



City of Miami

# ANNUAL BUDGET

Fiscal Year 2010





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Miami  
Florida**

For the Fiscal Year Beginning

**October 1, 2008**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the City of Miami, Florida for its annual budget for the fiscal year beginning October 1, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.



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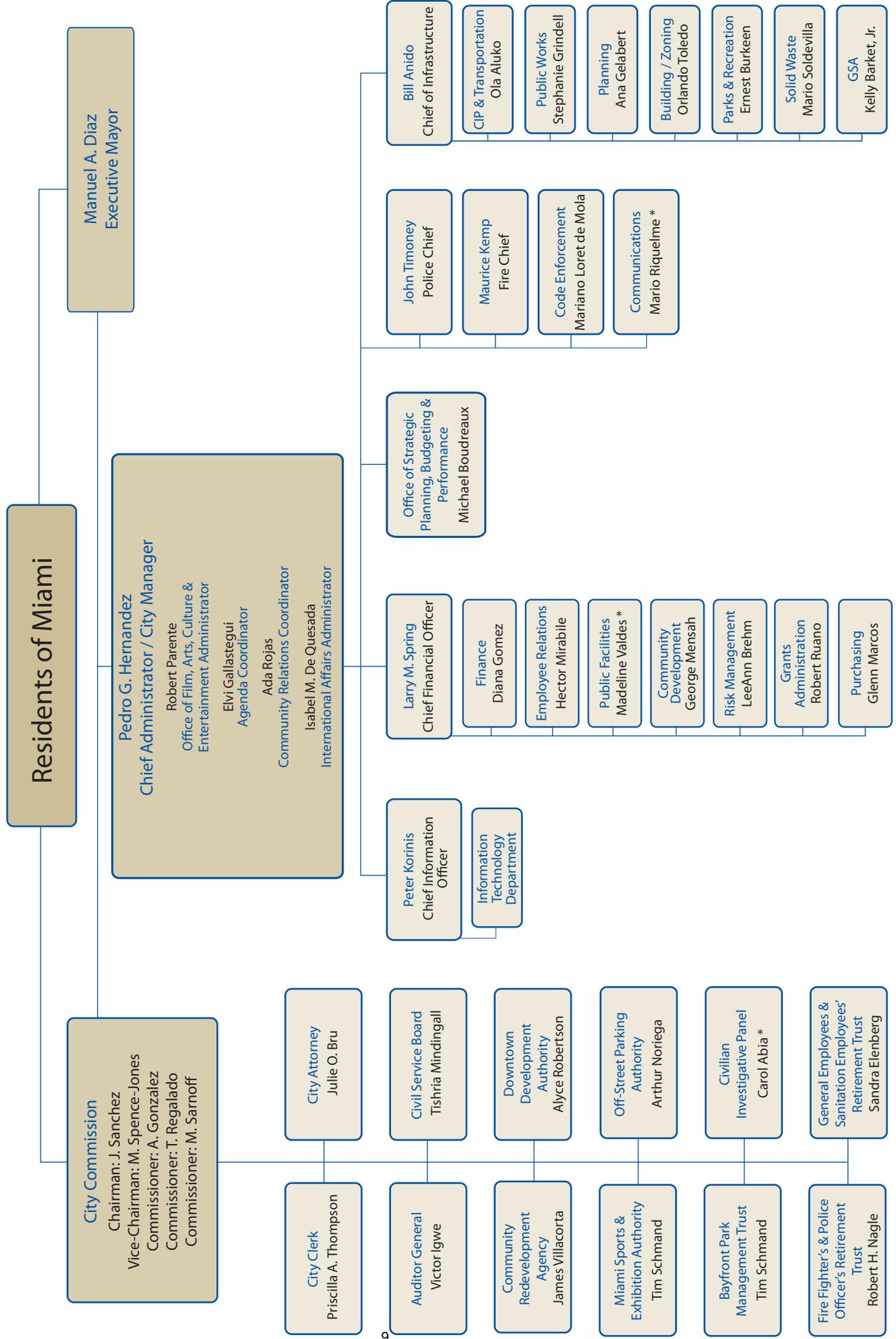
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\*Acting/Interim



The 2010 Adopted Budget for the City of Miami anticipates total resources at \$756 million across all funds. With no additional increases anticipated from special revenue resources, the total budget represents a decrease of 2.9 percent from the 2009 Adopted Budget.

As illustrated in Table 1, the General Fund represents the largest fund at 67.9 percent with a total budget \$513.8 million. This fund is of particular importance to Miami residents because it represents the allocation made for the general operations of the City and provides resources for most of the basic services, such as police, fire, parks, solid waste and street maintenance. Special Revenue Funds, which primarily consist of federal, state and local grants total \$184 million or 24.3 percent of the total budget. Debt Service Funds consists of allocations used for the payment of long-term debt and totals \$57.4 million, while the budget for Blended Component Units such as the Virginia Key Beach Trust, Liberty City Trust and the Civilian Investigative Panel total \$1.3 million.

### 2010 Adopted Budget Summary

Table 1

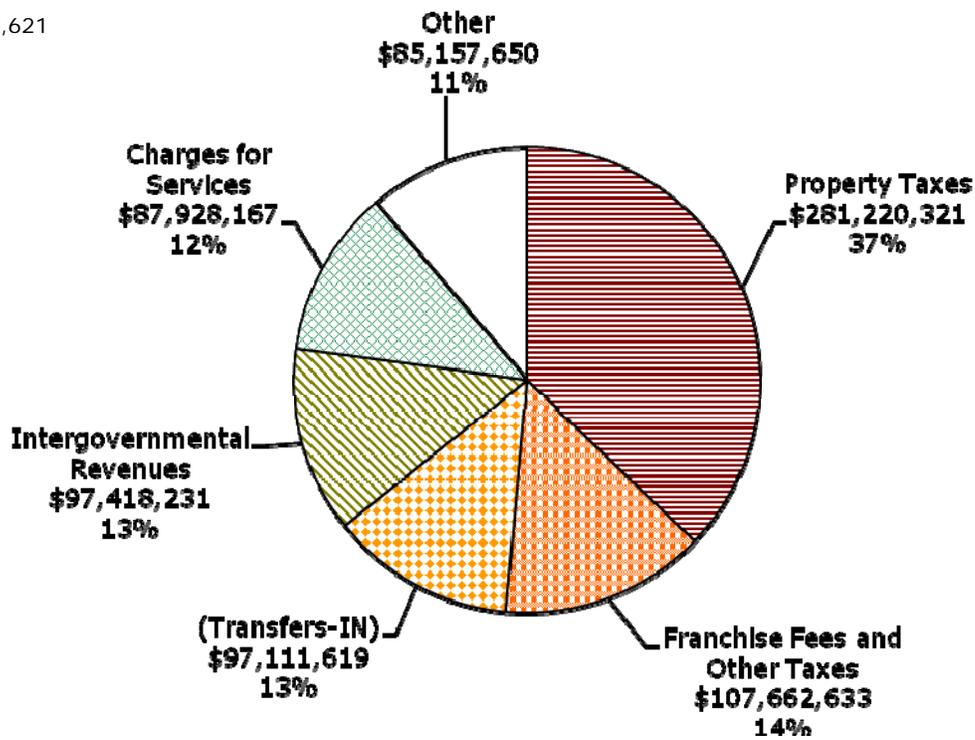
2009-10 Adopted Budget compared to 2008-09 Adopted Budget					
(In Millions of Dollars)					
	2007-08	2008-09	2009-10		
	Actual	Adopted	Adopted	Increase	Percent
Expenditures		Budget	Budget	(Decrease)	Change
General Fund	\$556.1	\$525.1	\$513.8	\$(11.3)	-2.2%
Special Revenue Funds	181.2	195.7	184.0	(11.7)	-6.0%
Debt Service Funds	48.9	54.8	57.4	2.6	4.7%
Blended Component Units	3.5	3.6	1.3	(2.3)	-63.9%
<b>Total</b>	<b>\$789.7</b>	<b>\$779.2</b>	<b>\$756.5</b>	<b>\$(22.7)</b>	<b>-2.9%</b>



Where the Money Comes From -All Sources

\$756,498,621

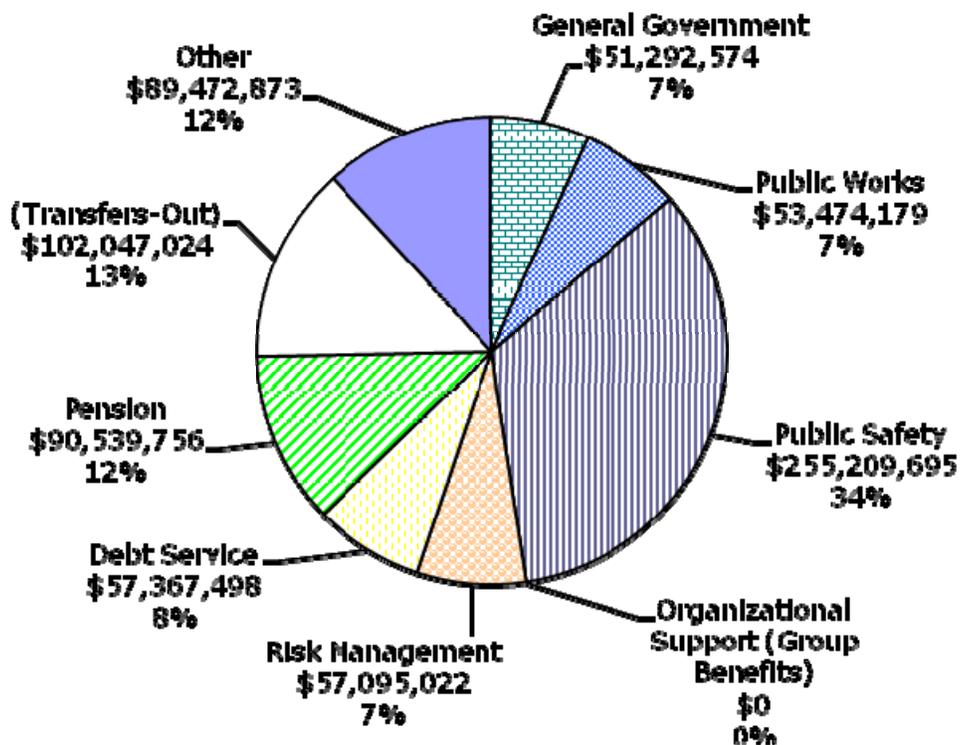
Chart 1



Where the Money Goes -All Sources

\$756,498,621

Chart 2





The City of Miami's Budget Book was created to help all readers understand and identify the funds, their sources and use, definitions, and related acronyms associated with formulating this year's budget plan. Each section of this book presents an overview along with helpful reports and graphs to guide the reader through the budget document.

The fiscal year (FY) 2010 Budget Book is divided into three sections:

**Section 1 –Introduction** (pages 9 to 31) contains:

- Budget highlights emphasizing significant impacts included in this year's budget.
- The City's organization chart detailing the structure of City departments and agencies.
- City history providing interesting demographic information about Miami.
- Financial policies governing the basis of the budget, its methodology, and other financial information.

**Section 2 –Financial Information** (pages 32 to 162) includes:

- Totals and graphs summarizing the FY'10 consolidated budget, which includes the General Fund, Special Revenue Funds, Debt Service Funds and other funds with comparison to the prior year budget totals.
- An overview of the General Fund, Special Revenue Funds, and Debt Service Fund balances along with helpful information detailing the components of each and their respective amounts.
- An overview of the significant changes included in the FY'10 budget.
- A review of the City's outstanding debt and the amount of interest and principal to be paid in FY'10.
- Detailed breakdown of all Special Revenue Fund grants and programs operated by City departments and the amounts allocated.
- An overview of full-time positions for each City department and significant changes included in the FY'10 budget.

**Section 3 –Other Information** (pages 164 to 173) includes:

- Significant statistical information impacting the City's budget.
- Helpful explanation of abbreviations and acronyms used throughout this book.
- Definition of terms to provide the reader with a better understanding of terminology used and its purpose.

[Page 13 provides an example sheet of the reports used throughout this book with some helpful callouts to better explain its purpose.](#)



Type of Report

All inflows will have a ( ) around the source.

FY 2010 budget information will be outlined in **BOLD & BLUE**

All totals will be double underlined

All outflows will have a ( ) around the source.

All funds are rounded to the nearest dollar.

Transfers-OUT are considered outflows for budgetary purposes.

	Type of Report				FY2010 Adopted Budget	FY2009 Adopted Budget
	Fund	Special Revenue Fund	Debt Service Fund	Other City Agencies	All Funds	All Funds
<b>Revenues (Inflows)</b>						
Property Taxes			\$xx,xxx,xxx		<b>\$xxx,xxx,xxx</b>	xxx,xxx,xxx
Franchise Fees and Taxes		xx,xxx,xxx			<b>xx,xxx,xxx</b>	xxx,xxx,xxx
Interest	x,xxx,xxx	x,xxx			<b>x,xxx,xxx</b>	x,xxx,xxx
(Transfers-IN)	xx,xxx,xxx	xx,xxx,xxx	xx,xxx,xxx	x,xxx,xxx	<b>xx,xxx,xxx</b>	xx,xxx,xxx
Fines and Forfeitures	x,xxx,xxx				<b>x,xxx,xxx</b>	x,xxx,xxx
Intergovernmental Revenues	xx,xxx,xxx	xx,xxx,xxx	xxx,xxx	x,xxx,xxx	<b>xx,xxx,xxx</b>	xx,xxx,xxx
Licenses and Permits	xx,xxx,xxx				<b>xx,xxx,xxx</b>	xx,xxx,xxx
Other Revenues (Inflows)	xx,xxx,xxx	xx,xxx,xxx		xxx,xxx	<b>xx,xxx,xxx</b>	xx,xxx,xxx
Charges for Services	xx,xxx,xxx	x,xxx,xxx			<b>xx,xxx,xxx</b>	xx,xxx,xxx
<b>Total Revenues (Inflows)</b>	<b>xxx,xxx,xxx</b>	<b>xxx,xxx,xxx</b>	<b>xxx,xxx,xxx</b>	<b>x,xxx,xxx</b>	<b>\$xxx,xxx,xxx</b>	<b>\$xxx,xxx,xxx</b>
<b>Expenditures (Outflows)</b>						
General Government	\$xx,xxx,xxx	\$xx,xxx,xxx			<b>\$xx,xxx,xxx</b>	\$xx,xxx,xxx
Planning & Development	xx,xxx,xxx	x,xxx,xxx		x,xxx,xxx	<b>xx,xxx,xxx</b>	xx,xxx,xxx
Community Development		xx,xxx,xxx			<b>xx,xxx,xxx</b>	xx,xxx,xxx
Public Works	xx,xxx,xxx	x,xxx,xxx			<b>xx,xxx,xxx</b>	xx,xxx,xxx
Public Safety	xxx,xxx,xxx	xx,xxx,xxx			<b>xxx,xxx,xxx</b>	xx,xxx,xxx
Public Facilities	x,xxx,xxx	x,xxx,xxx			<b>xx,xxx,xxx</b>	xx,xxx,xxx
Parks & Recreation	xx,xxx,xxx	x,xxx,xxx		x,xxx,xxx	<b>xx,xxx,xxx</b>	xx,xxx,xxx
Risk Management	xx,xxx,xxx				<b>xx,xxx,xxx</b>	xx,xxx,xxx
Organizational Support/ Group Benefits	xx,xxx,xxx				<b>xx,xxx,xxx</b>	xx,xxx,xxx
Debt Service			xx,xxx,xxx		<b>xx,xxx,xxx</b>	xx,xxx,xxx
Pension					<b>xx,xxx,xxx</b>	xx,xxx,xxx
Non-Departmental	xx,xxx,xxx			x,xxx,xxx	<b>xx,xxx,xxx</b>	xx,xxx,xxx
(Transfers-OUT)	xx,xxx,xxx	xx,xxx,xxx			<b>xxx,xxx,xxx</b>	xx,xxx,xxx
<b>Total Expenditures (Outflows)</b>	<b>\$xxx,xxx,xxx</b>	<b>\$xxx,xxx,xxx</b>	<b>\$xx,xxx,xxx</b>	<b>\$x,xxx,xxx</b>	<b>\$xxx,xxx,xxx</b>	<b>\$xxx,xxx,xxx</b>



The process begins with the preparation of the financial outlook; a comprehensive review of allocation needs that are expected to be required by the City for its operations. These allocations include a review of salaries and wages (growth as dictated by negotiated union contracts); pension requirement needs, anticipated insurance premium increases, etc. These allocation needs are then compared to the City's anticipated revenue inflows to determine whether these needs can be satisfied. It is with this analysis, along with the Mayor and City Commissioners' feedback, and the City's comprehensive strategic plan, that the guidelines for preparing the budget toolkit are determined and compiled into an all-inclusive instructional booklet that is then distributed to departments for their use in preparing their budget submissions.

The budget toolkit specifically lists the number of budgets that are to be submitted by departments and details the assumptions that are to be employed in compiling this information. Each department is provided with a target budget that they are to meet for the upcoming year, which is based on the projections provided by the financial outlook and the path dictated by the comprehensive strategic plan. The guidelines specifically reference the department's operational budgets as the Office of Strategic Planning, Budgeting & Performance (OSPBP) prepares the personnel budget for all departments city-wide. This includes all verification of numbers and assumptions related to personnel, such as, changes due to retirement, new hires, projected salary changes due to anniversary pay increases, longevity pay increases, contractual increases, cost of living increases, or changes in work hours, which are all managed internally.

The toolkit also provides step-by-step instructions on how to enter these budgets into the City's Budget Data Collection System (BDCS). This is a web-based system created by the City to meet their budget collection and reporting needs. BDCS provides the department users with financial information relevant to their current and historical operations. Specifically, BDCS provides two years of historical actual expenditures undertaken by the department and the previous years adopted and revised budget for operations.

Departments update their Department Description, Objectives and Deliverables, and Strategic Accomplishments for the year. These sections represent the business framework in determining their fiscal needs for the year. Then, departments enter their budgets into BDCS and provide justification for all requested amounts and are required to include information obtained from other sources, such as trends in next years' contracts or service costs, as well as, industry and practice changes. Additionally, departments review their practices and habits involving daily expenditures for possible efficiencies. Requests for additional personnel are incorporated and thoroughly justified based on need and direct alignment to the comprehensive strategic plan.

Once departments have completed their budget submissions, OSPBP reviews these submissions to ensure that they are materially void of errors. The submissions are passed on to the Director of Management and Budget and the City Manager (CM) for review and approval. Review and initial approval is conducted in an open forum format where department directors, CM, and the Director of Management and Budget discuss funding availability and reconcile any material deviations from the comprehensive strategic plan.

An estimating conference is then assembled to review all methodologies and estimates employed in the budget process in developing the final budget document. Once estimating conference suggestions are reviewed and



applied to the budget document, it is presented to the Mayor and City Commission for ultimate ratification and approval.

### Capital Expenses

The City's capital budget is distinct from the operating budget. The capital budget represents a legal authorization to spend, during the first year of the plan, funds from Federal, State and various other sources and is adopted separately from the operating budget by means of an appropriations resolution. The capital budget authorizes capital expenditures while the operating budget authorizes the expenditure of funds for employee salaries and the purchase of supplies and minor equipment. Capital projects can have an impact on the operating budget through additional costs, revenues or cost savings. The Multi-Year Capital Plan includes a section detailing future impacts to the operating budget. This plan can be viewed at [www.miamigov.com/CapitalImprovements](http://www.miamigov.com/CapitalImprovements) .

In addition to the surveying of all of the Capital Improvement Plan's (CIP) client departments to determine their capital project needs, CIP uses a hierarchy of criteria to determine how projects are considered for funding on a yearly basis. Projects with the highest rankings, or in the case of projects meeting more than one criterion, are given priority for funding and implementation.

Departmental budget documents should provide sufficient, meaningful and useful information to elected officials, City staff, and most importantly the public. It is with this in mind, that the budget book has been developed to serve three primary functions:

- Financial Plan;
- Operations Guide;
- Communication Device.

It is these three areas that define what the City of Miami has done, what it plans to do in the future, and details how it will accomplish these goals.

The City's budget is a performance-based tool used to link management goals and objectives with the allotted allocation of resources and it paves the way for future growth and details how this growth is to be managed and sustained.

This performance-based budget empowers the City Commission and the public to examine the budget by prioritizing strategic growth as an organization; and streamlines these objectives with the resources available to the City. In addition, this format provides information in a manner in which both the City Commission and the public attain a better understanding of the distribution of available resources among all of the City's departments and measures their performance utilizing these resources to meet their objectives.

The fiscal year (FY) 2010 budget includes a budget overview that is detailed by department to reflect their cost distribution, staffing levels, re-organization and/or consolidation, and revenue enhancements.



### Approving the Budget Process

During the month of August, the Mayor, CM and the Director of Management and Budget complete their comprehensive review and initial approval of all budget submissions provided by the City departments. These budget submissions are then compiled and forwarded to the City Commission for review and feedback to be provided during the budget workshops.

The City Commission then tentatively approves or makes changes in the recommended budget and returns to staff for further study. Public hearings and final adoption of the budget occurs in September.

### Monitoring the Budget

The City has adopted legislation entitled the Financial Integrity Principles Ordinance, which dictates the managerial oversight that is to be undertaken by the City in its operations to ensure its fiscal integrity. This legislation details the following:

- The OSPBP staff is authorized to transfer budget amounts within any one individual City department.
- Transfers between City departments must be approved by the City Commission.
- Revisions that alter the total appropriation of expenditures for any City department within a fund must be approved by the City Commission.
- Actual expenditures and operating transfers out may not exceed budget appropriations at the individual department level.
- Transfers that exceed 10% of appropriated budgets for any one City department must be approved by the City Commission Chair, CM, and Director of Management and Budget.
- Transfers that exceed \$5,000 in any one line item for any City department in the fourth quarter of the fiscal year are approved by the City Commission Chair, CM, and Director of Management and Budget.
- Appropriations that are not expended, encumbered, nor specifically designated to be carried over lapse at the end of the fiscal year and are returned to the General Fund with the exception of the following City departments and offices:
  - Mayor
  - Commissioners
  - Public Facilities
  - Parks
  - Information Technology



In accordance with the City's Financial Integrity Principles the following applies:

- Contingency reserve must be budgeted annually at five million dollars.
- An estimating conference is to be established each year to review the initially proposed budget before final submission to the City Commission.
- Budgets must be structurally-balanced.
- The Financial Integrity Principle Ordinance dictates reserve levels to be maintained by the City.

### **Amending the Budget**

If, during the course of the year, it becomes evident that a particular department is unable to provide the required level of services to the community due to unexpected higher costs of providing the service, the budget may be amended. The Director of Management and Budget prepares the required resolution to be passed before the City Commission.

The resolution includes a proposal for financing the additional expenditures, usually either by appropriating from the fund balance or by submitting evidence of expected surplus in current year revenue collections versus budget. The resolution is approved by the CM for City Commission review and approval. City Commission approval is required for all budget amendments which alter the budget of any City department.



The budget for the City of Miami is a performance based budget. As in previous years, the City's budget process is initiated with the Mayor's State of the City Address. This allows the City to align its resource allocations with the new and continued objectives set forth in the comprehensive strategic plan as well as the service delivery commitments each of the departments made in developing their department strategic scorecards. With this framework as the determining factor for resource allocations, City departments submit their budget requests with the following components:

Department Description: This statement must identify the particular purpose of the City department and the fundamental services it provides to City residents. This information is to be aligned with the City's overall strategic plan.

Objectives and Deliverables: This section details the current year's operational goals and corresponding deliverables needed for the department to meet its strategic initiatives for the year. These items are detailed in the individual department scorecards that serve as a road map for each City department to follow in attaining and achieving these goals.

Strategic Accomplishments: Objectives and deliverables outlined in the previous budget year are delineated as strategic accomplishments in the current year's budget.

Expenditure Detail: This section details the budget for the department, summarized by division, if applicable, and by major category of expenditure. They are as follows:

- Personnel Expenses –Details all salaries, overtime, shift differential pay, vacation payments, holiday pay and temporary wages. It also includes social security contributions, group insurance contributions, expense allowances, car allowances and severance pay items.
- Operating Expenses -Details advertising, postage, travel, rental of equipment, motor fuel, utility costs, and court fees, professional services contracted, insurance costs, supplies, repairs, and other operational expenses.
- Capital Outlay –Details capital purchases defined as follows:
  - Less than \$5,000
  - Non-depreciable
  - Not fixed assets in the form of land, building or permanent structures
  - Life expectancy of less than 3 years

Items that do not meet the above stated criteria should be submitted as part of the Capital Improvement Plan (CIP) process.

- Non-Operating Expenses –Includes aid to private organizations, budget reserve for future use, and operating transfers out of the General Fund and processed within other funds that exist within the City's financial structure.



The City of Miami began with a strategic planning process that resulted in a vision for the City, a set of strategic themes and perspectives and strategic objectives.

**The Plan**

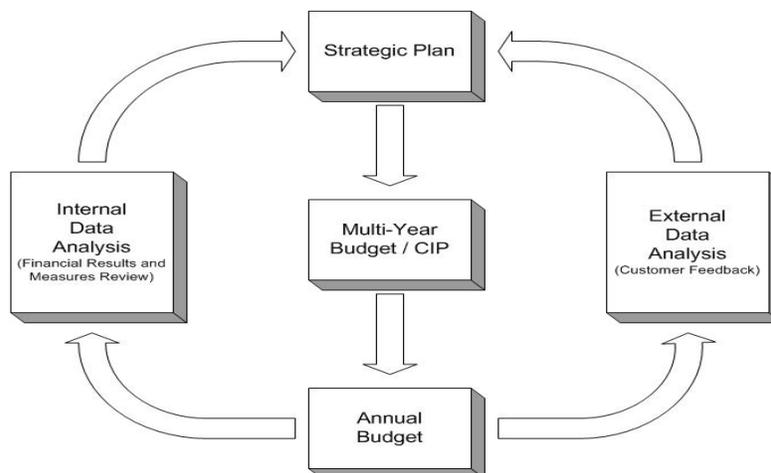
The City of Miami’s Strategic Plan develops the concept of “One City, One Future” into a shared vision and maps the course of action the City Administration will take as the City moves forward. The Strategic Plan was developed utilizing a modified balanced scorecard methodology, which is a vehicle for strategic management. It will be used to communicate the City’s organizational expectations and monitor and report successes in achieving stated goals. Its implementation will align every individual in the organization in one consolidated purpose.

The City utilizes the balanced scorecard methodology to guide its strategic planning process. The methodology is a framework that helps City departments translate strategy into measurable operational actions that drive both behavior and performance. As part of this process the City Administration developed the various components of the plan, which includes a vision statement, strategic themes, and strategic objectives. Internally, City departments will identify measures and establish targets that will be indicators of the City’s progress on the strategic road map.

Another major component of the strategic plan is the multi-year financial plan. The City of Miami’s Financial Integrity Ordinance requires that the Commission annually adopt a multi-year financial plan, which must include cost estimates of current city operations and pension obligations as well as anticipate changes in operations, debt service payments, reserves, and revenues. The City’s strategic objectives and initiatives will be used to guide resource allocation decisions in developing the multi-year financial plan as well as the annual budget.

A final and essential component of this planning process is citizen feedback. As the City moves forward, the City Administration will seek the input from its citizens via surveys, polls and/or focus groups. This feedback is critical in ensuring that the strategic focus is consistent with the needs of City residents and that positive outcomes can be seen both in the financial bottom-line and on every street, in every park and in every community throughout the City of Miami.

**STRATEGIC PLANNING PROCESS**





## The Vision

“To be a sustainable, international city which embodies diversity, economic opportunity, effective customer service, and a highly-rated quality of life.”

This vision began with Mayor Manny Diaz’s commitment to transform the City into a customer-focused and results-oriented organization. Now under the leadership of City Manager Pedro Hernandez and with the support of the City Commission, that vision is being transformed into a reality.

## Strategic Themes

The City Administration has established three Strategic Themes or ‘pathways’ that will steer us toward its vision. These strategic themes are:

- Improve Economic Health and Development with a business-friendly environment that targets strategic partnerships and results in job creation.
- Invest in Neighborhood and Environmental Quality by providing resources and City services that enhance the infrastructure and meet the needs of the communities.
- Operate as a Service-Focused Organization where the customer’s expectations are consistently met.

## Strategic Perspectives and Objectives

Within the Strategic Themes, the City Administration has identified four categories or ‘Perspectives’ from which the City will focus its strategic objectives in an effort to achieve its vision. These perspectives are:

- Superior Customer Service,
- Financial Strength and Fiscal Accountability,
- Efficient, Effective, and Quality City Government,
- An Aligned Workforce.

Within each of these perspectives we have identified strategic objectives, also commonly referred to as goals. These objectives are the action steps we commit to take in order to ultimately reach our Vision for the City of Miami. The City has 22 strategic objectives and they are as follows:

- Provide sustainable tax relief
- Reduce poverty
- Foster transportation systems for future growth
- Provide excellent recreational, educational and cultural programs
- Restore, maintain and beautify urban and residential infrastructure
- Provide excellent public safety
- Provide excellent customer service



- Enhance existing revenue
- Broaden revenue opportunities
- Achieve operational savings
- Achieve cost-effective municipal services
- Maximize grant opportunities and management
- Secure private and public partnerships
- Improve business and service delivery processes
- Integrate sustainable practices and resource efficiencies
- Deliver technology and e-solutions
- Facilitate service access for customers
- Instill customer-focused, high performance, environmentally friendly culture
- Align employee goals with city goals
- Develop strategic skills
- Provide employees with key information
- Provide a quality work environment

#### **Strategic Plan Impact on Budget Process**

In developing the fiscal year (FY) 2010 budget, City departments analyzed existing services and potential services in light of their strategic objectives. City departments then added and removed services, which costs or savings are in this budget.



# CITY OF MIAMI BALANCED SCORECARD STRATEGY MAP

**VISION** | To be a sustainable, international city which embodies diversity, economic opportunity, effective customer service and a highly-rated quality of life.

**IMPROVE ECONOMIC HEALTH AND DEVELOPMENT**

**INVEST IN NEIGHBORHOOD AND ENVIRONMENTAL QUALITY**

**OPERATE AS A SERVICE-FOCUSED ORGANIZATION**

Superior Customer Service

Financially Strong & Fiscally Accountable

Efficient, Effective, & Quality Government

Aligned Workforce

Provide Sustainable Tax Relief

Reduce Poverty

Foster Transportation Systems for Future Growth

Provide Excellent Recreation, Education, and Cultural Programs

Restore Maintain and Beautify Urban and Residential Infrastructure

Provide Excellent Public Safety

Provide Excellent Customer Service

Enhance Existing Revenue

Broaden Revenue Opportunities

Achieve Operational Savings

Achieve Cost-Effective Municipal Services

Maximize Grant Management & Opportunities

Secure Private & Public Partnerships

Improve Business and Service Delivery Processes

Integrate Sustainable Practices and Resource Efficiencies

Facilitate Service Access for Customers

Deliver Technology and E-Solutions

Instill Customer-Focused, High Performance and Environmentally Friendly Culture

Provide a Quality Work Environment

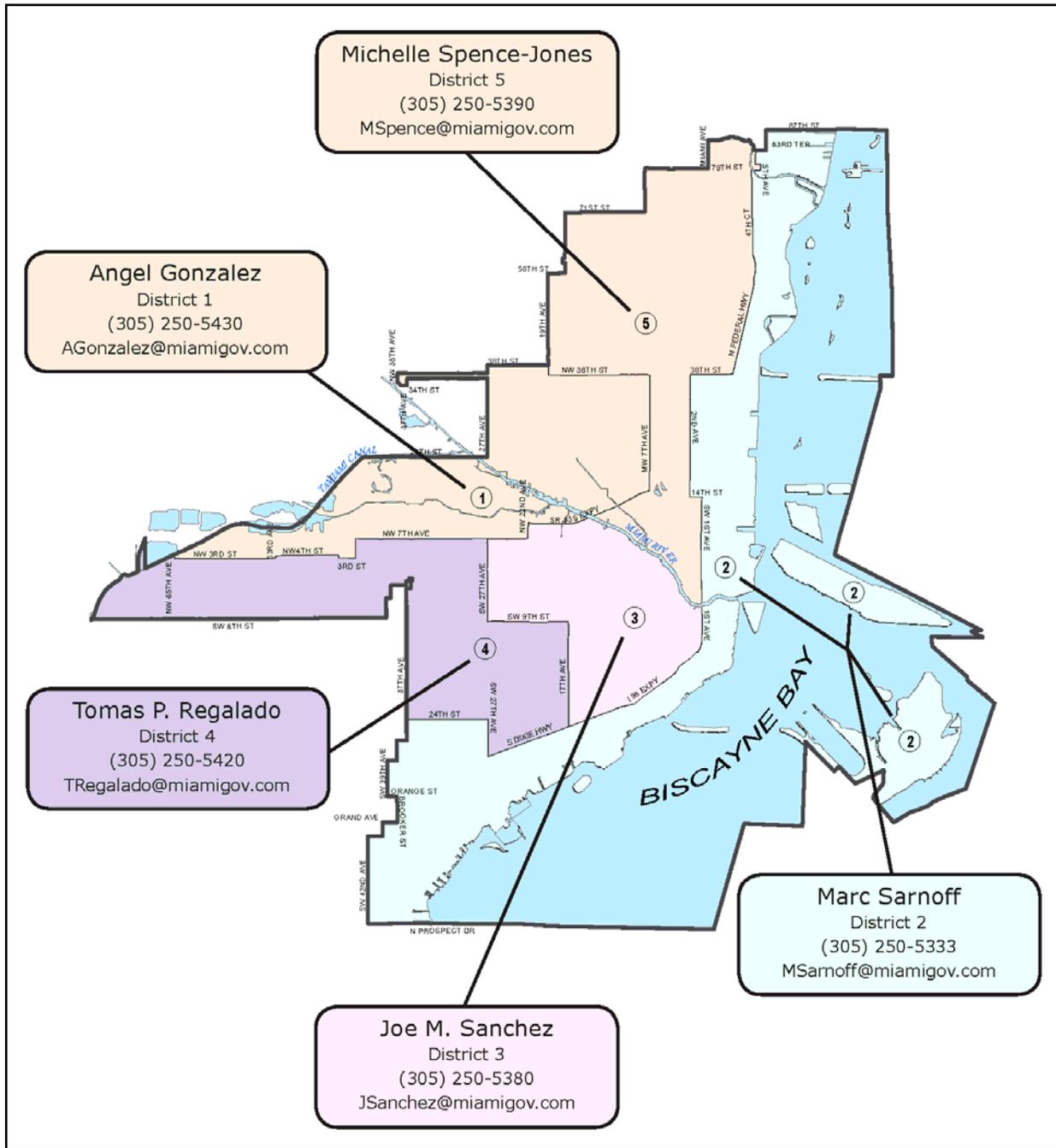
Develop Strategic Skills

Provide Employees With Key Info

Align Employee Goals with City Goals



<b>Date</b>	<b>Activity</b>
4/6/09 to 4/10/09	Meet with Mayor, City Manager, and Assistant City Managers to discuss financial outlook for fiscal year (FY) 2010 and prepare budget message.
4/13/09	Budget Kick-Off – Departmental budget packages distributed for fiscal year 2010.
4/13/09 – 5/18/09	Department develops budget requests for FY'10.
5/18/09	Budget submission deadline.
5/26/09 to 6/19/09	City department meetings with Director of Management and Budget to discuss budget request.
6/26/09	Office of Strategic Planning, Budgeting & Performance generates first draft of FY'10 budget.
7/6/09 to 7/24/09	Meet with Mayor, City Manager, and Assistant City Managers to review draft of FY'10 budget.
8/14/09	Commissioners' Budget Workshop.
9/7/09	Office of Strategic Planning, Budgeting & Performance finalizes FY'10 proposed budget.
9/10/09	First Public Budget Hearing.
9/14/09 – 9/18/09	Office of Strategic Planning, Budgeting & Performance prepares final draft of budget based on public input.
9/24/09	Second Public Budget Hearing – FY'10 budget adopted.





