

**Adopted Budget
Fiscal Year
2010 - 2011**

City of Miami Springs, Florida



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INTRODUCTORY SECTION



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Miami Springs
Florida**

For the Fiscal Year Beginning

October 1, 2009

President

Executive Director

LETTER OF TRANSMITTAL

CITY OF MIAMI SPRINGS



201 Westward Drive
Miami Springs, FL 33166-5289
Phone: (305) 805-5014
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September 14, 2010

To the Honorable Mayor, City Council, and Citizens of Miami Springs, Florida:

As authorized and directed by Florida Statute Section 200.165 Florida Statutes and Article IX, Section 9.01(2)(a)-(e) of City Charter, the City Administration respectfully presents the adopted budget for the fiscal year ending September 30, 2011. The budget was prepared through the collaborative efforts of the City Administration and the City Council. The City Council, through extensive preparation and numerous workshops, was able to provide a budget that does not increase taxes and maintains current levels of service. These achievements are a tribute to the spirit of cooperation and professionalism that exists between the City Administration and City Council.

This budget was particularly challenging due to the further decrease in assessed property values caused by the economic downturn in the real estate market. The city's total assessed values have decreased by almost \$164 million over the past three years, a reduction of 15.4%. Current Year Gross Taxable Value of all Real and Personal Property in the City is \$902,535,320 (subject to appeals), 5.5% lower than last year's Final Gross Taxable Value of \$955,006,606. The following are some key factors in the tentative budget for FY2010-11:

- A 4.9% increase in the millage rate from the current 6.1698 to **6.4710**. This is separate from the **.4698** millage rate supporting the general obligation bonds for the golf course. The proposed millage is 1.8% less than the "rollback rate" which is the rate that will provide the same amount of ad valorem revenues as in the prior year and as such is not deemed to be a tax increase.
- The conservative financial decisions made over the past few years have allowed the city to build up its reserves to approximately \$8.3 million by the September 30, 2009 fiscal year-end.
- Pension plan costs increased by 73.6% for general employees and 44.5% for uniformed police.
- The City Council authorized the use of \$495,248 from the surplus funds expected to be available at the end of the 2010 fiscal year in order to fund almost half of the \$848,000 budget deficit. The other half of the deficit was reduced in the following manner: elimination of one position in the Public Services Department, one in the Golf Maintenance Department, and one in Code Enforcement, reduction in City debt service payments by re-financing the community center debt, significant reduction in the renewal increase for health insurance through the RFP process, and by authorizing reductions in capital expenditures in the next fiscal year,

- Deferring certain capital outlay expenditures, reducing the percentage of available merit increases from a maximum of 5% to 3%, and other miscellaneous cost reductions city-wide.
- This budget maintains our current levels of service without layoffs, and is cognizant of, and presumes the increased costs and revenue reductions to be experienced by the City in the upcoming year.

We have attempted to address the economic realities facing the City of Miami Springs during the Fiscal Year 2010-11 budget process. We have concentrated our efforts on maintaining the exceptional quality of life the citizens have all grown to expect and appreciate. We will strive to accomplish this goal in a manner that will not jeopardize our ability to respond to local and regional economic changes or compromise the financial future of the City. It is within this framework that this budget was developed.

There are various major challenges facing the City in the upcoming fiscal year:

- Continuing increases in employee benefits (i.e.: Pension, health insurance, etc).
- Lower state revenue sharing (sales taxes and fuel taxes) due to current economic conditions.
- Further deterioration of assessed property values.
- The impacts and required expenditures of successfully annexing the areas west of the City.

A significant amount of our effort during the budget process has been devoted to addressing the challenges outlined above.

LONG RANGE ECONOMIC PLANNING

The City of Miami Springs is located in Southeast Florida, Miami-Dade County, immediately north and bordering the Miami International Airport. The City, primarily residential in nature, comprises approximately 3.5 square miles with approximately 13,700 full-time residents. The southern-most area of the City, located along the 36th Street business corridor, is commercial in nature with hotels, restaurants, and office & industrial complexes. These facilities primarily service the airport and support industries related to the airport and its employees.

The Administration recognizes the importance of increasing its commercial tax base for the City's future economic health and to reduce the tax burden on the residents. To this end, the City is continuing to pursue the annexation of areas west of the City, aggressively pursuing the re-development of the NW 36th Street corridor, and considering various improvements to the downtown district ("the Circle").

The Miami-Dade County Property Appraiser has certified to the City that the Current Year Gross Taxable Value of all Real and Personal Property in the City is \$902,535,320 (subject to appeals), 5.5% lower than last year's Final Gross Taxable Value of \$955,006,606. It is against this figure that taxing authorities levy their millage, which results in the total tax bill for each property owner. Historically, the City's portion of the total property tax bill has accounted for approximately 25-29% of the resident's total tax bill.

MILLAGE RATE AND FUNDING

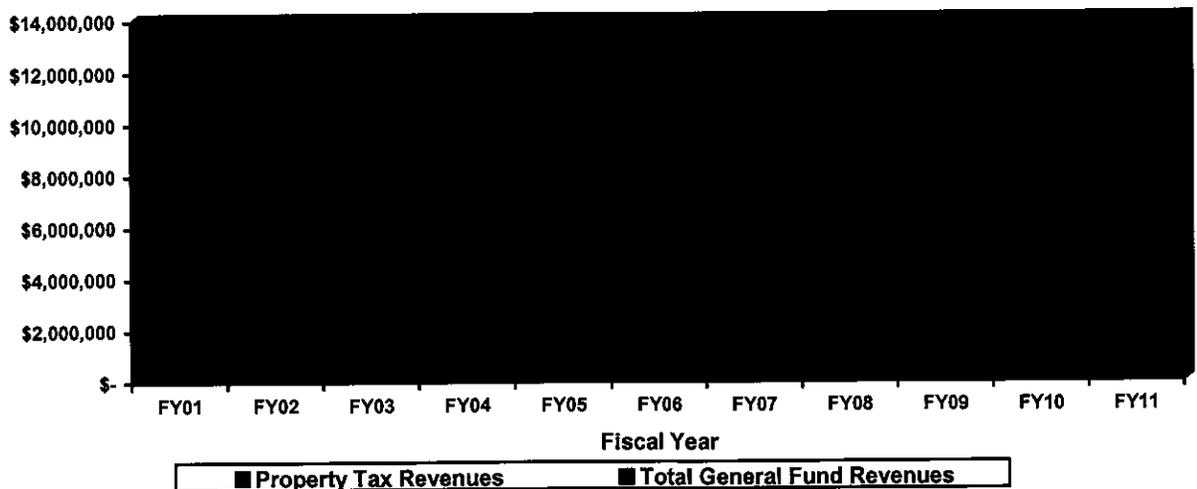
The Fiscal Year 2009-2010 Millage Rate was 6.1698. The City Council approved a millage rate of 6.4710 to fund the Fiscal Year 2010-2011 budget, an increase of 0.3012 mills from FY 2009-10. This rate will generate approximately \$5,548,291 in ad valorem taxes for the General Fund or approximately 41% of total General Fund revenues. In accordance with the provisions of Florida Law, the City is limited to budgeting only 95% of the total ad valorem tax levy. This taxation limitation takes into account discounts for early tax payments as well as potential reductions from appeals by property owners.

The following example illustrates the estimated Ad Valorem Tax paid by a property owner under the adopted rate for FY2011 compared to what residents paid last year when the millage rate was 6.5924 (including debt service):

Assessed Property Values	\$150,000	\$200,000	\$300,000	\$350,000
LESS: Homestead Exemption	<u>-50,000</u>	<u>-50,000</u>	<u>-50,000</u>	<u>-50,000</u>
Taxable Value	\$100,000	\$150,000	\$250,000	\$300,000
City Taxes at 6.4710 Mills	\$ 647.10	\$970.65	\$1617.75	\$1941.30
Golf Course bond .4698 Mills	<u>46.98</u>	<u>70.47</u>	<u>117.45</u>	<u>140.94</u>
CITY BILL FOR FY 2011	\$694.08	\$1,041.12	\$1,735.20	\$2,082.24
CITY BILL FOR FY 2010	<u>\$633.24</u>	<u>\$954.20</u>	<u>\$1,596.11</u>	<u>\$1,917.06</u>
TOTAL INCREASE	<u>\$ 60.84</u>	<u>\$ 86.92</u>	<u>\$ 139.09</u>	<u>\$ 165.18</u>

The following chart provides a historical comparison of the amount of property taxes collected by the city since FY2001 (blue columns) compared to the total of all general fund revenues (red columns).

Property Tax Revenue History



As can be seen above, property tax revenues have significantly decreased as a percentage of total revenues since FY2001. The budgeted property tax revenues for FY2011 are approximately the same as the amount assessed in FY2004.

GENERAL OBLIGATION (G.O.) BOND ISSUE DEBT SERVICE LEVY

The City has been required to adopt a mandatory debt service millage levy of **.4698** for FY2010-2011, as opposed to .4226 for FY 2009-2010, in order to meet the City's financial obligation on its General Obligation Bonds. The electorate authorized these twenty (20) year bonds in 1997 for the acquisition of the Miami Springs Golf and Country Club. The City's budgeted principal and interest payments for FY 2010-11 are approximately \$400,000. The City must also pay the costs of its agent and various regulatory agency fees. The millage is a mandatory obligation of the City that must be set to cover every dollar of the debt as specified in the regulations and covenants of the bonds.

PROPOSED BUDGETS FOR VARIOUS MAJOR FUNDS

The FY2010-11 budget for **all** funds totals **\$18,338,240** representing a **decrease of 39%** from the FY2009-10 adopted budget. A major portion of the decrease reflects the prior year's capital projects fund budget which included the community center, Curtis Mansion, bike path lighting, and linear park projects.

Below are the various funds comprising the City's budget, delineating the anticipated revenue and expenditure levels:

<u>Funds</u>	<u>Revenues/Sources</u>	<u>Expenditures/Uses</u>
General Fund	\$ 13,790,694	\$ 13,790,694
Special Revenue Funds	1,122,304	1,122,304
Enterprise Funds	2,715,666	2,715,666
Debt Service Fund	709,576	709,576
Total All Funds	<u>\$18,338,240</u>	<u>\$18,338,240</u>

The General Fund

The General Fund budget (excluding amounts reserved for fund balance) increased by \$1,334,298 (11%), from \$11,961,148 in FY2009-10 to \$13,295,446 in FY 2010-11. This increase is mainly due to the fact that for FY2010-11 the golf course operation is now being accounted for as a separate division within the General Fund's Recreation budget and not its own special revenue fund. A recently enacted Governmental Accounting Standards Board (GASB) Statement has provided guidance on what constitutes a "Special Revenue Fund", based on this it was determined that the golf course operation did not meet those guidelines and should be re-classified to the General Fund. When we deduct the \$1,398,297 golf operation budget from the General Fund, the total would be \$11,897,149 or \$63,999 (0.5%) more than the FY2009-10 budget. The proposed General Fund budget includes using approximately \$495,248 of the city's projected \$8.3 million in reserves.

