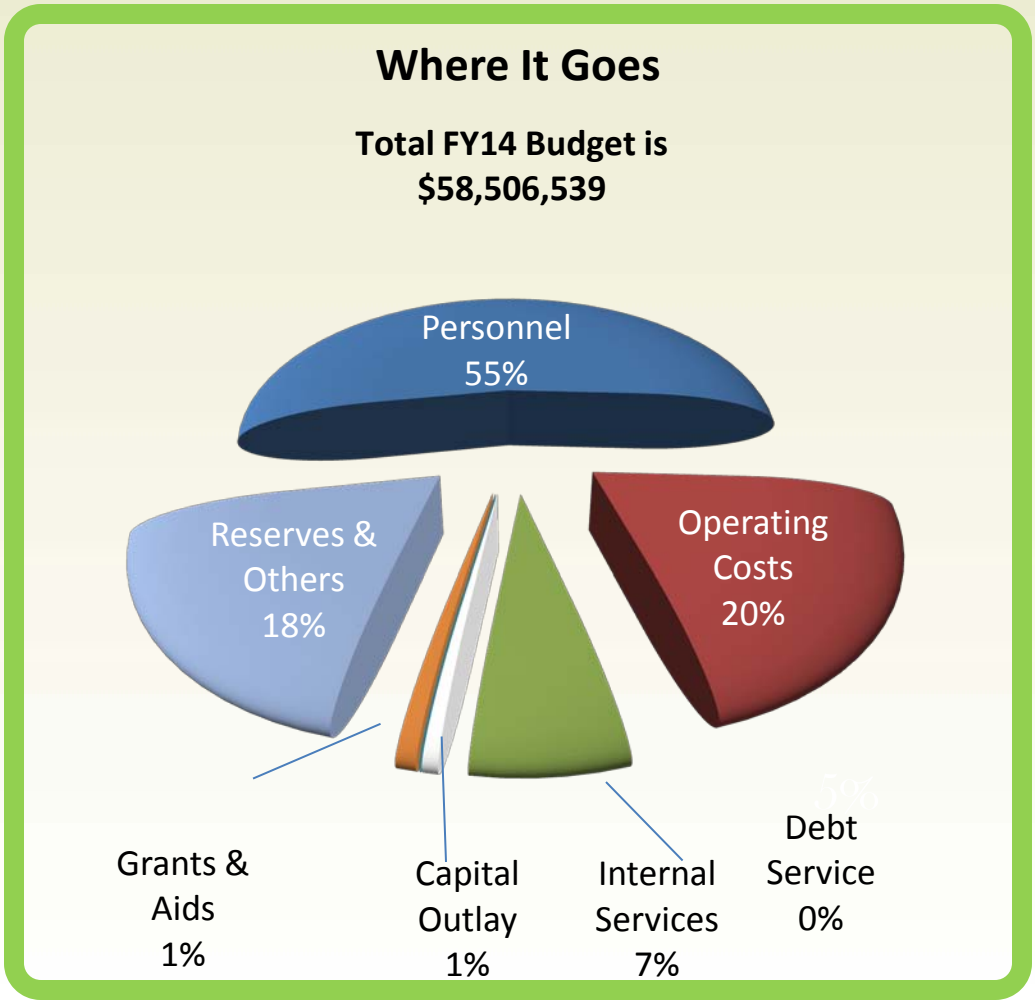
Licenses & Permits

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
TOTALS	**1,871,541**	**1,902,498**	**1,917,750**

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
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: $11,901,036
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 ACTUAL EXPENSE	FY13 AMENDED BUDGET	FY13 ESTIMATED EXPENSE	FY14 ADOPTED BUDGET	INCREASE / DECREASE	% 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	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%
TOTAL - GENERAL FUND	**44,567,984**	**67,886,563**	**67,386,839**	**58,506,539**	**(9,380,024)**	**-14%**

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

Budget In Brief

SPECIAL REVENUE FUNDS	FY12 ACTUAL EXPENSE	FY13 AMENDED BUDGET	FY13 ESTIMATED EXPENSE	FY14 ADOPTED BUDGET	INCREASE / INC/ (DEC)	PERCENT PERCENT CHANGE
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 Fu	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 Progra	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%
TOTAL - SPECIAL REV	**3,210,541**	**28,736,917**	**10,573,794**	**24,015,024**	**(4,721,893)**	**-16%**