The Office of Strategic Planning, Budgeting and Performance (OSPBP) prepare the City budget with the assistance of City department directors and their budget liaisons. Budget workshop sessions with the legislative body and the administration staff help the OSPBP to assess key strategic initiatives that will drive informative decision-making. OSPBP prepares short and long-range revenue and expenditure forecasts, trend analysis and monitors current fiscal operations.

Realigning the City's processes to those of the industries "Best Practices" for efficiency is the overall city-wide vision. OSPBP strives to offer superior services to the public and expanding global communities.

OSPBP's strategic plan is based on three strategic themes:

- Improving the Economic Health and Development
- Prioritizing Investments that Improve Neighborhood and Environmental Quality; and
- Creating a Service-Focused Organization.

Director of OSPBP: Mike Boudreaux

Administrative Asst II: Julia Martin

Administrative Asst I: Jessica Alfonso

Budget Coordinators:

Jennifer Ramirez Mirtha Dziedzic

Budget Analysts:

Ajit Chhabra	Domingo Echevarria	Johnny Duran
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Adine Cordero		

CIP Administrator: Yvette Smith

Special Projects Manager: Troy Tysenn

The staff of the Office of Strategic Planning, Budgeting and Performance would like to extend its thanks to the Elected Officials, City Manager, all City Departments and their staff for their assistance and continued support to this year's budget.



The City of Miami budget conforms to Generally Accepted Accounting Principles as applicable to local governments. The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, liabilities, fund balances, revenues and expenditures. The City prepares its budget on a fund accounting basis, which segregates funds according to their intended purpose and it is used to aid management in demonstrating compliance with financial related legal and contractual provisions. The City maintains the minimum number of funds consistent with legal and managerial requirements. The City reports the following funds in its annual budget.

**General Fund** –This is the general operating fund of the City. General tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs not paid through other funds are paid from this fund.

**Special Revenue Funds** –These funds receive support from various sources, mainly in the form of grants and other aid and are restricted to expenditures for particular purposes.

**Debt Service Funds** –These funds are used to indicate resources allocated and accounted for in the payment of general obligation bonds' principal and interest, special obligation bond principal and interest from pledged revenues when the City is obligated in some manner for the payment.

**Capital Project Funds** –Indicates the current fiscal year resource allocation and amount allocated for capital expenditures for general operations and various projects.

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 activities are controlled. The overview of each fund provides a detailed explanation of the purpose of the fund and its planned budget for fiscal year (FY) 2009.

### Financial Management

Additionally, the following principles are applied in formulating the City's fiscal year budget:

(1) Structurally-Balanced Budget. The City shall maintain a structurally-balanced budget with recurring revenues supporting recurring expenditures. Recurring expenditures primarily consist of personnel and operating costs required to operate the City and do not include one-time cost items such as capital outlay, special projects or studies. Recurring revenues include taxes, fees, charges, etc. and do not include the use of fund balance.

(2) Budget Preparation and Presentation. The City shall prepare and present its budget using the current financial resource measurement focus and the modified accrual basis of accounting as reported in the City's Comprehensive Annual Financial Report (CAFR).

(3) Estimating Conference Process. The City shall adopt budgets and develop its long and short-term financial improvement plans containing estimates developed utilizing a professional estimating conference process. The principal responsibilities of the conference will include review of the assumptions and estimates prepared by the



City and making recommendations for changes. Any recommendations made should be summarized and reported to the City Manager, Mayor and City Commission. Conference principals shall include, but not be limited to: one principal from the budget office; one principal from the finance department and two non-staff principals with public finance expertise.

(4) Inter-fund Borrowing. The City shall not borrow or use operating transfers to obtain cash from one fund type or reserve to fund activities of another fund type or reserve unless such use is deemed lawful, and unless the estimating conference has determined that (a) the funds to be loaned will not be needed during the lending period, and (b) the funds for repayment will be available within a two-year period. Any actions taken to borrow funds under these conditions must be separately presented to and approved by the City Commission and the term of such borrowing shall not extend beyond the last day of the subsequent fiscal year.

Recognizing that some programs are funded by grants or other entities on a reimbursement basis, the City shall apply for such reimbursements on a timely basis to minimize the period that City funds are used as float. In the event loans/float for these reimbursements extend beyond the end of a fiscal year, such reimbursements shall be reflected as receivables in the CAFR to the extent allowed under accounting principles generally accepted in the United States of America (GAAP). The Department of Finance shall make a quarterly determination of the amount of expenses incurred which may not be reimbursable under these programs. A quarterly report of expenses incurred but not reimbursable shall be presented to the City Commission, together with the actions needed to avoid project deficits.

For purposes of this section, city-wide surplus for any fiscal year is defined as the increase in unreserved general fund balance as reflected in the City's CAFR. City-wide deficit for any fiscal year is defined as the decrease in unreserved general fund balance as reflected in the City's CAFR. Budget surplus of any office, department or elected official is defined as the excess of budgeted expenses over actual expenses in any fiscal year.

Notwithstanding anything to the contrary in this section, the total amount of budget surplus to be added to designated reserves and special revenue funds pursuant to this section (together, the "rollover amounts") is limited to city-wide surplus for any fiscal year. In the event the rollover amounts would result in a city-wide deficit, then each budget surplus within the rollover amounts shall be reduced proportionately so the City's CAFR will reflect no change in undesignated, unreserved general fund balance. In the event that a city-wide deficit would result before affecting the rollover amounts in any fiscal year, then no rollover amounts shall be available.

a. Budget surpluses in an elected official's budget in any fiscal year shall be reflected as designated reserves at the end of the fiscal year in which such surplus arose and be appropriated for discretionary use by the elected official for the following fiscal year.

b. Budget surpluses of the Parks and Recreation Department shall be allocated, as of the end of the fiscal year in which such surplus arose, to a parks special revenue fund. Allowed expenditures from the parks special revenue fund shall be limited to the purchase of parks recreational and maintenance equipment and the direct operations of recreational programs in and for the City's parks, subject to appropriation by the City Commission.



c. Budgeted surpluses of the Department of Public Facilities shall be allocated, as of the end of the fiscal year in which such surplus arose, to a public facilities special revenue fund. Allowed expenditures of the public facilities special revenue fund shall be limited to capital improvements for the City's public facilities, subject to appropriation by the City Commission.

d. Budgeted surpluses of the Department of Information Technology (IT) shall be allocated, as of the end of the fiscal year in which such surplus arose, to an IT strategic plan special revenue fund. Allowed expenditures of the IT strategic plan special revenue fund shall be limited to expenditures, excluding those related to permanent city staff, necessary for the implementation of the City's information technology strategic plan, subject to appropriation by the City Commission.

(5) Reserve Policies. The following three reserve policy categories are established for the general operating fund of the City:

a. Current fiscal year contingency. A "contingency" reserve level of \$5,000,000.00 shall be budgeted annually. Such contingency reserve shall be available for use, with City Commission approval, during the fiscal year, to fund unanticipated budget issues which arise or potential expenditure overruns which cannot be offset through other sources or actions. The unused portion of the budgeted contingency reserve in any fiscal year shall be reflected as designated reserves until such time as the City has funded 50 percent of the liabilities of the long-term liabilities (excluding bonds, loans and capital lease payables) as reflected in the City's CAFR. Amounts not needed to satisfy the 50 percent requirement shall be considered general fund undesignated reserve and be treated in accordance with paragraph 5(b) of this section.

b. General fund undesignated reserve. The City shall retain undesignated reserves equal to a threshold ten percent of the prior three years average of general revenues. Such reserves may only be used for offsetting an unexpected mid-year revenue shortfall or for funding an emergency such as a natural or man-made disaster, which threatens the health, safety and welfare of the City's residents, businesses or visitors. Any time these reserve funds fall below the ten percent threshold, the City Commission shall adopt a plan to achieve the threshold within two fiscal years. Amounts in excess of the ten percent threshold may be used for capital improvements, unanticipated expenditures necessary to assure compliance with legal commitments, and for expenditures that will result in the reduction of recurring costs or the increase in recurring revenues of the City.

c. Designated reserves. The City shall retain reserves equal to ten percent of the prior three years average of general revenues. Such reserves shall be used for funding long-term liabilities and commitments of the City such as:

1. Compensated absences and other employee benefit liabilities, including liabilities related to post-retirement benefits;
2. Self-insurance plan deficits (including workers compensation, liability claims and health insurance);



3. Strategic initiatives (until completed);
4. Blue Ribbon Commission Initiatives (until completed);
5. Anticipated adjustments in pension plan payments resulting from market losses in plan assets and other unanticipated payments necessary to maintain compliance with contractual obligations.

Payment for compensated absences and other employee benefit liabilities and self-insurance plan deficits may be drawn from this reserve during the fiscal year and shall be replenished each year until fifty percent (50%), if such, of the liabilities are funded. Other designated reserves may be drawn upon without the need for replenishment.

(6) Proprietary Funds. The City shall establish proprietary funds only if the costs to provide the service are fully funded from the charges for the service.

(7) Multi-year Financial Plan. The City Commission shall annually adopt a five year financial plan by March 31<sup>st</sup> of each year, reflecting as the base year, the current year's budget. For FY'08 the multi-year financial plan will be adopted no later than 30 days after the completion of labor negotiations. Such plan will include cost estimates of all current City operations and pension obligations, anticipated increases in operations, debt service payments, reserves to maintain the City's officially adopted levels and estimated recurring and non-recurring revenues. This plan will be prepared by fund and reflect forecasted surpluses or deficits and potential budget balancing initiatives, where appropriate.

(8) Multi-year Capital Improvement Plan. The City Commission shall annually adopt a Capital Improvements Plan ("CIP") by November 30<sup>th</sup> of each year. The CIP shall address cost estimates for all necessary infrastructure improvements needed to support City services, including information technology, with an adequate repair and replacement ("R&R") component. Funded, partially funded and unfunded projects shall be clearly delineated. The CIP shall be detailed for the current fiscal year and for five additional years and, if practicable, additional required improvements aggregated for two additional five year periods. To the extent feasible, department heads shall be required to submit independent needs assessments for their departments for use in preparing the CIP. The CIP will be detailed by fund, include recommended project prioritization rankings, identified revenue sources, planned financing options and unfunded projects. The CIP shall include estimates of the operational impacts produced for the operation of the capital improvements upon their completion. The CIP shall include a component reflecting all on-going approved capital projects of the City, the date funded, amount budgeted, amount spent since the start date, remaining budget, fiscal impact of known changes to financial assumptions underlying the project, estimated expenditures by fiscal year for the project and estimated completion date. Approved projects, with circumstances that arise which change the funding requirements of the project, shall be addressed in the CIP annually.

(9) Debt Management. The City shall manage its debt in a manner consistent with the following principles:

- a. Capital projects financed through the issuance of bonded debt shall be financed for a period not to exceed the estimated useful life of the project.



- b. The net direct general obligation debt shall not exceed five percent and the net direct and overlapping general obligation debt shall not exceed ten percent of the taxable assessed valuation of property in the City.
- c. The weighted average general obligation bond maturity shall be maintained at 15 years or less.
- d. Special obligation debt service shall not exceed 20 percent of non-ad valorem general fund revenue.
- e. Revenue-based debt shall only be issued if the revenue so pledged will fully fund the debt service after operational costs plus a margin based on the volatility of the revenues pledged.

(10) Financial Oversight and Reporting. The City shall provide for the on-going generation and utilization of financial reports on all funds comparing budgeted revenue and expenditure information to actual on a monthly and year-to-date basis. The Finance Department shall be responsible for issuing the monthly reports to departments, the Mayor and City Commission, and provide any information regarding any potentially adverse trends or conditions. These reports should be issued within 30 days after the close of each month.

The annual external audit reports (CAFR, Single Audit and Management Letter) of the City shall be prepared and presented to the Mayor and City Commission by March 31<sup>st</sup> of each year. The City Commission shall convene a workshop meeting with the external auditors to review the findings and recommendations of the audit.

Financial reports, offering statements and other financial-related documents issued to the public, shall provide full and complete disclosure of all material financial matters.

(11) Basic Financial Policies. The City shall endeavor to maintain formal policies, which reflect "best practices" in the areas of:

- a. Debt: Such policy shall address affordability, capacity, debt issuance and management.
- b. Cash management and investments: Such policy shall require 24-month gross and net cash-flow projections by fund and address adequacy, risk, liquidity and asset allocation issues.
- c. Budget development and adjustments: Such policy shall establish proper budgetary preparation procedures and guidelines, calendar of events, planning models by fund, budget adjustment procedures, establishment of rates and fees, indirect costs/interest income and the estimating conference process. The annual budget should be scheduled to allow sufficient review by the Mayor and City Commission while allowing for sufficient citizen input.

The City budget document reflecting all final actions as adopted by the City Commission on or before September 30<sup>th</sup> of each year, shall be printed and made available within 30 days of such adoption.



d. Revenue collection: Such policy shall provide for maximum collection and enforcement of existing revenues, monitoring procedures, and the adequacy level of subsidy for user fees.

e. Purchasing policy: Such policy shall establish departmental policies and procedures and provide appropriate checks and balances to ensure the city departments adhere to the City's purchasing policies.

(12) Evaluation Committees. Such committees shall be created, to the extent feasible, and contain a majority of citizen and/or business appointees from outside city employment to review city solicitations ("requests for proposals", etc.) and all collective bargaining contract issues. The recommendations of the evaluation committee shall be provided to the Mayor and City Commission on all such contracts prior to presentation for official action.

(13) Full Cost of Service. The City shall define its core services and develop financial systems that will determine on an annual basis the full cost of delivering those services. This information shall be presented as part of the annual budget and financial plan.

### **Investment Management**

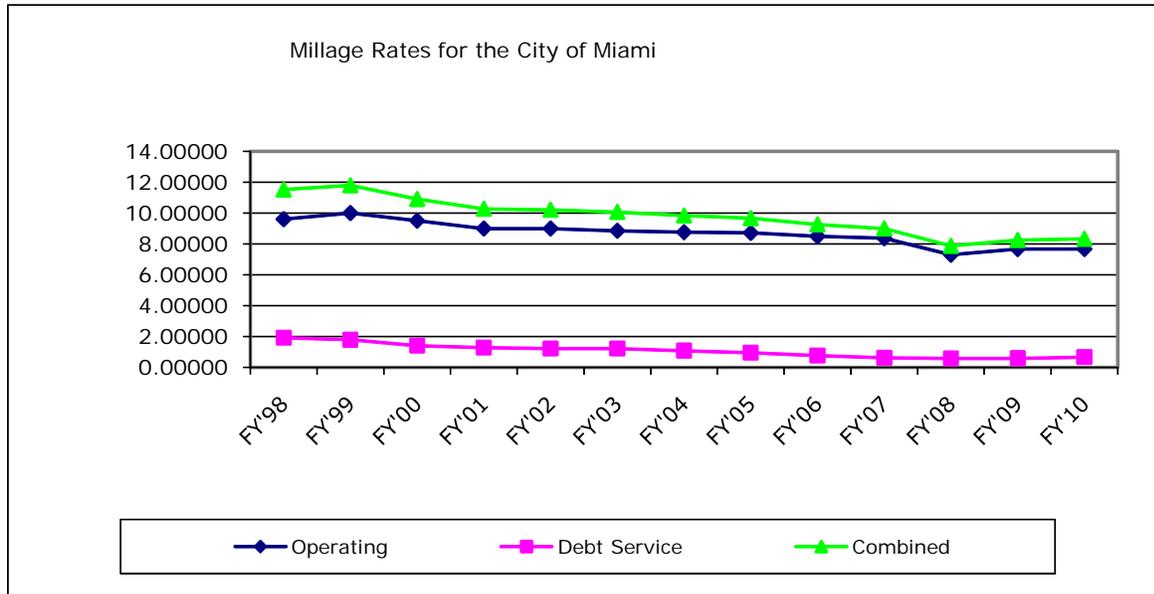
The City operates within established formal investment policies, which applies to all investments of public funds. The overall goal is to safeguard the available operating and capital funds and achieve a maximum return on investment. Investment portfolios are managed to meet anticipated cash flow requirements. Investments consist primarily of United States treasury and agency securities, and commercial paper. For purposes of maximizing the interest-earning yield on short-term investments, cash balances of all funds are pooled. The City prepares quarterly and annual reports that show a complete list of all funds and their performance on a book value and rate of return basis. Investment income reported in these financial statements includes the adjustment to the fair value of the investments. The investment policy is reviewed annually for modifications and presented to the City Commission for approval.



Millage Rates

Operating and Debt Service

A mill is expressed as \$1 in taxes for every \$1,000 of assessed valuation. This is the rate that is calculated with the taxable value to show the amount of ad valorem taxes levied by the City of Miami. For FY'10, the operating and debt service millage rates are shown below.



	Operating	Debt Service	Combined
FY'98	9.59950	1.92000	11.51950
FY'99	10.00000	1.79000	11.79000
FY'00	9.50000	1.40000	10.90000
FY'01	8.99500	1.28000	10.27500
FY'02	8.99500	1.21800	10.21300
FY'03	8.85000	1.21800	10.06800
FY'04	8.76250	1.08000	9.84250
FY'05	8.71625	0.95000	9.66625
FY'06	8.49950	0.76500	9.26450
FY'07	8.37450	0.62100	8.99550
FY'08	7.29990	0.57760	7.87750
FY'09	7.67400	0.58030	8.25430
FY'10	7.67400	0.65950	8.33350

**City of Miami**  
Year-to-Year Calculation of Millage Rate

		A	B	B-A	B/A
1	Fiscal Year	FY'09	FY'10	\$\$ Change	% Change
2	Tax Year	2008	2009		
	<a href="#"><u>Part 1 -Adjustments to Prior Year Property Tax Revenues</u></a>				
3	Prior Year Final Gross Taxable Values	37,830,744,407	38,415,802,651	585,058,244	2%
4	Prior Year Adopted Millage Rate	7.2999	7.6740	0.3741	5%
5	Prior Year Property Tax Revenues	276,160,651	294,802,870	18,642,218	6.75%
6	Amount of Prior Year Property Tax Revenues Provided to the CRAs	11,716,991	15,334,062	3,617,071	30.87%
7	Adjusted Prior Year Property Tax Revenues	264,443,660	279,468,808	15,025,147	5.68%
	<a href="#"><u>Part 2 -Adjustments to Current Year Gross Taxable Values</u></a>				
8	Current Year Gross Taxable Values with Impact of Amendment 1	39,684,734,032	37,149,190,992	(2,535,543,040)	-6.4%
9	New Construction	1,787,502,742	3,699,563,662	1,912,060,920	107%
10	Current Year Adjusted Gross Taxable Value	37,897,231,290	33,449,627,330	(4,447,603,960)	-11.74%
11	Incremental Value Increase in CRAs	2,129,366,087	2,369,276,536	239,910,449	11%
12	Adjusted Current Year Taxable Value	35,767,865,203	31,080,350,794	(4,687,514,409)	-13.1%
	<a href="#"><u>Part 3 -Calculation of Rolled-Back Rate</u></a>				
13	Current Year Rolled-Back (Line 7 / Line 12 x 1000)	7.3933	8.9918	1.5985	21.62%
	<a href="#"><u>Part 4 -Calculation of Operating Millage Rate</u></a>				
14	Current Year Rolled-Back Rate (Line 13)	7.3933	8.9918		
15	Adjustment for Growth in per capita Florida Personal Income	4.15%	2.50%		
16	Current Year adjusted Rolled-Back Rate for Growth in per capita Florida Personal Income	7.7001	9.2166		
17	Current Year Millage Rate w/Majority Vote of City Commission	7.7001	9.2166	0.2248	2.50%
18	Allowable Increase in Current Year Rolled-Back Rate with a Two-Thirds Vote of City Commission	10%	10%		

**City of Miami**  
Year-to-Year Calculation of Millage Rate

		A	B	B-A	B/A
1	Fiscal Year	FY'09	FY'10	\$\$ Change	% Change
2	Tax Year	2008	2009		
19	Current Year Millage Rate w/Two-Thirds Vote of the City Commission (Line 16 + Line 18) =	8.4701	10.0000	1.0082	11.21%
		Adopted	Adopted		
20	City of Miami Operating Millage Rate	7.6740	7.6740	0.0000	0.00%
21	Current Year Property Tax Revenues to the City of Miami @ 95% Collections	272,972,861	252,646,919	(20,325,942)	-7.45%
<b><u>Part 6 - Impact on Average Homestead Residential Property in the City of Miami</u></b>					
22	<sup>1</sup> Preliminary Average Homestead Residential Taxable Values -City of Miami @ 7/1/xx	142,618	130,242	(12,376)	-8.68%
23	City of Miami Operating Millage Rate X	7.6740	7.6740		
24	City of Miami Property Tax Revenues =	1,094	999	(95)	-8.68%
Source:					
<sup>1</sup> Miami-Dade County Property Appraiser Information Services Division					



The consolidated fiscal year (FY) 2010 budget for the General Fund, Special Revenue Funds, Debt Service Funds, and Blended Component Units total \$756,498,621. This represents a decrease of \$22.7 million or 2.9% over the FY'09 budget for the same funds.

The City of Miami's budget is prepared in accordance with the financial structure of the City and is consistent with the State of Florida Uniform Accounting System. Each fund is a distinct financial entity with its own revenues, inflows, expenditures, and outflows.

### **General Fund**

This is the general operating fund of the City. This fund include appropriations related to general City government services, police, fire, public works, building, and parks and recreation services. The FY'10 General Fund Budget total is \$513,778,230. This represents a decrease of \$11.3 million or 2.2% over the FY'09 budget.

### **Special Revenue Funds**

This area includes individual funds which receive support from various outside sources in the form of grants or other aid and are restricted to expenditures for particular purposes. These funds include:

- Economic Development and Planning Services
- Fire Rescue Services
- Police Services
- Law Enforcement Trust Fund (LETf)
- City Clerk Services
- Code Enforcement
- Homeless Programs
- Public Service Tax Fund
- Local Option Gas Tax
- Community Development Fund
- Transportation and Transit Fund
- Parks and Recreation Services
- Public Facilities
- Department Improvement Initiatives
- Public Works
- General Special Revenue

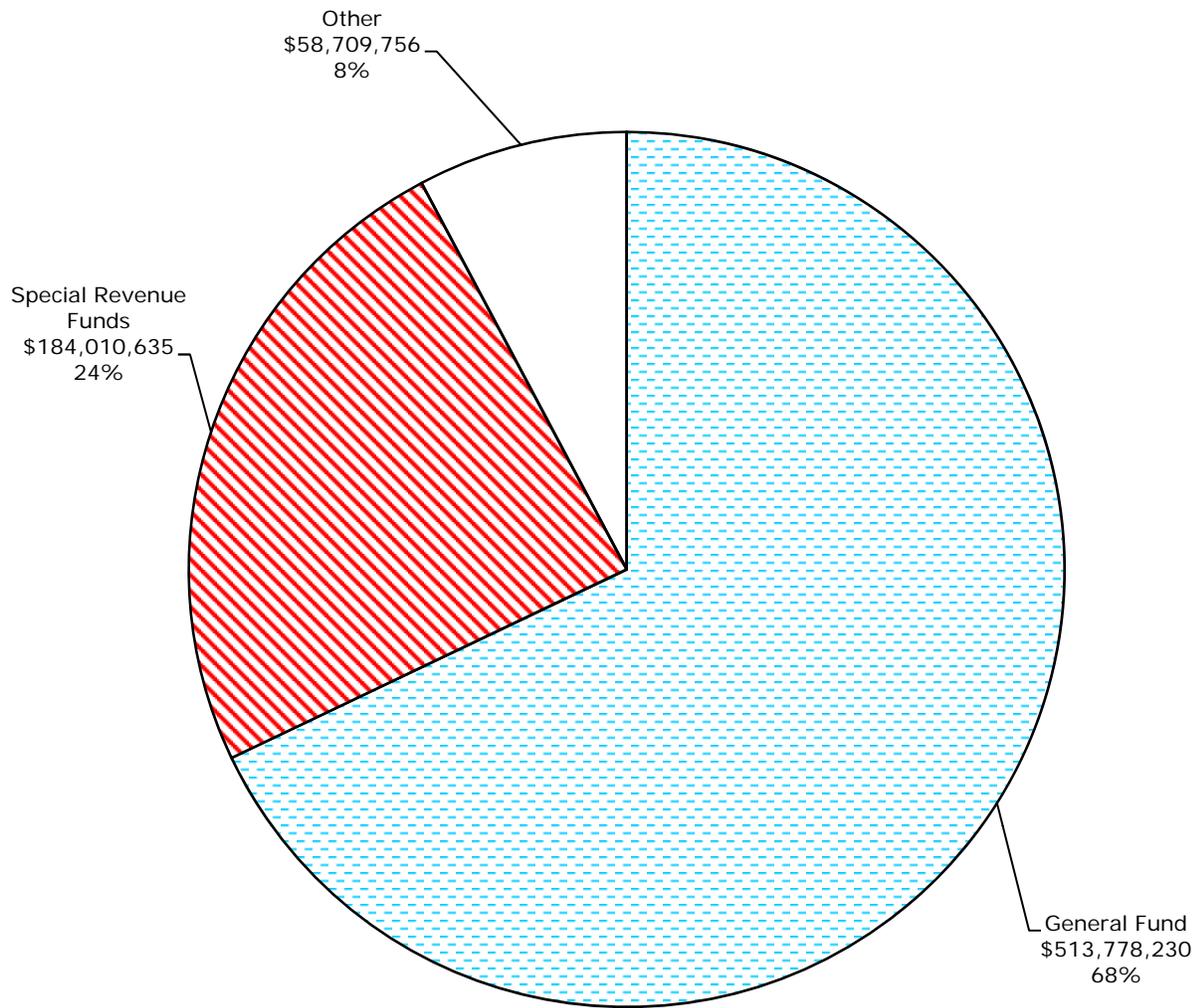
The FY'10 budget for all Special Revenue Funds total is \$184,010,635. This represents a decrease of \$11.7 million or 6.0% over the prior year's budget.



**Debt Service Fund**

This fund is used to account for resources and expenditures related to voter-approved general obligation and special obligation debt. The FY'10 budget for the Debt Service Fund total is \$57,367,498. A detailed review on the payment of the City's debt is included on page 161.

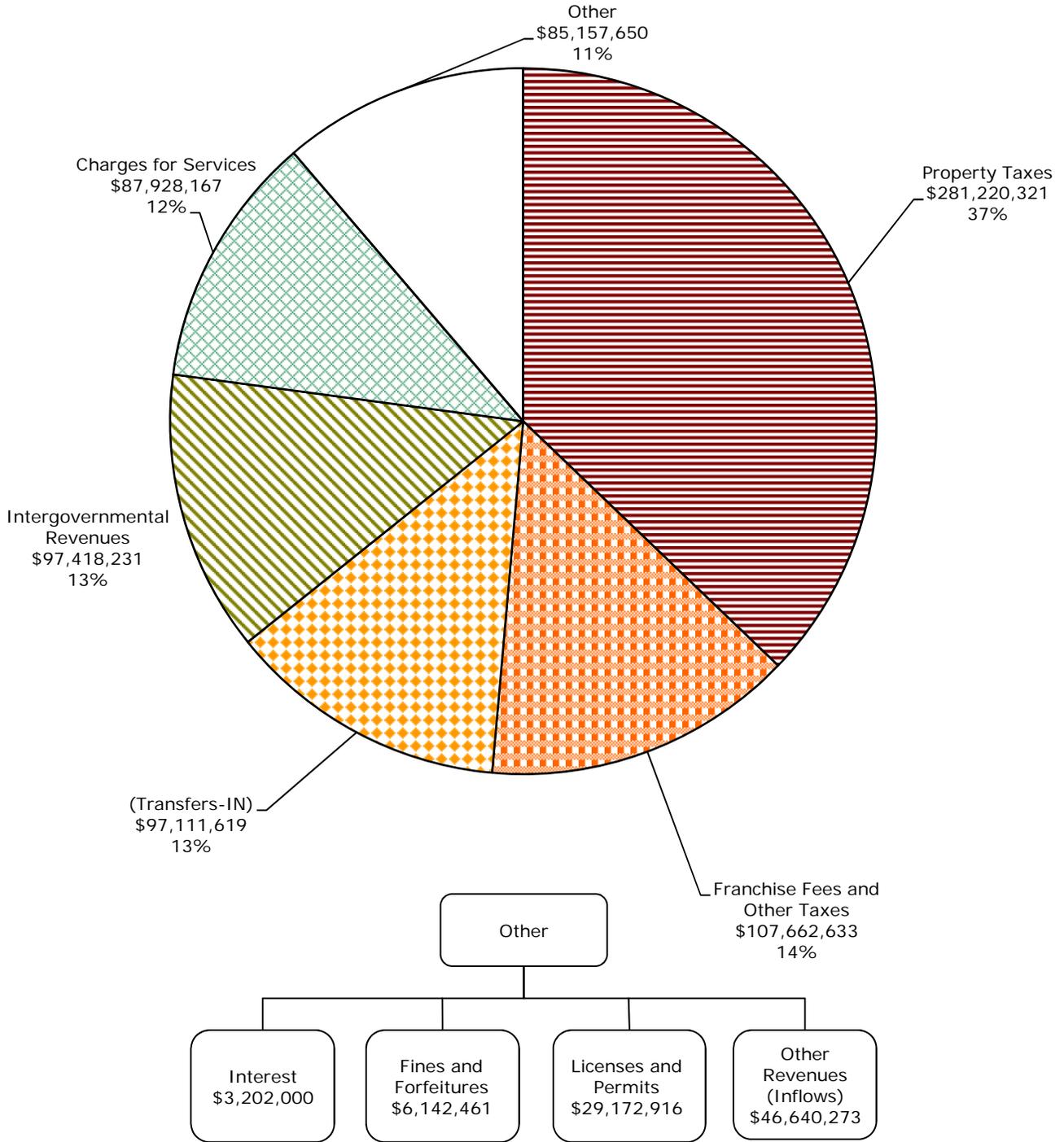
**FY 2010 Adopted Budget -All Funds**  
**\$756,498,621**





	General Fund	Special Revenue Funds	Debt Service Funds	Blended Component Units	FY 2010 Adopted Budget All Funds	FY 2009 Adopted Budget All Funds
<b>Revenues (Inflows)</b>						
Property Taxes	\$257,946,343		\$23,273,978		\$281,220,321	\$298,221,692
Franchise Fees and Other Taxes	39,086,516	68,576,117			107,662,633	105,595,050
Interest	3,200,000	2,000			3,202,000	8,816,636
(Transfers-IN)	54,619,085	9,237,489	32,791,045	464,000	97,111,619	89,760,124
Fines and Forfeitures	6,142,461				6,142,461	6,833,344
Intergovernmental Revenues	40,751,460	56,364,296	302,475		97,418,231	87,003,051
Licenses and Permits	29,172,916				29,172,916	30,784,757
Other Revenues	2,140,226	5,916,715			8,056,941	14,838,489
(Fund Balance Allocation)		36,705,074	1,000,000	878,258	38,583,332	46,320,031
Charges for Services	80,719,223	7,208,944			87,928,167	91,071,834
<b>Total Revenues (Inflows)</b>	<b>\$513,778,230</b>	<b>\$184,010,635</b>	<b>\$57,367,498</b>	<b>\$1,342,258</b>	<b>\$756,498,621</b>	<b>\$779,245,008</b>
<b>Expenditures (Outflows)</b>						
General Government	\$44,658,796	\$6,633,778			\$51,292,574	\$66,453,166
Planning & Development	8,985,280	3,509,912			12,495,192	17,409,135
Community Development		43,499,936			43,499,936	34,295,404
Community Redevelopment Area						500,000
Public Works	52,278,913	1,195,266			53,474,179	63,050,538
Public Safety	227,056,450	28,153,245			255,209,695	265,776,495
Public Facilities	5,298,141	3,825,410			9,123,551	9,759,043
Parks & Recreation	21,603,437	4,125,061		878,258	26,606,756	28,228,533
Risk Management	57,095,022				57,095,022	17,666,368
Organizational Support (Group Benefits)						29,579,770
Debt Service			57,367,498		57,367,498	54,847,098
Pension	90,539,756				90,539,756	66,814,932
Non-Departmental	(2,716,562)			464,000	(2,252,562)	4,750,060
(Transfers-OUT)	8,978,997	93,068,027			102,047,024	120,114,466
<b>Total Expenditures (Outflows)</b>	<b>\$513,778,230</b>	<b>\$184,010,635</b>	<b>\$57,367,498</b>	<b>\$1,342,258</b>	<b>\$756,498,621</b>	<b>\$779,245,008</b>

**Revenues (Inflows) -All Funds**  
\$756,498,621





	General Fund	Special Revenue Funds	Debt Service Funds	Blended Component Units	<u>FY 2010 Adopted Budget</u> All Funds	FY 2009 Adopted Budget All Funds
<b>Revenues (Inflows)</b>						
Property Taxes						
Ad Valorem Taxes -Real	\$240,353,136		\$23,273,978		\$263,627,114	\$282,705,438
Ad Valorem Taxes -Personal	12,293,783				12,293,783	12,092,241
Ad Valorem Taxes Real Delinquent	4,478,938				4,478,938	2,569,983
Ad Valorem Taxes Personal Delinquent	352,499				352,499	296,291
Ad Valorem Taxes Penalty & Interest	467,987				467,987	557,739
<b>Total -Property Taxes</b>	<b>257,946,343</b>		<b>23,273,978</b>		<b>281,220,321</b>	<b>298,221,692</b>
Franchise Fees and Other Taxes						
Franchise Fees -Gas	660,676				660,676	525,086
Franchise Fees -Electricity	28,500,000				28,500,000	26,620,087
S,U&F Taxes -Local Option Fuel		6,209,330			6,209,330	7,254,152
Utility Service Fee -Electricity		22,821,464			22,821,464	22,356,016
Utility Service Fees -Cable Television	411,928				411,928	408,058
Utility Service Fee -Water		3,216,591			3,216,591	3,094,125
Utility Service Fee -Gas		1,238,926			1,238,926	1,227,225
Utility Service Fee -Fuel Oil		17,617			17,617	18,000
Public Service Tax		35,072,189			35,072,189	34,592,301
Utility Service Fee -Other Taxes	9,513,912				9,513,912	9,500,000
<b>Total -Franchise Fees and Other Taxes</b>	<b>39,086,516</b>	<b>68,576,117</b>			<b>107,662,633</b>	<b>105,595,050</b>
Interest						
Miscellaneous -Interest	3,200,000				3,200,000	8,806,096
Miscellaneous -Interest & Penalty		2,000			2,000	
Misc. Net Increase (Decrease) in Fair Market Value of Investments						10,540
<b>Total -Interest</b>	<b>3,200,000</b>	<b>2,000</b>			<b>3,202,000</b>	<b>8,816,636</b>



	General Fund	Special Revenue Funds	Debt Service Funds	Blended Component Units	<u>FY 2010 Adopted Budget</u> All Funds	FY 2009 Adopted Budget All Funds
<b>(Transfers-IN)</b>						
Other -Interfund Transfer	54,619,085	9,237,489	32,791,045	464,000	<b>97,111,619</b>	89,760,124
<b>Total (Transfers-IN)</b>	<b>54,619,085</b>	<b>9,237,489</b>	<b>32,791,045</b>	<b>464,000</b>	<b>97,111,619</b>	<b>89,760,124</b>
<b>Fines and Forfeitures</b>						
Fines -Judgment & Fines	4,375,102				<b>4,375,102</b>	4,947,524
Fines -Violation of Local Ordinances	294,316				<b>294,316</b>	30,619
Fines -Other Fines and/or Forfeits	1,473,043				<b>1,473,043</b>	1,855,201
<b>Total -Fines and Forfeitures</b>	<b>6,142,461</b>				<b>6,142,461</b>	<b>6,833,344</b>
<b>Intergovernmental Revenues</b>						
Federal Grants		44,314,582			<b>44,314,582</b>	32,696,380
State Grants		730,081			<b>730,081</b>	2,216,228
State Shared Revenues	32,772,460		302,475		<b>33,074,935</b>	37,985,514
Grants from Other Local Units		11,282,133			<b>11,282,133</b>	11,875,929
Shared Revenues from Other Local Units	7,979,000	37,500			<b>8,016,500</b>	1,479,000
Other NonOperating Sources						750,000
Payments from Other Local Units in Lieu of Taxes						
<b>Total -Intergovernmental Revenues</b>	<b>40,751,460</b>	<b>56,364,296</b>	<b>302,475</b>		<b>97,418,231</b>	<b>87,003,051</b>
<b>Licenses and Permits</b>						
Occupational Licenses -Business	6,000,000				<b>6,000,000</b>	6,255,168
Occupational Licenses -Business - Penalty	600,571				<b>600,571</b>	974,492
Occupational Licenses -Metro	622,180				<b>622,180</b>	595,903
Building Permits	2,153,250				<b>2,153,250</b>	3,179,426
Other Licenses, Fees and Permits	19,796,915				<b>19,796,915</b>	19,779,768
CFS -Other Charges for Services						
<b>Total -Licenses and Permits</b>	<b>29,172,916</b>				<b>29,172,916</b>	<b>30,784,757</b>