The Golf Course Division

The FY 2010-11 budget for golf course operations allocates a general fund contribution of approximately **\$210,278** to cover the budgeted operating deficit for the year. As mentioned above, the golf operation budget is now being accounted for as a separate division within the General Fund's Recreation budget .

The Elderly Services Fund

The FY 2010-11 budget for the Elderly Services operations allocates a general fund contribution of approximately **\$163,544**.

The Sanitation Fund

In FY 2010-11, the operation is projected to report an operating surplus, and will not require any general fund support. The increase in fees established in the FY2008-09 budget, plus operational improvements, are responsible for this financial position.

The Road and Transportation Fund

In FY 2010-11, the transportation fund budget is \$611,712. This fund is used to account for the CITT funds received from the half cent Peoples Transportation Tax monies distributed by Miami-Dade County.

Revenue Highlights

The largest source of revenue is "Ad Valorem taxes", which account for 32% of total budgeted revenues, and is budgeted at approximately \$5,548,291. This is a reduction from the prior year due mainly to reductions in assessed values of properties within the City.

The second largest source of revenue is "Charges for Services", representing 23.3% of total budgeted revenues, is currently budgeted at approximately \$4,158,859, as opposed to \$4,387,404 last year.

Expenditure Highlights

Public safety is an important component of local government service. In order to provide first-rate police services, 39% of the General Fund budgeted expenditures are for Public Safety (excluding the Building & Zoning Division). The FY 2010-11 Police budget reflects a 2.5% decrease from the FY 2009-10 budget. The proposed Police budget will provide equal, and in some cases, enhanced services to our residents, while also providing for necessary replacement vehicles and equipment.

Total budgeted salaries (excluding fringe benefits to the City's employees) for FY 2010-11 is approximately \$8,070,409 or 44% of total budgeted expenditures for all funds. This represents a decrease of \$245,878 (3%) over the FY2009-10 budgeted salaries of \$8,316,287. This decrease is due to the elimination of any COLA increase for FY2010-11. In addition, merit increases were also capped at 3% beginning in FY 2011. Health insurance costs increased by 3.75%, while pension costs increased by 73.6% for general employees and 44.5% for uniformed police.

FUND BALANCE

The FY 2010-11 budget will use approximately \$495,248 of our unreserved general fund balance in order to fund the current budget deficit. The City will retain \$3.5 million in unreserved, undesignated reserves, which represents approximately 25% of general fund expenditures and complies with GFOA standards and legal requirements.

ACCOMPLISHMENTS

During the past fiscal year, the City Council and City Administration have worked diligently and successfully to provide for the types of services and facilities citizens expect in Miami Springs. The City has successfully maintained, and in some cases, expanded its performance capabilities in service delivery during the past fiscal year. Public safety, infrastructure, recreation and social services are all areas that have continued to be positively cultivated for the betterment of the City. Some of the more significant accomplishments are:

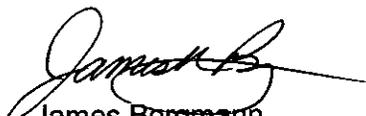
- Completed construction and held the grand opening of the City's multi-million dollar Community Center.
- Significantly increased participation in the summer camp and after-school care programs.
- Completed the Phase 1 renovation project of the Curtis Mansion.
- Completed improvement of the Elderly Services building.
- Commenced the Basin 35 stormwater drainage project on Hunting Lodge Drive.
- Completed the installation of a \$1.1 million irrigation system to the city's golf course.
- Commenced commercial area improvements and city branding for marketing effect.
- Approved the proposed site plan for a new Best Western Hotel on Fairway Drive.

CONCLUSION

The process of budget preparation for the upcoming fiscal year has been extremely challenging, yet rewarding. This budget should ensure the continued economic and social success of this City. Through an overall review of all departmental operations, the City has been able to cut costs, where possible, without reducing critical services to our residents. We are extremely proud of the fact that this budget proposes using the "rollback rate" which produces the same level of tax revenues as the prior year, while most municipalities around us are increasing millages, reducing services, and laying off staff. Our continued goal is to provide our residents with tax relief while maintaining the excellent level of service they deserve.

I wish to acknowledge my appreciation to all department heads for their cooperation during this process. I would be remiss if I did not make special note of the efforts of our Finance Director, William Alonso and the Finance Department staff for all of their efforts in preparing this budget. More importantly, I wish to thank the City Council for its continued support and diligence during the most difficult budget we have had to develop in many years

Respectively Submitted,


James Borgmann
City Manager

INTRODUCTION TO BUDGET PROCESS

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Budget Process:

- 1) During June, departmental access to the proposed budget module is enabled to initiate the capture of data for the ensuing fiscal period. The budget module provides the following tools that facilitate the preparation and completion of the budget process:
 - a. Defined object codes required by the State Uniform Accounting System.
 - b. An alphabetical listing of object codes for expenditure accounts.
 - c. A current personnel roster for each department.
 - d. Computer generated budget worksheets showing actual expenditures for the prior and current years; the current working budget; and a status quo personnel cost projection.
 - e. Various computer generated worksheets showing departmental allocations of certain general costs (e.g.: insurance, telephone, internet, employee benefits, etc.)
- 2) Each individual department prepares a proposed budget comprised of the following:
 - a. Mission/Goals
 - b. Objective
 - c. Functions and major activities
 - d. Budget highlights
 - e. Budget projections by line item
 - f. Staffing levels
 - g. Supporting schedules
 - h. Organizational chart
 - i. Performance measures
- 3) This information is reviewed by the Finance department for accuracy and proper form. A budget package is then prepared for meetings with the City Manager.
- 4) During the month of July, the City manager, Department Directors, and the Finance Director, review the proposed budget and make necessary revisions.
- 5) During the beginning of August, the city Manager submits to the City Council a budget estimate of the expenditures and revenues of all City departments and divisions for the fiscal year commencing October 1st.
- 6) Two public hearings are conducted at the City Council Chambers, to inform the taxpayers and receive their comments. The adopted budget is integrated into the accounting software system effective October 1st. It establishes the legal authority to incur expenditures up to the appropriated amount for each line item.

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Budget Process (continued):

- 7) The City Code requires a majority affirmative vote of the City Council to adopt the budget, which prior to October 1st, is legally enacted through passage of an ordinance.
- 8) The adopted budget may be amended as follows:
 - a. The City Council approves budget amendments/adjustments that transfer monies from fund to fund, within departments, or interdepartmentally.
 - b. The City Council may approve supplemental appropriations of revenues and expenditures. If this is done, adoption of an amended budget ordinance is required.

Other Budget Information:

- 1) Section 9.04 of the City Charter stipulates that the legal level of control is at the departmental level.
- 2) The following funds have annual appropriated budgets:

Governmental Funds:

 - a. General Fund
 - b. Debt Service Fund
 - c. Special Revenue Funds which consist of the following:
 - i. Law Enforcement Trust Fund
 - ii. Road and Transportation Fund
 - iii. Elderly Center

Proprietary Funds:

- a. Sanitation Fund
- b. Stormwater fund

There were three Special Revenue Funds that were not appropriated in the current year's budget; they include the Grants Fund, Hurricane Fund, and the Police Grants Fund. Additionally, the Capital Projects Fund was not appropriated for FY2010-2011.

- 3) There are four basic differences between the budgetary basis of accounting and the basis of accounting that follows Generally Accepted Accounting Principles (GAAP) for state and local governments:

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Other Budget Information (continued):

- a. **Basis of accounting:** “Cash plus encumbrances” (accrual) and “modified accrual” are two different ways to define revenues and expenditures.
- b. **Timing:** The budget period may differ from the accounting reporting period (i.e.: lapse periods for encumbrances)
- c. **Perspective:** The budget and accounting reports may have different fund reporting structures (i.e.: a budget may account for debt service in the general fund, while GAAP principles require debt service to be recorded in a separate fund); and
- d. **Entity:** The Comprehensive Annual Financial Report may not include the same entities and funds as the budget document.

The budgets of the *governmental funds* (for example, the General Fund, and the Road and Transportation Fund) are prepared on the modified accrual basis of accounting. This means revenues must be both measurable and available to liquidate liabilities of the current period. Likewise, expenditures generally are recognized when an event or transaction is expected to draw upon current spendable resources. For example, debt service payments are budgeted in the year that they are paid, as opposed to the period to which the interest costs relate. Similarly, capital outlays are budgeted when expenditures are expected to occur.

Budgets for the *proprietary funds* are adopted on the accrual basis of accounting with the exception that capital outlays and principal payments on debt are budgeted as expenditures. The accrual basis means transactions and events are recognized as revenues/gains or expenditures/losses when they occur, regardless of the timing of the related cash flows.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of GAAP. In most cases this conforms to the way the City prepares its budget. During June 1999, the Government Accounting Standards Board (GASB) issued Statement No. 34. This statement established new accounting and financial reporting standards for state and local governments. The City implemented the new financial reporting requirements of GASB 34. From a budgetary perspective, the statement requires a budget to actual comparison, showing both the original adopted budget and the final working budget.

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Other Budget Information (continued):

- 4) The budget is monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and compared to prior year. Changes are made to cover unacceptable variances. In addition, budget staff review personnel requisitions and monitor Council agendas for any financial impact.

For budgetary purposes, significant capital encumbrances outstanding at year-end are re-appropriated in the subsequent year's revised budget, rather than shown in the adopted budget. Insignificant encumbrances outstanding at year-end are deemed to have lapsed and the related expenditures are charged to the subsequent year's budget when incurred. Accounting for encumbrances, provides a means of controlling and monitoring the budgetary process. Approved capital projects and equipment purchases outstanding at the close of the current fiscal year are submitted to the Council as a subsequent year's revision. Encumbrances do not constitute expenditures or liabilities in the current year, but instead are defined as commitments related to unperformed contracts for goods or services, which are only reported in governmental funds.