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

CAPITAL PROJECTS FUNDS	FY12 ACTUAL EXPENSE	FY13 AMENDED BUDGET	FY13 ESTIMATED EXPENSE	FY14 ADOPTED BUDGET	INCREASE / DECREASE INC/ (DEC)	PERCENT CHANGE PERCENT CHANGE
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%
TOTAL - CAPITAL PROJECT FUN	**5,440,319**	**975,070**	**950,138**	**323,693**	**(651,377)**	**-67%**

ENTERPRISE FUNDS	FY12 ACTUAL EXPENSE	FY13 AMENDED BUDGET	FY13 ESTIMATED EXPENSE	FY14 ADOPTED BUDGET	INCREASE / DECREASE INC/ (DEC)	PERCENT CHANGE PERCENT CHANGE
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%
TOTAL - ENTERPRISE FUNDS	**24,311,336**	**48,110,836**	**33,578,905**	**48,706,371**	**595,535**	**1%**

INTERNAL SERVICE FUNDS	FY12 ACTUAL EXPENSE	FY13 AMENDED BUDGET	FY13 ESTIMATED EXPENSE	FY14 ADOPTED BUDGET	INCREASE / DECREASE INC/ (DEC)	PERCENT CHANGE PERCENT CHANGE
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%
TOTAL - INTERNAL SERVICE	**4,205,754**	**3,779,383**	**3,620,831**	**5,831,296**	**2,051,913**	**54%**

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

TOTAL - ALL FUNDS	**83,913,657**	**151,277,144**	**117,276,370**	**139,208,037**	**(12,105,359)**	**-8%**

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
Total	31,218,237	11,901,036	3,763,650	376,330	0	476,400	10,770,886	58,506,539

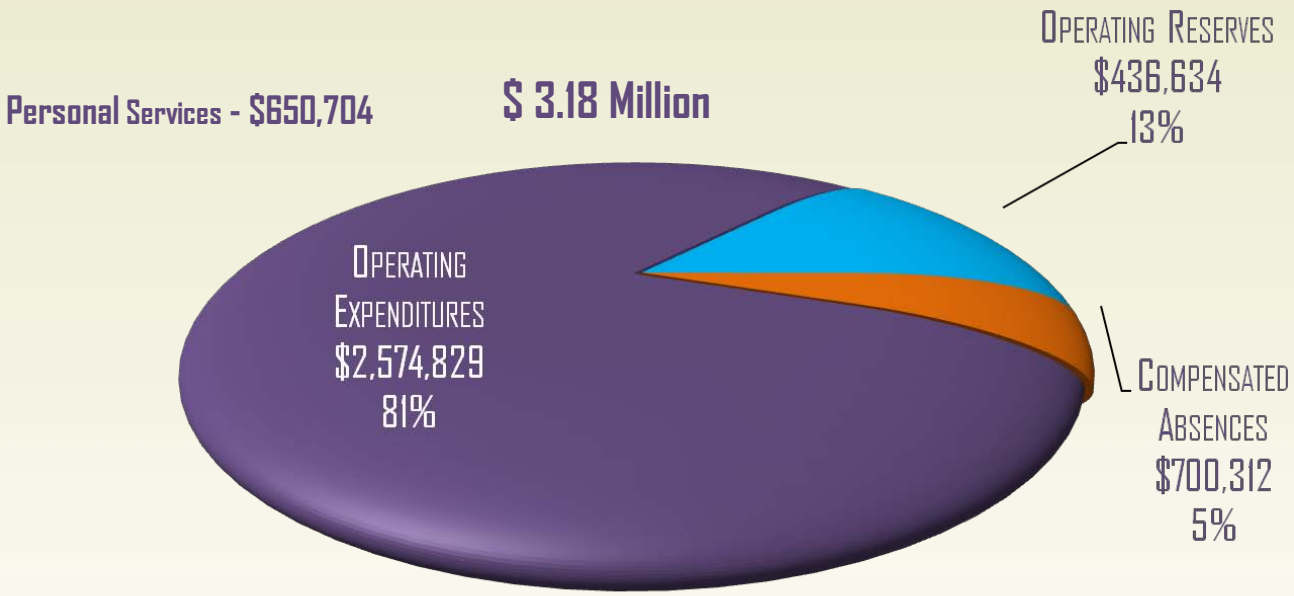
Employee Trends

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 S 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.