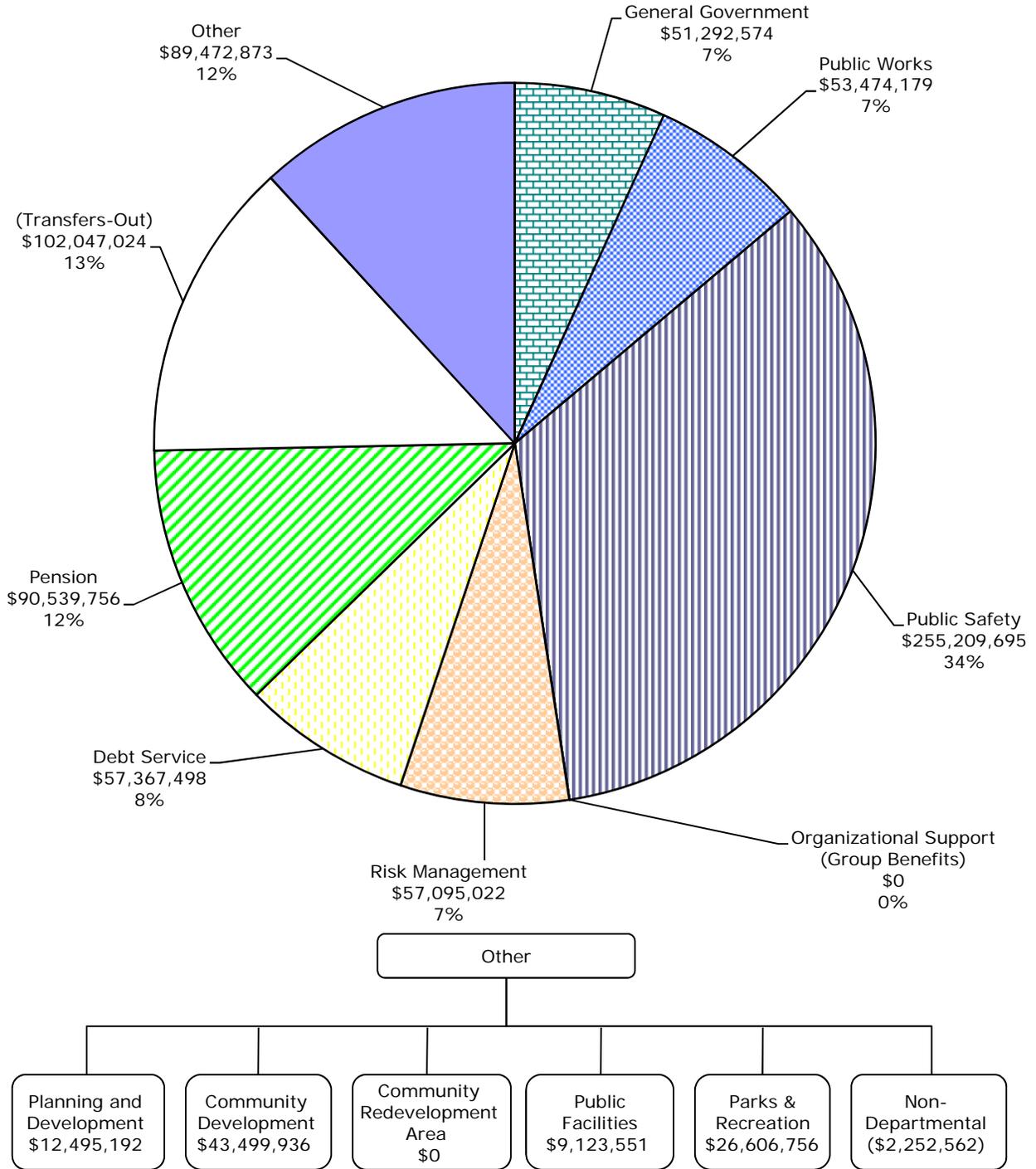


	General Fund	Special Revenue Funds	Debt Service Funds	Blended Component Units	<u>FY 2010 Adopted Budget</u> All Funds	FY 2009 Adopted Budget All Funds
<b>Other Revenues</b>						
CFS -Other Charges for Services						870,000
Misc. Disposition of Fixed Assets						200,000
Misc. Sales of Surplus Material and Scrap	490,000				<b>490,000</b>	
Misc. Contributions and Donations from Private Sources		112,400			<b>112,400</b>	
Misc. Contributions and Donations						
Other Miscellaneous Revenues	1,250,226	5,804,315			<b>7,054,541</b>	13,589,300
Other -Interfund Transfer						
Other NonOperating Sources	400,000				<b>400,000</b>	179,189
<b>Total -Other Revenues</b>	<b>2,140,226</b>	<b>5,916,715</b>			<b>8,056,941</b>	14,838,489
<b>(Fund Balance Allocation)</b>						
		36,705,074	1,000,000	878,258	<b>38,583,332</b>	46,320,031
<b>Charges for Services</b>						
Payments from Other Local Units in Lieu of Taxes	572,254				<b>572,254</b>	425,411
Other Licenses, Fees & Permits						100,000
State Shared Revenues		929,124			<b>929,124</b>	
Internal Service Fund Fees and Charges	282,853				<b>282,853</b>	219,178
Other General Government Charges and Fees	523,877				<b>523,877</b>	685,838
Police Services	2,471,274				<b>2,471,274</b>	2,213,350
Emergency Service Fees	5,850,000				<b>5,850,000</b>	4,701,601
Protective Inspection Fees	95,302				<b>95,302</b>	102,908
Other Public Safety Charges and Fees	16,893	60,000			<b>76,893</b>	20,694
Garbage/Solid Waste Revenue	24,846,309				<b>24,846,309</b>	24,836,308
Cemetery Fees	118				<b>118</b>	281
Other Physical Environment Revenue	156,000				<b>156,000</b>	125,063
Transportation -Parking Facilities	96,498				<b>96,498</b>	57,714
Transportation Tolls	107,944	2,525,610			<b>2,633,554</b>	2,737,641
Special Recreation Facilities	1,131,601	1,345,835			<b>2,477,436</b>	2,033,673
Other Culture/Recreation	9,914,063				<b>9,914,063</b>	11,752,359
CFS Rents and Royalties		108,000			<b>108,000</b>	
Other Charges for Services	28,654,237				<b>28,654,237</b>	32,717,104



	General Fund	Special Revenue Funds	Debt Service Funds	Blended Component Units	<u>FY 2010 Adopted Budget</u> All Funds	<u>FY 2009 Adopted Budget</u> All Funds
Misc. Rents and Royalties	6,000,000	2,240,375			<b>8,240,375</b>	7,645,635
Other Miscellaneous Revenues						97,076
Transfer from Community Development						600,000
<b>Total -Charges for Services</b>	<b>80,719,223</b>	<b>7,208,944</b>			<b>87,928,167</b>	91,071,834
<b>Total Revenues (Inflows)</b>	<b>\$513,778,230</b>	<b>\$184,010,635</b>	<b>\$57,367,498</b>	<b>\$1,342,258</b>	<b>\$756,498,621</b>	<b>\$779,245,008</b>

**Expenditures (Outflows) by Function -All Funds**  
**\$756,498,621**





	General Fund	Special Revenue Funds	Debt Service Funds	Blended Component Units	<u>FY 2010 Adopted Budget</u> All Funds	<u>FY 2009 Adopted Budget</u> All Funds
<b>Expenditures (Outflows)</b>						
General Government						
Mayor	\$614,291				<b>\$614,291</b>	\$851,187
Board of Commissioners	\$1,700,000				<b>1,700,000</b>	2,000,000
Neighborhood Enhancement Teams (NET)	1,759,000				<b>1,759,000</b>	4,096,079
Office of the City Manager	2,271,183				<b>2,271,183</b>	2,901,736
Office of the City Clerk	1,776,266	280,621			<b>2,056,887</b>	1,929,176
Office of Civil Service	308,922				<b>308,922</b>	372,345
Department Improvement Initiatives		2,493,740			<b>2,493,740</b>	3,221,884
Office of the Auditor General	708,508				<b>708,508</b>	942,571
Office of Communications	873,876				<b>873,876</b>	1,286,211
Employee Relations	3,574,037				<b>3,574,037</b>	5,093,064
General Special Revenue		2,483,295			<b>2,483,295</b>	3,201,859
Information Technology	12,049,852				<b>12,049,852</b>	14,245,750
Transportation and Transit		564,107			<b>564,107</b>	593,797
Code Enforcement	3,248,858	812,015			<b>4,060,873</b>	5,530,322
Public Service Tax						
Law	5,133,366				<b>5,133,366</b>	6,582,604
Strategic Planning, Budget & Performance	1,457,632				<b>1,457,632</b>	1,589,446
Purchasing	1,205,159				<b>1,205,159</b>	1,527,985
Office of Hearing Boards	862,291				<b>862,291</b>	1,101,550
Capital Improvement Administration	2,191,685				<b>2,191,685</b>	2,666,463
Finance	4,923,870				<b>4,923,870</b>	6,719,137
<b>Total -General Government</b>	<b>44,658,796</b>	<b>6,633,778</b>	<b>0</b>	<b>0</b>	<b>51,292,574</b>	<b>66,453,166</b>
Planning and Development						
Building	6,423,251				<b>6,423,251</b>	8,047,285

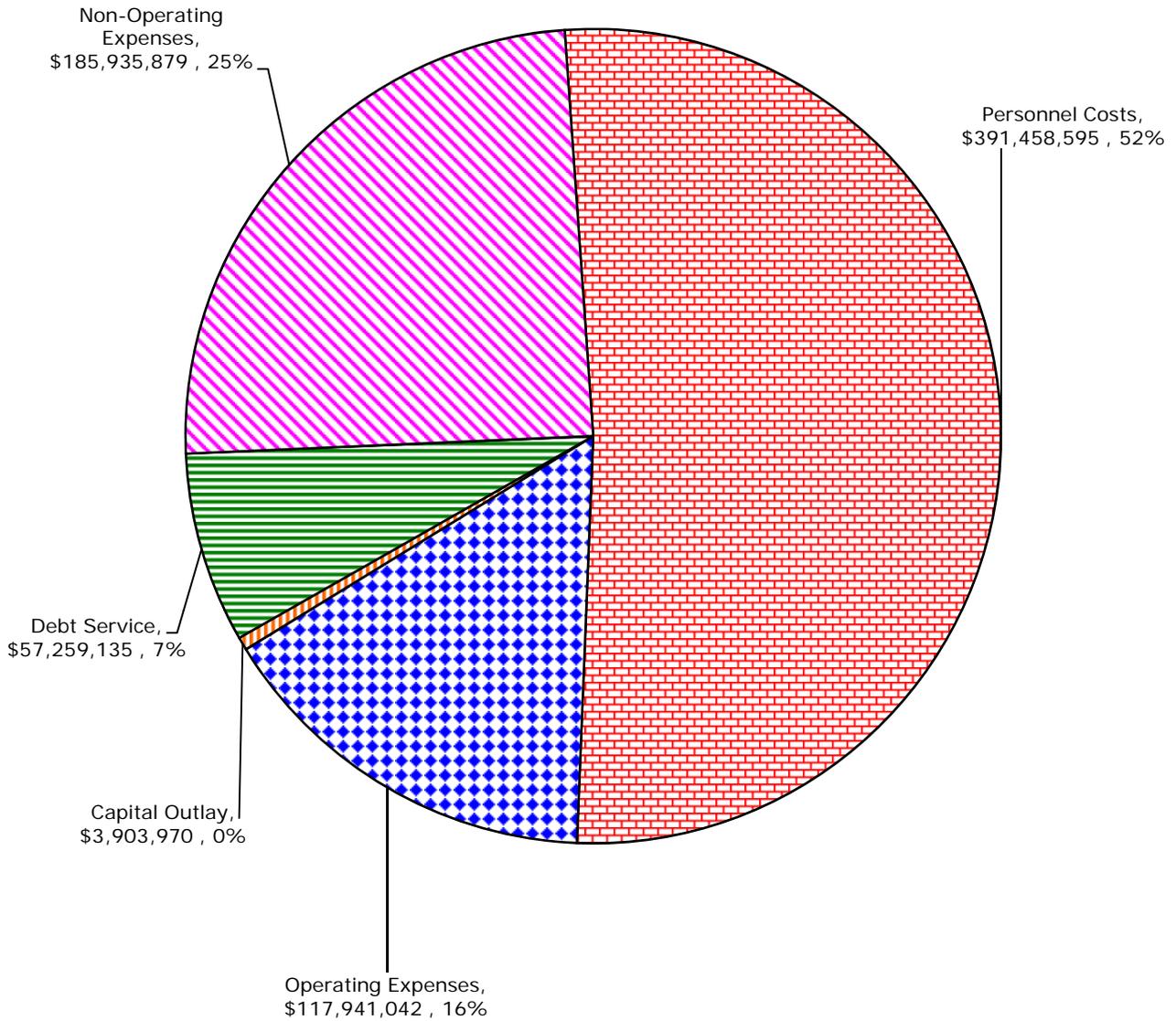


					<u>FY 2010 Adopted Budget</u>	<u>FY 2009 Adopted Budget</u>
	General Fund	Special Revenue Funds	Debt Service Funds	Blended Component Units	All Funds	All Funds
Economic Development and Planning Services		3,509,912			<b>3,509,912</b>	5,538,674
Department of Planning	1,954,656				<b>1,954,656</b>	2,820,394
Office of Zoning	607,373				<b>607,373</b>	1,002,782
<b>Total -Planning and Development</b>	<b>8,985,280</b>	<b>3,509,912</b>	<b>0</b>	<b>0</b>	<b>12,495,192</b>	<b>17,409,135</b>
<b>Community Development</b>						
Community Development		43,191,123			<b>43,191,123</b>	33,217,293
Homeless Programs		308,813			<b>308,813</b>	1,078,111
<b>Total -Community Development</b>	<b>0</b>	<b>43,499,936</b>	<b>0</b>	<b>0</b>	<b>43,499,936</b>	<b>34,295,404</b>
<b>Community Redevelopment Area</b>						
Liberty City Trust Fund						500,000
<b>Total -CRA</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
<b>Public Works</b>						
Solid Waste	20,343,174				<b>20,343,174</b>	23,981,270
GSA	14,512,059				<b>14,512,059</b>	19,412,551
Public Works	17,423,680	1,195,266			<b>18,618,946</b>	19,656,717
<b>Total -Public Works</b>	<b>52,278,913</b>	<b>1,195,266</b>	<b>0</b>	<b>0</b>	<b>53,474,179</b>	<b>63,050,538</b>
<b>Public Safety</b>						
Fire-Rescue	88,013,463	11,572,401			<b>99,585,864</b>	103,615,094
Police	139,042,987	14,370,549			<b>153,413,536</b>	159,154,068
Law Enforcement Trust Fund -LETF		2,210,295			<b>2,210,295</b>	3,007,333
<b>Total -Public Safety</b>	<b>227,056,450</b>	<b>28,153,245</b>	<b>0</b>	<b>0</b>	<b>255,209,695</b>	<b>265,776,495</b>
Public Facilities	5,298,141	3,825,410			<b>9,123,551</b>	9,759,043



					<u>FY 2010 Adopted Budget</u>	<u>FY 2009 Adopted Budget</u>
	General Fund	Special Revenue Funds	Debt Service Funds	Blended Component Units	All Funds	All Funds
Parks & Recreation	21,603,437	4,125,061		878,258	<b>26,606,756</b>	28,228,533
Risk Management	57,095,022				<b>57,095,022</b>	17,666,368
Organizational Support (Group Benefits)						29,579,770
<b>Debt Service</b>						
General Obligation Bonds			24,273,978		<b>24,273,978</b>	21,824,818
Special Obligation Bonds			33,093,520		<b>33,093,520</b>	33,022,280
<b>Total -Debt Service</b>	<b>0</b>	<b>0</b>	<b>57,367,498</b>	<b>0</b>	<b>57,367,498</b>	<b>54,847,098</b>
<b>Pension</b>						
All Pensions	90,539,756				<b>90,539,756</b>	66,814,932
<b>Total -Pension</b>	<b>90,539,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,539,756</b>	<b>66,814,932</b>
<b>Non-Departmental</b>						
Office of Citi-Stat						347,150
Office of Grants Administration	436,690				<b>436,690</b>	567,886
Miami Office of Sustainable Initiatives						295,995
Community Relations Board						192,772
Mayor's International Council						411,168
Film, Arts and Cultural Events (FACE) / Office of Film						263,880
Film, Arts and Cultural Events (FACE) / Office of Special Events						179,306
Civilian Investigative Panel				464,000	<b>464,000</b>	928,000
Other	(3,153,252)				<b>(3,153,252)</b>	1,563,903
<b>Total -Non-Departmental</b>	<b>(2,716,562)</b>	<b>0</b>	<b>0</b>	<b>464,000</b>	<b>(2,252,562)</b>	<b>4,750,060</b>
(Transfers-Out)	8,978,997	93,068,027			<b>102,047,024</b>	120,114,466
<b>Total Expenditures (Outflows)</b>	<b>\$513,778,230</b>	<b>\$184,010,635</b>	<b>\$57,367,498</b>	<b>\$1,342,258</b>	<b>\$756,498,621</b>	<b>\$779,245,008</b>

**Consolidated Schedule of Expenditures by Category - All Funds**  
**\$756,498,621**





					<u>FY 2010 Adopted Budget</u>	<u>FY 2009 Adopted Budget</u>
	General Fund	Special Revenue Funds	Debt Service Funds	Blended Component Units	All Funds	All Funds
<b>Personnel Expenses</b>						
Regular Salaries and Wages	\$229,372,997	\$4,156,130			<b>\$233,529,127</b>	\$254,318,494
Executive Salaries	499,048	338,805			<b>837,853</b>	505,905
Other Salaries and Wages	2,795,434	237,711			<b>3,033,145</b>	7,282,553
Special Pay	28,238,904				<b>28,238,904</b>	10,449,863
Overtime	9,629,934	1,706,518			<b>11,336,452</b>	10,087,179
Fringe Benefits	959,851	31,260			<b>991,111</b>	858,625
FICA Taxes	9,042,908	310,540			<b>9,353,448</b>	10,240,129
Retirement Contributions	85,943,994	252,697			<b>86,196,691</b>	61,817,396
Life and Health Insurance	9,680,044	205,318			<b>9,885,362</b>	6,846,529
Unemployment Compensation						164,500
Worker's Compensation	8,056,502				<b>8,056,502</b>	7,670,466
<b>Total -Personnel Costs</b>	<b>384,219,616</b>	<b>7,238,979</b>	<b>0</b>	<b>0</b>	<b>391,458,595</b>	<b>370,241,639</b>
<b>% of Total</b>	<b>74.78%</b>	<b>3.93%</b>		<b>0.00%</b>	<b>51.75%</b>	<b>47.51%</b>
<b>Operating Expenses</b>						
Repairs and Maintenance	6,605,107	1,500,000			<b>8,105,107</b>	7,408,371
Professional Services	8,163,489	1,919,430	8,910		<b>10,091,829</b>	9,707,761
Promotional Activities	188,595	49,044			<b>237,639</b>	1,825,117
Printing and Binding	69,936	4,321			<b>74,257</b>	255,045
Postage	365,731	9,376			<b>375,107</b>	454,303
Advertising and Related Costs	340,377	92,563			<b>432,940</b>	895,830
Supplies	4,919,670	943,247			<b>5,862,917</b>	6,918,703
Motor Fuel	4,525,822				<b>4,525,822</b>	8,008,865
Weapons and Ammunition	100,000	100,000			<b>200,000</b>	175,620
Insurance	45,269,140				<b>45,269,140</b>	35,440,596
Subscriptions, Memberships, Licenses, Permits and Others	414,109	5,000			<b>419,109</b>	806,761
Court Services	77,318	3,123			<b>80,441</b>	94,040

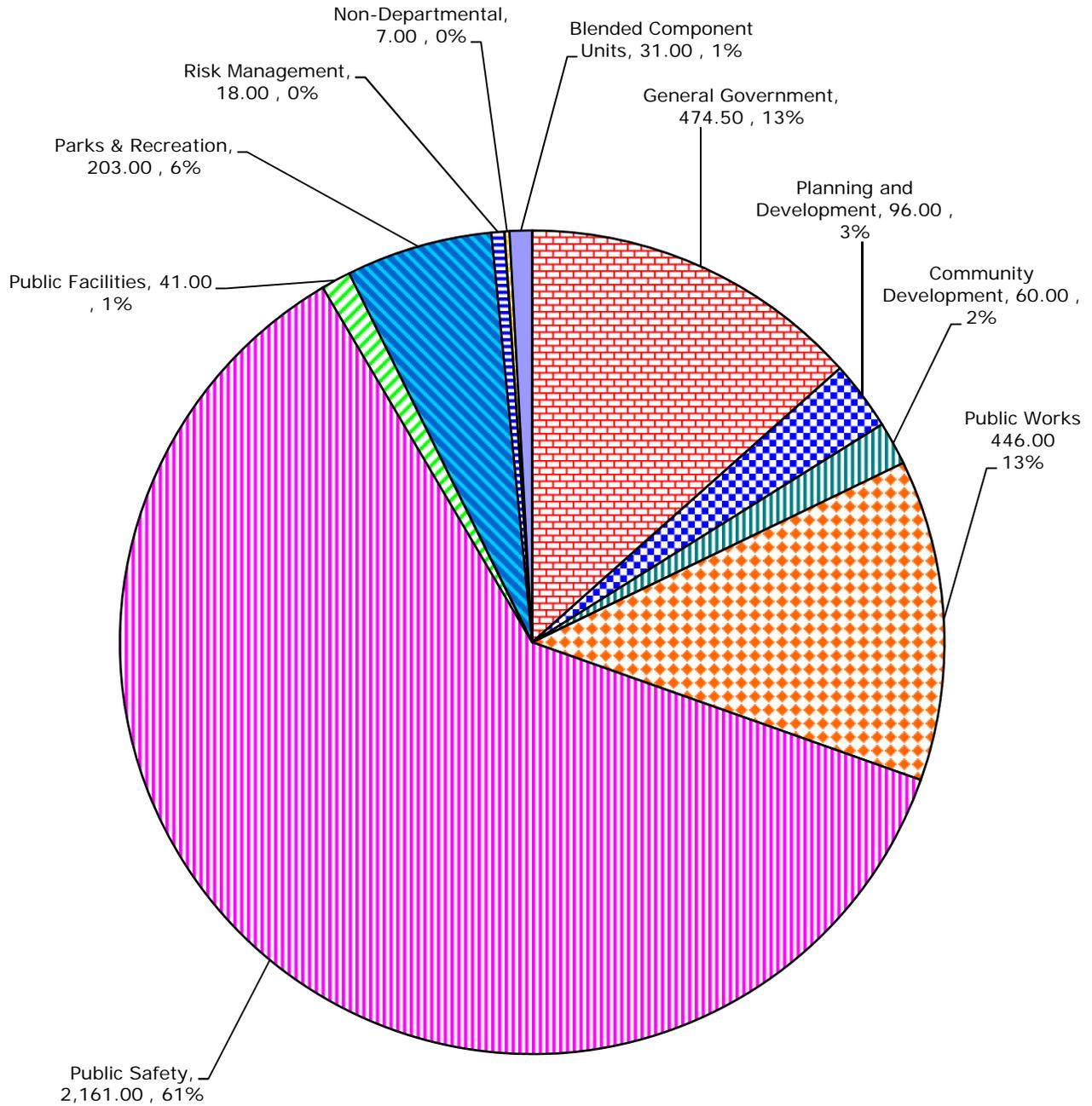


	General Fund	Special Revenue Funds	Debt Service Funds	Blended Component Units	<u>FY 2010 Adopted Budget</u>	<u>FY 2009 Adopted Budget</u>
					All Funds	All Funds
Contractual Services	9,762,196	4,781,856	99,453		<b>14,643,505</b>	15,567,137
Communications & Related Services	2,562,324	62,262			<b>2,624,586</b>	3,343,109
Travel and Per Diem	145,517	236,411			<b>381,928</b>	937,054
Utility Services	12,721,640				<b>12,721,640</b>	12,107,223
Rental and Leases	2,253,271	33,735			<b>2,287,006</b>	2,948,704
Books, Publications, and Library Materials						27,723
Other Current Charges and Obligations	9,126,082	481,987			<b>9,608,069</b>	13,353,704
<b>Total -Operating Expenses</b>	<b>107,610,324</b>	<b>10,222,355</b>	<b>108,363</b>	<b>0</b>	<b>117,941,042</b>	<b>120,275,666</b>
% of Total	20.94%	5.56%	0.19%	0.00%	<b>15.59%</b>	15.43%
<b>Capital Outlay</b>						
Machinery and Equipment	5,000	3,838,970			<b>3,843,970</b>	39,522
Improvements Other Than Buildings		60,000			<b>60,000</b>	
<b>Total -Capital Outlay</b>	<b>5,000</b>	<b>3,898,970</b>	<b>0</b>	<b>0</b>	<b>3,903,970</b>	<b>39,522</b>
% of Total	0.00%	2.12%		0.00%	<b>0.52%</b>	0.01%
<b>Debt Service</b>						
Principal			22,193,679		<b>22,193,679</b>	23,266,322
Interest			35,065,456		<b>35,065,456</b>	31,472,345
<b>Total -Debt Service</b>	<b>0</b>	<b>0</b>	<b>57,259,135</b>	<b>0</b>	<b>57,259,135</b>	<b>54,738,667</b>
% of Total			99.81%		<b>7.57%</b>	7.02%
<b>Non-Operating Expenses</b>						
Advances	4,533,133				<b>4,533,133</b>	4,833,133
Aid to Other Agencies	1,366,675	25,036,577			<b>26,403,252</b>	18,323,234
Budget Reserves	7,064,485	30,488,117		1,342,258	<b>38,894,860</b>	76,959,515
Operating Transfers	8,978,997	93,068,027			<b>102,047,024</b>	120,542,211



					<u>FY 2010 Adopted Budget</u>	<u>FY 2009 Adopted Budget</u>
	General Fund	Special Revenue Funds	Debt Service Funds	Blended Component Units	All Funds	All Funds
Other Grants and Aids		14,057,610			<b>14,057,610</b>	13,291,421
Total -Non-Operating Expenses	21,943,290	162,650,331	0	1,342,258	<b>185,935,879</b>	233,949,514
% of Total	4.27%	88.39%		100.00%	<b>24.58%</b>	30.02%
Total Expenditures	\$513,778,230	\$184,010,635	\$57,367,498	\$1,342,258	<b>\$756,498,621</b>	\$779,245,008

**Consolidated Schedule of Full-Time Positions -All Funds**  
**3,537.50**





				<u>FY 2010 Adopted Budget</u>	<u>FY 2009 Adopted Budget</u>	Gain (Loss) FY'10 Adopted - FY'09 Adopted
	General Fund	Special Revenue Funds	Blended Component Units	<b>All Funds</b>	All Funds	
<b>Positions -Full-time (FTEs)</b>						
General Government						
Mayor	9.56			<b>9.56</b>	11.56	(2.00)
Board of Commissioners	25.44			<b>25.44</b>	25.44	0.00
Neighborhood Enhancement Teams (NET)	27.00			<b>27.00</b>	48.00	(21.00)
Office of the City Manager	21.75			<b>21.75</b>	23.70	(1.95)
Office of the City Clerk	12.00	1.00		<b>13.00</b>	15.00	(2.00)
Office of Civil Service	3.00			<b>3.00</b>	4.00	(1.00)
Department Improvement Initiatives		2.00		<b>2.00</b>	8.00	(6.00)
Office of the Auditor General	8.00			<b>8.00</b>	11.00	(3.00)
Office of Communications	10.00			<b>10.00</b>	12.00	(2.00)
Employee Relations	44.00			<b>44.00</b>	54.00	(10.00)
General Special Revenue					1.00	(1.00)
Information Technology	82.00			<b>82.00</b>	93.00	(11.00)
Transportation and Transit		3.30		<b>3.30</b>	3.30	
Code Enforcement	49.00			<b>49.00</b>	62.00	(13.00)
Law	47.00			<b>47.00</b>	59.00	(12.00)
Strategic Planning, Budget & Performance	15.00			<b>15.00</b>	15.00	0.00
Purchasing	15.00			<b>15.00</b>	17.00	(2.00)
Office of Hearing Boards	8.00			<b>8.00</b>	9.00	(1.00)
Capital Improvement Administration	53.50			<b>53.50</b>	64.00	(10.50)
Finance	50.00			<b>50.00</b>	75.00	(25.00)
<b>Total -General Government</b>	<b>480.25</b>	<b>6.30</b>	<b>0.00</b>	<b>486.55</b>	<b>611.00</b>	<b>(124.45)</b>



				<u>FY 2010 Adopted Budget</u>	<u>FY 2009 Adopted Budget</u>	Gain (Loss) FY'10 Adopted - FY'09 Adopted
	General Fund	Special Revenue Funds	Blended Component Units	<b>All Funds</b>	All Funds	
<b>Planning and Development</b>						
Building	64.00			<b>64.00</b>	85.00	(21.00)
Economic Development and Planning Services		2.00		<b>2.00</b>	5.00	(3.00)
Department of Planning	20.00			<b>20.00</b>	27.00	(7.00)
Office of Zoning	10.00			<b>10.00</b>	11.00	(1.00)
<b>Total -Planning and Development</b>	<b>94.00</b>	<b>2.00</b>	<b>0.00</b>	<b>96.00</b>	<b>128.00</b>	<b>(32.00)</b>
<b>Community Development</b>						
Community Development		58.00		<b>58.00</b>	55.00	3.00
Homeless Programs		2.00		<b>2.00</b>	8.00	(6.00)
<b>Total -Community Development</b>	<b>0.00</b>	<b>60.00</b>	<b>0.00</b>	<b>60.00</b>	<b>63.00</b>	<b>(3.00)</b>
<b>Community Redevelopment Area</b>						
Liberty City Trust Fund					5.00	(5.00)
<b>Total -CRA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</b>	<b>(5.00)</b>
<b>Public Works</b>						
Solid Waste	226.00			<b>226.00</b>	242.00	(16.00)
GSA	139.00			<b>139.00</b>	170.00	(31.00)
Public Works	96.00			<b>96.00</b>	109.00	(13.00)
<b>Total -Public Works</b>	<b>461.00</b>	<b>0.00</b>	<b>0.00</b>	<b>461.00</b>	<b>521.00</b>	<b>(60.00)</b>
<b>Public Safety</b>						
<b>Fire-Rescue:</b>						
Sworn	691.36	2.00		<b>693.36</b>	689.00	4.36



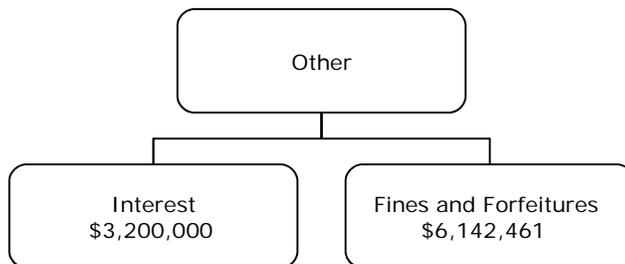
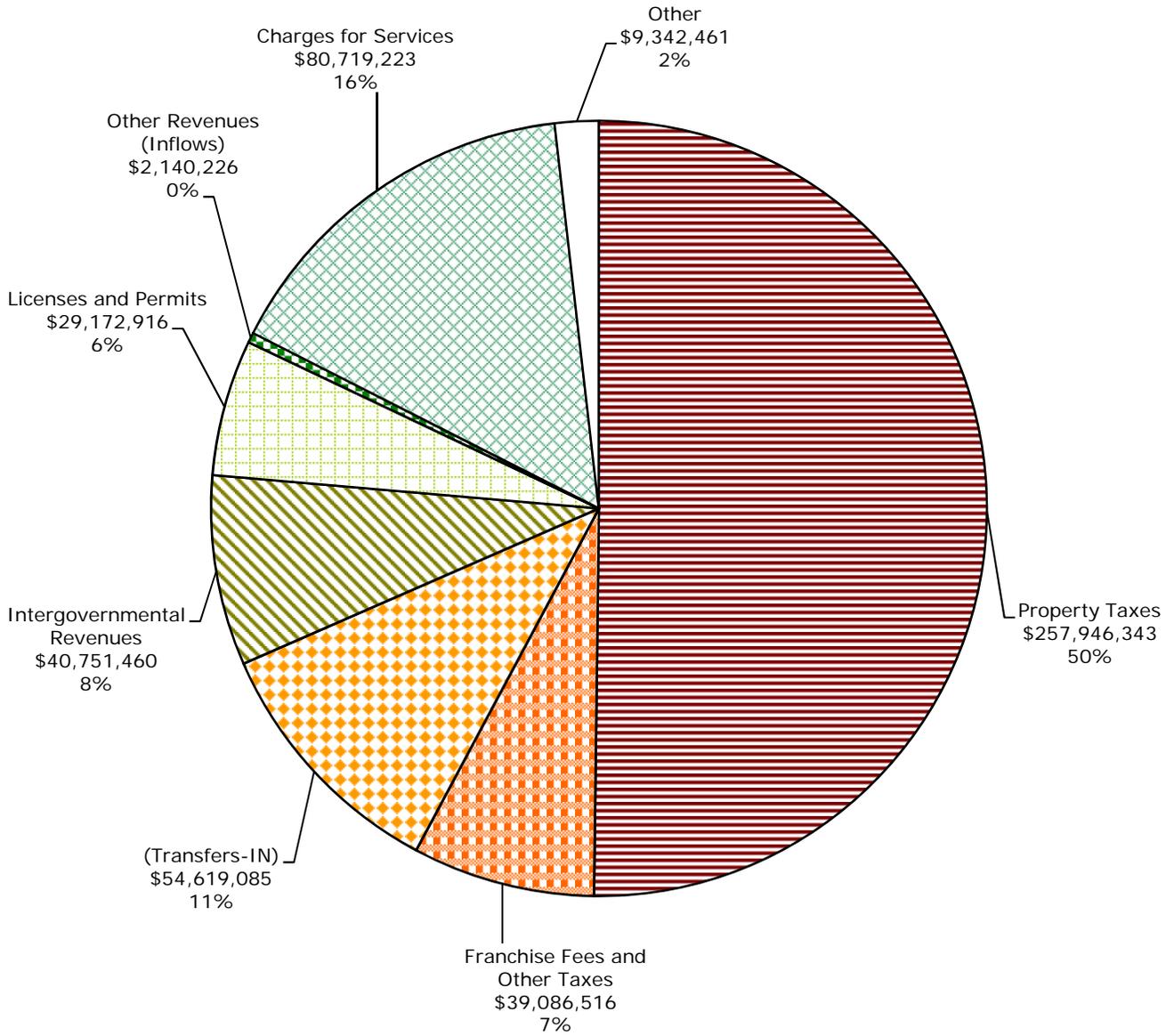
Consolidated Schedule  
of Full-Time Positions  
-All Funds