- 5) The hierarchy for reporting and budgetary control is as follows:
 - a) Fund
 - b) Function
 - c) Division
 - d) Project
 - e) Object Code

Capital Budget Process

The City Manager and the various department directors submit plans, which are incorporated as part of the five-year capital improvement Program (see 5-Year Capital Improvement section). The source of funding is identified five years before the actual expenditures are made. The department directors are responsible for preparing the annual budget to operate the new facilities. Capital expenditures are an integral part of the annual budget, and follow the same approval process as the operating budget.

Fund Structure

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. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Other Budget Information (continued):

The City of Miami Springs has the following fund types:

Governmental funds are used to account for the City's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e.: when they are "measurable and available") "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred, except unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable, available financial resources.

Property taxes, franchise and communications taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual, and are recognized as revenues. Only the portion of special assessments receivable, due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the accrual criterion is met. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Governmental funds include the following fund types:

The *general fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *special revenue funds* account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

The *debt service fund* accounts for servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Other Budget Information (continued):

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The City applies all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board (APB) opinions and Accounting Research Bulletins (ARB's).

Proprietary funds include the following fund types:

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the Council has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Funds Excluded from Adopted Budget

There were three Special Revenue Funds that were not appropriated in the current year's budget; they include the Grants Fund, Hurricane Fund, and the Police Grants Fund. Additionally, the Capital Projects Fund was not appropriated for FY2010-2011. These funds, however, are included as part of the City's audited financial statements.

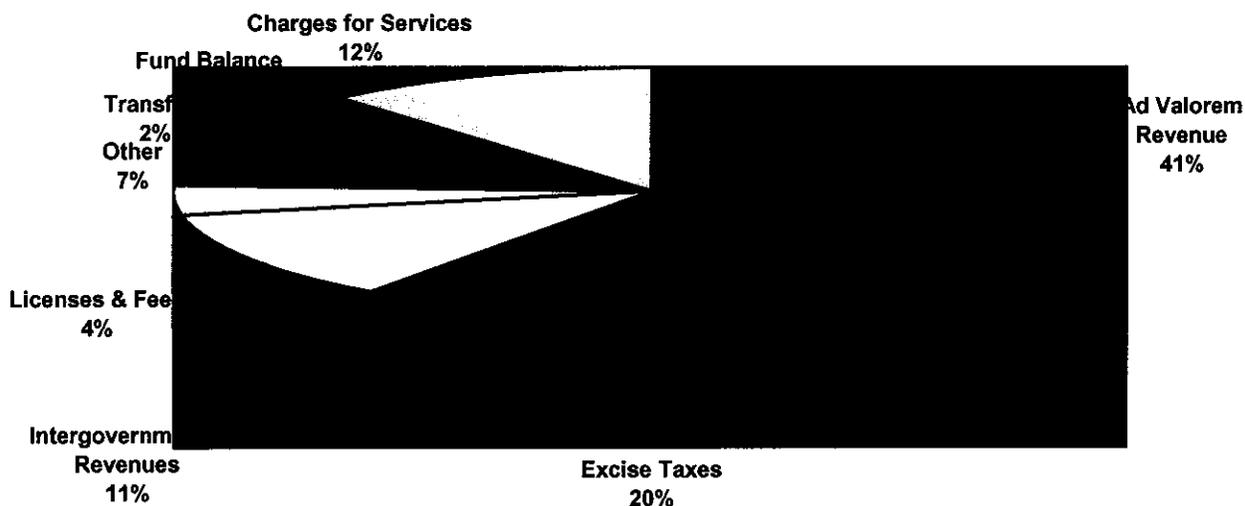
**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

BASIS OF REVENUE AND EXPENDITURE ESTIMATES

Estimation of revenues and expenditures are predicated on the considerations presented below. In addition, tables and charts highlighting the major revenue and expenditure components have been provided. Due to rounding, the percentages related to the components of some charts and graphs may not add up to 100.0%.

General Fund Major Revenues

\$13,790,694



Revenues: The revenues depicted in the chart above, represent the top revenue categories of the General Fund, all other revenues are grouped together as “Other”. The three most significant revenue sources are, Ad Valorem Revenues, which provide (41%) or approximately \$5.6 million, Excise Taxes which represent 20% or \$2.7 million, Charges for Services and Intergovernmental revenues which represent 11% or \$1.6 million each of the General Fund’s revenues.

Basis of Revenue Estimates

The City has several sources of revenue that support the services that are provided to residents. Descriptions of the major revenue sources from both governmental and proprietary funds are provided along with the pertinent forecast methodology.

Although some revenue sources are impacted by unique independent variables, there is one primary variable (Consumer Price Index [CPI]) that influences most of the City’s revenue sources. Population growth is not a factor since the City’s population has remained stable for the past ten years.

**CITY OF MIAMI SPRINGS
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Trend analysis is the only quantitative technique currently used for forecasting revenues. The trend analysis employed, described below, determines the growth pattern of a particular revenue source based on the most recent 24-months of actual receipts:

Rate of Change: The rate of change is determined by the relationship of the most recent 12 months [1-12] to the previous 12 months [13-24]. This is the first step [#1].

Current Year Forecast: The balance of the current year is projected by applying the rate of change developed above to the unmatched months of the prior year [Step #2]. The result is added to the current year-to-date receipts to yield the forecast for the current year [Step#3].

Budget Year Forecast: The current year forecast is multiplied by the rate of change to project the budget year revenue [Step #4]. The inherent assumption is that the rate of change in the revenue will be sustained. In an attempt to include economic factors, the result is adjusted by the change in CPI. All references to the historical trend in the following pages are based on this methodology. *The CPI used for the FY2010-11 projection is .7%.*

Step # 1-Calculation of rate of change:

$$\frac{\text{Most recent 12 months}}{\text{Prior 12 months}} = \frac{\text{Months 1 through 12}}{\text{Months 13 through 24}} = 1 + \text{Rate of Change}$$

Step # 2- Calculation of remaining months of current year:

$$\{\text{Unmatched months in prior year}\} \times \{\text{rate of change}\} = \text{Balance of Current Year Projection}$$

Step # 3- Calculation of current year projection:

$$\{\text{Current YTD receipts}\} + \{\text{Rest of current year projection}\} = \text{Current year projection}$$

Step #4- Calculation of new budget year projection:

$$\{\text{Current Year Projection}\} \times \{\text{Rate of change}\} \times \text{CPI} = \text{New Year Projection}$$

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Major Revenue Sources: Governmental and Proprietary Funds

Ad Valorem Taxes

Description

A tax on property paid by owners of real and personal property within the City limits. The tax is based on an assessment by the Miami-Dade County Property Appraiser of the market value of property and improvements. This revenue source is found in the General Fund for the operating millage and the Debt Service Fund for the debt millage.

Forecast

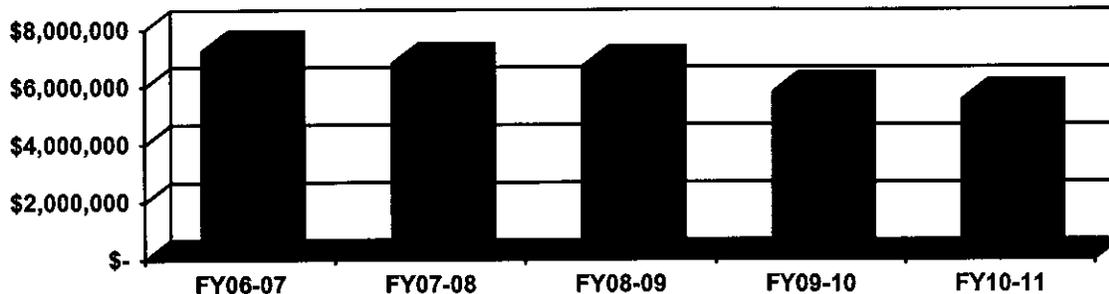
Methodology

The millage of 6.4710 multiplied by the taxable value, less 5% for possible adjustments to assessed values and/or discounts taken for early payment.

Operating			
Fiscal Year	Millage Rate	Ad Valorem	% Change
10-11 (Est)	6.4710	\$ 5,548,291	-4.40%
09-10 (Est)	6.1698	\$ 5,803,940	-13.50%
08-09	6.4305	\$ 6,710,088	-1.77%
07-08	6.3000	\$ 6,831,093	-5.91%
06-07	7.5000	\$ 7,260,190	5.90%

Debt			
Fiscal Year	Millage Rate	Debt Service	% Change
10-11 (Est)	0.4698	\$ 402,658	0.74%
09-10 (Est)	0.4226	\$ 399,719	0.36%
08-09	0.3687	\$ 398,275	0.00%
07-08	0.3579	\$ 398,275	-0.17%
06-07	0.3953	\$ 398,960	0.00%

Ad Valorem Revenues



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Major Revenue Sources: Governmental and Proprietary Funds

Sanitation Charges

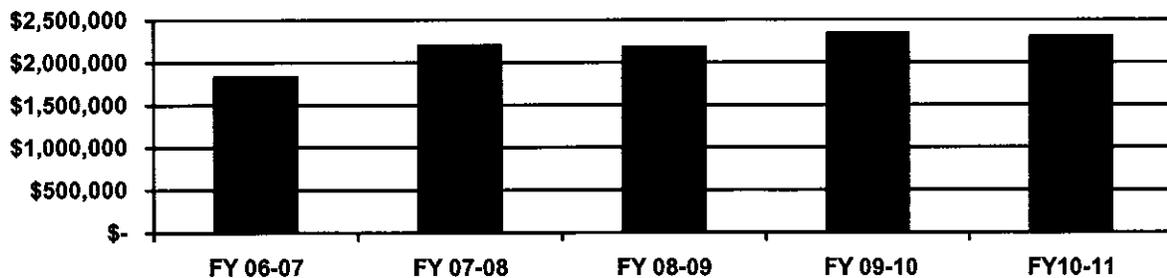
Description Charges paid by residents for garbage and trash pick up services. Sanitation charges are billed monthly on a flat rate basis; residents pay a flat fee for garbage and another flat fee for trash services. Bulk trash pick up services are billed separately based on volume of trash picked up. Commercial businesses are picked up by independent contractors who pay the City a franchise fee. These revenues are accounted for in the Sanitation Fund (Proprietary Fund).

Forecast Methodology The main factors considered in projecting this revenue are historical trend, and projected CPI increase.

Please refer to the “Basis of Revenue Estimates” section above for the projected CPI.