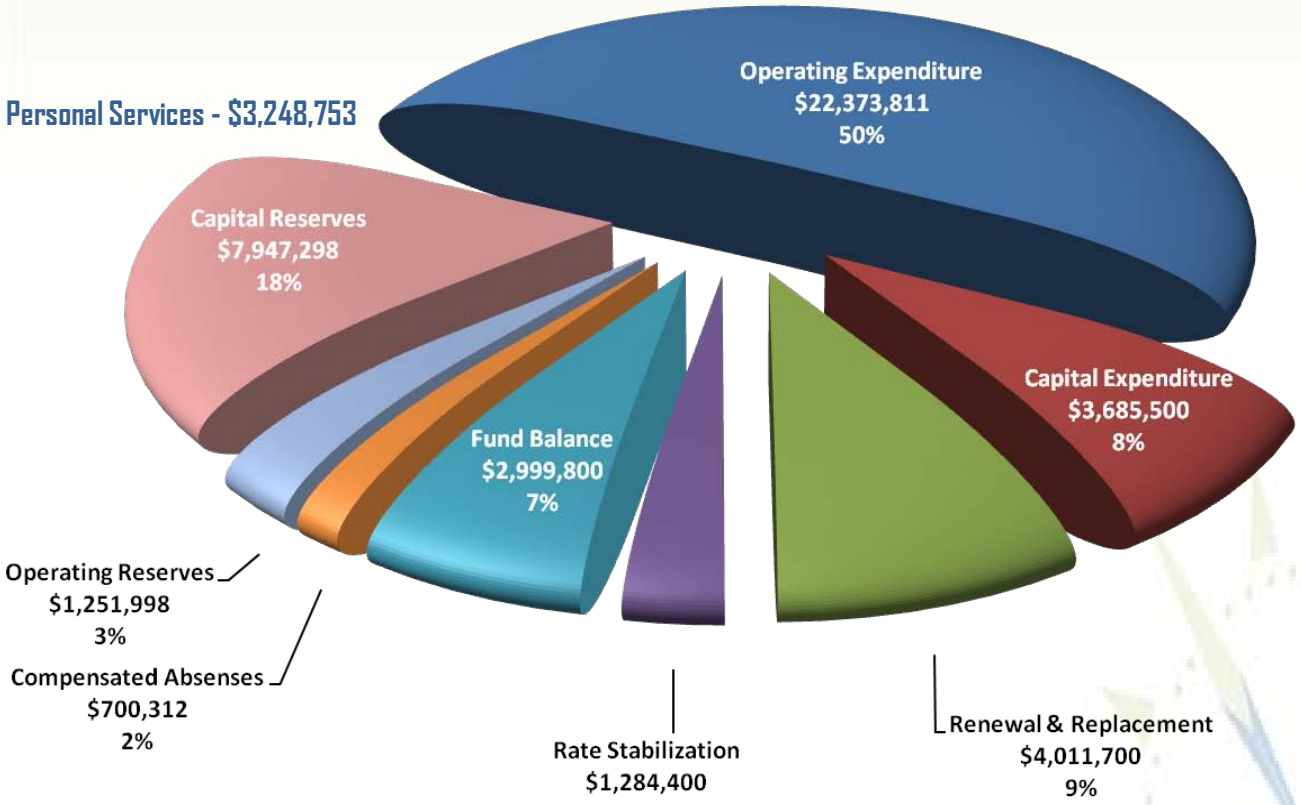
Budget In Brief

Stormwater



Water & Sewer

$44.2 Million



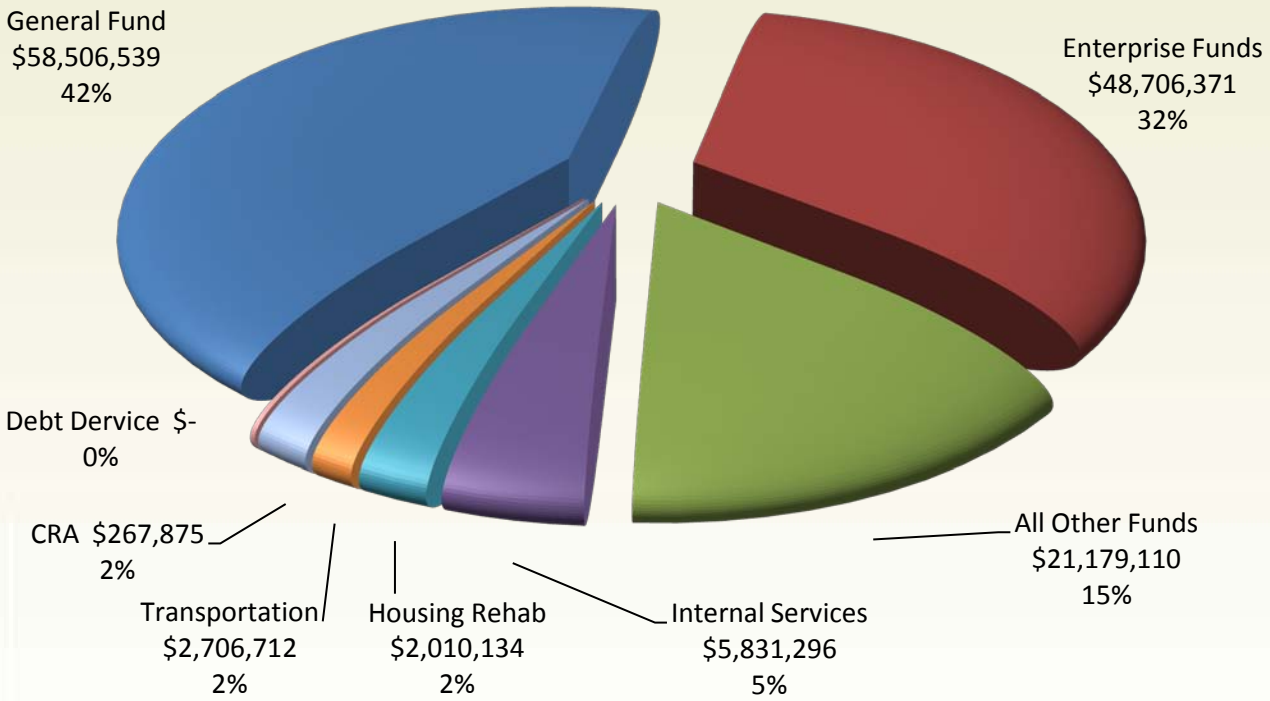
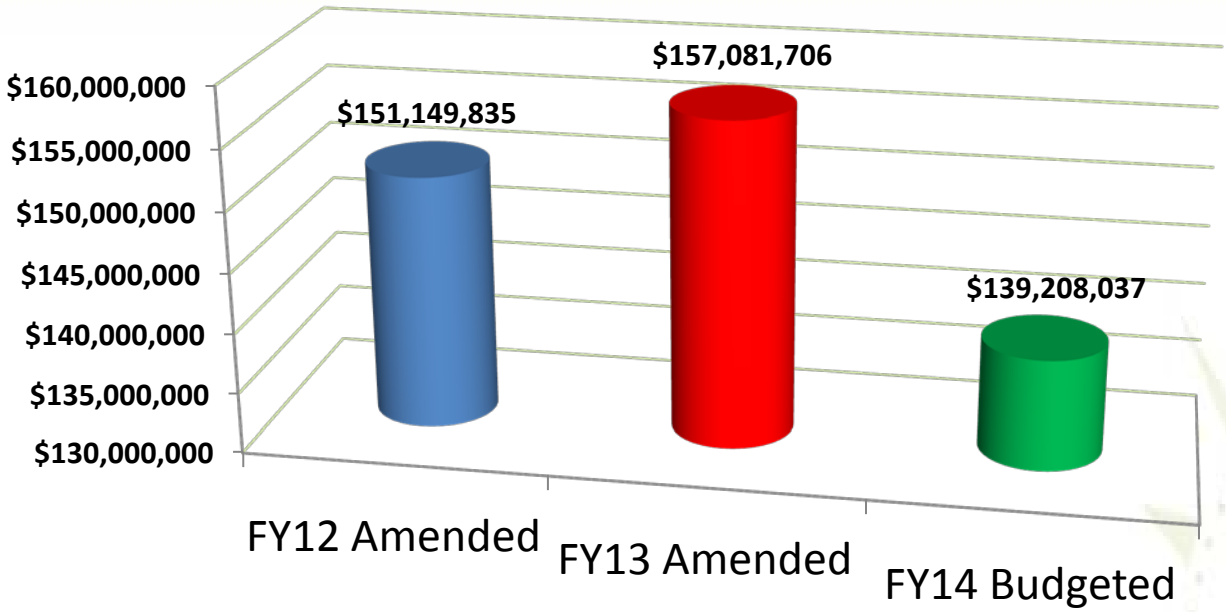
Budget In Brief

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
TOTAL CAPITAL BUDGET		13,177,325

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 reocurring capital expenditures for the budgeted fiscal year.

Budget In Brief

2013-14 Total Adopted Budget

$139,208,037