				<u>FY 2010 Adopted Budget</u>	<u>FY 2009 Adopted Budget</u>	Gain (Loss) FY'10 Adopted - FY'09 Adopted
	General Fund	Special Revenue Funds	Blended Component Units	<b>All Funds</b>	All Funds	
Civilian	69.20	4.00		<b>73.20</b>	87.00	(13.80)
Police:						
Sworn	1,202.00			<b>1,202.00</b>	1,215.00	(13.00)
Civilian	369.80	14.80		<b>384.60</b>	422.00	(37.40)
<b>Total -Public Safety</b>	<b>2,332.36</b>	<b>20.80</b>	<b>0.00</b>	<b>2,353.16</b>	2,413.00	(59.84)
Public Facilities	36.66	4.34		<b>41.00</b>	45.00	(4.00)
Parks & Recreation	191.00	5.00	21.00	<b>217.00</b>	265.00	(48.00)
Risk Management	18.00			<b>18.00</b>	22.00	(4.00)
Non-Departmental						
Office of Citi-Stat					4.00	(4.00)
Office of Grants Administration	6.00			<b>6.00</b>	6.00	
Miami Office of Sustainable Initiatives					4.00	(4.00)
Mayor's International Council					2.00	(2.00)
City-wide Poverty Initiative	1.00			<b>1.00</b>	1.00	
Community Relations Board					3.00	(3.00)
Film, Arts and Cultural Events (FACE) / Office of Film				<b>0.00</b>	3.00	(3.00)
Film, Arts and Cultural Events (FACE) / Office of Special Events				<b>0.00</b>	3.00	(3.00)
Civilian Investigative Panel			10.00	<b>10.00</b>	10.00	
<b>Total -Non-Departmental</b>	<b>7.00</b>	<b>0.00</b>	<b>10.00</b>	<b>17.00</b>	36.00	(19.00)
<b>Total Full-Time Positions (FTEs)</b>	<b>3,620.27</b>	<b>98.44</b>	<b>31.00</b>	<b>3,749.71</b>	4,109.00	(359.29)



	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	Increase (Decrease)	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Revenues (Inflows)</b>					
Property Taxes	<b>\$257,946,343</b>	\$276,396,874	(\$18,450,531)	\$276,396,874	\$258,294,391
Franchise Fees and Other Taxes	<b>39,086,516</b>	37,053,231	2,033,285	37,053,231	35,319,051
Interest	<b>3,200,000</b>	8,800,000	(5,600,000)	8,800,000	10,086,415
(Transfers-IN)	<b>54,619,085</b>	35,610,390	19,008,695	35,610,390	76,817,851
Fines and Forfeitures	<b>6,142,461</b>	5,967,326	175,135	5,967,326	6,031,799
Intergovernmental Revenues	<b>40,751,460</b>	39,909,539	841,921	39,909,539	51,320,942
Licenses and Permits	<b>29,172,916</b>	30,784,757	(1,611,841)	30,784,757	29,788,818
Other Revenues	<b>2,140,226</b>	1,379,189	761,037	1,379,189	6,594,295
(Fund Balance Allocation)		5,000,000	(5,000,000)	5,000,000	6,872,713
Charges for Services	<b>80,719,223</b>	84,207,624	(3,488,401)	84,207,624	74,998,172
<b>Total Revenues (Inflows)</b>	<b>513,778,230</b>	525,108,930	(11,330,700)	525,108,930	556,124,448
<b>Expenditures (Outflows)</b>					
General Government	<b>44,658,796</b>	49,545,838	(4,887,042)	49,545,838	47,772,897
Planning & Development	<b>8,985,280</b>	11,870,461	(2,885,181)	11,870,461	10,788,223
Public Works	<b>52,278,913</b>	61,755,649	(9,476,736)	61,755,649	54,858,767
Public Safety	<b>227,056,450</b>	228,385,263	(1,328,813)	228,385,263	249,881,480
Public Facilities	<b>5,298,141</b>	5,741,123	(442,982)	5,741,123	6,248,557
Parks & Recreation	<b>21,603,437</b>	23,808,813	(2,205,376)	23,808,813	24,276,993
Risk Management	<b>57,095,022</b>	17,666,368	39,428,654	17,666,368	29,067,883
Organizational Support (Group Insurance)		29,579,770	(29,579,770)	29,579,770	27,480,667
Pension	<b>90,539,756</b>	66,814,932	23,724,824	66,814,932	65,116,476
Non-Departmental	<b>(2,716,562)</b>	3,822,060	(6,538,622)	3,822,060	9,755,582
(Transfers-OUT)	<b>8,978,997</b>	26,118,653	(17,139,656)	26,118,653	30,879,926
<b>Total Expenditures (Outflows)</b>	<b>\$513,778,230</b>	\$525,108,930	(\$11,330,700)	\$525,108,930	\$556,127,451

**Revenues (Inflows) -General Fund**  
**\$513,778,230**





	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Revenues (Inflows)</b>					
Property Taxes					
Ad Valorem Taxes -Real		<b>\$240,353,136</b>	\$260,880,620	\$260,880,620	\$239,588,004
Ad Valorem Taxes -Personal		<b>12,293,783</b>	12,092,241	12,092,241	12,303,564
Ad Valorem Taxes Real Delinquent		<b>4,478,938</b>	2,569,983	2,569,983	5,359,415
Ad Valorem Taxes Personal Delinquent		<b>352,499</b>	296,291	296,291	446,420
Ad Valorem Taxes Penalty & Interest		<b>467,987</b>	557,739	557,739	596,988
<b>Total -Property Taxes</b>	<b>50.21%</b>	<b>257,946,343</b>	276,396,874	276,396,874	258,294,391
Franchise Fees and Other Taxes					
Franchise Fees -Gas		<b>660,676</b>	525,086	525,086	539,551
Franchise Fees -Electricity		<b>28,500,000</b>	26,620,087	26,620,087	24,797,619
S,U&F Taxes -Local Option Fuel					
Utility Service Fees -Cable Television		<b>411,928</b>	408,058	408,058	413,501
Utility Service Fee -Other Taxes		<b>9,513,912</b>	9,500,000	9,500,000	9,568,381
<b>Total -Franchise Fees and Other Taxes</b>	<b>7.61%</b>	<b>39,086,516</b>	37,053,231	37,053,231	35,319,051
Interest					
Miscellaneous -Interest		<b>3,200,000</b>	8,800,000	8,800,000	1,054,232
Interest & Penalty -Investment					8,495,475
Misc. Net Increase (Decrease) in Fair Market Value of Investments					536,707
<b>Total -Interest</b>	<b>0.62%</b>	<b>3,200,000</b>	8,800,000	8,800,000	10,086,415
(Transfers-IN)					
Other -Interfund Transfer		<b>54,619,085</b>	35,610,390	35,610,390	76,817,851
<b>Total (Transfers-IN)</b>	<b>10.63%</b>	<b>54,619,085</b>	35,610,390	35,610,390	76,817,851



	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Fines and Forfeitures</b>					
Fines -Judgment & Fines		<b>4,375,102</b>	4,947,524	4,947,524	4,453,672
Fines -Violation of Local Ordinances		<b>294,316</b>	30,619	30,619	116,980
Fines -Other Fines and/or Forfeits		<b>1,473,043</b>	989,183	989,183	1,461,147
<b>Total -Fines and Forfeitures</b>	<b>1.20%</b>	<b>6,142,461</b>	5,967,326	5,967,326	6,031,799
<b>Intergovernmental Revenues</b>					
Federal Grants					148,191
State Grants					2,695
State Shared Revenues		<b>32,772,460</b>	37,680,539	37,680,539	37,307,075
State Pension Payment					11,588,823
Grants from Other Local Units					100,000
Shared Revenues from Other Local Units		<b>7,979,000</b>	1,479,000	1,479,000	1,479,160
Other NonOperating Sources			750,000	750,000	694,999
Payments from Other Local Units in Lieu of Taxes					
<b>Total -Intergovernmental Revenues</b>	<b>7.93%</b>	<b>40,751,460</b>	39,909,539	39,909,539	51,320,942
<b>Licenses and Permits</b>					
Occupational Licenses -Business		<b>6,000,000</b>	6,255,168	6,255,168	6,264,582
Occupational Licenses -Business - Penalty		<b>600,571</b>	974,492	974,492	803,896
Occupational Licenses -Metro		<b>622,180</b>	595,903	595,903	701,156
Building Permits		<b>2,153,250</b>	3,179,426	3,179,426	2,113,694
Other Licenses, Fees and Permits		<b>19,796,915</b>	19,779,768	19,779,768	19,905,491
CFS -Other Charges for Services					
<b>Total -Licenses and Permits</b>	<b>5.68%</b>	<b>29,172,916</b>	30,784,757	30,784,757	29,788,818

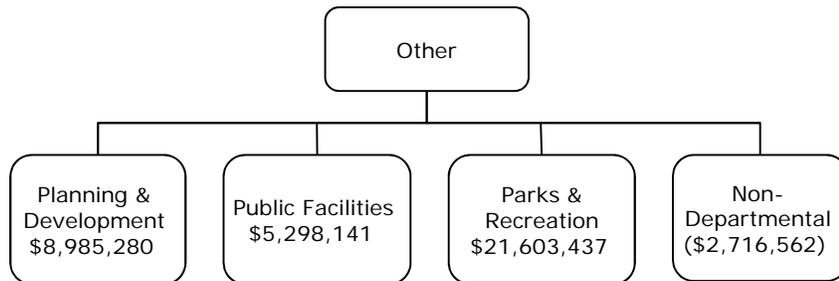
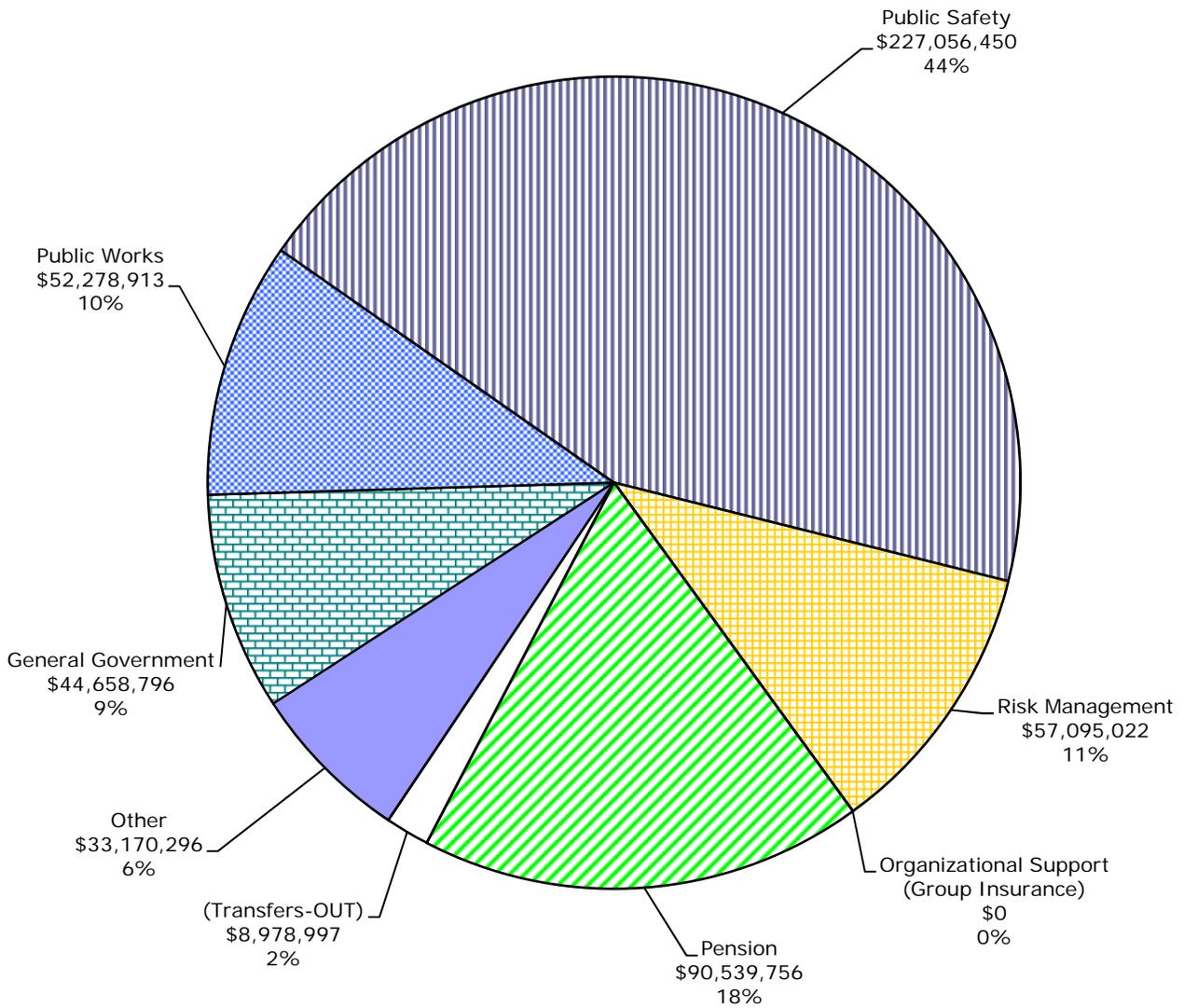


	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Other Revenues</b>					
CFS -Other Charges for Services					
Misc. Rents and Royalties					1,726,099
Misc. Disposition of Fixed Assets			200,000	200,000	513,456
Misc. Sales of Surplus Material and Scrap		<b>490,000</b>			182,120
Misc. Contribution and Donations from Private Sources					1,882
Misc. Settlements					349,590
Contra Revenue for Bad Debt					242,200
Other -Debt Proceeds					
Other Miscellaneous Revenues		<b>1,250,226</b>	1,000,000	1,000,000	3,164,591
Other NonOperating Sources		<b>400,000</b>	179,189	179,189	414,357
<b>Total -Other Revenues(Inflows)</b>	<b>0.42%</b>	<b>2,140,226</b>	1,379,189	1,379,189	6,594,295
<b>(Fund Balance Allocation)</b>	<b>0.00%</b>	<b>0</b>	5,000,000	5,000,000	6,872,713
<b>Charges for Services</b>					
Payments from Other Local Units in Lieu of Taxes		<b>572,254</b>	425,411	425,411	0
Internal Service Fund Fees and Charges		<b>282,853</b>	219,178	219,178	226,978
Other General Government Charges and Fees		<b>523,877</b>	685,838	685,838	520,349
Police Services		<b>2,471,274</b>	2,213,350	2,213,350	2,120,287
Fire Protection Services					(15,404)
Emergency Service Fees		<b>5,850,000</b>	4,701,601	4,701,601	4,565,358
Protective Inspection Fees		<b>95,302</b>	102,908	102,908	86,849
Other Public Safety Charges and Fees		<b>16,893</b>	20,694	20,694	16,470
Garbage/Solid Waste Revenue		<b>24,846,309</b>	24,836,308	24,836,308	21,954,795



	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
Sewer/Wastewater Utility Fees					650
Cemetery Fees		<b>118</b>	281	281	200
Other Physical Environment Revenue		<b>156,000</b>	125,063	125,063	90,585
Transportation -Parking Facilities		<b>96,498</b>	57,714	57,714	55,196
Transportation Tolls		<b>107,944</b>	76,531	76,531	96,855
Other Transportation Fees					
Transportation Tools					(49,105)
CFS -C&R -Special Events					858
Special Recreation Facilities		<b>1,131,601</b>	555,899	555,899	731,684
Charter Schools					
Other Culture/Recreation		<b>9,914,063</b>	11,598,609	11,598,609	10,376,696
CFS -Rents and Royalties					4,679,505
Other Charges for Services		<b>28,654,237</b>	32,717,104	32,717,104	29,539,365
Misc. Rents and Royalties		<b>6,000,000</b>	5,271,135	5,271,135	
Other Miscellaneous Revenues					
Transfer from Community Development			600,000	600,000	
<b>Total -Charges for Services</b>	<b>15.71%</b>	<b>80,719,223</b>	84,207,624	84,207,624	74,998,172
<b>Total Revenues (Inflows)</b>	<b>100.00%</b>	<b>\$513,778,230</b>	\$525,108,930	\$525,108,930	\$556,124,448

**Expenditures (Outflows) -General Fund**  
**\$513,778,230**





	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	Increase (Decrease)	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Expenditures (Outflows)</b>						
General Government						
Mayor		<b>\$614,291</b>	\$851,187	(\$236,896)	\$851,187	\$838,278
Board of Commissioners		<b>1,700,000</b>	2,000,000	(300,000)	2,000,000	1,829,562
Office of the City Manager		<b>2,271,183</b>	2,901,736	(630,553)	2,901,736	3,611,765
Office of the City Clerk		<b>1,776,266</b>	1,665,789	110,477	1,665,789	1,867,539
Office of Civil Service		<b>308,922</b>	372,345	(63,423)	372,345	336,914
Office of the Auditor General		<b>708,508</b>	942,571	(234,063)	942,571	829,317
Office of Communications		<b>873,876</b>	1,286,211	(412,335)	1,286,211	1,201,677
Employee Relations		<b>3,574,037</b>	5,093,064	(1,519,027)	5,093,064	5,013,805
Information Technology		<b>12,049,852</b>	14,245,750	(2,195,898)	14,245,750	12,930,234
Law		<b>5,133,366</b>	6,582,604	(1,449,238)	6,582,604	6,070,136
Strategic Planning, Budget & Performance		<b>1,457,632</b>	1,589,446	(131,814)	1,589,446	1,436,711
Purchasing		<b>1,205,159</b>	1,527,985	(322,826)	1,527,985	1,417,151
Office of Hearing Boards		<b>862,291</b>	1,101,550	(239,259)	1,101,550	964,875
Neighborhood Enhancement Teams (NET)		<b>1,759,000</b>		1,759,000		
Code Enforcement		<b>3,248,858</b>		3,248,858		
Capital Improvement Administration		<b>2,191,685</b>	2,666,463	(474,778)	2,666,463	3,700,758
Finance		<b>4,923,870</b>	6,719,137	(1,795,267)	6,719,137	5,724,174
<b>Total -General Government</b>	<b>8.69%</b>	<b>44,658,796</b>	49,545,838	(4,887,042)	49,545,838	47,772,897
Planning and Development						
Building		<b>6,423,251</b>	8,047,285	(1,624,034)	8,047,285	7,389,608
Department of Planning		<b>1,954,656</b>	2,820,394	(865,738)	2,820,394	2,560,699
Office of Zoning		<b>607,373</b>	1,002,782	(395,409)	1,002,782	837,916
<b>Total -Planning and Development</b>	<b>1.75%</b>	<b>8,985,280</b>	11,870,461	(2,885,181)	11,870,461	10,788,223



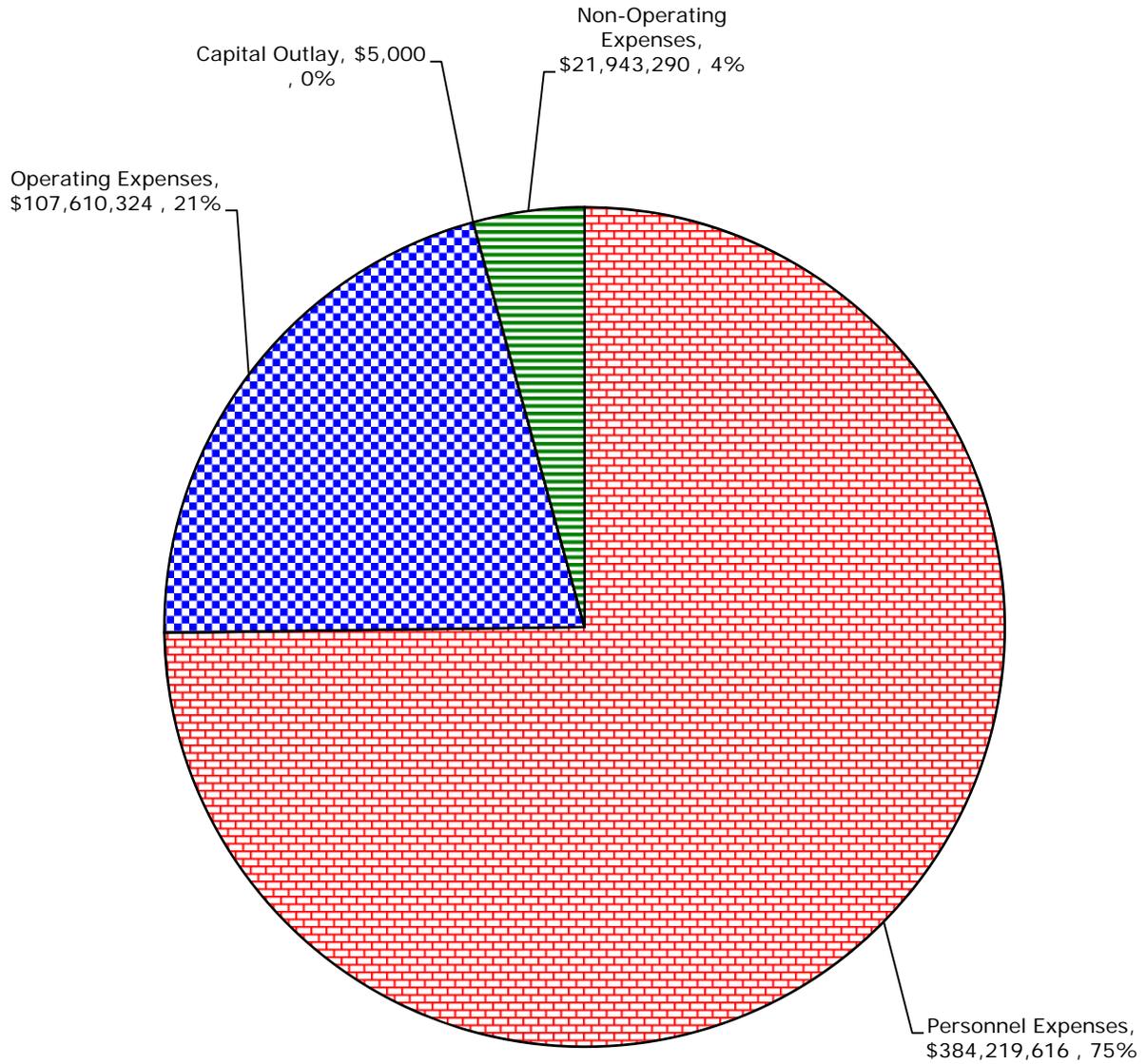
	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	Increase (Decrease)	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Public Works</b>						
Solid Waste		<b>20,343,174</b>	23,981,270	(3,638,096)	23,981,270	20,500,637
GSA		<b>14,512,059</b>	19,412,551	(4,900,492)	19,412,551	19,527,936
Public Works		<b>17,423,680</b>	18,361,828	(938,148)	18,361,828	14,830,193
<b>Total -Public Works</b>	<b>10.18%</b>	<b>52,278,913</b>	61,755,649	(9,476,736)	61,755,649	54,858,767
<b>Public Safety</b>						
Fire-Rescue		<b>88,013,463</b>	86,086,878	1,926,585	86,086,878	99,597,506
Police		<b>139,042,987</b>	142,298,385	(3,255,398)	142,298,385	150,283,974
<b>Total -Public Safety</b>	<b>44.19%</b>	<b>227,056,450</b>	228,385,263	(1,328,813)	228,385,263	249,881,480
<b>Public Facilities</b>						
Public Facilities	1.03%	<b>5,298,141</b>	5,741,123	(442,982)	5,741,123	6,248,557
Parks & Recreation	4.20%	<b>21,603,437</b>	23,808,813	(2,205,376)	23,808,813	24,276,993
Risk Management	11.11%	<b>57,095,022</b>	17,666,368	39,428,654	17,666,368	29,067,883
Organizational Support -Group Benefits	0.00%		29,579,770	(29,579,770)	29,579,770	27,480,667
<b>Pension</b>						
All Pensions		<b>90,539,756</b>	66,814,932	23,724,824	66,814,932	65,116,476
<b>Total -Pension</b>	<b>17.62%</b>	<b>90,539,756</b>	66,814,932	23,724,824	66,814,932	65,116,476
<b>Non-Departmental</b>						
Economic Development						(147)
Office of Citi-Stat			347,150	(347,150)	347,150	416,174
Office of Grants Administration		<b>436,690</b>	567,886	(131,196)	567,886	525,329
Miami Office of Sustainable Initiatives			295,995	(295,995)	295,995	226,975
Community Relations Board			192,772	(192,772)	192,772	
Mayor's International Council			411,168	(411,168)	411,168	
Film, Arts and Cultural Events (FACE) / Office of Film			263,880	(263,880)	263,880	



General Fund  
Schedule of Expenditures  
(Outflows)  
by Department

	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	Increase (Decrease)	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
Film, Arts and Cultural Events (FACE) / Office of Special Events			179,306	(179,306)	179,306	
Other		<b>(3,153,252)</b>	1,563,903	(4,717,155)	1,563,903	8,587,251
Total -Non-Departmental	<b>-0.53%</b>	<b>(2,716,562)</b>	3,822,060	(6,538,622)	3,822,060	9,755,582
(Transfers-Out)	<b>1.75%</b>	<b>8,978,997</b>	26,118,653	(17,139,656)	26,118,653	30,879,926
Total Expenditures (Outflows)	<b>100.00%</b>	<b>\$513,778,230</b>	\$525,108,930	(\$11,330,700)	\$525,108,930	\$556,127,451

**General Fund Schedule of Expenditures by Category**  
**\$513,778,230**





	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	Increase (Decrease)	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Personnel Expenses</b>						
Regular Salaries and Wages		<b>\$229,372,997</b>	\$248,923,697	(\$19,550,700)	\$248,923,697	\$254,532,352
Executive Salaries		<b>499,048</b>	505,905	(\$6,857)	505,905	493,272
Other Salaries and Wages		<b>2,795,434</b>	7,190,194	(4,394,760)	7,190,194	5,005,334
Special Pay		<b>28,238,904</b>	10,449,863	17,789,041	10,449,863	17,400,268
Overtime		<b>9,629,934</b>	10,072,179	(442,245)	10,072,179	15,456,700
Fringe Benefits		<b>959,851</b>	808,593	151,258	808,593	999,675
FICA Taxes		<b>9,042,908</b>	9,854,755	(811,847)	9,854,755	9,788,888
Retirement Contributions		<b>85,943,994</b>	61,491,425	24,452,569	61,491,425	72,049,758
Life and Health Insurance		<b>9,680,044</b>	6,490,224	3,189,820	6,490,224	9,842,896
Unemployment Compensation			150,000	(150,000)	150,000	76,778
Worker's Compensation		<b>8,056,502</b>	7,656,502	400,000	7,656,502	16,266,396
<b>Total -Personnel Expenses</b>	<b>74.78%</b>	<b>384,219,616</b>	363,593,337	20,626,279	363,593,337	401,912,316
<b>Operating Expenses</b>						
Repairs and Maintenance		<b>6,605,107</b>	7,356,327	(751,220)	7,356,327	8,669,741
Professional Services		<b>8,163,489</b>	9,197,248	(1,033,759)	9,197,248	9,788,376
Promotional Activities		<b>188,595</b>	1,661,243	(1,472,648)	1,661,243	835,938
Printing and Binding		<b>69,936</b>	180,868	(110,932)	180,868	130,975
Postage		<b>365,731</b>	409,139	(43,408)	409,139	348,720
Advertising and Related Costs		<b>340,377</b>	768,081	(427,704)	768,081	881,693
Supplies		<b>4,919,670</b>	6,781,636	(1,861,966)	6,781,636	7,785,410
Motor Fuel		<b>4,525,822</b>	8,000,865	(3,475,043)	8,000,865	8,198,733
Weapons and Ammunition		<b>100,000</b>	175,620	(75,620)	175,620	18,627
Insurance		<b>45,269,140</b>	35,380,096	9,889,044	35,380,096	37,930,996
Subscriptions, Memberships, Licenses, Permits and Others		<b>414,109</b>	787,666	(373,557)	787,666	607,776



	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	Increase (Decrease)	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
Court Services		<b>77,318</b>	91,540	(14,222)	91,540	78,101
Contractual Services		<b>9,762,196</b>	12,027,919	(2,265,723)	12,027,919	11,518,519
Communications & Related Services		<b>2,562,324</b>	3,300,839	(738,515)	3,300,839	3,256,407
Travel and Per Diem		<b>145,517</b>	868,902	(723,385)	868,902	745,481
Utility Services		<b>12,721,640</b>	12,107,223	614,417	12,107,223	10,761,347
Rental and Leases		<b>2,253,271</b>	2,856,444	(603,173)	2,856,444	2,341,842
Books, Publications, and Library Materials			27,723	(27,723)	27,723	(83)
Other Current Charges and Obligations		<b>9,126,082</b>	11,032,236	(1,906,154)	11,032,236	9,398,721
<b>Total -Operating Expenses</b>	<b>20.94%</b>	<b>107,610,324</b>	113,011,615	(5,401,291)	113,011,615	113,297,321
<b>Capital Outlay</b>						
Machinery and Equipment		<b>5,000</b>	36,522	(31,522)	36,522	836,545
Land						
Buildings						
Depreciation						2,084
Improvements Other Than Buildings						94,513
<b>Total -Capital Outlay</b>	<b>0.00%</b>	<b>5,000</b>	36,522	(31,522)	36,522	933,141
<b>Non-Operating Expenses</b>						
Other Non-Operating Uses						775,276
Advances		<b>4,533,133</b>	4,833,133	(300,000)	4,833,133	4,389,914
Aid to Other Agencies		<b>1,366,675</b>	1,618,175	(251,500)	2,746,175	3,875,655
Budget Reserves		<b>7,064,485</b>	7,341,750	(277,265)	14,341,750	60,427
Operating Transfers		<b>8,978,997</b>	34,674,398	(25,695,401)	26,546,398	30,879,926
Other Grants and Aids						1,835
Default Expenditure Account						1,641
<b>Total -Non-Operating Expenses</b>	<b>4.27%</b>	<b>21,943,290</b>	48,467,456	(26,524,166)	48,467,456	39,984,672
<b>Total Expenditures</b>	<b>100.00%</b>	<b>513,778,230</b>	525,108,930	(11,330,700)	525,108,930	556,127,451



	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>General Government</b>				
Mayor	<b>1.49</b>	\$2.08	\$2.08	\$2.03
Board of Commissioners	<b>4.11</b>	4.88	4.88	4.43
Neighborhood Enhancement Teams (NET)	<b>4.26</b>			
Office of the City Manager	<b>5.50</b>	7.08	7.08	8.74
Office of the City Clerk	<b>4.30</b>	4.07	4.07	4.52
Office of Civil Service	<b>0.75</b>	0.91	0.91	0.82
Office of the Auditor General	<b>1.71</b>	2.30	2.30	2.01
Office of Communications	<b>2.11</b>	3.14	3.14	2.91
Employee Relations	<b>8.65</b>	12.43	12.43	12.13
Information Technology	<b>29.16</b>	34.77	34.77	31.29
Code Enforcement	<b>7.86</b>			
Law	<b>12.42</b>	16.07	16.07	14.69
Strategic Planning, Budget & Performance	<b>3.53</b>	3.88	3.88	3.48
Purchasing	<b>2.92</b>	3.73	3.73	3.43
Office of Hearing Boards	<b>2.09</b>	2.69	2.69	2.34
Capital Improvement - Administration	<b>5.30</b>	6.51	6.51	8.96
Finance	<b>11.92</b>	16.40	16.40	13.85
<b>Total -General Government</b>	<b>108.08</b>	120.93	120.93	115.62
<b>Planning and Development</b>				
Building	<b>15.55</b>	19.64	19.64	17.88
Department of Planning	<b>4.73</b>	6.88	6.88	6.20
Office of Zoning	<b>1.47</b>	2.45	2.45	2.03
<b>Total -Planning and Development</b>	<b>21.75</b>	28.97	28.97	26.11
<b>Public Works</b>				
Solid Waste	<b>49.23</b>	58.53	58.53	49.61



	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
GSA	<b>35.12</b>	47.38	47.38	47.26
Public Works	<b>42.17</b>	44.82	44.82	35.89
<b>Total -Public Works</b>	<b>126.52</b>	150.73	150.73	132.77
<b>Public Safety</b>				
Fire-Rescue	<b>213.00</b>	210.11	210.11	241.04
Police	<b>336.50</b>	347.31	347.31	363.71
<b>Total -Public Safety</b>	<b>549.51</b>	557.42	557.42	604.75
Public Facilities	<b>12.82</b>	14.01	14.01	15.12
Parks & Recreation	<b>52.28</b>	58.11	58.11	58.75
Risk Management	<b>138.18</b>	43.12	43.12	70.35
Organizational Support (Group Benefits)	<b>0.00</b>	72.20	72.20	66.51
Pension	<b>219.12</b>	163.08	163.08	157.59
<b>Non-Departmental</b>				
Economic Development				
Office of Citi-Stat		0.85	0.85	1.01
Office of Grants Administration	<b>1.06</b>	1.39	1.39	1.27
Miami Office of Sustainable Initiatives		0.72	0.72	0.55
Community Relations Board		0.47	0.47	
Mayor's International Council		1.00	1.00	
Film, Arts and Cultural Events (FACE) / Office of Film		0.64	0.64	
Film, Arts and Cultural Events (FACE) / Office of Special Events		0.44	0.44	
Other	<b>(7.63)</b>	3.82	3.82	20.78
<b>Total -Non-Departmental</b>	<b>(6.57)</b>	9.33	9.33	23.61
<b>Total Expenditures (Outflows)</b>	<b>1,221.69</b>	\$1,217.88	\$1,217.88	\$1,271.17

Population based on U.S. Bureau of the Census Estimate for July 1, 2009 @ 413,201



	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	Gain (Loss) FY'10 Adopted - FY'09 Adopted	FY 2008 Actual @ 9/30/08
<b>Positions -Full-Time Equivalents (FTEs)</b>					
General Government					
Mayor		<b>9.56</b>	11.56	(2.00)	11.56
Board of Commissioners		<b>25.44</b>	25.44	0.00	25.44
Office of the City Manager		<b>21.75</b>	23.70	(1.95)	29.70
Office of the City Clerk		<b>12.00</b>	14.00	(2.00)	14.00
Office of Civil Service		<b>3.00</b>	4.00	(1.00)	4.00
Office of the Auditor General		<b>8.00</b>	11.00	(3.00)	11.00
Office of Communications		<b>10.00</b>	12.00	(2.00)	12.00
Employee Relations		<b>44.00</b>	54.00	(10.00)	57.00
Information Technology		<b>82.00</b>	94.00	(12.00)	94.00
Law		<b>47.00</b>	59.00	(12.00)	59.00
Strategic Planning, Budget & Performance		<b>15.00</b>	15.00	0.00	18.00
Purchasing		<b>15.00</b>	17.00	(2.00)	19.00
Office of Hearing Boards		<b>8.00</b>	9.00	(1.00)	9.00
Neighborhood Enhancement Teams (NET)		<b>27.00</b>	0.00	27.00	0.00
Code Enforcement		<b>49.00</b>	0.00	49.00	0.00
Capital Improvement Administration		<b>53.50</b>	64.00	(10.50)	39.00
Finance		<b>50.00</b>	75.00	(25.00)	61.00
<b>Total -General Government</b>	<b>13.27%</b>	<b>480.25</b>	488.70	(8.45)	463.70
Planning and Development					
Building		<b>64.00</b>	85.00	(21.00)	88.00
Department of Planning		<b>20.00</b>	27.00	(7.00)	27.00
Office of Zoning		<b>10.00</b>	11.00	(1.00)	13.00
<b>Total -Planning and Development</b>	<b>2.60%</b>	<b>94.00</b>	123.00	(29.00)	128.00



	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	Gain (Loss) FY'10 Adopted - FY'09 Adopted	FY 2008 Actual @ 9/30/08
<b>Public Works</b>					
Solid Waste		<b>226.00</b>	242.00	(16.00)	242.00
GSA		<b>139.00</b>	170.00	(31.00)	174.00
Public Works		<b>96.00</b>	109.00	(13.00)	109.00
<b>Total -Public Works</b>	<b>12.73%</b>	<b>461.00</b>	521.00	(60.00)	525.00
<b>Public Safety</b>					
<b>Fire-Rescue:</b>					
Sworn		<b>691.36</b>	681.36	10.00	674.89
Civilian		<b>69.20</b>	84.00	(14.80)	87.00
<b>Police:</b>					
Sworn		<b>1,202.00</b>	1,215.00	(13.00)	1,190.00
Civilian		<b>369.80</b>	409.80	(40.00)	409.80
<b>Total -Public Safety</b>	<b>64.43%</b>	<b>2,332.36</b>	2,390.16	(57.80)	2,361.69
Public Facilities	1.01%	<b>36.66</b>	40.66	(4.00)	43.66
Parks & Recreation	5.28%	<b>191.00</b>	239.00	(48.00)	229.00
Risk Management	0.50%	<b>18.00</b>	22.00	(4.00)	24.00
<b>Non-Departmental</b>					
Office of Citi-Stat			4.00	(4.00)	5.00
<b>Economic Development</b>					
Office of Grants Administration		<b>6.00</b>	6.00	0.00	7.00
Miami Office of Sustainable Initiatives			4.00	(4.00)	4.00
Mayor's International Council			2.00	(2.00)	2.00



	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	Gain (Loss) FY'10 Adopted - FY'09 Adopted	FY 2008 Actual @ 9/30/08
City-wide Poverty Initiative		<b>1.00</b>	1.00	0.00	1.00
Community Relations Board			3.00	(3.00)	3.00
Film, Arts and Cultural Events (FACE) / Office of Film			3.00	(3.00)	3.00
Film, Arts and Cultural Events (FACE) / Office of Special Events			3.00	(3.00)	3.00
<b>Total -Non-Departmental</b>	<b>0.19%</b>	<b>7.00</b>	26.00	(19.00)	28.00
<b>Total Full-Time Positions</b>	<b>100.00%</b>	<b>3,620.27</b>	3,850.52	(230.25)	3,803.05



**General Fund Detail Expenditures by Department**



Mayor: Manuel A. Diaz

Phone: (305) 250-5300

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	<b>2009-10 Expenditure Budget</b>	Increase (Decrease)	Percent Change
Personnel Expenses	\$765,099	\$767,087	<b>\$584,791</b>	(\$182,296)	-23.8%
Operating Expenses	91,387	80,600	<b>29,500</b>	(51,100)	-63.4%
Capital Outlay	2,000	0	<b>0</b>	0	0.0%
Non-Operating Expenses	(34,064)	3,500	<b>0</b>	(3,500)	-100.0%
<b>Total</b>	<b>\$824,422</b>	<b>\$851,187</b>	<b>\$614,291</b>	<b>(\$236,896)</b>	<b>-27.8%</b>

**2008-09 Full-time Equivalent Positions compared to 2009-10 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	<b>2009-10 Proposed Budget</b>	Increase (Decrease)	Percent Change
Classified Positions	0.0	0.0	<b>0.0</b>	0.0	0.0%
Unclassified Positions	10.6	10.6	<b>8.5</b>	(2.1)	-19.8%
Managerial / Confidential	0.0	0.0	<b>0.0</b>	0.0	0.0%
Executives	0.0	0.0	<b>0.0</b>	0.0	0.0%
Mayor / Commissioners	1.0	1.0	<b>1.0</b>	0.0	0.0%
<b>Total</b>	<b>11.6</b>	<b>11.6</b>	<b>9.5</b>	<b>(2.1)</b>	<b>-18.1%</b>

**Department Description**

Miami's form of government is called the "Mayor-Commissioner Plan". Qualified voters elect the Mayor at-large to a four year term. He appoints the City Manager who is the Chief Administrative Officer but the Mayor may not dictate the appointment or employment of any other employee. Although not a member of the City Commission, the Mayor may preside at City Commission meetings. He may take command of the police during a public emergency. He has veto authority over any actions of the Commission. The Mayor is Miami's official representative and maintains contact with all levels of government to foster cooperation.