Fiscal Year	Sanitation Charges	% Change
10-11 (Est)	\$ 2,305,700	-1.38%
09-10 (Est)	\$ 2,337,956	7.42%
08-09	\$ 2,176,417	-1.07%
07-08	\$ 2,200,000	20.24%
06-07	\$ 1,829,610	5.61%

Sanitation Revenues



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Major Revenue Sources: Governmental and Proprietary Funds

Stormwater Charges

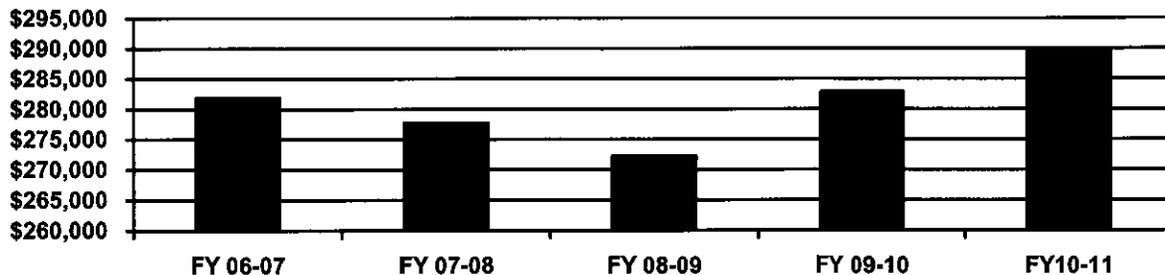
Description Charges paid by residents and businesses for stormwater mitigation. Stormwater charges are billed monthly on a flat rate basis. These revenues are accounted for in the Stormwater Fund (Proprietary Fund).

Forecast Methodology The main factors considered in projecting this revenue are historical trend, estimated new connections, and estimated new rates based on the 12 month change in the CPI.

Please refer to the “Basis of Revenue Estimates” section above for the projected CPI.

Fiscal Year	Stormwater Charges	% Change
10-11 (Est)	\$ 290,000	2.55%
09-10 (Est)	\$ 282,800	3.86%
08-09	\$ 272,293	-1.95%
07-08	\$ 277,718	-1.48%
06-07	\$ 281,889	0.20%

Stormwater Revenues



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Major Revenue Sources: Governmental and Proprietary Funds

Franchise Fees

Description Franchise fees are established by the franchise agreement between the City and service providers of electricity, gas, towing, resource recovery and recycling.

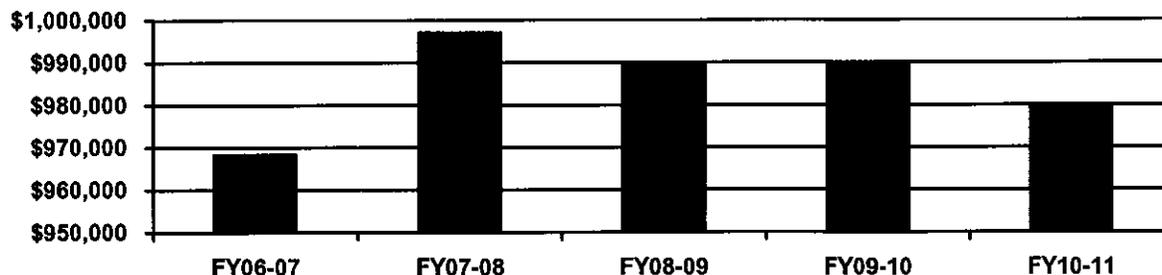
This revenue is generated based on all residential, commercial and industrial revenues collected by the provider for services within the City. This revenue is accounted for in the General Fund.

Forecast

Methodology The main factors considered in projecting this revenue are historical trend, and estimated inflation (CPI). Please refer to the “Basis of Revenue Estimates” section above for the projected CPI.

Fiscal Year	General Fund	% Change
10-11 Est)	\$ 980,000	-1.01%
09-10 (Est)	\$ 990,000	0.01%
08-09	\$ 989,929	-0.71%
07-08	\$ 996,967	2.96%
06-07	\$ 968,264	0.18%

Franchise Fee Revenue



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Major Revenue Sources: Governmental and Proprietary Funds

State Shared Revenues

Description Taxes collected and remitted to the State of Florida are deposited in the State Sharing Trust Fund for Municipalities. The Trust Fund revenue consists of (1) Sales Tax Proceeds, (2) Municipal Tax 8th Cent, (3) Special Motor and Other Tax and (4) Local Government ½ Cent Sales Tax. The State uses a three factor additive formula to determine a municipality's annual share of the fund.

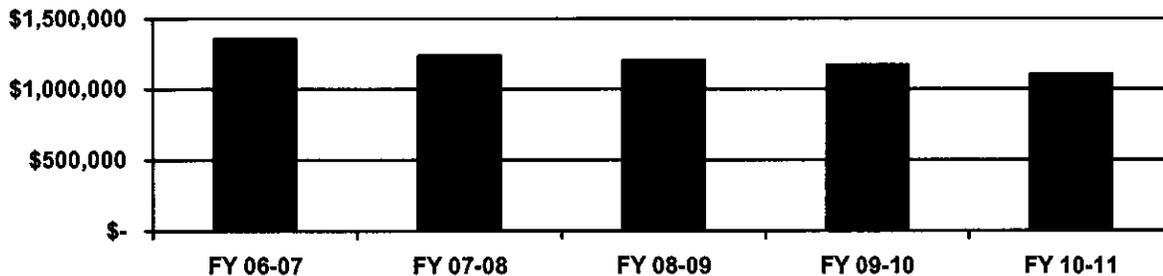
The City's share grows with the overall growth of the economy and the City's population.

Forecast

Methodology This revenue is forecasted by the State of Florida.

Fiscal Year	Sales Tax Proceeds	Municipal Gas Tax 8 th Cent	Local Gov ½ cent Sales Tax	Total	% Change
10-11 (Est)	\$309,422	\$-0-	\$797,205	\$1,106,627	(5.5%)
09-10 (Est)	\$311,283	\$110,000	\$749,390	\$1,170,673	(2.8%)
08-09	\$320,891	\$107,313	\$775,907	\$1,204,111	(2.8%)
07-08	\$306,002	\$ 63,961	\$868,369	\$1,238,332	(8.70%)
06-07	\$323,101	\$113,233	\$919,433	\$1,355,767	(0.88%)

State Shared Revenues



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Major Revenue Sources: Governmental and Proprietary Funds

Utility Services Taxes

Description A tax levied on the purchase of electric, gas, propane, and water.

This revenue is based on a percent charge applied to the taxable amounts charged by the seller of the service. This revenue is accounted for in the General Fund.

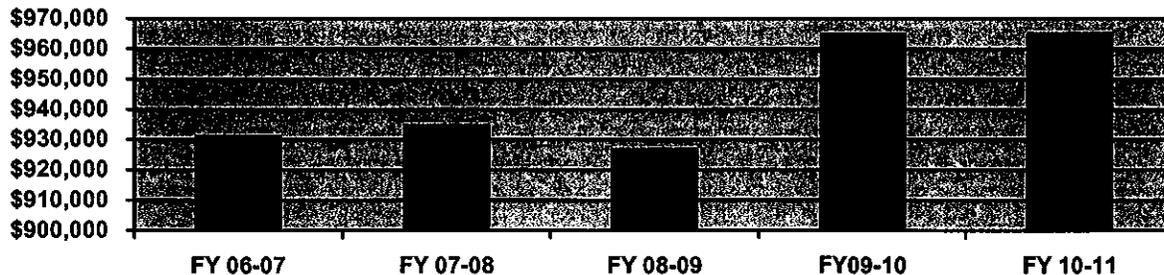
Forecast

Methodology

The main factors considered in projecting this revenue are historical trend, and estimated inflation (CPI). Please refer to the "Basis of Revenue Estimates" section above for the projected CPI.

	General	
Fiscal Year	Fund	% Change
10-11 (Est)	\$ 965,000	0.02%
09-10 (Est)	\$ 964,828	4.10%
08-09	\$ 926,807	-0.83%
07-08	\$ 934,547	0.38%
06-07	\$ 931,029	0.31%

Utility Tax Revenues



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Major Revenue Sources: Governmental and Proprietary Funds

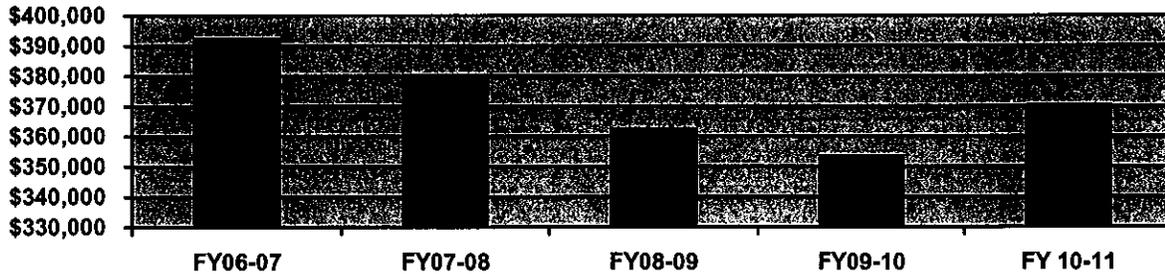
Local Option Gas Tax

Description Pursuant to F.S. 336.025(1)(a)(b)(2), the County has exercised its authority in levying a tax on every gallon of motor fuel and diesel sold in the county. The proceeds may be used for transportation expenditures.

Forecast Methodology This revenue is forecasted by the State of Florida.

Local Option		
Fiscal Year	Gas Tax	% Change
10-11 (Est)	\$ 370,277	4.76%
09-10 (Est)	\$ 353,447	-2.47%
08-09	\$ 362,386	-4.67%
07-08	\$ 380,131	-3.09%
06-07	\$ 392,245	-4.94%

Local Option Gas Tax



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Major Revenue Sources: Governmental and Proprietary Funds

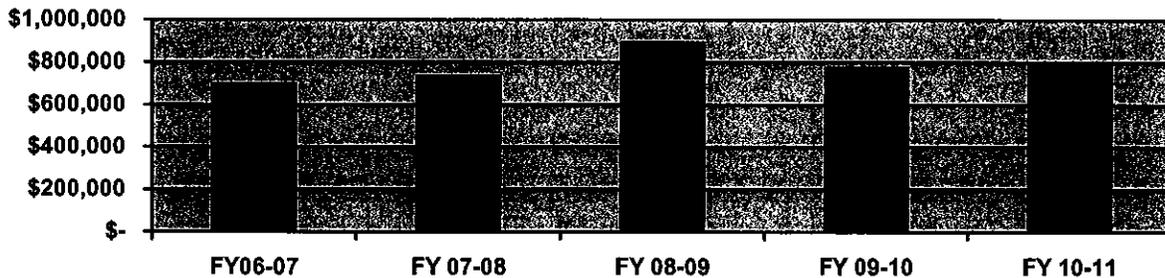
Communications Services Tax

Description The new communications tax effective 10/01/01 represents a combination of the former cable television and telecommunications franchise fees as well as the public service tax on telecommunications services. Previously each service provider remitted these taxes and fees directly to each municipality throughout the State. In an effort to eliminate the onerous disbursement burden placed upon the providers the State decided to become the central receiving authority for these taxes. The State retains a 1% administrative fee and redistributes the monies to the municipalities according to a pre-determined percentage.