District 1: Angel Gonzalez	Phone: (305) 250-5430	<a href="mailto:AGonzalez@miamigov.com">AGonzalez@miamigov.com</a>
District 2: Marc Sarnoff	Phone: (305) 250-5333	<a href="mailto:MSarnoff@miamigov.com">MSarnoff@miamigov.com</a>
District 3: Joe M. Sanchez	Phone: (305) 250-5380	<a href="mailto:JSanchez@miamigov.com">JSanchez@miamigov.com</a>
District 4: Tomas P. Regalado	Phone: (305) 250-5420	<a href="mailto:TRegalado@miamigov.com">TRegalado@miamigov.com</a>
District 5: Michelle Spence-Jones	Phone: (305) 250-5390	<a href="mailto:MSpence@miamigov.com">MSpence@miamigov.com</a>

**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$1,741,238	\$1,712,029	<b>\$1,549,592</b>	(\$162,437)	-9.5%
Operating Expenses	82,829	196,585	<b>145,408</b>	(51,177)	-26.0%
Capital Outlay	0	11,522	<b>5,000</b>	(6,522)	-56.6%
Non-Operating Expenses	5,495	79,864	<b>0</b>	(79,864)	-100.0%
<b>Total</b>	<b>\$1,829,562</b>	<b>\$2,000,000</b>	<b>\$1,700,000</b>	<b>(\$300,000)</b>	<b>-15.0%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Proposed Budget	Increase (Decrease)	Percent Change
Classified Positions	0.0	0.0	<b>0.0</b>	0.0	0.0%
Unclassified Positions	24.4	25.4	<b>25.4</b>	0.0	0.0%
Managerial / Confidential	0.0	0.0	<b>0.0</b>	0.0	0.0%
Executives	0.0	0.0	<b>0.0</b>	0.0	0.0%
Mayor / Commissioners	5.0	5.0	<b>5.0</b>	0.0	0.0%
<b>Total</b>	<b>29.4</b>	<b>30.4</b>	<b>30.4</b>	<b>0.0</b>	<b>0.0%</b>

**Department Description**

The Board of Commissioners consists of five Miami residents elected to a four-year terms from five districts within the City of Miami. Elections are nonpartisan. The Commission's role is to provide policy direction for programs that are effective, efficient, and responsive to the needs residents. The policy decisions of the Commission are implemented by the City Manager. Commissioners are prohibited from dictating the appointment or employment of any City employee or for giving orders to any subordinates of the City Manager. The Commission may remove the City Manager or override any mayoral veto by a four-fifths vote.



Department Head: Pedro G. Hernandez

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$3,544,546	\$2,820,736	<b>\$2,263,723</b>	(\$557,013)	-19.7%
Operating Expenses	63,626	81,000	<b>58,700</b>	(22,300)	-27.5%
Capital Outlay	0	0	<b>0</b>	0	0.0%
Non-Operating Expenses	3,593	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$3,611,765</b>	<b>\$2,901,736</b>	<b>\$2,322,423</b>	<b>(\$579,313)</b>	<b>-20.0%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Proposed Budget	Increase (Decrease)	Percent Change
Classified Positions	1.0	0.0	<b>0.0</b>	0.0	0.0%
Unclassified Positions	14.0	9.2	<b>10.2</b>	1.0	10.8%
Managerial / Confidential	1.0	1.0	<b>0.0</b>	(1.0)	-100.0%
Executives	15.7	13.5	<b>11.5</b>	(2.0)	-14.8%
<b>Total</b>	<b>31.7</b>	<b>23.7</b>	<b>21.7</b>	<b>(2.0)</b>	<b>-8.4%</b>

**Department Description**

The City Manager implements and enforces the policies, directives, and legislation adopted by the City Commission. As the Chief Administrative Officer, the City Manager is responsible for the daily operations of the City, prepares the budget, assists in planning for the development of the City, supervises employees, interacts with citizen groups and other units of government, and is otherwise responsible for the health, safety and welfare of the residents and visitors to Miami.



Department Head: Priscilla A. Thompson

Phone: (305) 250-5360

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

(In Millions of Dollars)

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$1,079,751	\$1,123,681	<b>\$1,053,457</b>	(\$70,224)	-6.2%
Operating Expenses	769,507	542,108	<b>169,609</b>	(\$372,499)	-68.7%
Capital Outlay	18,281	0	<b>0</b>	0	0%
Non-Operating Expenses	0	0	<b>553,200</b>	553,200	100%
<b>Total</b>	<b>\$1,867,539</b>	<b>\$1,665,789</b>	<b>\$1,776,266</b>	<b>\$110,477</b>	<b>6.6%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	8.0	8.0	<b>6.0</b>	(2.0)	-25.0%
Unclassified Positions	4.0	4.0	<b>4.0</b>	0.0	0.0%
Managerial / Confidential	0.0	0.0	<b>0.0</b>	0.0	0.0%
Executives	2.0	2.0	<b>2.0</b>	0.0	0.0%
<b>Total</b>	<b>14.0</b>	<b>14.0</b>	<b>12.0</b>	<b>(2.0)</b>	<b>-14.3%</b>

**Department Description**

The Office of the City Clerk is the keeper of the official City Commission minutes, legislation, bid openings and lobbyist registration. It is also responsible for attestation of contracts; keeping meeting schedules, minutes and attendance records for all City boards, committees, agencies and trusts; and attending bond validation proceedings. Additionally, the City Clerk's Office administers, supervises and certifies municipal, civil service, and certain advisory board elections, charter amendments, special or referenda (including Bond Elections), and straw ballot issues.

The Records Management Section ensures compliance of City records with State of Florida Bureau of Archives Records Management mandates, investigates and proposes management technologies, and establishes a repository for inactive, archived and vital records. The function of archival preservation is also entrusted to this office.



Direct services provided by the Office of the City Clerk include: public information requests, public notices regarding meetings of the City Commission, advisory boards, elections, and passport acceptances. The Office of the City Clerk is a designated Passport Acceptance Facility.



Department Head: Tishria L. Mindingall

Phone: (305) 416-2021

[TMindingall@miamigov.com](mailto:TMindingall@miamigov.com)

**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	<b>2009-10 Expenditure Budget</b>	Increase (Decrease)	Percent Change
Personnel Expenses	\$324,203	\$333,639	<b>\$272,408</b>	(\$61,231)	-18.3%
Operating Expenses	12,711	38,706	<b>36,514</b>	(2,192)	-5.6%
Capital Outlay	0	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$336,914</b>	<b>\$372,345</b>	<b>\$308,922</b>	<b>(\$63,423)</b>	<b>-17.0%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	<b>2009-10 Adopted Budget</b>	Increase (Decrease)	Percent Change
Classified Positions	0.0	0.0	<b>0.0</b>	0.0	0.0%
Unclassified Positions	3.0	3.0	<b>2.0</b>	(1.0)	-0.3%
Managerial / Confidential	0.0	0.0	<b>0.0</b>	0.0	0.0%
Executives	1.0	1.0	<b>1.0</b>	0.0	0.0%
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>3.0</b>	<b>(1.0)</b>	<b>-0.2%</b>

**Department Description**

The City Charter provides for a Civil Service Board consisting of five members to adopt, amend and enforce a code of rules and regulations providing for appointment and employment in all positions in the classified service subject to approval of the City Commission.

The Civil Service Board was created to provide a mechanism for City of Miami employees to appeal serious disciplinary actions, file complaint against hiring methods and seek redress concerning the violation of certain City ordinances. The Board is responsible for investigations concerning the enforcement and effect of Section 36 of the City of Miami Charter and Code of Laws and of the Rules adopted. The Board is also a means for residents to address complaints against City of Miami employees.



The Board is responsible for legislative, quasi-judicial and administrative functions that serve to protect and defend the merit system; and to ensure that established rules, regulations, policies, and procedures are utilized in the hiring, promoting and retaining of capable people into the City's workforce. The Board endeavors to improve the efficiency, effectiveness and quality of City government. There is no other board, either public or private which would better serve the functions of the City of Miami Civil Service Board.



Department Head: Victor I. Igwe

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$800,468	\$880,953	<b>\$699,865</b>	(\$181,088)	-20.6%
Operating Expenses	28,850	61,618	<b>8,643</b>	(52,975)	-86.0%
Capital Outlay	0	0	<b>0</b>	0	0%
Non-Operating Expenses	0	0	<b>0</b>	0	0%
<b>Total</b>	<b>\$829,317</b>	<b>\$942,571</b>	<b>\$708,508</b>	<b>(\$234,063)</b>	<b>-24.8%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	1.0	1.0	<b>0.0</b>	(1.0)	-100.0%
Unclassified Positions	7.0	7.0	<b>7.0</b>	0.0	0.0%
Managerial / Confidential	1.0	1.0	<b>0.0</b>	(1.0)	-100.0%
Executives	2.0	2.0	<b>1.0</b>	(1.0)	-50.0%
<b>Total</b>	<b>11.0</b>	<b>11.0</b>	<b>8.0</b>	<b>(3.0)</b>	<b>-27.3%</b>

**Department Description**

The Office of the Independent Auditor General (OIAG) provides the City Commission and the tax payers with objective reviews and audits of all City departments, programs, agencies, and financial transactions. These reviews and audits add value; enhance accountability, effectiveness, and efficiency to the overall operation of the City government.

The OAIG was created pursuant to Section 48 of the City of Miami Charter and is responsible for performing independent oversight of audits and analytical functions as stipulated in Section 48 of the City Charter. The OAIG reports directly to the City of Miami Commission.



The primary objective of most audits is to determine:

1. Whether financial transactions are fairly presented in accordance with generally accepted accounting principles.
2. Whether a system of internal control, which would promote and encourage the accomplishment of management objectives, has been established / implemented.
3. Compliance with City Code/Charter provisions, policies, procedures, State Statutes, Federal Program and other guidelines.
4. Whether operations are executed in economic and efficient manner.
5. Whether assets are properly safeguarded.
6. Whether records are reliable.



Department Head: Mariano Loret de Mola

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$0	\$0	<b>\$3,018,676</b>	\$3,018,676	100.0%
Operating Expenses	0	0	<b>230,182</b>	230,182	100.0%
Capital Outlay	0	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,248,858</b>	<b>\$3,248,858</b>	<b>100.0%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	0.0	0.0	<b>38.00</b>	38.00	100.0%
Unclassified Positions	0.0	0.0	<b>9.00</b>	9.00	100.0%
Managerial / Confidential	0.0	0.0	<b>0.00</b>	0.00	0.0%
Executives	0.0	0.0	<b>2.00</b>	2.00	100.0%
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>49.0</b>	<b>49.0</b>	<b>100.0%</b>



Department Head: Mario Riquelme

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

(In Millions of Dollars)

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$1,036,946	\$1,055,744	<b>\$778,197</b>	(\$277,547)	-26.3%
Operating Expenses	126,623	205,467	<b>95,679</b>	(109,788)	-53.4%
Capital Outlay	38,108	25,000	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$1,201,677</b>	<b>\$1,286,211</b>	<b>\$873,876</b>	<b>(\$412,335)</b>	<b>-32.1%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	3.0	3.0	<b>2.0</b>	(1.0)	-33.3%
Unclassified Positions	5.0	5.0	<b>5.0</b>	0.0	0.0%
Managerial / Confidential	3.0	3.0	<b>3.0</b>	0.0	0.0%
Executives	1.0	1.0	<b>0.0</b>	(1.0)	-100.0%
<b>Total</b>	<b>12.0</b>	<b>12.0</b>	<b>10.0</b>	<b>(2.0)</b>	<b>-16.7%</b>

**Department Description**

The Office of Communications is a service-oriented department with a number of responsibilities that are crucial to the success of the City of Miami including: providing citizens of Miami with important information that will assist them in times of emergency and with their everyday lives; providing the public with information about important strides made by City departments; photographing important city events, landmarks, people, etc for use on the web and in outreach efforts; acting as a liaison for reporters seeking information about the City; acting as the lead department for the City's website; creating original programming for City of Miami Television and airing public meetings on the channel; working collaboratively with other departments and the offices of the Mayor and City Commissioners to assist them with press conferences and presentations; and making sure that all of the City's communications tools are upgraded to meet today's technical standards. All of these responsibilities fall under the department's overall goal to inform city residents.



Department Head: Hector Mirabile, Ph.D.

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$4,269,242	\$4,583,716	<b>\$3,440,815</b>	(\$1,142,901)	-24.9%
Operating Expenses	720,427	509,348	<b>223,445</b>	(285,903)	-56.1%
Capital Outlay	24,136	0	<b>0</b>	0	0%
Non-Operating Expenses	0	0	<b>1,800</b>	1,800	100%
<b>Total</b>	<b>\$5,013,805</b>	<b>\$5,093,064</b>	<b>\$3,666,060</b>	<b>(\$1,427,004)</b>	<b>-28.0%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Proposed Budget	Increase (Decrease)	Percent Change
Classified Positions	19.0	18.0	<b>16.0</b>	(2.0)	-11.1%
Unclassified Positions	20.0	18.0	<b>14.0</b>	(4.0)	-22.2%
Managerial / Confidential	13.0	13.0	<b>12.0</b>	(1.0)	-7.7%
Executives	5.0	5.0	<b>2.0</b>	(3.0)	-60.0%
<b>Total</b>	<b>57.0</b>	<b>54.0</b>	<b>44.0</b>	<b>(10.0)</b>	<b>-18.5%</b>

**Department Description**

The Department of Employee Relations plans, organizes, leads, and administers the City's comprehensive human resources program for civil service, unclassified and temporary employees. The departments' responsibilities include Employment, Records maintenance, Testing and Validation, Classification and Pay, Training and Organization Development, Employee Assistance Programs, Payroll Support Services and Labor Relations.

The department manages all personnel activities based on policies and procedures developed in accordance with City Commission mandates, labor agreements, Civil Service Rules and Regulations, federal and state and local legislation.



The Office of Labor Relations has the responsibility of negotiating and administrating union collective bargaining agreements, City policies/procedures, applicable laws and issues related to management-employee relations city-wide; investigating alleged violations of Administrative Policies and non-criminal laws as they relate to the workforce that are not EEO related.

The City's Employee Assistance Program is administered by a Board certified psychologist. The Program provides confidential services to employees in support of their efforts through maintaining wellness and improves productivity.

Training and Organization Development provides city-wide training, internal communication, and other developmental programs city-wide including change management, conducting studies, and providing recommendations in transforming departments.

Payroll/Support Services administers all aspects of the payroll function including the coordination and implementation of new time and attendance systems.



Department Head: Peter W. Korinis

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$6,747,315	\$8,150,104	<b>\$5,805,383</b>	(\$2,344,721)	-28.8%
Operating Expenses	6,137,291	6,095,646	<b>5,343,361</b>	(752,285)	-12.3%
Capital Outlay	45,628	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$12,930,234</b>	<b>\$14,245,750</b>	<b>\$11,148,744</b>	<b>(\$3,097,006)</b>	<b>-21.7%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Proposed Budget	Increase (Decrease)	Percent Change
Classified Positions	67.0	67.0	<b>60.0</b>	(7.0)	-10.4%
Unclassified Positions	1.0	1.0	<b>2.0</b>	1.0	100.0%
Managerial / Confidential	21.0	21.0	<b>17.0</b>	(4.0)	-19.0%
Executives	5.0	5.0	<b>3.0</b>	(2.0)	-40.0%
<b>Total</b>	<b>94.0</b>	<b>94.0</b>	<b>82.0</b>	<b>(12.0)</b>	<b>-12.7%</b>

**Department Description**

The Information Technology Department's Mission: To deliver high-quality, citizen-centric business solutions through cost-efficient communications and information technologies.

The Information Technology Department provides, operates, and maintains the computer, network, telecommunication, and telephone systems supporting City Departments. The Department's products and services include computer system acquisition, development, and lifecycle maintenance as well as a secure, reliable, and flexible infrastructure capable of delivering information needed to operate City business and serve the needs of City citizens and businesses.



The Information Technology Department, working in conjunction with staff from all departments is responsible for computer hardware and software, email and e-government, telecommunications including mobile voice and data networks, internet access, telephone systems and business systems for financial, purchasing, personnel, land management, public safety, etc.



Department Head: Julie O. Bru

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$5,626,064	\$6,207,104	<b>\$4,921,121</b>	(\$1,285,983)	-20.7%
Operating Expenses	444,674	375,500	<b>212,245</b>	(163,255)	-43.5%
Capital Outlay	(602)	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$6,070,136</b>	<b>\$6,582,604</b>	<b>\$5,133,366</b>	<b>(\$1,449,238)</b>	<b>-22.0%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	6.0	6.0	<b>6.0</b>	0.0	0.0%
Unclassified Positions	5.0	5.0	<b>5.0</b>	0.0	0.0%
Managerial / Confidential	21.0	21.0	<b>13.0</b>	(8.0)	-38.1%
Executives	27.0	27.0	<b>23.0</b>	(4.0)	-14.8%
<b>Total</b>	<b>59.0</b>	<b>59.0</b>	<b>47.0</b>	<b>(12.0)</b>	<b>-22.3%</b>

**Department Description**

The City Attorney is the chief legal officer of the City. The City Attorney is the legal advisor to the City Commission, Mayor, City Manager, City Department Directors, and all boards and committees established by the City Charter or Code. The department provides legal services for the City and its agents in their capacity in all matters of litigation. The office of the City Attorney provides specialized legal counsel, including but not limited, to the areas of civil rights and tort litigation, government contracting and procurement, land use, labor and employment, public records, sunshine law and ethics.



Department Head: Michael Boudreaux

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$1,387,236	\$1,455,046	<b>\$1,439,332</b>	(15,714)	-1.1%
Operating Expenses	46,454	134,400	<b>18,300</b>	(116,100)	-86.4%
Capital Outlay	3,021	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$1,436,711</b>	<b>\$1,589,446</b>	<b>\$1,457,632</b>	<b>(\$131,814)</b>	<b>-8.3%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	1.0	1.0	<b>1.0</b>	0.0	0.0%
Unclassified Positions	3.0	5.0	<b>6.0</b>	1.0	20.0%
Managerial / Confidential	13.0	8.0	<b>6.0</b>	(2.0)	-25.0%
Executives	1.0	1.0	<b>2.0</b>	1.0	100.0%
<b>Total</b>	<b>18.0</b>	<b>15.0</b>	<b>15.0</b>	<b>0.0</b>	<b>0.0%</b>

**Department Description**

The Office of Strategic Planning, Budgeting and Performance (OSPBP) is responsible for the preparation and presentation of the City of Miami fiscal year general operating, special revenue, and debt service fund budgets, along with providing year-round assistance to City departments and other agencies on related funding and budgeting issues. OSPBP also assists in implementing, monitoring, and reporting on the City's strategic priorities, which guide the development of the fiscal year and multi-year business and capital plans. Overall, OSPBP is committed to providing professional financial and strategic support to all areas it serves.



Department Head: Glenn Marcos

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$1,304,708	\$1,429,900	\$1,175,325	(\$254,575)	-17.8%
Operating Expenses	112,443	97,995	29,834	(68,161)	-69.6%
Capital Outlay	0	0	0	0	0.0%
Non-Operating Expenses	0	0	0	0	0.0%
<b>Total</b>	<b>\$1,417,151</b>	<b>\$1,527,895</b>	<b>\$1,205,159</b>	<b>(\$322,736)</b>	<b>-21.1%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	13.0	11.0	10.0	(1.0)	-9.1%
Unclassified Positions	4.0	4.0	4.0	0.0	0.0%
Managerial / Confidential	0.0	0.0	0.0	0.0	0.0%
Executives	2.0	2.0	1.0	(1.0)	-50.0%
<b>Total</b>	<b>19.0</b>	<b>17.0</b>	<b>15.0</b>	<b>(2.0)</b>	<b>-11.8%</b>

**Department Description**

The Purchasing Department purchases or supervises the purchase of all materials, supplies, equipment, goods, and services needed by City departments. All purchases are conducted in an open and fair competitive manner as established by the informal and formal method of source selection per the City of Miami Procurement Code. The Method of Source Selection consists of issuing Invitation for Quotations for purchases between \$2,501 and \$25,000; and, Invitation for Bids, Request for Proposals, Request for Qualifications, and Request for Letters of Interest for purchases exceeding \$25,000. Purchasing sells (through on-site public auctions and on-line (e-commerce) public auctions), transfers, and disposes of surplus personal property; establishes and maintains programs for specification development, contract administration, and vendor performance; and manages the



Citywide P-Card Program for all purchases below \$2,500. All functions are performed to federal, state, and local laws.



Department Head:

Phone:

**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	<b>2009-10 Expenditure Budget</b>	Increase (Decrease)	Percent Change
Personnel Expenses	\$615,773	\$627,239	<b>\$529,273</b>	(\$97,966)	-15.6%
Operating Expenses	349,102	474,311	<b>333,018</b>	(141,293)	-29.8%
Capital Outlay	0	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$964,875</b>	<b>\$1,101,550</b>	<b>\$862,291</b>	<b>(\$239,259)</b>	<b>-21.7%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	<b>2009-10 Adopted Budget</b>	Increase (Decrease)	Percent Change
Classified Positions	6.0	6.0	<b>6.0</b>	0.0	0.0%
Unclassified Positions	2.0	2.0	<b>2.0</b>	0.0	0.0%
Managerial / Confidential	0.0	0.0	<b>0.0</b>	0.0	0.0%
Executives	1.0	1.0	<b>0.0</b>	(1.0)	-100.0%
<b>Total</b>	<b>9.0</b>	<b>9.0</b>	<b>8.0</b>	<b>(1.0)</b>	<b>-11.1%</b>

**Department Description**

The Department of Hearing Boards processes applications, petitions, advertisings, signs of posting, notifications to property owners and neighborhood associations, and schedules public hearings and meetings to be held by the Planning and Zoning portion of the City Commission, the Zoning Board, the Planning Advisory Board, the Code Enforcement Board, the Ticketing Appellate Board, the Nuisance Abatement Board and the Waterfront Advisory Board. The Director is the custodian of all records, cases and documents pertaining to orders and resolutions issued by the various boards. The Director is also responsible for scheduling all meetings at the City Commission Chambers and Staff Room. This department also processes and schedules all violation cases and issues subpoenas for the Code Enforcement Board and Ticketing Appellate Board. In addition, the department processes the



recording of liens and issues releases of liens related to code enforcement, ticketing, lot clearing, and certain Zoning Board resolutions.



Department Head: Diana M. Gomez

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$3,951,727	\$5,313,110	<b>\$3,612,514</b>	(\$1,700,596)	-32.0%
Operating Expenses	1,766,435	1,405,827	<b>1,311,356</b>	(94,471)	-6.7%
Capital Outlay	6,012	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	200	<b>0</b>	(200)	-100.0%
<b>Total</b>	<b>\$5,724,174</b>	<b>\$6,719,137</b>	<b>\$4,923,870</b>	<b>(\$1,795,267)</b>	<b>-26.7%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	51.0	65.0	<b>41.0</b>	(24.0)	-36.9%
Unclassified Positions	2.0	2.0	<b>2.0</b>	0.0	0.0%
Managerial / Confidential	4.0	4.0	<b>3.0</b>	(1.0)	-25.0%
Executives	4.0	4.0	<b>4.0</b>	0.0	0.0%
<b>Total</b>	<b>61.0</b>	<b>75.0</b>	<b>50.0</b>	<b>(25.0)</b>	<b>-33.3%</b>

**Department Description**

The Finance Department is responsible for providing accurate and timely information regarding the City's financial activities. The Department manages and invests public funds in accordance with the City Charter and with policies set by the City Commission. Functions include issuing municipal bonds, collecting revenues from licenses and other fees, and providing general accounting services. The Department is responsible for accounts payable, general ledger, grants monitoring, treasure management, computer training for the financial system and for the accounts receivable system, and preparation of routine accounting reports as well as the City's annual financial statement.



Department Head: Orlando Toledo

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	<b>2009-10 Expenditure Budget</b>	Increase (Decrease)	Percent Change
Personnel Expenses	\$6,536,037	\$7,255,934	<b>\$5,695,458</b>	(\$1,560,476)	-21.5%
Operating Expenses	841,571	791,351	<b>727,793</b>	(63,558)	-8.0%
Capital Outlay	12,000	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$7,389,608</b>	<b>\$8,047,285</b>	<b>\$6,423,251</b>	<b>(\$1,624,034)</b>	<b>-20.2%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	<b>2009-10 Adopted Budget</b>	Increase (Decrease)	Percent Change
Classified Positions	78.0	75.0	<b>57.0</b>	(18.0)	-24.0%
Unclassified Positions	4.0	4.0	<b>3.0</b>	(1.0)	-25.0%
Managerial / Confidential	2.0	2.0	<b>2.0</b>	0.0	0.0%
Executives	4.0	4.0	<b>2.0</b>	(2.0)	-50.0%
<b>Total</b>	<b>88.0</b>	<b>85.0</b>	<b>64.0</b>	<b>(21.0)</b>	<b>-24.7%</b>

**Department Description**

The Building Department protects the health, safety and welfare of the public as well as enhances the general quality of life through providing records, interpreting and enforcing the Florida Building Code and all other applicable regulations governing construction and land use.

The Building Department assures first responders such as Police and Fire that structures are constructed in compliance with life safety codes. This is of crucial importance since first responders may, many times, have to respond to emergencies in structures that may have been compromised due to an unforeseen occurrence.



The Department accomplishes the above through the following divisions: Administration, Inspection Services and Code Administration/Records.



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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	<b>2009-10 Expenditure Budget</b>	Increase (Decrease)	Percent Change
Personnel Expenses	\$2,029,080	\$2,314,002	<b>\$1,767,292</b>	(\$686,608)	-23.6%
Operating Expenses	527,994	506,392	<b>187,364</b>	(319,028)	-63.0%
Capital Outlay	3,625	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$2,560,699</b>	<b>\$2,820,394</b>	<b>\$1,954,656</b>	<b>(\$865,738)</b>	<b>-30.7%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	<b>2009-10 Adopted Budget</b>	Increase (Decrease)	Percent Change
Classified Positions	21.0	21.0	<b>15.0</b>	(6.0)	-28.5%
Unclassified Positions	4.0	4.0	<b>3.0</b>	(1.0)	-25.0%
Managerial / Confidential	0.0	0.0	<b>0.0</b>	0.0	0.0%
Executives	2.0	2.0	<b>2.0</b>	0.0	0.0%
<b>Total</b>	<b>27.0</b>	<b>27.0</b>	<b>20.0</b>	<b>(7.0)</b>	<b>-25.9%</b>

**Department Description**

The Planning Department provides guidance for the future development of the City of Miami by preparing neighborhood plans; administering and preparing amendments to the Zoning Ordinance and the Miami Comprehensive Neighborhood Plan; promoting the identification, evaluation, rehabilitation, adaptive use, and restoration of the City's historic, architectural, and archeological heritage; preparing recommendations and providing support to the Zoning Board, Planning Advisory Board, Historic and Environmental Preservation Board; and other boards and committees. The department also collects and analyzes demographic, physical, social, and economic data for the City of Miami.



Department Head: Lourdes Slazyk

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	<b>2009-10 Expenditure Budget</b>	Increase (Decrease)	Percent Change
Personnel Expenses	\$804,689	\$970,182	<b>\$596,773</b>	(\$373,409)	-38.5%
Operating Expenses	32,827	32,600	<b>10,600</b>	(22,000)	-67.5%
Capital Outlay	400	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$837,916</b>	<b>\$1,002,782</b>	<b>\$607,373</b>	<b>(\$395,409)</b>	<b>-39.4%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	<b>2009-10 Adopted Budget</b>	Increase (Decrease)	Percent Change
Classified Positions	10.0	8.0	<b>7.0</b>	(1.0)	-12.5%
Unclassified Positions	2.0	2.0	<b>2.0</b>	0.0	0.0%
Managerial / Confidential	0.0	0.0	<b>0.0</b>	0.0	0.0%
Executives	1.0	1.0	<b>1.0</b>	0.0	0.0%
<b>Total</b>	<b>13.0</b>	<b>11.0</b>	<b>10.0</b>	<b>(1.0)</b>	<b>-9.1%</b>

**Department Description**

The Department of Zoning is responsible for interpreting and administering the Zoning Ordinance and other City, County, State and Federal regulations pertaining to the construction of buildings in the review of building plans. The department also issues Certificates of Use, Class I Special Permits, approve Alcohol and Tobacco applications, and issue zoning approvals for Assisted Living Facilities.



Department Head: Mario Soldevilla

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$11,422,326	\$12,820,040	<b>\$10,994,948</b>	(\$1,825,092)	-14.2%
Operating Expenses	9,052,342	11,161,230	<b>9,297,790</b>	(1,863,440)	-16.6%
Capital Outlay	25,969	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>50,436</b>	50,436	100.0%
<b>Total</b>	<b>\$20,500,637</b>	<b>\$23,981,270</b>	<b>\$20,343,174</b>	<b>(\$3,738,968)</b>	<b>-15.6%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	232.0	232.0	<b>218.0</b>	(14.0)	-6.0%
Unclassified Positions	3.0	3.0	<b>3.0</b>	0.0	0.0%
Managerial / Confidential	4.0	4.0	<b>3.0</b>	(1.0)	-25.0%
Executives	3.0	3.0	<b>2.0</b>	(1.0)	-33.3%
<b>Total</b>	<b>242.0</b>	<b>242.0</b>	<b>226.0</b>	<b>(16.0)</b>	<b>-6.61%</b>

**Department Description**

The Solid Waste Department consists of three divisions. These divisions are responsible for providing cost effective and efficient residential pick-up (from three units or less) of garbage, trash, bulky waste and recyclables to over 69,000 residences in Miami. This Department is also responsible for cleaning the City's right-of-ways by mechanically sweeping major commercial corridors, servicing over 700 litter containers on sidewalks, removing dead animals, and handling clean-up operations of special events.

The Department administers the Commercial Solid Waste Franchise Agreements between the City and private hauling companies. This agreement governs the operation of commercial solid waste collection services in the City.



Department Head: Kelly Barket, Jr.

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$9,995,520	\$10,943,605	<b>\$9,438,346</b>	(\$1,505,259)	-20.9%
Operating Expenses	9,453,558	8,468,946	<b>5,073,713</b>	(3,395,233)	-40.1%
Capital Outlay	78,858	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$19,527,936</b>	<b>\$19,412,551</b>	<b>\$14,512,059</b>	<b>(\$4,900,492)</b>	<b>-25.2%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	165.0	161.0	<b>131.0</b>	(30.0)	-18.6%
Unclassified Positions	2.0	2.0	<b>2.0</b>	0.0	0.0%
Managerial / Confidential	4.0	4.0	<b>4.0</b>	0.0	0.0%
Executives	3.0	3.0	<b>2.0</b>	(1.0)	-33.3%
<b>Total</b>	<b>174.0</b>	<b>170.0</b>	<b>139.0</b>	<b>(31.0)</b>	<b>-18.2%</b>

**Department Description**

The General Services Administration (GSA) Department consists of six divisions that provide internal service support in the areas of administration, heavy and light fleet management, property maintenance, radio communications, graphic reproductions, and Miami Riverside Center facility management. Protocol functions, citywide mail delivery, and utility management are also provided. GSA will continue to pursue service delivery excellence by improving efficiency and response time to other city departments, enabling them to better serve the citizens of Miami.



Department Head: Stephanie N. Grindell, P.E.

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$5,999,867	\$7,078,205	<b>\$5,936,080</b>	(\$1,142,125)	-16.1%
Operating Expenses	8,807,843	10,381,115	<b>10,824,759</b>	443,644	4.3%
Capital Outlay	21,272	0	<b>0</b>	0	0%
Non-Operating Expenses	1,210	902,508	<b>48,784</b>	(853,724)	-94.6%
<b>Total</b>	<b>\$14,830,193</b>	<b>\$18,361,828</b>	<b>\$16,809,623</b>	<b>(\$1,552,205)</b>	<b>-8.5%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Proposed Budget	Increase (Decrease)	Percent Change
Classified Positions	102.0	102.0	<b>90.0</b>	(12.0)	-11.7%
Unclassified Positions	3.0	3.0	<b>3.0</b>	(0.0)	0.0%
Managerial / Confidential	1.0	1.0	<b>0.0</b>	(1.0)	-100.0%
Executives	3.0	3.0	<b>3.0</b>	0.0	0.0%
<b>Total</b>	<b>109.0</b>	<b>109.0</b>	<b>96.0</b>	<b>(13.0)</b>	<b>11.9%</b>

**Department Description**

The Department of Public Works is responsible for permitting and controlling construction work involving public improvements and maintaining streets, sidewalks, curbs, bridges and canals within the public right-of-ways. The department also provides storm water quality management through its Municipal Separate Storm Water Management program implemented by the National Pollution Discharge Elimination System (NPDES) Permit. Additionally, the Department of Public Works manages the City's street lighting system, bus benches/shelters, public telephones, new racks and four (4) storm water pump stations.



Department Head: Maurice L. Kemp, Fire Chief

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$94,768,206	\$81,382,697	<b>\$81,964,596</b>	\$581,899	0.7%
Operating Expenses	4,832,960	4,579,566	<b>3,974,453</b>	(602,113)	-13.3%
Capital Outlay	(3,660)	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	124,615	<b>256,693</b>	132,078	106.0%
<b>Total</b>	<b>\$99,597,506</b>	<b>\$86,086,878</b>	<b>\$86,195,742</b>	108,864	0.1%

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Proposed Budget	Increase (Decrease)	Percent Change
Civilian Positions	87.0	87.0	<b>69.2</b>	(17.8)	-20.4%
Sworn Positions	674.9	678.4	<b>691.3</b>	12.9	1.9%
<b>Total</b>	<b>761.9</b>	<b>765.4</b>	<b>760.5</b>	(4.9)	-0.6%

**Department Description**

Mission Statement: "We Will Serve the Citizens Of Miami In A Professional Manner By Providing Rapid Emergency Response And Other Services To Save Lives And Protect Property."

The Department of Fire-Rescue's primary responsibilities entail the preservation of life and property through prevention, control and quick suppression of fires; and the provision of emergency medical and rescue services. Fire prevention includes the inspections of residential, industrial and commercial structures for conformance with fire codes. The Department investigates fires and assists law enforcement agencies in cases of suspected arson. The Department of Fire-Rescue also maintains specialty teams uniquely trained in the areas of hazardous materials, dive rescue and technical rescue (confined space and elevated rescue), and marine services.

The Department of Fire-Rescue continues to serve the citizens of the City of Miami in an innovative and efficient manner, while always keeping our motto in mind, "Excellence through Service."



Department Head: John F. Timoney

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$133,468,149	\$125,969,345	<b>\$122,440,407</b>	(\$3,528,938)	-2.8%
Operating Expenses	16,550,986	15,157,340	<b>12,541,700</b>	(2,615,640)	-17.3%
Capital Outlay	249,839	0	<b>0</b>	0	0.0%
Non-Operating Expenses	15,000	1,171,700	<b>673,758</b>	(497,942)	-42.5%
<b>Total</b>	<b>\$150,283,974</b>	<b>\$142,298,385</b>	<b>\$135,655,865</b>	<b>(\$6,642,520)</b>	<b>-4.7%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Proposed Budget	Increase (Decrease)	Percent Change
Civilian Positions	407.8	407.8	<b>369.8</b>	(38.0)	-9.3%
Sworn Positions	1,182.0	1,217.0	<b>1,202.0</b>	(15.0)	-1.2%
<b>Total</b>	<b>1,598.8</b>	<b>1,624.8</b>	<b>1,571.8</b>	<b>(53.0)</b>	<b>-3.2%</b>

**Department Description**

The Miami Police Department (MPD) is a modern, state of the art full service law enforcement agency. MPD is oriented towards community policing, serving a large metropolitan population. Utilizing time-tested police methods and promising innovative approaches, neighborhood problems are identified and solutions are implemented to improve the quality of life. The Department's mission is to make the City of Miami a place where all people can live, work and visit safely without fear. Employing over 1,300 sworn and civilian employees, the department, in partnership with the community provides excellent and efficient police services. The department is comprised of five (5) divisions:

1. Office of the Chief is responsible for establishing, directing and ensuring the execution of police throughout the Department for the purpose of delivering the highest quality of law enforcement services to the City. This office also coordinates the necessary and proper interaction with other City departments as well as other community agencies and various components of the Criminal Justice System.



2. Internal Affairs Division (IA) ensures the integrity of the Miami Police Department and to protect the public through the fair, thorough, and proactive investigations of alleged police or City employee misconduct.
3. Field Operations Division (FOD) responds to all citizens' emergency and non-emergency requests for service; coordinates the community policing program (NET), provides police patrol, response to calls for service, traffic enforcement, conducts tactical crime suppression operations, patrol support, and initiates and implements various Community Involvement Programs. This Division oversees a group of more 700 highly trained sworn individuals that serve and protect the community by patrolling the North, Central and South districts.
4. Criminal Investigations Division manages the resources required to provide for a comprehensive range of investigative and investigative support services, including gathering of evidence found at crime scenes, which lead to the detection, apprehensions and prosecution of criminals. This division encompasses both Criminal Investigations and Special Investigations.
5. Administration Division coordinates the effective management of the department's fiscal resources; ensures adequate qualified, trained personnel and proper resources; coordinates new strategies and plans for future projected demands on police operations and services; coordinates the installation and maintenance of computer equipment and systems; and provides for the receipt, storage and final disposition of evidence and property items; and is responsible for the acquisition of, and assignment of the police fleet and equipment.



Department Head: Madeline Valdes

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	<b>2009-10 Expenditure Budget</b>	Increase (Decrease)	Percent Change
Personnel Expenses	\$3,657,927	\$2,945,557	<b>\$2,859,783</b>	(\$85,774)	-2.9%
Operating Expenses	2,583,029	2,795,566	<b>2,438,358</b>	(357,208)	-12.8%
Capital Outlay	7,600	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$6,248,556</b>	<b>\$5,741,123</b>	<b>\$5,298,141</b>	<b>(\$442,982)</b>	<b>-7.7%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	<b>2009-10 Adopted Budget</b>	Increase (Decrease)	Percent Change
Classified Positions	36.0	33.0	<b>30.0</b>	(3.0)	-9.1%
Unclassified Positions	1.0	1.0	<b>1.0</b>	0.0	0.0%
Managerial / Confidential	4.0	4.0	<b>4.0</b>	0.0	0.0%
Executives	2.7	2.7	<b>1.7</b>	(1.0)	-37.0%
<b>Total</b>	<b>43.7</b>	<b>40.7</b>	<b>36.7</b>	<b>(4.0)</b>	<b>-9.8%</b>

**Department Description**

The Department of Public Facilities is divided into two sections – Public Facilities and Asset Management. The Public Facilities Section serves to provide first-class facilities and services used to present the community with quality sporting, cultural, and entertainment events. The Asset Management Section serves as a real estate office for the City and manages the leasing of property to and from other parties; categorizes City-owned properties according to its use (i.e. City operations, leased to a third party, vacant); and identifies and negotiates properties for future purchase, sale or lease.



Department Head: Ernest W. Burkeen, Jr.

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$16,766,566	\$16,087,616	\$13,523,709	(\$2,563,907)	-15.9%
Operating Expenses	7,129,644	7,721,197	6,957,005	(764,192)	-9.9%
Capital Outlay	379,742	0	0	0	0.0%
Non-Operating Expenses	1,042	0	1,122,723	1,122,723	100.0%
<b>Total</b>	<b>\$24,276,994</b>	<b>\$23,808,813</b>	<b>\$21,603,437</b>	<b>(\$2,205,376)</b>	<b>-9.3%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Proposed Budget	Increase (Decrease)	Percent Change
Classified Positions	221.0	231.0	184.0	(47.0)	-20.3%
Unclassified Positions	5.0	3.0	2.0	(1.0)	-33.3%
Managerial / Confidential	0.0	2.0	2.0	0.0	0.0%
Executives	3.0	3.0	3.0	0.0	0.0%
<b>Total</b>	<b>229.0</b>	<b>239.0</b>	<b>191.0</b>	<b>(48.0)</b>	<b>-20.0%</b>

**Department Description**

The goal of the Parks and Recreation Department is to serve all City of Miami residents by providing safe and nurturing recreational, educational and cultural activities in order to promote a sense of community. Our mission is to provide comprehensive academic and cultural enrichment programs that provide an environment for individual growth by teaching discipline, building self-esteem and providing guidance in the pursuit of excellence. We seek to promote the physical, intellectual, emotional and social development of youth in our community.

Primary services include the operation of all City parks and pool every day year-round, comprehensive recreation, art, music, and education programs; cultural activities and leisure opportunities for all age groups. Special services



include child day care, preschool centers, summer camps, programs for the disabled, senior citizen programs, educational summer programs, after-school technology programs and a music and film series.

The Parks and Recreation Department Mission Statement is to provide state-of-the-art park facilities and offer leisure, educational, cultural and physical activities to the residents and visitors of our community while enhancing their quality of life and inspiring personal growth, self-esteem, pride and respect for the urban environment.



Department Head: LeeAnn Brehm, SPHR

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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$1,211,855	\$1,811,150	<b>\$1,370,054</b>	(\$441,096)	-24.4%
Operating Expenses	55,341,601	45,434,988	<b>55,724,968</b>	10,289,980	22.6%
Capital Outlay	(4,905)	0	<b>0</b>	0	0%
Non-Operating Expenses	0	0	<b>0</b>	0	0%
<b>Total</b>	<b>\$56,548,551</b>	<b>\$47,246,138</b>	<b>\$57,095,022</b>	<b>9,848,884</b>	<b>20.8%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	14.0	12.0	<b>10.0</b>	(2.0)	-16.7%
Unclassified Positions	3.0	3.0	<b>2.0</b>	(1.0)	-33.3%
Managerial / Confidential	4.0	4.0	<b>4.0</b>	0	0%
Executives	3.0	3.0	<b>2.0</b>	(1.0)	-33.3%
<b>Total</b>	<b>24.0</b>	<b>22.0</b>	<b>18.0</b>	<b>(4.0)</b>	<b>-18.2%</b>

**Department Description**

The City's Risk Management Department is a service provider, working closely with all operating departments within the City in an effort to protect the City's financial, physical, and human resources more effectively. The Department is staffed with experts in the following areas: safety, loss control, claims management, contract management, employee benefits, occupational safety and health, insurance, and risk financing.

The City of Miami faces the potential risk for employee injury, property damage and liability suits in virtually all operations. The Risk Management Department is dedicated to minimizing or eliminating the exposure of City assets and resources to accidental and business loss as well as for the administration of benefit plans for approximately 4,500 full-time and part-time City employees and retirees.



Risk Management strives to effectively control and reduce the City's risks through the centralized administration of comprehensive risk management and employee benefit programs. The Department also provides optimum service to employees and the public through a variety of interrelated health, safety and liability/loss control programs. The provision of these crucial prevention-oriented programs greatly enhances the working environment and serves as an incentive for employee recruitment, retention and satisfaction, while protecting the City's assets, employees and citizens.



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**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

(In Millions of Dollars)

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$464,562	\$512,960	<b>\$431,123</b>	(\$81,837)	-16.0%
Operating Expenses	60,767	54,926	<b>5,567</b>	(49,359)	-89.9%
Capital Outlay	0	0	<b>0</b>	0	0.0%
Non-Operating Expenses	0	0	<b>0</b>	0	0.0%
<b>Total</b>	<b>\$525,329</b>	<b>\$567,886</b>	<b>\$436,690</b>	<b>(\$131,196)</b>	<b>-23.1%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	0.0	0.0	<b>0.0</b>	0.0	0.0%
Unclassified Positions	5.0	4.0	<b>4.0</b>	0.0	0.0%
Managerial / Confidential	1.0	1.0	<b>1.0</b>	0.0	0.0%
Executives	1.0	1.0	<b>1.0</b>	0.0	0.0%
<b>Total</b>	<b>7.0</b>	<b>6.0</b>	<b>6.0</b>	<b>0.0</b>	<b>0.0%</b>

**Department Description**

The Office of Grants Administration (OGA) is the designated office that City Departments contact for assistance in project planning, proposal writing, application assembly, and monitoring financial and budgetary compliance with grantor agency guidelines.

OGA helps to identify, research, prepare and coordinate grants and technical assistance opportunities for the City of Miami. The OGA also serves a review and oversight function in monitoring compliance by City entities responsible for managing grants.

It is the policy of the City of Miami to apply for grants that will enhance services for City residents and businesses, to manage grants effectively and efficiently, and to ensure that all grant reimbursements are requested and received.



Department Head: Ola O. Aluko

Phone: (305) 416-1280

[OAluko@miamigov.com](mailto:OAluko@miamigov.com)

**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$3,588,663	\$2,508,863	<b>\$2,057,629</b>	(\$451,234)	-18.0%
Operating Expenses	110,100	157,600	<b>80,900</b>	(76,700)	-48.7%
Capital Outlay	0	0	<b>0</b>	0	0%
Non-Operating Expenses	1,995	0	<b>0</b>	0	0%
<b>Total</b>	<b>\$3,700,758</b>	<b>\$2,666,463</b>	<b>\$2,138,529</b>	<b>(\$527,934)</b>	<b>-19.8%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Proposed Budget	Increase (Decrease)	Percent Change
Classified Positions	12.0	12.0	<b>8.5</b>	(3.5)	-29.2%
Unclassified Positions	24.0	48.0	<b>43.0</b>	(5.0)	-10.4%
Managerial / Confidential	0.0	0.0	<b>0.0</b>	0.0	0.0%
Executives	3.0	4.0	<b>2.0</b>	(2.0)	-50.0%
<b>Total</b>	<b>39.0</b>	<b>64.0</b>	<b>53.5</b>	<b>-10.5</b>	<b>-16.4%</b>

**Department Description**

The Capital Improvements Program Office is responsible for the planning, coordination, implementation, and monitoring of all construction related capital projects in the City of Miami, and for the financial management of all capital funds. CIP is staffed by Architects, Engineers, Procurement and Public Relations Specialists, and Financial Managers who administer the capital improvement program working in concert with other City departments, elected officials, the community, other governmental agencies and stakeholders. At present, City employees in CIP are assisted by industry partners, which are leading private sector firms recognized for program, production and construction management expertise.



The CIP Office is organized by function into the following divisions:

- Director's Office
- Production (Engineering & Design) Management
- Construction Management
- Fiscal Management & Program Planning
- Procurement & Contracts Administration
- Communications & Community Outreach



Department Head: Mike Boudreaux

Phone: (305) 416-1585

[MBoudreaux@miamigov.com](mailto:MBoudreaux@miamigov.com)

**2009-10 Expenditure Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual Expenditures	2008-09 Adopted Budget	2009-10 Expenditure Budget	Increase (Decrease)	Percent Change
Personnel Expenses	\$521,867	(\$15,240,175)	(\$9,712,339)	5,527,836	36.3%
Operating Expenses	3,374,129	3,045,666	979,177	(2,066,489)	-67.9%
Capital Outlay	7,605	0	0	0	0.0%
Non-Operating Expenses	\$35,563,576	40,924,191	14,558,907	(26,365,284)	-64.4%
<b>Total</b>	<b>\$39,467,177</b>	<b>\$28,729,682</b>	<b>\$5,825,745</b>	<b>(\$22,903,937)</b>	<b>-79.7%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	0.0	0.0	0.0	0.0	0.0%
Unclassified Positions	11.0	11.0	0.0	(11.0)	-100.0%
Managerial / Confidential	0.0	0.0	0.0	0.0	0.0%
Executives	1.0	1.0	1.0	0.0	0.0%
<b>Total</b>	<b>12.0</b>	<b>12.0</b>	<b>1.0</b>	<b>(11.0)</b>	<b>-91.7%</b>

**Department Description**

Non-Departmental Accounts (NDA) is composed of all city-wide activities not otherwise specified in other City departments.



Non-Departmental Accounts

Program / Department	FY'09 Adopted Budget	FTEs	Add (Reduce)	FY'10 Adopted Budget	FTEs
Bay Front Park Trust	\$585,000		(\$585,000)	\$0	
CEO for Cities	5,000		(5,000)	0	
Community Relations Board	192,772	3.0	(192,772)	0	
Contingency Reserve	5,000,000		(800,000)	4,200,000	
Dade League of Cities	14,453		(14,453)	0	
FACE -Office of Film	263,880	3.0	(263,880)	0	
FACE -Office of Special Events	179,306	3.0	(179,306)	0	
Festivals	750,000		(750,000)	0	
Florida League of Cities	40,482		(40,482)	0	
Greater Miami Chamber of Commerce	10,050		(10,050)	0	
Legal Services	600,000			600,000	
Legislative Liaison	525,000		(325,000)	200,000	
Mayor's International Council	411,168	2.0	(411,168)	0	
Florida League of Mayors	1,000		(1,000)	0	
Off-Street Parking	80,000			80,000	
Quality of Life Task Force	156,053		(156,053)	0	
Archive One	90,000		(90,000)	0	
Mercer Services	60,644		(60,644)	0	



Non-Departmental Accounts

Reserve for Emergencies	504,087		(150,000)	354,087	
Allapattah Business Development	150,000		(150,000)	0	
Belafonte Tacolcy	86,675		(86,675)	0	
Business Improvement Committee	200,000		(200,000)	0	
Foundation of Community Assistance and Leadership (FOCAL)	165,000		(165,000)	0	
Miami River Commission	25,000		(25,000)	0	
Salary Attrition	(21,000,000)		16,000,000	(5,000,000)	
Severance Pay	5,000,000		(5,000,000)	0	
Living Wage Ordinance	0		(1,000,000)	(1,000,000)	
Special Assessment District Tax	10,000			10,000	
U.S. Conference of Mayors	76,506		(76,506)	0	
Other Post Employment Benefits (OPEB)	5,000,000		(5,000,000)	0	
Bay-front / Riverfront Land Acquisition Trust	74,000			74,000	
Storm-Water Utility Funds Contribution to Capital Program	1,641,885			1,641,885	
City-Wide Poverty Initiative Prgam	983,557	1.0	(864,997)	118,560	1.0
City-Wide Vehicle Replacement	4,721,101		(4,721,101)	0	
IAFF Retiree Health Plan	0		0	0	
Contribution to Community Development - Repayment of US Department of Housing (HUD)	0		1,385,556	1,385,556	
Civilian Investigative Panel	928,000		(464,000)	464,000	



Non-Departmental Accounts

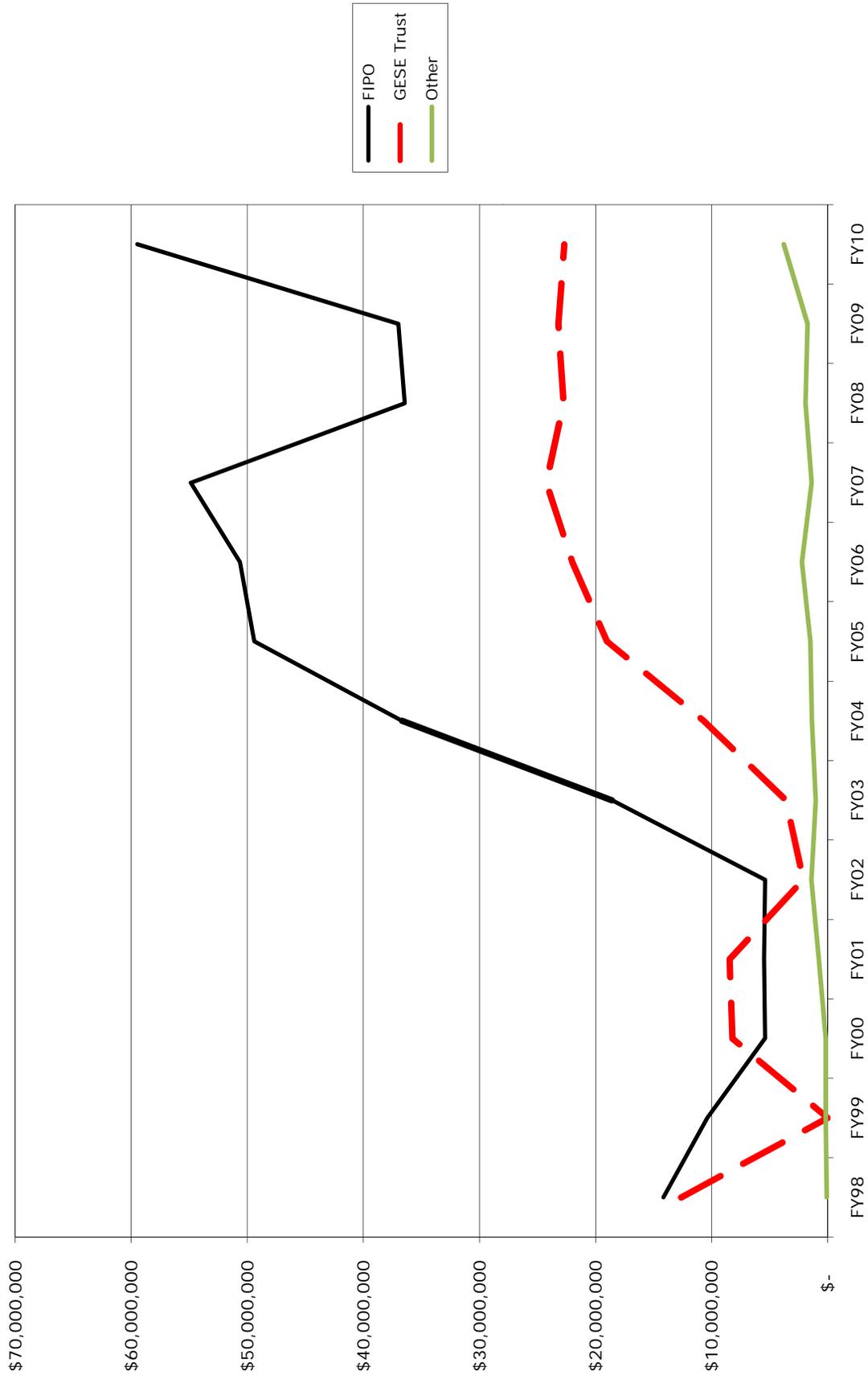
Code Enforcement	3,754,675	(3,754,679)	0
Parking Surcharge Contribution to Street Bonds Repayment	777,001	(117,063)	659,938
Parking Surcharge Contribution to Capital Program	2,022,999	(32,937)	1,990,062
Gusman Olympia	381,000	20,000	401,000
Liberty City Trust	500,000	(500,000)	0
Miami Homeless Programs	720,444	(523,620)	196,824
Neighborhood Enhance Team (NET) Offices	4,498,887	(4,498,887)	0
Upgrade PC Software and Hardware	1,327,250	(1,327,250)	0
Public Facilities –Capital Requirements	879,488	(325,000)	554,488
Virginia Key Beach Trust	1,250,000	(1,250,000)	0
Parks and Green Space Acquisition	1,000,000	(1,000,000)	0
Elderly Services	300,000	62,500	362,500
Action Community Center	200,000	(200,000)	0
Solid Waste Equipment Purchase	2,587,315	(473,571)	2,113,744
AFSCME 1907 DROP Incentive Program	0	(1,524,041)	(1,524,041)
AFSCME 1907 Furlough Days	0	(548,000)	(548,000)
DROP Incentive Program	0	(1,730,827)	(1,730,827)
NDA Salary Reduction	0	(28,031)	(28,031)
20% Parking Surcharge Contribution to Coconut Grove Business Improvement Committee	0	250,000	250,000



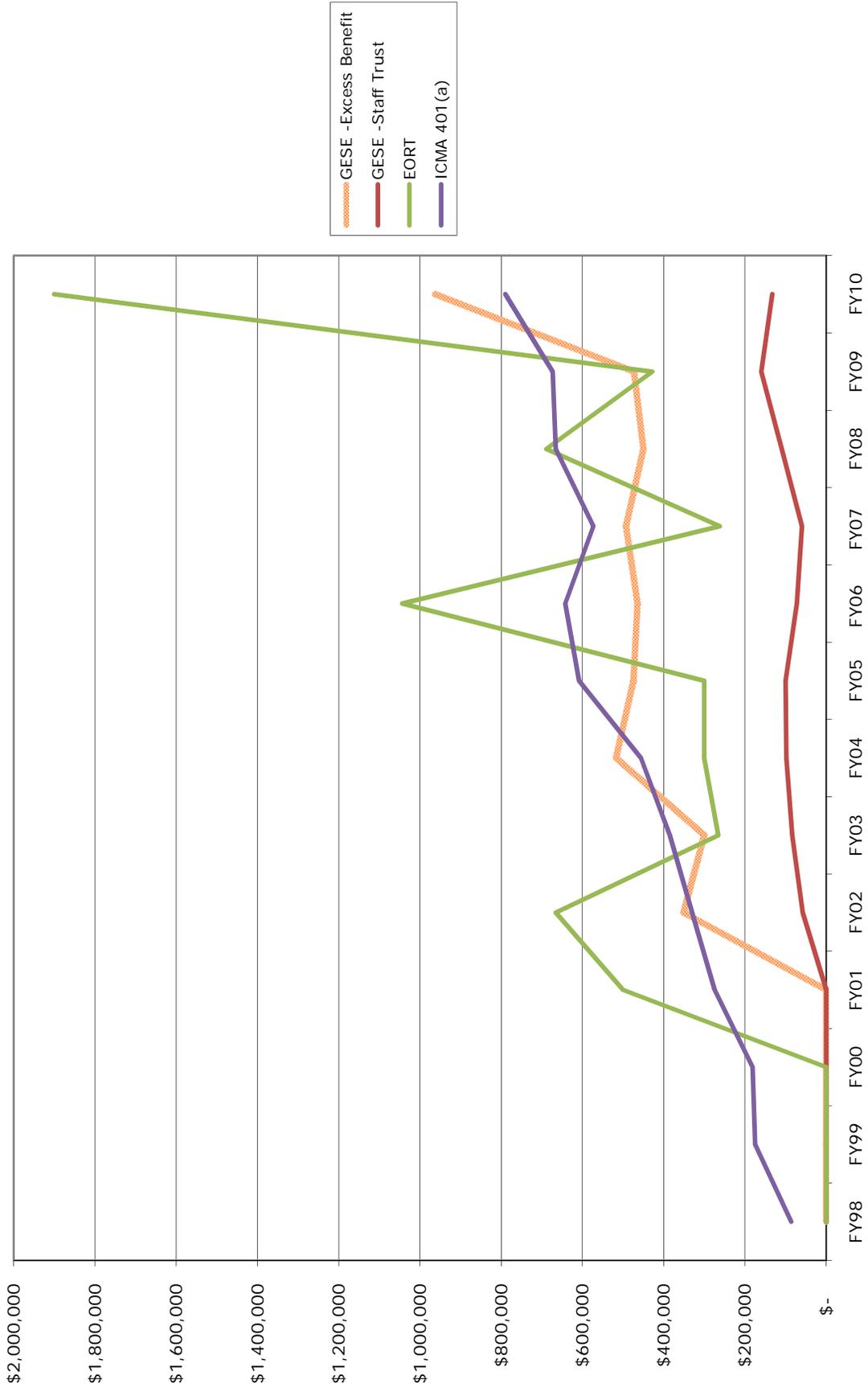
**Non-Departmental Accounts**

FIPO Pension Stabilization Fund	1,000,000		(1,000,000)	0	
Total -Non-Departmental Accounts	\$28,729,682	12.0	(\$22,903,937)	5,825,745	1.0

**Pensions**  
**City Retirement Contributions FY 1998 to FY 2010**



**Pensions (Other)  
City Retirement Contribution FY 1998 to FY 2010**



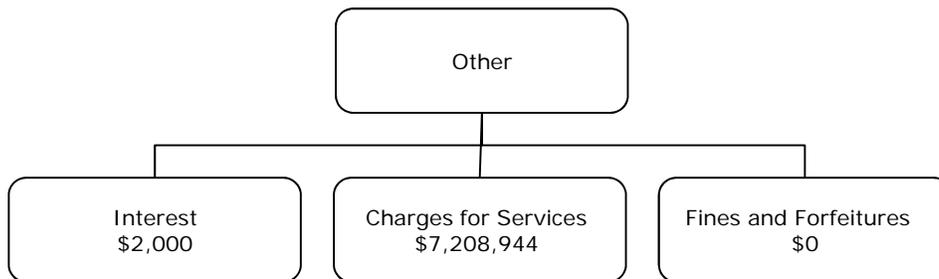
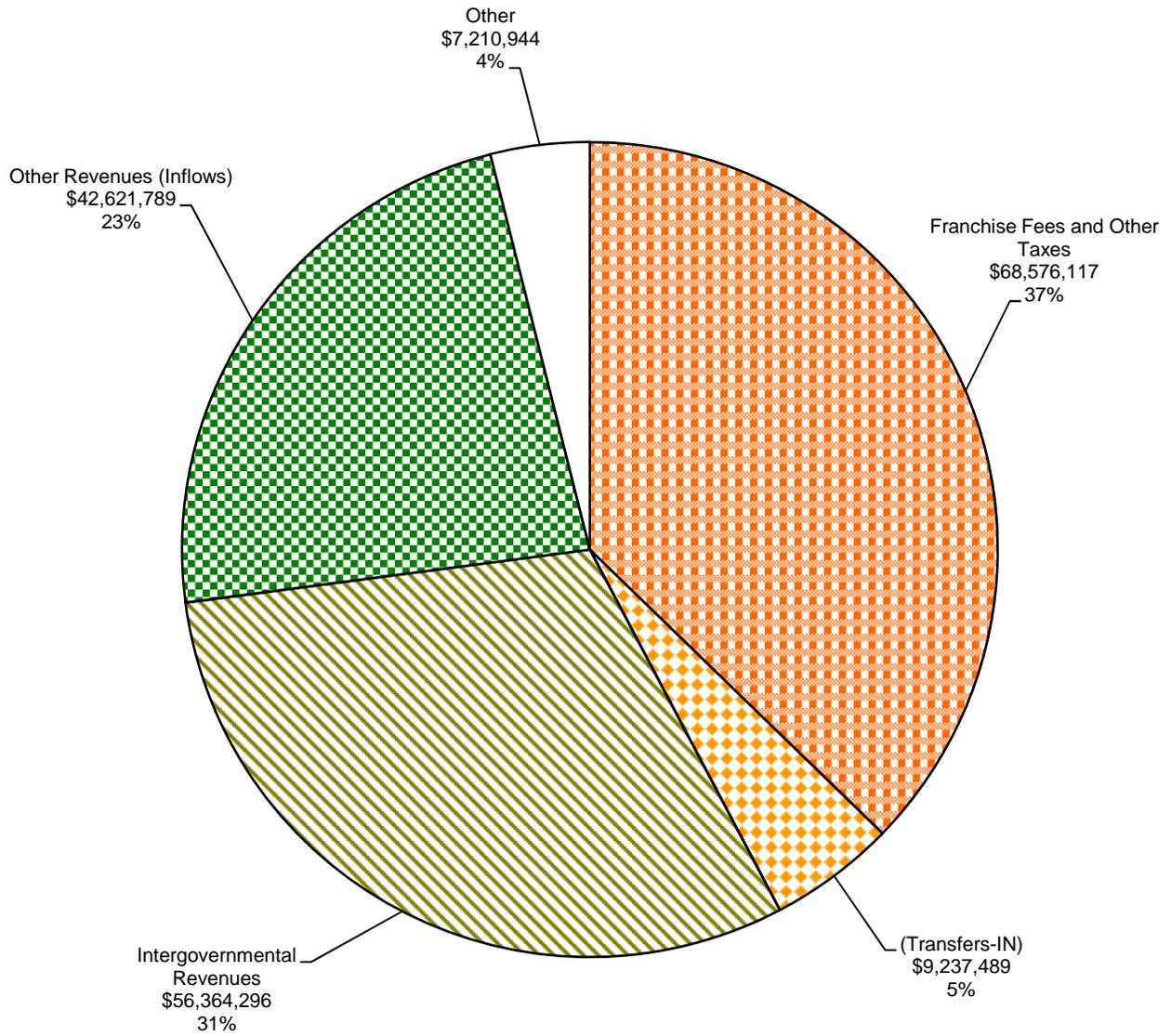


	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	Increase (Decrease)	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Revenues (Inflows)</b>					
General Fund Revenues	<b>\$90,539,756</b>	\$66,387,187	\$24,152,569	\$66,387,187	\$65,116,476
(Contributions from General Fund)		427,745	(427,745)	427,745	
<b>Total Revenues (Inflows)</b>	<b>\$90,539,756</b>	\$66,814,932	\$23,724,824	\$66,814,932	\$65,116,476
<b>Expenditures (Outflows)</b>					
Administrative Costs	<b>\$4,595,762</b>	\$4,895,762	(\$300,000)	\$4,895,762	\$4,424,851
Retirement Contributions -GESE Trust	<b>22,813,682</b>	23,351,665	(537,983)	23,351,665	22,762,902
Retirement Contributions -GESE Excess Benefit	<b>962,530</b>	473,240	489,290	473,240	450,000
Retirement Contributions -FIPO	<b>59,478,244</b>	36,993,395	22,484,849	36,993,395	36,445,993
Retirement Contributions -EORT	<b>1,900,000</b>	427,745	1,472,255	427,745	470,910
City Pension Contribution -ICMA 401(a)	<b>789,538</b>	673,125	116,413	673,125	561,820
<b>Total Expenditures(Outflows)</b>	<b>\$90,539,756</b>	\$66,814,932	\$23,724,824	\$66,814,932	\$65,116,476



	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	Increase (Decrease)	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Revenues (Inflows)</b>					
Franchise Fees and Other Taxes	<b>\$68,576,117</b>	\$68,541,819	\$34,298	\$68,541,819	\$69,236,473
Interest	<b>2,000</b>	16,636	(14,636)	16,636	497,894
(Transfers-IN)	<b>9,237,489</b>	18,233,086	(8,995,597)	18,233,086	28,491,449
Fines and Forfeitures		866,018	(866,018)	866,018	33,198
Intergovernmental Revenues	<b>56,364,296</b>	46,791,037	9,573,259	46,791,037	70,239,588
Licenses and Permits					56,050
Other Revenues	<b>5,916,715</b>	13,459,300	(7,542,585)	13,459,300	6,531,939
(Fund Balance Allocation)	<b>36,705,074</b>	40,960,616	(4,255,542)	40,960,616	73,382
Charges for Services	<b>7,208,944</b>	6,864,210	344,734	6,864,210	9,885,776
<b>Total Revenues (Inflows)</b>	<b>\$184,010,635</b>	195,732,722	(11,722,087)	195,732,722	185,045,749
<b>Expenditures (Outflows)</b>					
General Government	<b>6,633,778</b>	16,907,328	(10,273,550)	16,907,328	14,862,750
Planning & Development	<b>3,509,912</b>	5,538,674	(2,028,762)	5,538,674	447,910
Community Development	<b>43,499,936</b>	34,295,404	9,204,532	34,295,404	41,042,197
Public Works	<b>1,195,266</b>	1,294,889	(99,623)	1,294,889	196,378
Public Safety	<b>28,153,245</b>	37,391,232	(9,237,987)	37,391,232	18,711,654
Public Facilities	<b>3,825,410</b>	4,017,920	(192,510)	4,017,920	3,556,346
Parks & Recreation	<b>4,125,061</b>	2,291,462	1,833,599	2,291,462	3,134,377
(Transfers-OUT)	<b>93,068,027</b>	93,995,813	(927,786)	93,995,813	99,233,230
<b>Total Expenditures (Outflows)</b>	<b>\$184,010,635</b>	\$195,732,722	(\$11,722,087)	\$195,732,722	\$181,184,840