Forecast Methodology This revenue is forecasted by the State of Florida.

Fiscal Year	General Fund	% Change
10-11 (Est)	\$ 790,000	1.91%
09-10 (Est)	\$ 775,172	-13.03%
08-09	\$ 891,322	21.62%
07-08	\$ 732,846	5.32%
06-07	\$ 695,826	-1.59%

Communications Tax



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Expenditures

Personnel Services

Description: This category include expenditures for City employees' base wages and salaries plus expenditures for other forms of employee compensation: life and health insurance, social security, workers compensation, retirement contributions, longevity pay, overtime and special duty/status pay.

Significant

Assumptions: The proposed personnel services budget is based on the following assumptions:

- Merit increase based on approved pay plans for eligible employees, longevity pay based on years of service and City policy. Longevity pay ranges from \$500 for 8 years or more, \$1,000 for 10 years or more, \$1,500 for 15 years or more, and \$1,750 for 20 or more years of service.
- There is no COLA budgeted for general employees and police for FY10-11.
- Worker's Compensation – Since we are self insured under the Miami Dade County Workmen's Compensation Program, annual costs are based on actual claims paid, a reserve for future claims payments, and an annual administrative fee. The annual fee is allocated to each department based on payroll, claims are charged to the department generating those claims.
- Projected decreases in pension contributions based on the latest actuarial report and a 3.75% increase in health insurance benefits.

Operating Expenses

Description: This category includes expenditures for governmental programs that are not classified as personnel, capital outlay or capital projects. Operating expenses include such things as office supplies, postage, utilities, travel and entertainment, dues and subscriptions, gasoline, telephone and advertising to name a few.

Significant

Assumptions: Projected increases (decreases) are based on a departmental level decision-making process. The Departments were given two guidelines: (1) to prepare a budget based on a Status Quo Assumption in order to maintain the current level of services; and (2) to submit a detailed "wish list" of budget requests for new programs, activities, or operational needs. They are given flexibility over allocation in the various line items. The budget section of the Finance Department calculates the personnel cost based on the staffing requested by each

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2010-11**

Expenditures (continued)

Operating Expenses (continued)

department. Expenditures are then adjusted to reflect management priorities, and to reflect updated information on costs.

Capital Outlay

Description: This category includes expenditures for capital items, with an initial individual cost of \$1,000 or more, with an estimated useful life in excess of one year. Purchase orders encumbered at the end of the previous year are carried over.

Significant

Assumptions: Projected expenditures are based on the estimated cost of each capital item.

Funding for most of the capital expenditures are identified within the department's target budget. Capital outlays are ranked in order to reflect management priorities.

Capital Projects

Description: This category includes expenditures for construction.

Significant

Assumptions: Projected expenditures are based on an estimated cost to completion.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2010-11**

Strategies

The long term municipal goals focus on Community Health and Safety, Economic Development, Community Services, a Productive Work Environment, Quality Leadership, Ecological Preservation and the improvement of the City's reserve balances. These goals provide a point of reference for programs and services as it relates to the development of the budget.

The City's strategy for achieving these goals is to provide significant attention to revenue streams, establish an atmosphere conducive to cost-cutting and reduction of unnecessary waste, and require department directors to incorporate more direct and specific attention to their management controls, projections, and supervision of programs and projects.

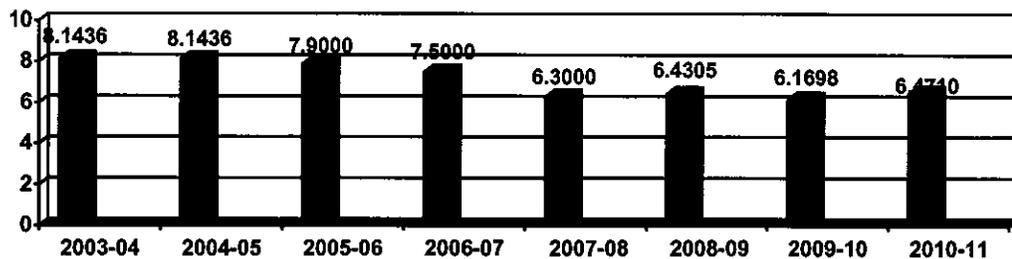
A cautious approach to personnel growth has been adopted since personnel-related costs account for approximately 69% of General Fund operating expenses. This budget reflects expenditure containment in response to the rising cost of personnel benefits, specifically health insurance costs.

The City is pursuing a strategy of improving technology and acquiring available new technologies in order to increase efficiency and operational effectiveness which in turn will decrease costs while improving services provided to its taxpayers.

Budget Goals and Guidelines

- 1) **Property Tax Reform Through Cost Reduction and New Revenue Sources:** The City's goal is to minimize increases in the millage rate. This traditionally was accomplished by finding new sources of revenue where possible and by implementing tight budgetary controls on expenditures. This 2010-2011 budget reduces the millage rate to 6.4710. This millage is approximately 26% of a total property tax bill.

Historical Millage Rates

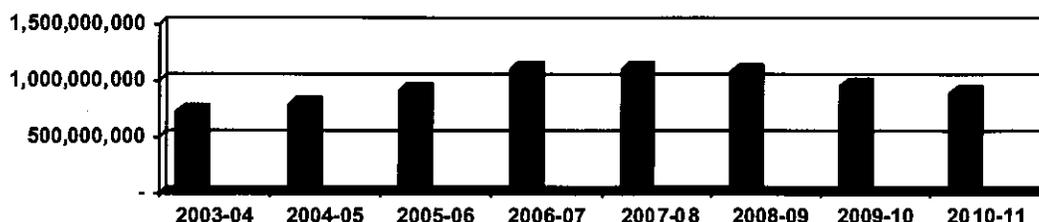


This graph illustrates the City's millage rates for the current and past seven years.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2010-11**

Budget Goals and Guidelines (continued)

Taxable Assessed Values



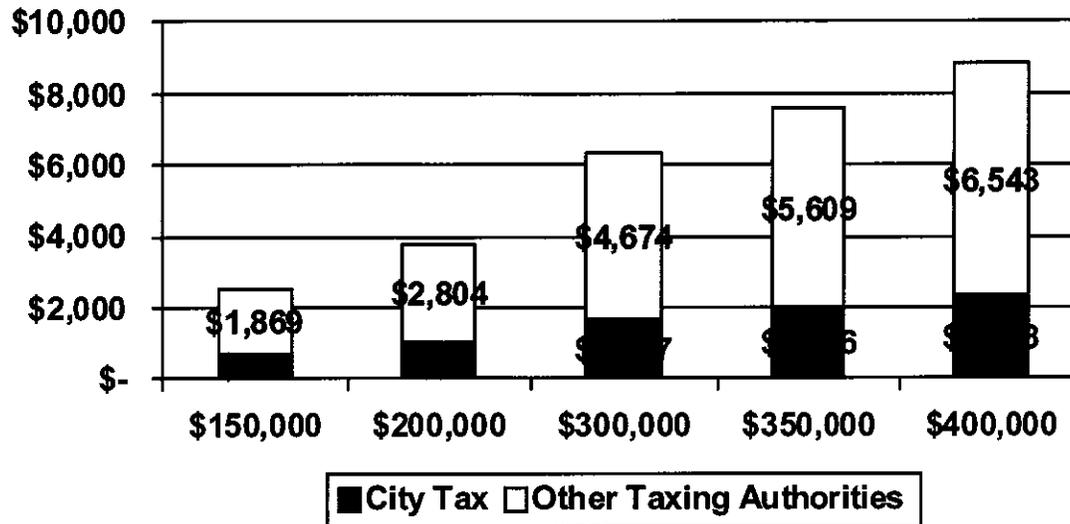
This graph illustrates the City's assessed values for the current and past six years.

Components of Property Tax Bill	2010-11	2009-10	% Change
Miami Dade County Schools	7.8640	7.6980	2.10%
Environmental Protection	.0894	.0894	0.00%
South Florida Water Management	.5346	.5346	0.00%
Florida Inland Navigational District	.0345	.0345	0.00%
Miami Dade County Government Services	5.4275	4.8379	(12.2%)
Children's Trust	.5000	.5000	0.00%
City of Miami Springs	6.4710	6.1698	4.88%
Fire and Rescue	2.5753	2.1851	17.8%
Library	.3500	.3822	(8.4%)
Voter Approved Debt Payments			
School	.3850	.2970	29.6%
Miami Dade County	.4450	.2850	56.14%
Fire	.0200	.0420	(52.4%)
City of Miami Springs	.4698	.4226	11.2%
Total Millage Rate	25.1661	23.4781	7.19%

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2010-11**

Budget Goals and Guidelines (continued)

Your Total Property Tax Bill



The above calculations show the city of Miami Springs and county-wide total property taxes based upon assessed values between \$150,000 and \$400,000 and assuming a \$50,000 homestead exemption.

- 2) **Fund Balance Goal:** The City will plan the budget in such a way to retain an unrestricted fund balance in the General Fund of at least 25% of planned expenditures. This level also provides a contingency for unexpected future events.

- 3) **User fees for Services:** Fees for services will be set with the goal to recover 100% of costs, except in specific instances in which the City Commission determines that it is in the public interest to offset some of the costs through the use of other revenues, such as general tax support. Where necessary, departments have updated their fee schedules during the budget process.

- 4) **Full Range of Municipal Services:** The City provides a full range of municipal services in order to maintain and enhance the quality of life in Miami Springs. The City acknowledges that the highest priority service areas relate to those that protect and enhance public safety and health.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2010-11**

Budget Goals and Guidelines (continued)

- 5) **Public Safety Services:** Public safety services are a high priority. The City will ensure that services are provided in an efficient, effective manner, and through thoughtful plans, public safety needs can be met in our community. The budget for the Police department represents approximately 38% of budgeted general fund expenditures.