**Revenues (Inflows) - Special Revenue Funds**  
**\$184,010,635**





	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Revenues (Inflows)</b>					
Franchise Fees and Other Taxes					
S,U&F Taxes -Local Option Fuel		<b>\$6,209,330</b>	\$7,254,152	\$7,254,152	\$6,979,401
Utility Service Fee -Electricity		<b>22,821,464</b>	22,356,016	22,356,016	22,277,609
Utility Service Fee -Water		<b>3,216,591</b>	3,094,125	3,094,125	3,107,659
Utility Service Fee -Gas		<b>1,238,926</b>	1,227,225	1,227,225	1,163,595
Utility Service Fee -Fuel Oil		<b>17,617</b>	18,000	18,000	17,344
Public Service Tax		<b>35,072,189</b>	34,592,301	34,592,301	35,690,865
Utility Service Fee -Other Taxes					
<b>Total -Franchise Fees and Other Taxes</b>	<b>37.27%</b>	<b>68,576,117</b>	68,541,819	68,541,819	69,236,473
Interest					
Miscellaneous -Interest			6,096	6,096	11,893
Miscellaneous -Interest & Penalty		<b>2,000</b>			472,064
CFS -PE -Garbage/Solid Waste Revenue					
Misc. Net Increase (Decrease) in Fair Market Value of Investments			10,540	10,540	13,936
<b>Total -Interest</b>	<b>0.001%</b>	<b>2,000</b>	16,636	16,636	497,894
(Transfers-IN)					
Other -Interfund Transfer		<b>9,237,489</b>	18,233,086	18,233,086	28,491,449
<b>Total (Transfers-IN)</b>	<b>5.02%</b>	<b>9,237,489</b>	18,233,086	18,233,086	28,491,449
Fines and Forfeitures					
Fines -Judgment & Fines					33,198
Fines -Other Fines and/or Forfeits			866,018	866,018	
<b>Total -Fines and Forfeitures</b>	<b>0.00%</b>	<b>0</b>	866,018	866,018	33,198
Intergovernmental Revenues					

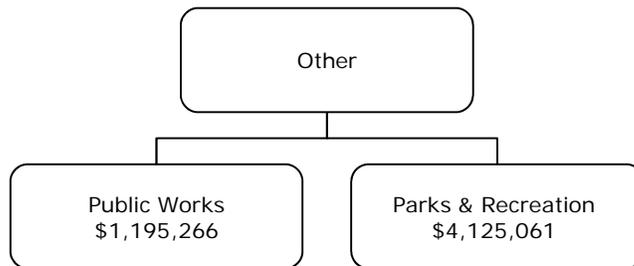
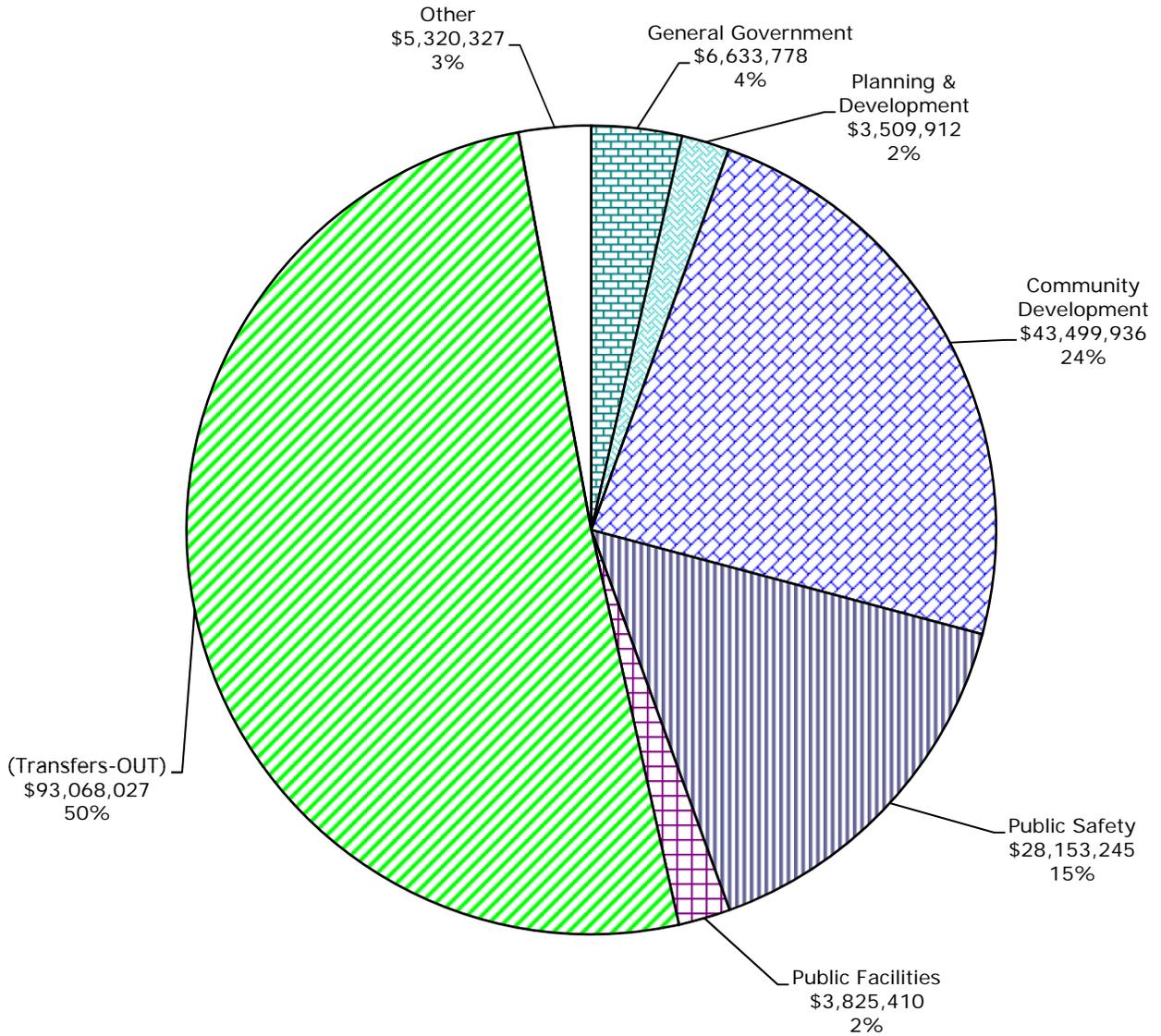


	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
Federal Grants		<b>44,314,582</b>	32,696,380	32,696,380	48,817,818
State Grants		<b>730,081</b>	2,216,228	2,216,228	2,205,898
State Shared Revenues			2,500	2,500	5,000
Grants from Other Local Units		<b>11,282,133</b>	11,875,929	11,875,929	16,704,666
Shared Revenues from Other Local Units		<b>37,500</b>			2,506,206
Payments from Other Local Units in Lieu of Taxes					
<b>Total -Intergovernmental Revenues</b>	<b>30.63%</b>	<b>56,364,296</b>	46,791,037	46,791,037	70,239,588
<b>Licenses and Permits</b>					
Other Licenses, Fees and Permits					56,050
CFS -Other Charges for Services					
<b>Total -Licenses and Permits</b>	<b>0.00%</b>	<b>0</b>	0	0	56,050
<b>Other Revenues</b>					
CFS -Garbage/Solid Waste Revenue					9,379
CFS -Other General Government Charges and Fees					8,523
Misc. Disposition of Fixed Assets					
Misc. Contribution and Donations from Private Sources		<b>112,400</b>			107,649
CFS -Other Charges for Services			870,000	870,000	1,590,864
Other Miscellaneous Revenues		<b>5,804,315</b>	12,589,300	12,589,300	176,443
Misc. Contra Revenue for Bad Debt					640,151
Other -Interfund Transfer					
Other NonOperating Sources					3,998,930
<b>Total -Other Revenues(Inflows)</b>	<b>3.22%</b>	<b>5,916,715</b>	13,459,300	13,459,300	6,531,939
<b>(Fund Balance Allocation)</b>	<b>19.95%</b>	<b>36,705,074</b>	40,960,616	40,960,616	73,382



	Percent of FY 2010 Adopted	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Charges for Services</b>					
Other Licenses, Fees & Permits			100,000	100,000	
State Shared Revenues		<b>929,124</b>			
Other General Government Charges and Fees					112,675
Emergency Service Fees					600,872
Protective Inspection Fees					10,269
Other Public Safety Charges and Fees		<b>60,000</b>			548,723
Garbage/Solid Waste Revenue					
Sewer / Wastewater Utility					143,904
Transportation Tolls		<b>2,525,610</b>	2,661,110	2,661,110	2,375,566
Other Transportation					
Special Recreation Facilities		<b>1,345,835</b>	1,477,774	1,477,774	1,272,769
Other Culture/Recreation			153,750	153,750	930,188
CFS Rents and Royalties		<b>108,000</b>			1,811,252
Other Charges for Services					749,170
Other Fines and/or Forfeits					913,446
Misc. Rents and Royalties		<b>2,240,375</b>	2,374,500	2,374,500	416,943
Other Miscellaneous Revenues			97,076	97,076	
<b>Total -Charges for Services</b>	<b>3.92%</b>	<b>7,208,944</b>	6,864,210	6,864,210	9,885,776
<b>Total Revenues (Inflows)</b>	<b>100.00%</b>	<b>\$184,010,635</b>	\$195,732,722	\$195,732,722	\$185,045,749

**Expenditures (Outflows) - Special Revenue Funds**  
**\$184,010,635**





	FY 2010 Adopted Budget	FY 2009 Adopted Budget	Increase (Decrease)	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Expenditures (Outflows)</b>					
<b>General Government</b>					
Neighborhood Enhancement Teams (NET)		\$4,096,079	(\$4,096,079)	\$4,096,079	\$4,434,651
General Special Revenues	2,483,295	\$3,201,859	(718,564)	3,201,859	\$37,198
City Clerk Services	280,621	263,387	17,234	263,387	61,566
Public Service Tax					
Department Improvement Initiatives	2,493,740	3,221,884	(728,144)	3,221,884	5,583,248
Transportation and Transit Fund	564,107	593,797	(29,690)	593,797	442,362
Code Enforcement	812,015	5,530,322	(4,718,307)	5,530,322	4,303,724
<b>Total -General Government</b>	<b>6,633,778</b>	<b>16,907,328</b>	<b>(10,273,550)</b>	<b>16,907,328</b>	<b>14,862,750</b>
<b>Planning and Development</b>					
Economic Development and Planning Services	3,509,912	\$5,538,674	(2,028,762)	5,538,674	\$447,910
<b>Total -Planning and Development</b>	<b>3,509,912</b>	<b>5,538,674</b>	<b>(2,028,762)</b>	<b>5,538,674</b>	<b>447,910</b>
<b>Public Works</b>	<b>1,195,266</b>	<b>1,294,889</b>	<b>(99,623)</b>	<b>1,294,889</b>	<b>196,378</b>
<b>Public Safety</b>					
Fire Rescue Services	11,572,401	17,528,216	(5,955,815)	17,528,216	14,324,346
Law Enforcement Trust Fund	2,210,295	3,007,333	(797,038)	3,007,333	629,425
Police Services	14,370,549	16,855,683	(2,485,134)	16,855,683	3,757,883
<b>Total -Public Safety</b>	<b>28,153,245</b>	<b>37,391,232</b>	<b>(9,237,987)</b>	<b>37,391,232</b>	<b>18,711,654</b>
<b>Public Facilities</b>	<b>3,825,410</b>	<b>4,017,920</b>	<b>(192,510)</b>	<b>4,017,920</b>	<b>3,556,346</b>
<b>Parks &amp; Recreation</b>	<b>4,125,061</b>	<b>2,291,462</b>	<b>1,833,599</b>	<b>2,291,462</b>	<b>3,134,377</b>
<b>Community Development</b>					
Community Development	43,191,123	33,217,293	9,973,830	33,217,293	39,854,460
Homeless Programs	308,813	1,078,111	(769,298)	1,078,111	1,187,737



	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	Increase (Decrease)	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
Total -Community Development	<b>43,499,936</b>	34,295,404	9,204,532	34,295,404	41,042,197
(Transfers-OUT)	<b>93,068,027</b>	93,995,813	(927,786)	93,995,813	99,233,230
Total Expenditures (Outflows)	<b>\$184,010,635</b>	\$195,732,722	(\$11,722,087)	\$195,732,722	\$181,184,840



	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	Gain (Loss) FY'10 Adopted - FY'09 Adopted	FY 2008 Actual @ 9/30/08
<b>Positions -Full-Time Equivalents (FTEs)</b>					
General Government					
Neighborhood Enhancement Teams (NET)		48.00	48.00		48.00
City Clerk Services	<b>1.00</b>	1.00	1.00		
Department Improvement Initiatives	<b>2.00</b>	8.00	8.00	(6.00)	
General Special Revenue		1.00	1.00	(1.00)	
Transportation and Transit Fund	<b>3.30</b>	3.30	3.30		4.30
Code Enforcement		62.00	62.00		62.00
<b>Total -General Government</b>	<b>6.30</b>	123.30	123.30	(117.00)	114.30
Planning and Development					
Economic Development and Planning Services	<b>2.00</b>	5.00	5.00	(3.00)	
	<b>2.00</b>	5.00	5.00	(3.00)	0.00
Public Safety					
Fire Rescue Services:					
Sworn	<b>2.00</b>	7.64	7.64	(5.64)	11.11
Civilian	<b>4.00</b>	3.00	3.00	1.00	3.00
Police Services:					
Sworn					
Civilian	<b>14.80</b>	12.20	12.20		12.20
<b>Total -Public Safety</b>	<b>20.80</b>	22.84	22.84	(2.04)	26.31
Public Facilities	<b>4.34</b>	4.34	4.34		5.34
Parks & Recreation	<b>5.00</b>	5.00	5.00		5.00
Community Development					
Community Development	<b>58.00</b>	55.00	55.00		
Homeless Programs	<b>2.00</b>	8.00	8.00	(6.00)	



	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	Gain (Loss) FY'10 Adopted - FY'09 Adopted	FY 2008 Actual @ 9/30/08
Total -Community Development	<b>60.00</b>	63.00	63.00	(3.00)	0.00
Total Full-Time Positions	<b>98.44</b>	223.48	223.48	(125.04)	150.95



**Special Revenue Fund Detail by Fund**



Department Head: Mike Boudreaux

Phone: 416-1585

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**2009-10 Proposed Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
(Transfers-In)	\$7,337,535	\$5,225,657	<b>\$5,225,157</b>	(\$500)	0.0%
Intergovernmental Revenues	210,125	65,000	<b>0</b>	(65,000)	(100.0%)
Other Revenues	0	3,136,859	<b>2,483,295</b>	(653,564)	(20.8%)
<b>Total Revenues</b>	<b>\$7,547,660</b>	<b>\$8,427,516</b>	<b>\$7,708,452</b>	<b>(\$719,064)</b>	<b>(8.5%)</b>
Personnel Expenses	\$37,198	\$62,500	<b>\$0</b>	(\$62,500)	(100.0%)
Operating Expenses	0	2,500	<b>0</b>	(2,500)	(100.0%)
Capital Outlay	0	0	<b>0</b>	0	0.0%
Non-Operating Expenses	2,590,852	8,362,516	<b>7,708,452</b>	(654,064)	(7.8%)
<b>Total Expenditures</b>	<b>\$2,628,050</b>	<b>\$8,427,516</b>	<b>\$7,708,452</b>	<b>(\$719,064)</b>	<b>(8.5%)</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	0.0	0.0	<b>0.0</b>	0.0	0.0%
Unclassified Positions	0.0	1.0	<b>1.0</b>	0.0	0.0%
Managerial / Confidential	0.0	0.0	<b>0.0</b>	0.0	0.0%
Executives	0.0	0.0	<b>0.0</b>	0.0	0.0%
<b>Total</b>	<b>0.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0%</b>

**Fund Description**

This fund accounts for special revenue programs and activities not otherwise specified within other special revenue funds.



Department Head: Mariano Loret de Mola

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**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Interest	\$2,540	\$0	\$0	\$0	0.0%
(Transfers-In)	7,479,053	8,333,613	0	(8,333,613)	-100.0%
Intergovernmental Revenues	(11,442)	0	0	0	0.0%
Other Revenues	3,391	1,292,788	752,015	(540,773)	-41.8%
Charges for Services	548,723	0	60,000	60,000	100.0%
<b>Total Revenues</b>	<b>\$8,022,265</b>	<b>\$9,626,401</b>	<b>\$812,015</b>	<b>\$(8,814,386)</b>	<b>-91.6%</b>
Personnel Expenses	\$7,671,477	\$7,622,463	\$0	\$(7,622,463)	-100.0%
Operating Expenses	947,894	711,150	0	(711,150)	-100.0%
Capital Outlay	119,004	0	60,000	60,000	100.0%
Non-Operating Expenses	0	1,292,788	752,015	(540,773)	-41.8%
<b>Total Expenditures</b>	<b>\$8,738,375</b>	<b>\$9,626,401</b>	<b>\$812,015</b>	<b>\$(8,814,386)</b>	<b>-91.6%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	51.00	51.00	0.00	(51.00)	-100.0%
Unclassified Positions	9.00	9.00	0.00	(9.00)	-100.0%
Managerial / Confidential	0.00	0.00	0.00	0.00	0.0%
Executives	2.00	2.00	0.00	(2.00)	-100.0%
<b>Total</b>	<b>62.00</b>	<b>62.00</b>	<b>0.00</b>	<b>(62.00)</b>	<b>-100.0%</b>



Department Head: Priscilla A. Thompson

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**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
(Transfers-In)	\$35,000	\$35,000	<b>\$35,000</b>	0	0.0%
Other Revenues	1,712	228,387	<b>245,621</b>	17,234	7.5%
Charges for Services	126,024	0	<b>0</b>	0	0.0%
<b>Total Revenues</b>	<b>\$162,736</b>	<b>\$263,387</b>	<b>\$280,621</b>	<b>\$17,234</b>	<b>6.5%</b>
Personnel Expenses	\$30,233	\$35,000	<b>\$35,000</b>	0	0.0%
Operating Expenses	31,333	0	<b>0</b>	0	0.0%
Capital Outlay	0	0	<b>0</b>	0	0.0%
Non-Operating Expenses	340,000	228,387	<b>245,621</b>	17,234	7.5%
<b>Total Expenditures</b>	<b>\$401,566</b>	<b>\$263,387</b>	<b>\$280,621</b>	<b>\$17,234</b>	<b>6.5%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	1.0	1.0	<b>1.0</b>	0.0	0.0%
Unclassified Positions	0.0	0.0	<b>0.0</b>	0.0	0.0%
Managerial / Confidential	0.0	0.0	<b>0.0</b>	0.0	0.0%
Executives	0.0	0.0	<b>0.0</b>	0.0	0.0%
<b>Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0%</b>

**Fund Description**

The City Clerk Services Special Revenue Fund accounts for the operations of the Passport Facility, Municipal Archives and Records and other City Clerk related programs.



Department Head: Pete S. Chircut

Phone: (305) 416-1945

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**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Utility Service Fee -Electricity	\$22,277,609	\$22,356,016	<b>\$22,821,464</b>	\$465,448	2.1%
Utility Service Fee -Water	3,107,659	3,094,125	<b>3,216,591</b>	122,466	4.0%
Utility Service Fee -Gas	1,163,594	1,227,225	<b>1,238,926</b>	11,701	1.0%
Utility Service -Fuel Oil	17,344	18,000	<b>17,617</b>	(383)	(2.1%)
Other Revenues	1,212,563	0	<b>0</b>	0	0.0%
Public Service Tax	35,690,865	34,592,301	<b>35,072,189</b>	479,888	1.4%
<b>Total Revenues</b>	<b>\$63,469,633</b>	<b>\$61,287,667</b>	<b>\$62,366,787</b>	<b>\$1,079,120</b>	<b>1.8%</b>
Personnel Expenses	\$0	\$0	<b>\$0</b>	\$0	0.0%
Operating Expenses	0	0	<b>0</b>	0	0.0%
Capital Outlay	0	0	<b>0</b>	0	0.0%
Non-Operating Expenses	63,469,633	61,287,667	<b>62,366,787</b>	0	0.0%
<b>Total Expenditures</b>	<b>\$63,469,633</b>	<b>\$61,287,667</b>	<b>\$62,366,787</b>	<b>\$1,079,120</b>	<b>1.8%</b>

**Fund Description**

The Public Service Tax Fund accounts for the collection of utility service taxes levied on purchases of public services.



Department Head: Mike Boudreaux

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**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
(Transfer-In)	\$883,166	\$983,557	<b>\$120,588</b>	(\$862,969)	-87.7%
Federal Grants	335,000	0	<b>0</b>	0	0.0%
State Grants	82,498	0	<b>0</b>	0	0.0%
Grants from Other Local Units	1,204,705	0	<b>0</b>	0	0.0%
Other Miscellaneous Revenues	30,800	2,238,327	<b>2,373,152</b>	134,825	6.0%
<b>Total Revenues</b>	<b>\$2,536,169</b>	<b>\$3,221,884</b>	<b>\$2,493,740</b>	(\$728,144)	-22.5%
Personnel Expenses	\$591,602	\$47,337	<b>\$0</b>	(\$47,337)	-100.0%
Operating Expenses	3,613,213	18,063	<b>0</b>	(18,063)	-100.0%
Capital Outlay	1,166,760	0	<b>0</b>	0	0.0%
Non-Operating Expenses	664,978	3,156,484	<b>2,493,740</b>	(662,744)	-21.0%
<b>Total Expenditures</b>	<b>\$6,036,553</b>	<b>\$3,221,884</b>	<b>\$2,493,740</b>	(\$728,144)	-22.5%

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	0.0	0.0	<b>0.0</b>	0.0	0.0%
Unclassified Positions	3.0	8.0	<b>2.0</b>	(6.0)	-75.0%
Managerial / Confidential	0.0	0.0	<b>0.0</b>	0.0	0.0%
Executives	0.0	0.0	<b>0.0</b>	0.0	0.0%
<b>Total</b>	<b>3.0</b>	<b>8.0</b>	<b>2.0</b>	(6.0)	-75.0%



**Fund Description**

The Strategic Department Initiatives Fund accounts for the activity designated for City of Miami initiatives related to quality of life and technology.



Department Head: Ola O. Aluko

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**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
State Grants	\$0	\$0	\$0	\$0	0.0%
Other – Interfund Transfer	925,363	0	0	0	0.0%
Grants From Other Local Units	12,654,846	11,875,929	11,282,133	(593,796)	-5.0%
Other Miscellaneous Revenues	0	0	0	0	0.0%
<b>Total Revenues</b>	<b>\$13,580,209</b>	<b>\$11,875,929</b>	<b>\$11,282,133</b>	<b>(\$593,796)</b>	<b>-5.0%</b>
Personnel Expenses	\$404,725	\$0	\$0	\$0	0.0%
Operating Expenses	37,637	0	0	0	0.0%
Capital Outlay	0	0	0	0	0.0%
Non-Operating Expenses	13,130,919	11,875,929	11,282,133	(593,796)	-5.0%
<b>Total Expenditures</b>	<b>\$13,573,281</b>	<b>\$11,875,929</b>	<b>\$11,282,133</b>	<b>(\$593,796)</b>	<b>-5.0%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	0.0	0.0	0.0	0.0	0.0%
Unclassified Positions	3.0	2.8	3.0	0.2	7.1%
Managerial / Confidential	0.0	0.0	0.0	0.0	0.0%
Executives	1.3	0.5	0.5	0.0	0.0%
<b>Total</b>	<b>4.3</b>	<b>3.3</b>	<b>3.5</b>	<b>0.2</b>	<b>6.1%</b>

**Fund Description**

The Transportation and Transit Fund account for the operations of the City of Miami's transit and transportation projects.



Department Head: Pedro Hernandez  
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**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Interest	\$0	\$0	\$0	\$0	0.0%
(Transfers-In)	0	0	0	0	0.0%
Intergovernmental Revenues	0	0	0	0	0.0%
Licenses and Permits	0	0	0	0	0.0%
Other Revenues	0	5,438,674	3,509,912	(2,028,762)	-37.3%
Charges for Services	0	100,000	0	(100,000)	-100.0%
<b>Total Revenues</b>	\$0	\$5,538,674	<b>\$3,509,912</b>	<b>(\$2,028,762)</b>	<b>-36.6%</b>
Personnel Expenses	\$0	\$0	\$0	\$0	0.0%
Operating Expenses	0	0	0	0	0.0%
Capital Outlay	0	0	0	0	0.0%
Non-Operating Expenses	0	5,538,674	3,509,912	(2,028,762)	-36.6%
<b>Total Expenditures</b>	\$0	\$5,538,674	<b>\$3,509,912</b>	<b>(\$2,028,762)</b>	<b>-36.6%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	0.0	1.0	1.0	0.0	0.0%
Unclassified Positions	0.0	3.0	1.0	(2.0)	-66.7%
Managerial / Confidential	0.0	0.0	0.0	0.0	0.0%
Executives	0.0	1.0	0.0	(1.0)	-100.0%
<b>Total</b>	0.0	5.0	<b>2.0</b>	<b>(3.0)</b>	<b>-60.0%</b>

**Fund Description**

The Economic Development and Planning Services Fund accounts for special programs and grants from local, state, and federal agencies, which purpose is for economic development and planning activities.



Department Head: Stephanie N. Grindell

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**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Interest	\$43,630	\$0	\$0	\$0	0.0%
(Transfers-In)	33,335	0	0	0	0.0%
Intergovernmental Revenues	102,304	0	0	0	0.0%
Other Revenues	1,568,127	1,294,889	1,195,266	(99,623)	-7.7%
Charges for Services	0	0	0	0	0.0%
<b>Total Revenues</b>	<b>\$1,747,396</b>	<b>\$1,294,889</b>	<b>\$1,195,266</b>	<b>(\$99,623)</b>	<b>-7.7%</b>
Personnel Expenses	\$0	\$0	\$0	\$0	0.0%
Operating Expenses	143,258	0	0	0	0.0%
Capital Outlay	53,120	0	0	0	0.0%
Non-Operating Expenses	0	1,294,889	1,195,266	(99,623)	-7.7%
<b>Total Expenditures</b>	<b>\$196,378</b>	<b>\$1,294,889</b>	<b>\$1,195,266</b>	<b>(\$99,623)</b>	<b>-7.7%</b>

**Fund Description**

The Public Works Services Special Revenue Fund accounts for special programs and grants from local, state, and federal agencies managed by the Public Works Department.



Department Head: Maurice Kemp

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**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Interest	\$7,425	\$0	\$0	\$0	0.0%
(Transfers-In)	339,883	0	0	0	0.0%
Intergovernmental Revenues	9,290,969	482,815	0	(482,815)	-100.0%
Licenses and Permits	0	0	0	0	0.0%
Other Revenues	131,661	16,948,325	11,572,401	(5,375,924)	-31.7%
Charges for Services	10,269	97,076	0	(97,076)	-100.0%
<b>Total Revenues</b>	<b>\$9,780,207</b>	<b>\$17,528,216</b>	<b>\$11,572,401</b>	<b>(\$5,955,815)</b>	<b>-34.0%</b>
Personnel Expenses	\$2,394,410	\$0	\$1,718,829	\$1,718,829	100.0%
Operating Expenses	8,737,836	0	2,039,718	2,039,718	100.0%
Capital Outlay	3,192,049	0	3,067,908	3,067,908	100.0%
Non-Operating Expenses	43,351	17,528,216	4,745,946	(12,782,270)	-72.9%
<b>Total Expenditures</b>	<b>\$14,367,646</b>	<b>\$17,528,216</b>	<b>\$11,572,401</b>	<b>(\$5,955,815)</b>	<b>-34.0%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Civilian Positions	3.00	3.00	4.00	1.00	33.3%
Sworn Positions	11.11	7.64	2.00	(5.64)	-73.8%
<b>Total</b>	<b>14.11</b>	<b>10.64</b>	<b>6.00</b>	<b>(4.64)</b>	<b>-43.6%</b>



**Fund Description**

The Fire Rescue Special Revenue Fund accounts for the proceeds that is restricted to expenditures which supplement the City's Fire Rescue operations. Additionally, this fund accounts for grants from local, state, and federal agencies and FEMA reimbursements related to natural disasters.



Department Head: John F. Timoney

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**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Interest	\$133,358	\$10,636	\$0	(\$10,636)	-100.0%
(Transfers-In)	0	0	0	0	0.0%
Fines and Forfeitures	0	866,018	0	(866,018)	-100.0%
Other Revenues	73,360	2,130,679	2,210,295	79,616	3.7%
Charges for Services	912,791	0	0	0	0.0%
<b>Total Revenues</b>	<b>\$1,119,509</b>	<b>\$3,007,333</b>	<b>\$2,210,295</b>	<b>(\$797,038)</b>	<b>-26.5%</b>
Personnel Expenses	\$15,420	\$0	\$440,000	\$440,000	100.0%
Operating Expenses	179,600	0	613,044	613,044	100.0%
Capital Outlay	4,091	0	300,000	300,000	100.0%
Non-Operating Expenses	430,314	3,007,333	857,251	(2,150,082)	-71.5%
<b>Total Expenditures</b>	<b>\$629,425</b>	<b>\$3,007,333</b>	<b>\$2,210,295</b>	<b>(\$797,038)</b>	<b>-26.5%</b>

**Fund Description**

The Law Enforcement Trust Fund's purpose is to account for confiscated monies awarded to the City for law enforcement related expenditures as stipulated by State Statutes.



Department Head: John F. Timoney

Phone: (305) 603-6100

[ChiefofPolice@miami-police.org](mailto:ChiefofPolice@miami-police.org)

**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Interest	\$197,005	\$0	<b>\$0</b>	\$0	0.0%
(Transfers-In)	63,987	0	<b>0</b>	0	0.0%
Intergovernmental Revenues	3,702,326	0	<b>0</b>	0	0.0%
Licenses and Permits	0	0	<b>0</b>	0	0.0%
Other Revenues	3,074	16,855,683	<b>13,464,666</b>	(3,391,017)	-20.1%
Charges for Services	601,526	0	<b>905,883</b>	905,883	100.0%
<b>Total Revenues</b>	<b>\$4,567,918</b>	<b>\$16,855,683</b>	<b>\$14,370,549</b>	<b>(\$2,485,134)</b>	<b>-14.7%</b>
Personnel Expenses	\$1,687,530	\$0	<b>\$199,848</b>	\$199,848	100.0%
Operating Expenses	1,181,860	0	<b>58,291</b>	58,291	100.0%
Capital Outlay	888,493	0	<b>471,062</b>	471,062	100.0%
Non-Operating Expenses	0	16,855,683	<b>13,641,348</b>	(3,214,335)	-19.1%
<b>Total Expenditures</b>	<b>\$3,757,883</b>	<b>\$16,855,683</b>	<b>\$14,370,549</b>	<b>(\$2,485,134)</b>	<b>-14.7%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Civilian Positions	12.2	12.2	<b>14.8</b>	2.6	21.3%
Sworn Positions	0.0	0.0	<b>0.0</b>	0.0	0.0%
<b>Total</b>	<b>12.2</b>	<b>12.2</b>	<b>14.8</b>	<b>2.6</b>	<b>21.3%</b>



**Fund Description**

The Police Services Special Revenue Fund accounts for special programs and grants from local, state, and federal agencies, which purpose is for public safety activities.



Department Head: Madeline Valdes

Phone: (305) 416-1461

[MValdes@miamigov.com](mailto:MValdes@miamigov.com)

**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Interest	\$561	\$6,000	<b>\$2,000</b>	(\$4,000)	-66.7%
(Transfers-In)	1,856,172	2,834,815	<b>3,692,517</b>	857,702	30.3%
Fines & Forfeitures	33,198	0	<b>0</b>	0	0.0%
Intergovernmental Revenues	2,000,000	0	<b>0</b>	0	0.0%
Other Revenues	(2)	2,156,176	<b>1,134,086</b>	(1,022,090)	-47.4%
Charges for Services	5,990,681	6,667,134	<b>6,219,820</b>	(447,314)	-6.7%
<b>Total Revenues</b>	<b>\$9,880,610</b>	<b>\$11,664,125</b>	<b>\$11,048,423</b>	<b>(\$615,702)</b>	<b>-5.3%</b>
Personnel Expenses	\$331,818	\$386,268	<b>\$366,356</b>	(\$19,912)	-5.2%
Operating Expenses	3,224,528	3,266,277	<b>3,441,569</b>	175,292	5.4%
Capital Outlay	0	0	<b>0</b>	0	0.0%
Non-Operating Expenses	6,622,441	8,011,580	<b>7,240,498</b>	(771,082)	-9.6%
<b>Total Expenditures</b>	<b>\$10,178,787</b>	<b>\$11,664,125</b>	<b>\$11,048,423</b>	<b>(\$615,702)</b>	<b>-5.3%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	1.00	2.00	<b>2.00</b>	0.00	0.0%
Unclassified Positions	4.00	2.00	<b>2.00</b>	0.00	0.0%
Managerial / Confidential	0.00	0.00	<b>0.00</b>	0.00	0.0%
Executives	0.34	0.34	<b>0.34</b>	0.00	0.0%
<b>Total</b>	<b>5.34</b>	<b>4.34</b>	<b>4.34</b>	<b>0.00</b>	<b>0.0%</b>

**Fund Description**

The Public Facilities Special Revenue Fund accounts for the operations of the James L. Knight International Center and Parking Garage. It also accounts for special projects managed by the Department of Public Facilities.



Department Head: Ernest Burkeen

Phone: (305) 416-1320

[EBurkeen@miamigov.com](mailto:EBurkeen@miamigov.com)

**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Interest	\$4,847	\$0	\$0	\$0	0.0%
(Transfers-In)	25,727	0	0	0	0.0%
Intergovernmental Revenues	1,294,678	0	565,326	565,326	100.0%
Other Revenues	8,523	2,291,462	3,536,494	1,245,032	54.3%
Charges for Services	820,237	0	23,241	23,241	100.0%
<b>Total Revenues</b>	<b>\$2,154,012</b>	<b>\$2,291,462</b>	<b>\$4,125,061</b>	<b>\$1,833,599</b>	<b>80.0%</b>
Personnel Expenses	\$494,927	\$0	\$510,123	\$510,123	100.0%
Operating Expenses	1,394,500	2,291,462	3,614,938	1,323,476	57.8%
Capital Outlay	1,224,949	0	0	0	0.0%
Non-Operating Expenses	24,968	0	0	0	0.0%
<b>Total Expenditures</b>	<b>\$3,139,344</b>	<b>\$2,291,462</b>	<b>\$4,125,061</b>	<b>\$1,833,599</b>	<b>80.0%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	5.00	5.00	5.00	0.00	0.0%
Unclassified Positions	0.00	0.00	0.00	0.00	0.0%
Managerial / Confidential	0.00	0.00	0.00	0.00	0.0%
Executives	0.00	0.00	0.00	0.00	0.0%
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>	<b>0.0%</b>



**Fund Description**

The Parks and Recreation Services Fund accounts for special programs and grants from local, state, and federal agencies, which purpose is for parks and recreation activities.



Department Head: George Mensah

Phone: (305) 416-1978

[GMensah@miamigov.com](mailto:GMensah@miamigov.com)

**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Interest	\$74,770	\$0	<b>\$0</b>	\$0	0.0%
(Transfer-In)	9,073,272	820,444	<b>0</b>	(820,444)	-100.0%
Fines and Forfeitures	0	0	<b>0</b>	0	0.0%
Federal Grants	37,622,732	32,151,065	<b>44,314,582</b>	12,163,517	37.8%
State Grants	1,314,817	2,216,228	<b>202,255</b>	(2,013,973)	-91.0%
Grants from Other Local Units	154,685	0	<b>0</b>	0	0.0%
Licenses and Permits	0	0	<b>0</b>	0	0.0%
Misc. Contribution and Donations from Private Sources	0	0	<b>0</b>	0	0.0%
Other Miscellaneous Revenues	4,698,918	407,667	<b>0</b>	(407,667)	-100.0%
Other Physical Environment Revenue	0	0	<b>0</b>	0	0.0%
Other Charges for Services	0	0	<b>0</b>	0	0.0%
<b>Total Revenues</b>	<b>\$52,939,193</b>	<b>\$35,595,404</b>	<b>\$44,516,837</b>	<b>\$8,921,433</b>	<b>25.1%</b>
Personnel Expenses	\$4,617,986	\$4,344,583	<b>\$3,968,823</b>	(\$375,760)	-8.6%
Operating Expenses	839,818	724,674	<b>454,795</b>	(269,879)	-37.2%
Capital Outlay	11,004	0	<b>0</b>	0	0.0%
Debt Service	0	0	<b>0</b>	0	0.0%
Non-Operating Expenses	36,807,607	30,526,147	<b>40,093,219</b>	9,567,072	31.3%
<b>Total Expenditures</b>	<b>\$42,276,415</b>	<b>\$35,595,404</b>	<b>\$44,516,837</b>	<b>\$8,921,433</b>	<b>25.1%</b>



2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget

	2007-08	2008-09	2009-10		
	Final	Adopted	Adopted	Increase	Percent
	Budget	Budget	Budget	(Decrease)	Change
Classified Positions	45.0	45.0	46.0	1.0	2.2%
Unclassified Positions	8.0	1.0	5.0	4.0	400.0%
Managerial / Confidential	2.0	4.0	2.0	(2.0)	-50.0%
Executives	6.0	5.0	5.0	0.0	0.0%
<b>Total</b>	61.0	55.0	58.0	0.0	5.5%

Fund Description

The Community Development Fund accounts for the proceeds from local, state and federal agencies, which aid in the development of a viable urban community in the City of Miami.