- 6) **Employee Safety/Productivity:** The City is making great strides in updating the fleet of vehicles, and in providing equipment and supplies to employees that enhance safety and productivity. In the budget, departments were asked to identify and to request funding to continue this policy of providing up-to-date equipment, supplies, and facilities to assure employee safety.

Financial Policies

The City of Miami Springs financial policies, compiled below, set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Council and the Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles; traditions and practices that have guided the City in the past and will help establish financial stability in the future. They will be reviewed annually as a decision making tool and to ensure their continued relevance in an ever-changing environment.

Balanced Budget Policy

To the extent that the appropriated revenues and estimated budget savings equal or exceed the appropriated expenditures, the budget is considered balanced. To the extent that the appropriated revenues and estimated budget savings equal or exceed the appropriated expenditures, the budget is considered balanced. Should the appropriated expenditures exceed the appropriated revenues and estimated budget savings, the difference would be shown in the revenue section as beginning Surplus. The amount of the beginning Surplus would specify the amount by which the fund Balance would be depleted. Estimated budget savings is the projection of the budget variance for both revenue and expenditures based on the last five years of historical data.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2010-11**

Operating Budget Policies

- 1) The City will maintain at a minimum, an accessible cash reserve equivalent to twelve weeks of operating costs.
- 2) The City pays for medical insurance for its employees and 50% of the cost associated with dependent coverage.
- 3) No new or expanded services shall be implemented without implementing trade-offs of expenses or revenues at the same time. This applies to personnel, equipment and any other peripheral expenses associated with the service.
- 4) The City shall continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet. Expansions to the fleet must be justified based on growth of the City.
- 5) The City shall support capital expenditures that reduce future operating costs.

Revenue Policies

- 1) The City will attempt to maintain a diversified and stable revenue system as a shelter from short-run fluctuations in any single revenue source.
- 2) The City will attempt to obtain additional major revenue sources as a way of ensuring a balanced budget.
- 3) The City will establish user charges and fees at a level to recover the full cost (direct and indirect) of providing the service in the Sanitation and Stormwater funds, which are self-sustaining. User fees in the Recreation department provide approximately 15-20% of its operating costs.
- 4) The City will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2010-11**

Revenue Policies

- 5) The City will consider market rates and charges levied by other public and private organizations for similar services in establishing fees and charges.

Cash management/Investment Policies

- 1) The City will deposit all funds received by 2:00 PM, on the next day.
- 2) Investment of City funds will emphasize preservation of principal; the objective will be to match or exceed the yield of the State Board of Administration.
- 3) The City will collect revenues aggressively, including any past due amounts owed.

Debt Policies

- 1) The City may, as necessary, issue bonds for capital improvements.
- 2) Projects that are financed fall into one of two categories:
 - a) Projects that are revenue producing and require no subsidy for payment of debt service.
 - b) Projects requiring subsidy for payment of debt service shall enhance the quality of life of citizens of the City.
- 3) The City will publish and distribute an official statement for each bond issue.
- 4) General obligation debt will only be issued is approved by the voters in a referendum.
- 5) The City will maintain bond reserves as required by the various bond issues.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2010-11**

Reserve Policies

- 1) The City will maintain an unreserved, undesignated fund balance in the General Fund of at least 25% of the Fund's expenditures.
- 2) The City will maintain designated unreserved Fund Balance for disaster assistance in the General Fund of at least \$500,000. This would provide the required 12.5% matching of up to \$4,000,000 in Federal and State assistance.

Accounting, Auditing, and Financial Reporting Policies

- 1) An independent audit will be performed annually.
- 2) The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

Capital Budget Policies

For the fiscal year 2010-11 budget, the City will implement a five year capital improvement plan, this plan was prepared with the assistance of all department heads and shows the City's capital requirements over the next five fiscal years.

- 1) The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues where possible.
- 2) The City has provided sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to service the public. It reflects a commitment to further automation and use of available technology to improve productivity of the City's work force.
 - a) The objective for upgrading and replacing equipment includes:
 - (1) normal replacement as equipment completes its useful life,
 - (2) upgrades of new technology, and (3) additional equipment necessary to service the needs of the City.

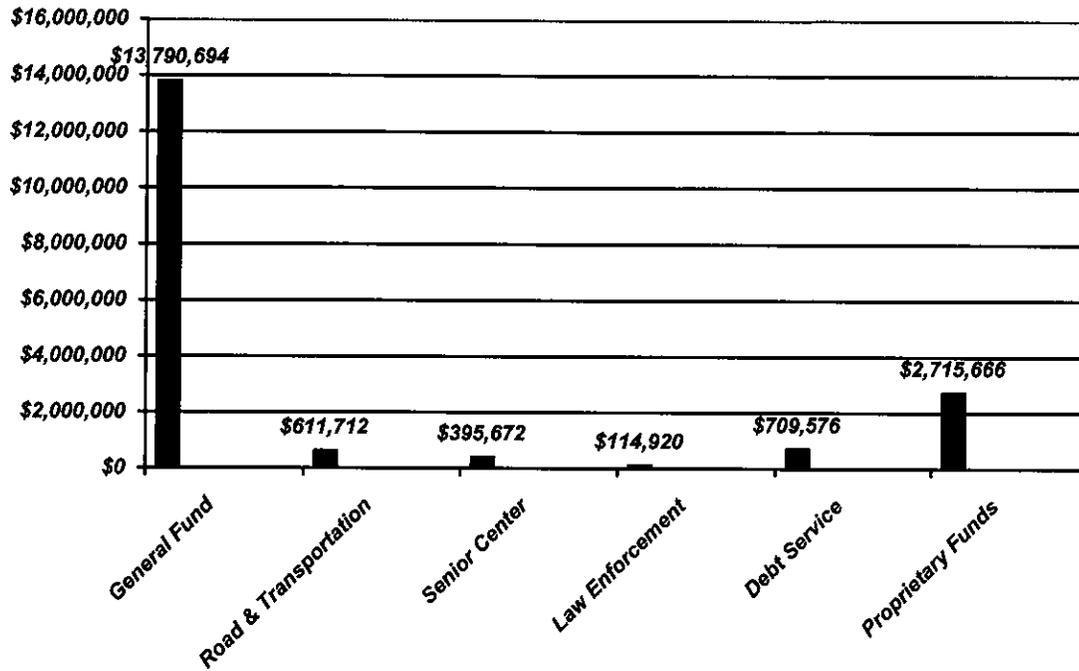
**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2010-11**

Capital Budget Policies

- 3) The City will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
 - a) Economic and neighborhood vitality
 - b) Infrastructure and heritage preservation
 - c) Capital projects which implement a component of an approved redevelopment plan
 - d) Projects specifically included in an approved replacement schedule
 - e) Projects which reduce the cost of operations. Projects which increase the cost of operations shall have identified trade-offs to support those additional costs.
 - f) Projects which significantly improve safety and reduce risk exposure.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2010-11**

2010-2011 BUDGET-EXPENDITURES BY FUND

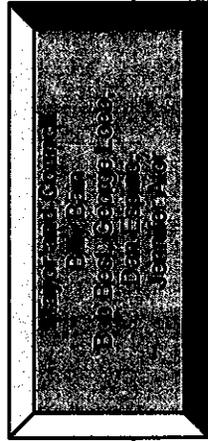


Budget Calendar

FY 2010-2011 Budget Development Process & Tentative Timetable

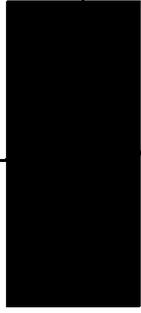
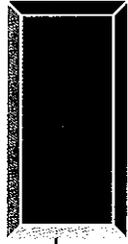
DATE	ACTIVITY
June 1, 2010	City Manager holds initial budget preparation meeting with department heads & staff to distribute the FY2010-2011 budget workbooks. Council Chambers
June 18, 2010	Last day for departments to submit their FY2010-2011 budget request package including base, "wish-list" items, and revenue enhancement efforts or projects
July 1, 2010	City Manager's Office receives the 2010 Certification of Taxable Values (DR-420) from Miami-Dade County's Property Appraiser's office; simultaneously, the Miami Springs Finance Department prepares adjustments to city-wide budget presentation
June 21, 2010 thru June 25, 2010	Finance Department to review individual department budget submissions, meeting with Departments to fine tune and adjust submissions
June 28, 2010 thru July 2, 2010	City Manager meetings with individual operating departments to review and consult with department heads to evaluate spending levels - Finance to advise individual department of time/date
Thursday, July 29, 2010	Miami Springs City Council meets in special session to propose a tentative ad valorem property tax millage levels for operating & debt service for FY2010-2011
July 31, 2010	Finance Department advises City Manager of proposed funding levels - making determination and recommends (if necessary) any budgetary cuts or adjustments Proposed ad valorem millage rates on Form DR-420 sent to Miami Dade County Tax Collector
August 6, 2010	Manager's FY 2010-2011 Proposed Operating Budgets delivered to Council
August 10 ,16 and 25th, 2010	City Council holds special budget workshops to review individual departmental budget submissions, city-wide revenues, trends and other issues related to the fiscal operations of the City for FY2010-2011 - all tentative and to be scheduled by Council
On or about August 23, 2010	<i>County Property Appraiser's Office mails out notices of proposed tax bills to all property owners in Miami Springs</i>
Tuesday, September 14, 2010	City Council to hold the first of two mandatory public hearings (as defined by State Statutes) to adopt tentative operating millage rates and operating budgets for FY -2010-2011
<i>Within 15 days of 1st hearing, Sept 23, 2010</i>	<i>Advertise the tentative millage and budgets; date, time and location for second public hearing in designated papers - <u>Daily Business Review</u> and <u>Rivers Cities Gazette</u></i>
Monday Sept 27, 2010	Second of two public hearings on the FY2010-2011 operating budgets held at which point Council adopts the final millage rate and corresponding budgets
Within 3 days of 2nd hearing Wednesday Sept. 30, 2010	Final adopted millage rates and operating budgets are forwarded to the County's Property Appraiser and Tax Collector no later than 5.00 PM
Within 30 days of the final hearing	City submits Certificate of Compliance [DR-487] to the Florida Department of Revenue in Tallahassee - confirming that the City was in compliance with Truth-in-Millage rules.

City of Miami Springs Organizational Chart



City Clerk
Magali Valls

City Attorney
Jan Seiden



- Employee Assistance
- Risk Mgmt /Safety Training
- Continuing Education



- Accounting
- Payroll
- Purchasing
- Cash Mgmt
- Budget
- Utility Billing



- Public Safety
- Community Affairs
- Law Enforcement



- City Wide Planning
- Comp. Plan Maint.



- Public Works
- Sanitation
- Storm water
- Building Maint.



- Senior Center
- Nutrition & Programs for the Elderly
- Screening & Assessment



- Operations Management



- Sports Div.
- Aquatic Div.
- Program Div
- Maintenance Div.



- Grants
- Public Information Officer



Sungard-H.T.E.
Communications Network
Website



- Building Official
- Code Compliance
- Occupational Licenses
- Permits / Cert. of Completion

POSITION CLASSIFICATION AND PAY PLAN (Proposed)

FISCAL YEAR 2010-2011

CIVIL SERVICE/NON CIVIL SERVICE EMPLOYEES

POSITION	PAY GRADE	FY2010-11	
		PAY RANGE	
		MINIMUM	MAXIMUM
MAINTENANCE WORKER I	8	22,541	33,421
PRO SHOP CLERK	8	22,541	33,421
CLERICAL ASSISTANT	9	23,149	34,326
CUSTOMER SERVICE REPRESENTATIVE	9	23,149	34,326
EQUIPMENT OPERATOR	10	23,726	35,181
MAINTENANCE WORKER CREW LEADER	10	23,726	35,181
MAINTENANCE WORKER II	10	23,726	35,181
REFUSE COLLECTOR	10	23,726	35,181
TREE TRIMMER	10	23,726	35,181
REFUSE TRUCK DRIVER	13	25,549	37,886
HEAVY EQUIPMENT OPERATOR	14	26,191	38,839
ADMINISTRATIVE ASSISTANT I	15	26,845	39,810
BUILDING SPECIALIST I	15	26,845	39,810
MATERIALS MANAGEMENT CLERK	15	26,845	39,810
POLICE ADMINISTRATIVE SPECIALIST I	15	26,845	39,810
RECREATION SPECIALIST (NEW)	15	26,845	39,810
ACCOUNTING CLERK I	16	27,512	40,806
ACCOUNTING CLERK II	18	28,904	42,872
AUTOMATED EQUIPMENT OPERATOR	19	29,633	43,946
BUILDING MAINTENANCE SPECIALIST	19	29,633	43,946
POLICE DISPATCHER I	19	29,633	43,946
POLICE DISPATCHER II	21	31,128	46,169
ACCOUNTING CLERK III	22	31,909	47,318
ADMINISTRATIVE ASSISTANT II	22	31,909	47,318
BUILDING SPECIALIST II	22	31,909	47,318
ADMINISTRATIVE ASSISTANT III	24	33,527	49,715
PARKS MAINTENANCE FOREMAN	24	33,527	49,715
OPERATIONS SUPERVISOR	24	33,527	49,715
POLICE ADMINISTRATIVE SPECIALIST II	24	33,527	49,715
PROCUREMENT SPECIALIST	24	33,527	49,715
SANITATION FOREMAN	24	33,527	49,715
CODE COMPLIANCE OFFICER	25	34,361	50,960
ASSISTANT SPORTS DIVISION SUPERVISOR	26	35,218	52,234
POLICE COMMUNICATIONS SUPERVISOR	26	35,218	52,234
AQUATICS DIVISION SUPERVISOR	28	37,007	54,875
PROGRAMS DIVISION SUPERVISOR	28	37,007	54,875
SPORTS DIVISION SUPERVISOR	28	37,007	54,875
* ADMINISTRATOR TO PUBLIC WORKS DIRECTOR	29	37,604	55,300
* DEPUTY CITY CLERK	29	37,604	55,300
EXECUTIVE SECRETARY	29	37,604	55,300
HUMAN RESOURCES SPECIALIST	29	37,604	55,300
PROCUREMENT SUPERVISOR	29	37,604	55,300
* ASSISTANT INFORMATION TECHNOLOGY MANAGER	37	46,212	68,534
* GOLF COURSE MAINTENANCE SUPERINTENDENT	37	46,212	68,534
* GRANTS WRITER/PUBLIC INFORMATION SPECIALIST	37	46,212	68,534
OPERATIONS SUPERINTENDENT	37	46,212	68,534
* BUILDING AND CODE COMPLIANCE MANAGER	37	46,212	68,534
* ELDERLY SERVICES DIRECTOR	40	49,767	73,805
* INFORMATION TECHNOLOGY MANAGER	40	49,767	73,805
INFORMATION TECHNOLOGY/ACCOUNTING ANALYST/PROCUREMENT	41	52,255	77,495
* CITY PLANNER	44	54,930	81,466
* HUMAN RESOURCES DIRECTOR/RISK MANAGER	45	56,305	83,501
* POLICE LIEUTENANT	44P	61,440	89,324
* COMPTROLLER	46	63,316	92,063
* POLICE CAPTAIN	46P	64,546	93,851
* GOLF DIRECTOR	49	71,850	95,799
* PARKS & RECREATION DIRECTOR	49	71,850	95,799
* PUBLIC WORKS DIRECTOR	49	71,850	95,799
* CITY CLERK	49C	71,850	99,014
* ASSISTANT CITY MANAGER	50	74,817	112,227
* BUILDING OFFICIAL	50	74,817	112,227
* FINANCE DIRECTOR	50	74,817	112,227
* CHIEF OF POLICE	50P	76,270	114,406
* CITY MANAGER			

Determined by City Council

* NON CIVIL SERVICE

**ANALYSIS, GRAPHICS, AND SUPPLEMENTARY
INFORMATION**

BUDGET SUMMARY FOR FISCAL YEAR 2009-10 ALL FUNDS

	2007-08 Actual	2008-2009 Actual	2009-10 Budget	2010-11 Budget	% of Total	% Change from 2009-10
BEGINNING BALANCE	12,806,649	15,382,827	15,461,646	7,803,029		
REVENUES/SOURCES						
Taxes	7,225,637	7,108,362	6,203,658	5,950,948	34.3%	-4.1%
Franchise Fees	996,967	989,929	990,000	980,000	5.6%	-1.0%
Utility Taxes	1,667,393	1,818,129	1,740,000	1,755,000	10.1%	0.9%
Licenses and Fees	536,203	414,939	441,558	513,900	3.0%	16.4%
Intergovernmental Revenues	2,799,337	4,817,159	13,085,021	2,252,225	13.0%	-82.8%
Charges for Services	1,606,231	1,545,606	1,766,648	1,603,159	9.2%	-9.3%
Fines and Forfeitures	238,626	321,695	176,000	176,000	1.0%	0.0%
Interest Income	346,727	139,356	219,000	91,500	0.5%	-58.2%
Miscellaneous	178,086	267,945	253,073	258,100	1.5%	2.0%
Interfund Transfers	979,473	2,079,808	3,699,468	1,217,026	7.0%	-67.1%
Water/Sewer Charges	5,382,602	-	-	-	0.0%	0.0%
Sanitation Charges	2,199,711	2,159,850	2,337,956	2,305,700	13.3%	-1.4%
Stormwater Charges	277,718	288,860	282,800	250,000	1.4%	-11.6%
Debt proceeds	2,586,833	-	92,000	-	0.0%	0.0%
Total Revenues/Sources	27,021,544	21,951,638	31,287,182	17,353,558	100.0%	-44.5%
EXPENDITURES/USES						
General Government	2,166,081	2,682,682	17,222,595	2,708,333	14.8%	-84.3%
Public Safety	5,549,220	5,863,488	6,314,870	5,963,174	32.5%	-5.6%
Public Services	2,041,340	2,495,744	4,303,017	2,495,220	13.6%	-42.0%
Recreation & Culture	3,607,813	4,960,515	5,272,844	3,582,728	19.5%	-32.1%
Economic & Community Development	149,992	791,851	-	-	0.0%	0.0%
Debt Service	1,225,928	801,480	793,029	724,234	4.0%	-8.7%
Non Departmental	359,828	-	-	-	0.0%	0.0%
Transfers to other funds	940,222	1,983,808	1,891,227	497,544	2.7%	-73.7%
Water/Sewer Utility Services	6,245,631	-	-	-	0.0%	0.0%
Sanitation Services	1,887,176	1,925,900	2,328,931	2,012,523	11.0%	-13.6%
Stormwater Services	272,136	367,351	819,285	342,308	1.9%	-58.2%
Total Expenditures/Uses	24,445,367	21,872,819	38,945,798	18,326,064	100.0%	-52.9%
Excess(Deficit) of revenues over expenditures	2,576,177	78,819	(7,658,616)	(972,506)		
ENDING BALANCE	15,382,827	15,461,646	7,803,029	6,830,523		

BUDGET SUMMARY FOR FISCAL YEAR 2010-11 ALL GOVERNMENTAL FUNDS

	2007-08 Actual	2008-2009 Actual	2009-10 Budget	2010-11 Budget	% of Total	% Change from 2009-10
BEGINNING BALANCE	8,591,383	12,782,781	13,503,280	6,510,487		
REVENUES/SOURCES						
Taxes	7,225,637	7,108,362	6,203,658	5,950,948	40.2%	-4.1%
Franchise Fees	996,967	989,929	990,000	980,000	6.6%	-1.0%
Utility Taxes	1,667,393	1,818,129	1,740,000	1,755,000	11.9%	0.9%
Licenses and Fees	536,203	414,939	441,558	513,900	3.5%	16.4%
Intergovernmental Revenues	2,799,337	4,817,159	12,885,021	2,252,225	15.2%	-82.5%
Charges for Services	1,606,231	1,545,606	1,766,648	1,603,159	10.8%	-9.3%
Fines and Forfeitures	238,626	321,695	176,000	176,000	1.2%	0.0%
Interest Income	283,305	132,743	196,000	89,000	0.6%	-54.6%
Miscellaneous	178,086	251,378	253,073	258,100	1.7%	2.0%
Interfund Transfers	940,222	1,983,808	3,699,468	1,217,026	8.2%	-67.1%
Proceeds from Debt	2,586,833	-	92,000	-		
Total Revenues	19,058,840	19,383,748	28,443,426	14,795,358	100.0%	-48.0%
EXPENDITURES/USES						
General Government	2,166,081	2,682,682	17,222,595	2,708,333	17.3%	-84.3%
Public Safety	5,549,220	5,863,488	6,314,870	5,963,174	38.2%	-5.6%
Public Services	2,041,340	2,495,744	4,303,017	2,495,220	16.0%	-42.0%
Recreation & Culture	3,607,813	4,960,515	5,272,844	3,582,728	22.9%	-32.1%
Economic & Community Development	149,992	791,851	-	-	0.0%	0.0%
Debt Service	636,946	783,230	765,666	709,576	4.5%	-7.3%
Non Departmental	359,828	-	-	-	0.0%	0.0%
Transfers to other funds	356,222	1,085,739	1,557,227	163,544	1.0%	0.0%
Total Expenditures	14,867,442	18,663,249	35,436,219	15,622,574	100.0%	-55.9%
Excess(Deficit) of revenues over expenditures	4,191,398	720,499	(6,992,793)	(827,217)		
ENDING BALANCE	12,782,781	13,503,280	6,510,487	5,683,270		