Department Head:

Phone:

**2009-10 Adopted Budget compared to 2008-09 Adopted Budget**

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
(Transfer-In)	\$854,512	\$720,444	\$0	(\$720,444)	-100.0%
Intergovernmental Revenues	511,756	357,667	0	(357,667)	-100.0%
Other Miscellaneous Revenues	0	0	308,813	308,813	100.0%
<b>Total Revenues</b>	<b>\$1,366,268</b>	<b>\$1,078,111</b>	<b>\$308,813</b>	<b>(\$769,298)</b>	<b>-71.4%</b>
Personnel Expenses	\$693,619	\$366,352	\$0	(366,352)	-100.0%
Operating Expenses	494,118	354,092	0	(354,092)	-100.0%
Capital Outlay	0	0	0	0	0.0%
Non-Operating Expenses	0	357,667	308,813	(48,854)	-13.7%
<b>Total Expenditures</b>	<b>\$1,187,737</b>	<b>\$1,078,111</b>	<b>\$308,813</b>	<b>(\$769,298)</b>	<b>-71.4%</b>

**2009-10 Full-time Equivalent Positions compared to 2008-09 Adopted Budget**

	2007-08 Final Budget	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Classified Positions	0.0	0.0	0.0	0.0	0.0%
Unclassified Positions	6.0	8.0	2.0	(6.0)	-75.0%
Managerial / Confidential	0.0	0.0	0.0	0.0	0.0%
Executives	0.0	0.0	0.0	0.0	0.0%
<b>Total</b>	<b>6.0</b>	<b>8.0</b>	<b>2.0</b>	<b>(6.0)</b>	<b>-75.0%</b>

**Fund Description**

This fund accounts for the activities of the City of Miami homeless programs.



Department Head: Mike Boudreaux

Phone: (305) 416-1585

[MBoudreaux@miamigov.com](mailto:MBoudreaux@miamigov.com)

2009-10 Adopted Budget compared to 2008-09 Adopted Budget

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Adopted Budget	Increase (Decrease)	Percent Change
Franchise Fees and Other Taxes	\$6,979,401	\$7,254,152	<b>\$6,209,330</b>	(\$1,044,822)	(14.4%)
Transfers-In	362,956	0	<b>0</b>	0	0.0%
Charges for Services	0	0	<b>0</b>	0	0.0%
<b>Total Revenues</b>	<b>\$7,342,357</b>	<b>\$7,254,152</b>	<b>\$6,209,330</b>	<b>(\$1,044,822)</b>	<b>(14.4%)</b>
Personnel Expenses	\$0	\$0	<b>\$0</b>	\$0	0.0%
Operating Expenses	0	0	<b>0</b>	0	0.0%
Capital Outlay	0	0	<b>0</b>	0	0.0%
Non-Operating Expenses	7,343,596	7,254,152	<b>6,209,330</b>	(1,044,822)	(14.4%)
<b>Total Expenditures</b>	<b>\$7,343,596</b>	<b>\$7,254,152</b>	<b>\$6,209,330</b>	<b>(\$1,044,822)</b>	<b>(14.4%)</b>

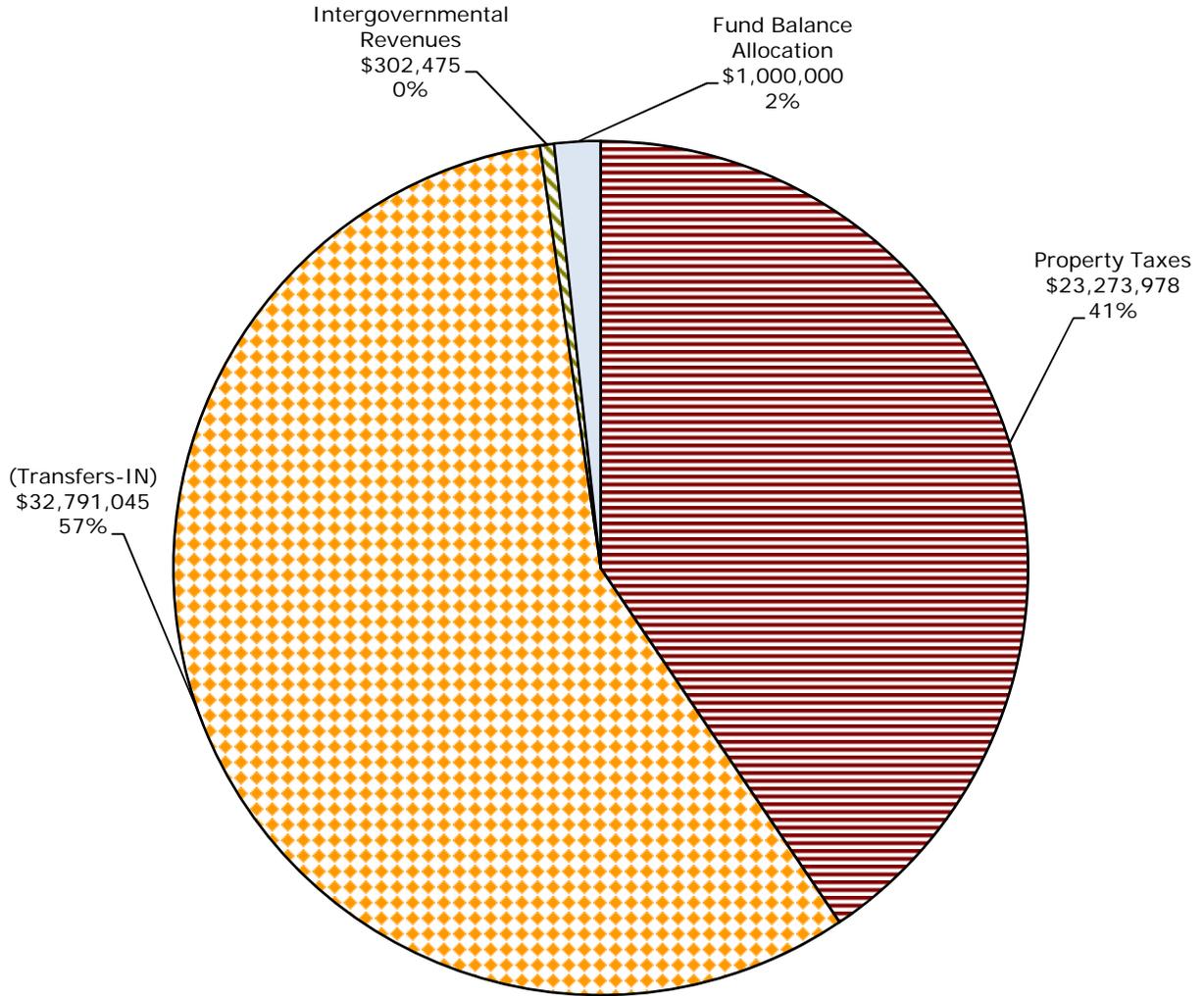
Fund Description

The Local Option Gas Tax Fund is to collect levies on motor and special fuels pursuant to Section 336.025 (1) (b) (3) of the 1993 Florida Statutes. The distribution of gas tax proceeds is governed by an inter-local agreement between Miami-Dade County and its municipalities, including Miami. Funds may be used for transportation-related expenses including right-of-way maintenance, for debt service and capital projects related to these program areas.



	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Revenues (Inflows)</b>				
Property Taxes	<b>\$23,273,978</b>	\$21,824,818	\$21,824,818	\$21,327,853
Interest				402,920
(Transfers-IN)	<b>32,791,045</b>	32,719,805	32,719,805	32,400,414
Intergovernmental Revenues	<b>302,475</b>	302,475	302,475	300,000
Other Revenues				1,369,207
(Fund Balance Allocation)	<b>1,000,000</b>			1,502,255
<b>Total Revenues (Inflows)</b>	<b>\$57,367,498</b>	\$54,847,098	\$54,847,098	\$57,302,648
<b>Expenditures (Outflows)</b>				
General Obligation Bonds	<b>\$24,273,978</b>	\$21,824,818	\$21,824,818	\$21,493,557
Special Obligation Bonds	<b>33,093,520</b>	33,022,280	33,022,280	31,076,596
<b>Total Expenditures (Outflows)</b>	<b>\$57,367,498</b>	\$54,847,098	\$54,847,098	\$52,570,153

**Revenues (Inflows) -Debt Service Funds**  
**\$57,367,498**



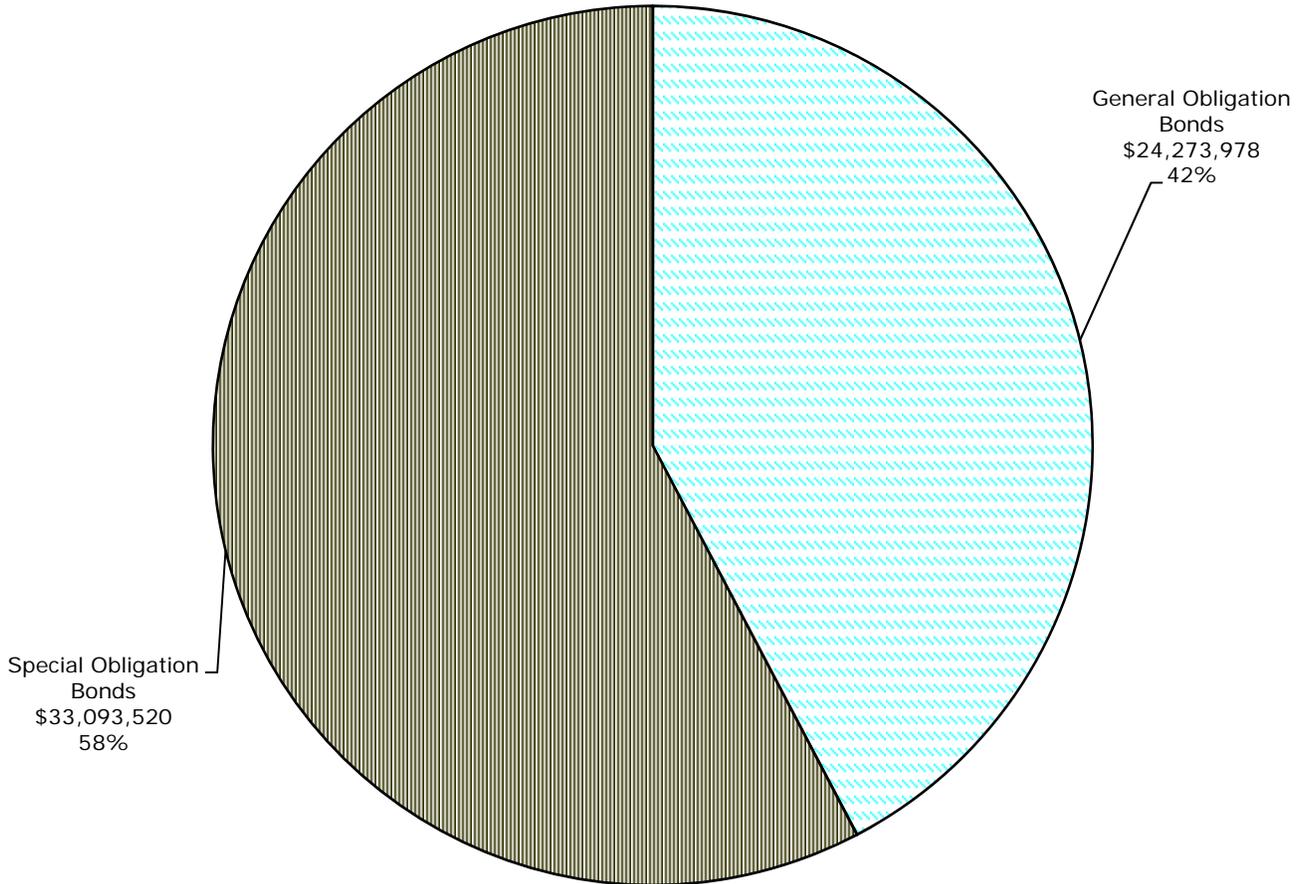


	FY 2010 Adopted Budget	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Revenues (Inflows)</b>				
Property Taxes				
Ad Valorem Taxes -Real	\$23,273,978	\$21,824,818	\$21,824,818	\$19,886,602
Ad Valorem Taxes -Personal				974,230
Ad Valorem Taxes Real Delinquent				421,854
Ad Valorem Taxes Personal Delinquent				45,166
<b>Total -Property Taxes</b>	<b>23,273,978</b>	21,824,818	21,824,818	21,327,853
Interest				
Miscellaneous -Interest				171,101
Interest & Penalty -Investment				201,648
Misc. Net Change in Fair Market Value of Investments				30,171
<b>Total -Interest</b>	<b>0</b>	0	0	402,920
(Transfers-IN)				
Other -Interfund Transfer	32,791,045	32,719,805	32,719,805	32,400,414
<b>Total (Transfers-IN)</b>	<b>32,791,045</b>	32,719,805	32,719,805	32,400,414
Intergovernmental Revenues				
State Shared Revenues	302,475	302,475	302,475	300,000
<b>Total -Intergovernmental Revenues</b>	<b>302,475</b>	302,475	302,475	300,000
Other Revenues				
Other Debt Proceeds				1,369,207
Other Miscellaneous Revenues				
<b>Total Other Revenues</b>	<b>0</b>	0	0	1,369,207
<b>(Fund Balance Allocation)</b>	<b>1,000,000</b>			1,502,255



	<b>FY 2010 Adopted Budget</b>	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
Total Revenues (Inflows)	<b>\$57,367,498</b>	\$54,847,098	\$54,847,098	\$57,302,648

**Expenditures (Outflows) -Debt Service Funds**  
**\$57,367,498**





	FY 2010 Adopted Budget	FY 2009 Adopted Budget	FY 2009 Revised Budget	FY 2008 Actual @ 9/30/08
<b>Expenditures (Outflows)</b>				
General Obligation Bonds				
Principal Repayment	<b>\$10,309,048</b>	\$10,335,262	\$10,335,262	\$10,295,644
Interest and Other Charges	<b>13,865,477</b>	11,390,035	11,390,035	11,112,355
Other Debt Service Costs				
Operating Expenses	<b>99,453</b>	99,521	99,521	85,559
<b>Total -General Obligation Bonds</b>	<b>24,273,978</b>	21,824,818	21,824,818	21,493,557
Special Obligation Bonds				
Principal Repayment	<b>11,884,631</b>	12,931,060	12,931,060	11,047,499
Interest and Other Charges	<b>21,199,979</b>	20,082,310	20,082,310	16,352,481
Other Contractual Services				400
Other Debt Service Costs	<b>8,910</b>			1,366,076
Other Non-Operating Uses				2,306,281
Budget Reserves				
Operating Expenses		8,910	8,910	3,860
<b>Total -Special Obligation Bonds</b>	<b>33,093,520</b>	33,022,280	33,022,280	31,076,596
<b>Total Expenditures (Outflows)</b>	<b>\$57,367,498</b>	\$54,847,098	\$54,847,098	\$52,570,153



	Amount Issued	Pledged Source(s)	Outstanding Balance @ 9/30/08	FY 2009 Interest Rate	FY 2010 Adopted Budget (Principal)	FY 2010 Adopted Budget (Interest)	Anticipated Balance @ 9/30/09
<b>General Obligation Bonds</b>							
General Obligation Refunding Bonds Series 1992	\$70,100,000	Property Taxes	4,040,000	5.90%	\$2,380,000	\$171,000	\$1,660,000
Homeland Defense/Neighborhood CIP Series 2002A	153,186,406	Property Taxes	35,268,503	3.75%	4,624,047	2,052,544	30,644,456
Homeland Defense/Neighborhood CIP Series 2007A	103,060,000	Property Taxes	102,930,000	4.00%	135,000	5,106,600	102,795,000
Homeland Defense/Neighborhood CIP Series 2007B	50,000,000	Property Taxes	50,000,000	5.00%	2,499,569		50,000,000
General Obligation Refunding Bonds Series 2002A	32,510,000	Property Taxes	25,200,000	4.00%	1,610,000	1,333,553	23,590,000
General Obligation Bonds Other Issues	23,190,000	Property Taxes	615,000	.5%-4%	300,000	308	315,000
General Obligation Refunding Bonds Series 2003	18,680,000	Property Taxes	2,925,000	4.00%	1,235,000	119,525	1,690,000
General Obligation Refunding Bonds Series 2003B	4,180,000	Property Taxes	4,080,000	2.00%	25,000	137,291	4,055,000
Homeland Defense/Neighborhood CIP Series 2009	50,000,000	Property Taxes	50,000,000		2,445,088		50,000,000
<b>Total General Obligation Bonds</b>	\$504,906,406		\$275,058,503		\$10,309,047	\$13,865,478	\$264,749,456
<b>Special Obligation Bonds</b>							
Special Revenue Refunding Bonds Series 1987	\$65,271,325	Contributions from Special Revenue Funds	5,074,180	5.25%-7.3%	\$1,063,229	\$4,831,068	\$4,010,951
Community Redevelopment Revenue Bonds Series 1990	11,500,000	Contributions from CRA and State of FL - Revenue Sharing	1,825,000	8.50%	200,000	146,625	1,625,000
Special Obligation Non-Ad Valorem Series 1995	22,000,000	Contributions from Special Revenue Funds	640,000	5.4%-5.7%	640,000	18,240	
Special Obligation Non-Ad Valorem Revenue Series 1995	72,000,000	Contributions from Special Revenue Funds	30,875,000	6.5%-7.25%		2,195,290	30,875,000
Special Revenue Refunding Bonds Series 2002A	27,895,000	Contributions from Special Revenue Funds	25,200,000	3.7%-5.375%	2,205,000	1,146,227	22,995,000
Special Revenue Refunding Bonds Series 2002C	28,390,000	Contributions from Special Revenue Funds	19,940,000	3%-4.375%	1,905,000	756,110	18,035,000



Debt Service Funds  
Bonds and Loans Schedule Summary  
(Budgetary Basis)

One City, One Future

	Amount Issued	Pledged Source(s)	Outstanding Balance @ 9/30/08	FY 2009 Interest Rate	FY 2010 Adopted Budget (Principal)	FY 2010 Adopted Budget (Interest)	Anticipated Balance @ 9/30/09
Sunshine State Government Financing Commission Loans	27,630,900	Contributions from Special Revenue Funds	5,851,199	Variable (a)	1,835,402	747,090	4,015,797
Sunshine State Government Financing SEOPW -Section 108 HUD Loan	5,100,000	Contribution from Community Development	2,750,000	8.57%	450,000	246,098	2,300,000
Sunshine State Government Financing Wynwood -Section 108 HUD Loan	5,500,000	Contribution from Community Development	2,285,000	6.50%	325,000	148,525	1,960,000
Sunshine State Government Financing Commission -Secondary Loan	3,500,000	Contributions from Special Revenue Funds	920,000	Variable (a)	290,000	55,200	630,000
Sunshine State Government Financing Commission	42,500,000	Contributions from Special Revenue Funds	42,500,000	Variable (a)	2,550,000		42,500,000
Non-Ad Valorem Variable Rate Refunding Series 2006 Bond	30,615,000	Contributions from Special Revenue Funds	27,290,000	Variable (b)	1,840,000	1,695,591	25,450,000
Special Obligation Bonds, Series 2007 Street and Sidewalk Improvement Program	80,000,000	Contributions from Special Revenue Funds	78,640,000	3.5%-5.0%	1,415,000	3,810,157	77,225,000
Grand Central Corporation Loan	1,708,864	Contributions from CRA	1,708,864	0.00%			1,708,864
Parrot Jungle and Gardens County/City Loan 3	6,712,000	Contributions from Special Revenue Funds	3,112,000	0.00%	1,556,000	1,206,366	1,556,000
Sunshine State Government Financing Commission Loans Wagner Square Section 108 HUD Loan	3,999,000	Contributions from CRA	3,999,000	Variable (b)			3,999,000
Sunshine State Loan Pool ERP	20,000,000	Contributions from Special Revenue Funds	20,000,000	6.00%	1,200,000		20,000,000
<b>Total Special Obligation Bonds</b>	<b>\$454,322,089</b>		<b>\$272,610,243</b>		<b>\$13,724,631</b>	<b>\$20,752,587</b>	<b>\$234,886,612</b>
<b>Total Debt Service Funds</b>	<b>\$959,228,495</b>		<b>\$547,668,746</b>		<b>\$24,033,678</b>	<b>\$34,618,065</b>	<b>\$499,636,068</b>

Variable (a) - These variable rate loans are subject to a 12% interest rate cap.

Variable (b) - This variable rate loan is subject to LIBOR plus 0.2%.



**Statistical Section**



<u>Fiscal Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Personal Property</u>	<u>Net Assessed Value</u>	<u>City of Miami Tax Rate</u>
2000	5,796,864,025	5,835,981,002	1,480,211,283	13,113,056,310	10.90000
2001	6,000,474,083	6,113,340,757	1,657,551,519	13,771,366,359	10.27500
2002	6,612,151,524	6,730,517,606	1,770,392,311	15,113,061,441	10.21300
2003	7,679,048,886	7,380,571,799	1,878,266,085	16,937,886,770	10.06800
2004	8,789,474,779	8,369,950,851	1,711,697,688	18,871,123,318	9.84250
2005	10,364,157,774	9,870,433,741	1,695,110,542	21,929,702,057	9.66625
2006	11,404,465,779	13,896,738,380	1,676,173,129	26,977,377,288	9.26450
2007	14,581,899,932	17,785,200,671	1,722,943,295	34,090,043,898	8.99550
2008	16,950,453,823	20,253,375,181	1,844,607,813	39,048,436,817	7.87750
2009	16,422,104,714	21,603,953,916	1,658,675,402	39,684,734,032	8.25430
<b>2010</b>	<b>24,893,841,924</b>	<b>10,569,028,417</b>	<b>1,686,320,651</b>	<b>37,149,190,992</b>	<b>9.05950</b>

Source: Miami-Dade County Property Appraiser's Office

Note: Property in the City of Miami is reassessed each year. State law requires the County Property Appraiser to appraise property at 100% of market value. The Florida Constitution, amended 1/1/95, limited annual increases in assessed value of homestead property to 3% per year or the amount of the Consumer Price Index, whichever is lower. This increase is not automatic since no assessed value shall exceed market value.



Fiscal Year	Tax Year	City of Miami					*Overlapping Rates					Total City and Overlapping Rates
		General Operations	Debt Service	Total City	Miami-Dade Schools	Miami-Dade County	Children's Trust	Miami-Dade Library	South Florida Water Management District	Environmental Projects	Florida Inland Navigation District	
2001	2000	8.9950	1.2800	10.2750	9.7170	6.4030		0.3510	0.5970		0.0410	27.3840
2002	2001	8.9950	1.2180	10.2130	9.4760	6.2650		0.4510	0.5970		0.0385	27.0405
2003	2002	8.8500	1.2180	10.0680	9.3520	6.2790		0.4860	0.5970		0.0385	26.8205
2004	2003	8.7625	1.0800	9.8425	9.2000	6.2540	0.5000	0.4860	0.5970		0.0385	26.9180
2005	2004	8.71625	0.9500	9.6663	8.6870	6.2200	0.4442	0.4860	0.5970	0.1000	0.0385	26.2390
2006	2005	8.4995	0.7650	9.2645	8.4380	6.1200	0.4288	0.4860	0.5970	0.1000	0.0385	25.4728
2007	2006	8.3745	0.6210	8.9955	8.1050	5.9000	0.4223	0.4860	0.5970	0.1000	0.0385	24.6443
2008	2007	7.2999	0.5776	7.8775	7.9480	4.8646	0.4223	0.3842	0.5347	0.0894	0.0345	22.1552
2009	2008	7.6740	0.5803	8.2543	7.7970	5.1229	0.4212	0.3822	0.5346	0.0894	0.0345	22.6361
<b>2010</b>	<b>2009</b>	<b>7.6740</b>	<b>0.6595</b>	<b>8.3335</b>	<b>7.9950</b>	<b>5.8324</b>	<b>0.5000</b>	<b>0.4278</b>	<b>0.5346</b>	<b>0.0894</b>	<b>0.0345</b>	<b>23.7472</b>

Source: City of Miami Comprehensive Annual Financial Reports and Miami-Dade County Property Appraiser's Office

\*Overlapping rates are millage rates of local and county governments that apply to property owners in the City of Miami.  
Not all overlapping rates apply to all City of Miami property owners.





Fiscal Year	General Operations	Debt Service	Total City Millage
1981-82	8.94700	1.71700	10.66400
1982-83	9.06100	1.66800	10.72900
1983-84	9.55140	1.57240	11.12380
1984-85	9.85710	2.05200	11.90910
1985-86	9.85710	2.05200	11.90910
1986-87	9.84000	2.45120	12.29120
1987-88	9.59950	2.22240	11.82190
1988-89	9.59950	2.33810	11.93760
1989-90	9.59950	2.33810	11.93760
1990-91	9.59950	2.33810	11.93760
1991-92	9.59950	2.33080	11.93030
1992-93	9.59950	2.33080	11.93030
1993-94	9.59950	2.21260	11.81210
1994-95	9.59950	2.10600	11.70550
1995-96	9.59950	2.10600	11.70550
1996-97	9.59950	2.10600	11.70550
1997-98	9.59950	1.92000	11.51950
1998-99	10.00000	1.79000	11.79000
1999-00	9.50000	1.40000	10.90000
2000-01	8.99500	1.28000	10.27500
2001-02	8.99500	1.21800	10.21300
2002-03	8.85000	1.21800	10.06800
2003-04	8.76250	1.08000	9.84250
2004-05	8.71625	0.95000	9.66625
2005-06	8.49950	0.76500	9.26450
2006-07	8.37450	0.62100	8.99550
2007-08	7.29990	0.57760	7.87750
2008-09	7.67400	0.58030	8.25430
<b>2009-10</b>	<b>7.67400</b>	<b>0.65950</b>	<b>8.33350</b>

Note: A mill is expressed as \$1 in taxes for every \$1,000 of assessed valuation.

Source: City of Miami Adopted Budgets FY'82 to Present



<b>ADA</b>	Americans with Disabilities Act
<b>AFSCME</b>	American Federation of State, County & Municipal Employees
<b>BDCS</b>	Budget Data Collection System
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CDBG</b>	Community Development Block Grant
<b>CIP</b>	Capital Improvement Program
<b>CRA</b>	Community Redevelopment Agency
<b>CST</b>	Combined Simplified Tax
<b>EEO</b>	Equal Employment Opportunity
<b>EPA</b>	Environmental Protection Agency
<b>FIPO</b>	Firefighters and Police Officers Trust Fund
<b>FPL</b>	Florida Power and Light
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GESE</b>	General Employees and Sanitation Employees Retirement Fund
<b>GOB</b>	General Obligation Bond
<b>HB-1B</b>	House Bill 1B
<b>HOME</b>	Home Investment Partnership
<b>HOPWA</b>	Housing Opportunities for Persons with AIDS
<b>HUD</b>	United States Department of Housing and Urban Development
<b>IAFF</b>	International Association of Fire Fighters
<b>LETF</b>	Law Enforcement Trust Fund
<b>OPEB</b>	Other Post Employment Benefits
<b>OSBPB</b>	Office of Strategic, Planning, Budgeting & Performance
<b>NET</b>	Neighborhood Enhancement Team
<b>SFOB</b>	State Financial Oversight Board
<b>SOB</b>	Special Obligation Bond
<b>SNPB</b>	Safe Neighborhood Parks Bond
<b>USDA</b>	United States Department of Agriculture



**Account Code:** Part of a numbering system designating accounts in such a manner that the symbol used quickly reveals certain required information.

**Actuarial:** A process or methodology that makes future assumptions to determine present contribution requirements to achieve future funding levels that addresses current risk and time.

**Ad Valorem Taxes:** A tax levied on the assessed value of real and tangible personal property (also known as "property taxes").

**Allocation:** The amount provided by legislative action for planned purchases of goods or services.

**Allotment:** Part of an appropriation that may be expended or encumbered during the fiscal year.

**Anti-Deficiency Act:** A 1998 amendment to the City of Miami Code containing regulations to ensure that departments and department directors do not obligate or spend funds in excess of what was approved in the adopted budget.

**Appropriation:** A legal authorization approved by the City Commission to make expenditures and incur obligations for specific purposes.

**Assessed Valuation:** Is the value of land, buildings, business inventory and equipment as determined annually by the County Property Appraiser in accordance with State Law and used as a basis for levying taxes.

**Balanced Budget:** Is a budget, which estimated recurring revenues equal estimated recurring expenses.

**Bond:** A written promise to pay a specific sum of money at a specified date or dates in the future, together with the periodic interest at a specified rate.

**Budget:** A financial plan of programs, services, and projects that estimates anticipated revenue and projected expenses within a specific period of time (usually 12 months).

**Budget Amendment:** A formal action approved by the City Commission to adjust the fiscal year budget. These amendments take two forms: Transfer of an appropriation from one departmental budget to another; or, the appropriation of new sources of revenue.

**Budget Message:** The opening section of the budget which provides a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Mayor and City Manager.

**Budget Monitoring:** The evaluation of a governmental unit or fund in accordance with an approved budget for the purpose of keeping expenditures within the limits of available appropriations and available revenues.



**Capital Equipment:** Equipment with a value in excess of \$5,000 and an expected life of more than one year such as automobiles, typewriters and office furniture.

**Capital Improvement Budget:** A plan of capital outlays and the means of financing, including those approved capital projects contained in the six-year Capital Improvement Program.

**Capital Improvement Plan (CIP):** Appropriations of capital projects such as street improvements, building construction, and facility maintenance which are supported by a six-year expenditure plan. This plan details funding sources and expenditure amounts, which these projects will require beyond the one-year period of the annual budget.

**Capital Outlay:** An expenditure category for acquiring equipment, vehicles or machinery, which become additions to the City's fixed assets.

**Comprehensive Annual Financial Report:** The official annual financial report for the City of Miami. It includes five combined statements for each individual fund and account group prepared in conformity with Generally Accepted Accounting Principles (GAAP).

**Community Development Block Grant:** A U.S. Department of Housing and Urban Development grant to support economic development projects and social services for designated low-income areas.

**Current Taxes:** Taxes that are levied and due within one year.

**DR-420:** A form entitled "Certification of Taxable Value" that the City submits annually to the State of Florida and contains specific details about the City's proposed millage rate and certifying compliance with provisions of the Florida statutes.

**Debt Service Requirement:** The amount of money required to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Delinquent Taxes:** Taxes which remain unpaid on and after the date on which a penalty for nonpayment is attached.

**Department:** An administrative unit of the City with overall management responsibility to provide a service or an operation for a group of related operations.

**Disbursement:** Payment for goods and services.

**Division:** The second level in the formal City organization in which a specific function is carried out. Several divisions may comprise a single department.



**Encumbrances:** An amount of committed funds to purchase a designated item or service or to cover specific contracts which are in the process of being completed.

**Estimated Revenues:** Is the amount of income to be collected during the fiscal year.

**Exemption:** A portion of the total property valuation not subject to property taxes.

**Expenditure:** A transaction involving the exchange of money for payment of present or future obligations.

**Expenses:** An event which an asset is used up or a liability is incurred.

**Fiscal Year:** The time period designated as the beginning and ending period for recording financial transactions. The City of Miami fiscal year is from October 1<sup>st</sup> to September 30<sup>th</sup> of the following year.

**Fixed Assets:** Are long-term tangible assets such as land, buildings, machinery, furniture and equipment.

**Fund:** An accounting entity containing a set of self-balancing accounts to record all financial transactions for specific activities or government functions. Seven commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital projects funds, enterprise funds, trust and agency funds, and internal service funds.

**Fund Balance:** Is the amount of equity held by the City to support future operations or emergencies. Is the difference between fund assets and fund liabilities.

**General Fund:** The general operating fund used to account for most of the City's financial activities.

**General Obligation Bonds:** Voter approved bonds used to finance a variety of capital improvement projects such as streets, buildings, and improvements. These bonds are backed by the full faith and credit of the issuing government. The repayment of these bonds is usually made from ad valorem taxes based on an approved debt millage rate.

**Grant:** An agreement made by a governmental unit, foundation, or corporation to provide financial contributions for specified purposes.

**Indirect Cost:** Elements of costs necessary to produce a product or service which is not directly traceable to the product or service provided. It is typically associated with payments made by grant-funded activities to cover the City's central service costs. In Miami, a cost allocation plan is developed to recoup central service costs from grants and other sources.

**Inter-fund Transfers:** Contributions made from one fund to another fund within an organization.

**Inter-local Agreement:** A contractual agreement between two or more governmental entities.



**Levy:** To impose taxes, special assessments, or service charges for City activities.

**Line-item Budget:** A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each category.

**Local Government Half Cents Sales Tax:** The value of ½ cent on the State's sales tax, which is returned to the City on the basis of population size and use for transportation related projects.

**Local Option Gas Tax:** A tax levy of up to six cents on each gallon of motor and special fuels sold, which can be imposed by Miami-Dade County in accordance with State law, and which is shared with the cities within the county.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Maintenance of Current Level of Service:** The resources required to provide the same level of service as provided during the prior year. The estimate takes into account increases in the cost of providing services.

**Millage Rate:** One mill equals \$1.00 of tax for each \$1,000 of assessed value. The millage rate is the total number of mills of tax assessed against this value.

**Object Code:** An account code which identifies a type of asset, liability, revenue, or expense category.

**Objective:** Specific measurable action that will be taken to achieve a goal.

**Operating Budget:** Is a financial plan for providing programs and services for a specified period.

**Operating Expenses:** Expenses related directly to a department's primary activities.

**Performance Indicator:** A measure used to identify departmental achievements in numerical or statistical terms.

**Personnel Costs:** An expenditure category that includes employee costs such as salary, wages, shift differential, holiday pay, etc.

**Projections:** Forecast of anticipated revenue, expenditures, or other budget amounts for a specific time period, usually one-year.

**Property Tax Levy:** The value derived by multiplying the millage rate by the net taxable assessed value of property in the City.

**Property Taxes:** Taxes paid on the assessed or "just" value of land, buildings, business inventory or equipment.



**Proprietary Agency:** Commonly called “self-supporting” or “enterprise”, these agencies pay for all or most of their cost of operations from user fees. These agencies receive little or no general tax support.

**Rate Of Return:** The yield obtainable on an investment based on its purchase price or its current market price.

**Reconciliation:** A detailed explanation of changes in financial activities from one period to another or from one accounting basis to another.

**Revenue:** An increase in assets of governmental funds that do not increase liability or recovery of expenditure. It includes such items as tax payments, fees for specific services, receipts from other governments, franchise fees, fines, forfeitures, grants, shared revenues and interest income.

**Rolled-back Millage Rate:** The millage rate which will provide the same property tax revenues as was levied during the previous fiscal year, exclusive of levies on new construction, additions to structures, deletions, and property added due to geographic boundary changes.

**Source of Revenue:** Revenues are classified according to their source or point of origin.

**Strategic Objectives:** The object or goal of action that is measurable and attainable within a specific time frame within the strategic plan.

**Strategic Perspective:** The overall vision and strategy utilizing the balanced scorecard methodology.

**Strategic Themes:** The principal unifying element within a strategic plan.

**Tax Reserve:** That portion of the property tax levy estimated to be uncollected during the fiscal year and remains uncollected 60 days beyond the close of the fiscal year.

**Trim Bill:** An acronym referring to House Bill 4D which was an act related to taxation amending Chapter 80-274 of the Florida State Statutes.

**Unencumbered Balance:** The amount of an appropriation that is neither amended nor encumbered. It is essentially the amount of money still available for future purchases.