CITY OF MIAMI SPRINGS
BUDGET SUMMARY FY 2010-11

	<u>Actual</u> <u>FY08-09</u>	<u>Amended</u> <u>Budget</u> <u>FY09-10</u>	<u>Tentative</u> <u>Budget</u> <u>FY10-11</u>	<u>% Increase</u> <u>(Decrease)</u> <u>From FY 09-10</u> <u>Budget</u>
<u>General Fund:</u>				
Budgeted Revenues	\$ 13,799,884	\$ 11,972,028	\$ 13,790,694	15.2%
Budgeted Expenditures	(12,042,959)	(15,154,488)	(13,790,694)	-9.0%
Excess(deficit) revenues over exp	1,756,925	(3,182,460)	-	
Decrease(increase)in fund balance	(1,756,925)	3,182,460	-	-100.0%
	\$ -	\$ -	\$ -	
<u>Law Enforcement</u>				
Budgeted Revenues	\$ 143,502	\$ 25,000	\$ 114,920	359.7%
Budgeted Expenditures	(202,026)	(128,004)	(114,920)	-10.2%
Excess(deficit) revenues over exp	\$ (58,524)	\$ (103,004)	\$ -	
<u>Road & Transportation</u>				
Budgeted Revenues	\$ 472,587	425,000	\$ 611,712	43.9%
Budgeted Expenditures	(577,888)	(1,904,268)	(611,712)	-67.9%
Excess(deficit) revenues over exp	\$ (105,301)	\$ (1,479,268)	\$ -	
<u>Elderly Services</u>				
Budgeted Revenues	\$ 420,582	468,746	\$ 395,672	-15.6%
Budgeted Expenditures	(420,582)	(487,617)	(395,672)	-18.9%
Excess(deficit) revenues over exp	\$ 0	\$ (18,871)	\$ (0)	
<u>Golf Course</u>				
Budgeted Revenues	\$ 1,531,866	2,711,113	\$ -	-100.0%
Budgeted Expenditures	(1,531,866)	(2,711,113)	-	-100.0%
Excess(deficit) revenues over exp	\$ (0)	\$ -	\$ -	
<u>Debt Service</u>				
Budgeted Revenues	\$ 398,275	765,666	\$ 709,576	-7.3%
Budgeted Expenditures	(402,947)	(765,666)	(709,576)	-7.3%
Excess(deficit) revenues over exp	\$ (4,672)	\$ -	\$ 0	
<u>Capital Projects Fund</u>				
Budgeted Revenues	\$ 2,617,051	\$ 6,294,561	\$ -	-100.0%
Budgeted Expenditures	(2,885,697)	(2,885,697)	-	-100.0%
Excess(deficit) revenues over exp	\$ (268,646)	\$ 3,408,864	\$ -	
<u>Total Governmental</u>				
Budgeted Revenues	\$ 19,383,748	\$ 22,662,114	\$ 15,622,574	-31.1%
Budgeted Expenditures	(18,063,965)	(24,036,853)	(15,622,574)	-35.0%
Excess(deficit) revenues over exp	1,319,783	(1,374,739)	(0)	-100.0%

BUDGET SUMMARY FOR FISCAL YEAR 2010-11- GENERAL FUND

	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	% Change from 2009-10
BEGINNING BALANCE	5,611,002	6,664,392	8,421,317	5,227,977		
REVENUES/SOURCES						
Taxes	6,831,093	6,710,088	5,803,939	5,548,291	41.7%	-4.4%
Franchise Fees	996,967	989,929	990,000	980,000	7.4%	-1.0%
Utility Taxes	1,667,393	1,818,129	1,740,000	1,755,000	13.2%	0.9%
Licenses and Fees	538,993	414,939	441,558	513,900	3.9%	16.4%
Intergovernmental Revenues	1,569,853	1,541,005	1,696,544	1,658,328	12.5%	-2.3%
Charges for Services	206,220	261,182	370,034	1,580,264	11.9%	327.1%
Fines and Forfeitures	168,387	194,014	176,000	176,000	1.3%	0.0%
Interest Income	231,781	102,843	136,000	79,000	0.6%	-41.9%
Miscellaneous	170,595	247,411	250,073	258,100	1.9%	3.2%
Interfund Transfers	584,000	1,520,344	357,000	746,563	5.6%	109.1%
Total Revenues	12,965,282	13,799,884	11,961,148	13,295,446	100.0%	11.2%
EXPENDITURES/USES						
General Government	1,780,271	2,396,324	\$2,937,531	2,708,333	19.6%	-7.8%
Public Safety	5,431,575	5,661,462	6,186,866	5,848,254	42.4%	-5.5%
Public Services	1,760,151	1,940,848	2,398,749	1,883,508	13.7%	-21.5%
Recreation & Culture	1,733,927	1,163,626	2,074,114	3,187,055	23.1%	53.7%
Debt Service	127,685	130,878	-	-	0.0%	0.0%
Non Departmental	722,061	286,358	-	-	0.0%	0.0%
Transfers to other funds	356,222	463,463	1,557,227	163,544	1.2%	-89.5%
Total Expenditures	11,911,892	12,042,959	15,154,488	13,790,694	100.0%	-9.0%
Excess(Deficit)	1,053,390	1,756,925	(3,193,340)	(495,248)		
ENDING BALANCE	6,664,392	8,421,317	5,227,977	4,732,729		

BUDGET SUMMARY FOR FISCAL YEAR 2010-11 ALL ENTERPRISE FUNDS

	2007-08 Actual	2008-2009 Actual	2009-10 Budget	2010-11 Budget	% of Total	% Change from 2009-10
BEGINNING NET ASSETS BALANCE	6,135,804	6,135,804	4,520,583	3,854,760		
REVENUES/SOURCES						
Charges for services	7,860,031	2,448,710	2,620,756	2,555,700	99.9%	-2.5%
Interest Income	63,422	6,613	23,000	2,500	0.1%	0.0%
Grant revenues	-	-	200,000	-	0.0%	0.0%
Misc revenues	-	16,567	-	-	0.0%	0.0%
Debt Proceeds	-	-	-	-	0.0%	0.0%
Interfund Transfers	39,251	96,000	-	-	0.0%	0.0%
Total Revenues	7,962,704	2,567,890	2,843,756	2,558,200	100.0%	-10.0%
EXPENDITURES/USES						
Administrative costs	1,308,053	909,878	890,009	894,064	33.1%	0.5%
Operations and maintenance	869,436	425,731	1,265,207	519,856	19.2%	-58.9%
Water and disposal costs	3,584,485	746,096	732,000	748,912	27.7%	2.3%
Depreciation and amortization	869,899	211,546	261,000	192,000	7.1%	-26.4%
Transfers to other funds	584,000	898,069	334,000	334,000	12.4%	0.0%
Interest Expense	588,982	18,250	27,363	14,658	0.5%	-46.4%
Loss on disposal of capital assets	1,773,070	-	-	-	0.0%	0.0%
Total Expenditures/uses	9,577,925	3,209,570	3,509,579	2,703,490	100.0%	-23.0%
Excess(Deficit) of revenues over expenditures	(1,615,221)	(641,680)	(665,823)	(145,290)		
ENDING NET ASSETS BALANCE	4,520,583	4,520,583	3,854,760	3,709,470		

CITY OF MIAMI SPRINGS
ENTERPRISE FUND BUDGET SUMMARY FY 2010-2011

	<u>Actual</u>	<u>Amended</u>	<u>Tentative</u>	<u>% Increase</u>
	<u>FY08-09</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>
		<u>FY09-10</u>	<u>FY10-11</u>	<u>From FY 09-10</u>
				<u>Budget</u>
<u>Sanitation</u>				
Revenues/Sources	\$ 2,178,205	\$ 2,337,956	\$ 2,305,700	-1%
Operating Expenses	<u>(1,873,777)</u>	<u>(2,259,700)</u>	<u>(1,960,523)</u>	-13%
Operating Profit(Loss)	304,428	78,256	345,177	341%
Admin fees paid to general fund	(145,245)	(281,000)	(281,000)	0%
Depreciation	<u>(70,373)</u>	<u>(96,594)</u>	<u>(52,000)</u>	-46%
Net Income(loss)	<u>\$ 88,810</u>	<u>\$ (299,338)</u>	<u>\$ 12,177</u>	-104%
<u>Stormwater</u>				
Revenues/Sources	\$ 389,685	\$ 505,800	\$ 409,966	-19%
Operating Expenses	<u>(226,177)</u>	<u>(84,000)</u>	<u>(216,966)</u>	158%
Operating Profit(Loss)	163,508	421,800	193,000	-54%
Admin fees paid to general fund	(42,291)	(53,000)	(53,000)	100%
Depreciation	<u>(141,173)</u>	<u>(137,000)</u>	<u>(140,000)</u>	2%
Net Income(loss)	<u>\$ (19,956)</u>	<u>\$ 231,800</u>	<u>\$ -</u>	-100%
<u>Total Enterprise</u>				
Revenues/Sources	\$ 2,567,890	\$ 2,843,756	\$ 2,715,666	-5%
Operating Expenses	<u>(2,099,954)</u>	<u>(2,343,700)</u>	<u>(2,177,490)</u>	-7%
Operating Profit(Loss)	467,936	500,056	538,177	8%
Admin fees paid to general fund	(187,536)	(334,000)	(334,000)	0%
Depreciation	<u>(211,546)</u>	<u>(233,594)</u>	<u>(192,000)</u>	-18%
Net Income(loss)	<u>\$ 68,854</u>	<u>\$ (67,538)</u>	<u>\$ 12,177</u>	-118%

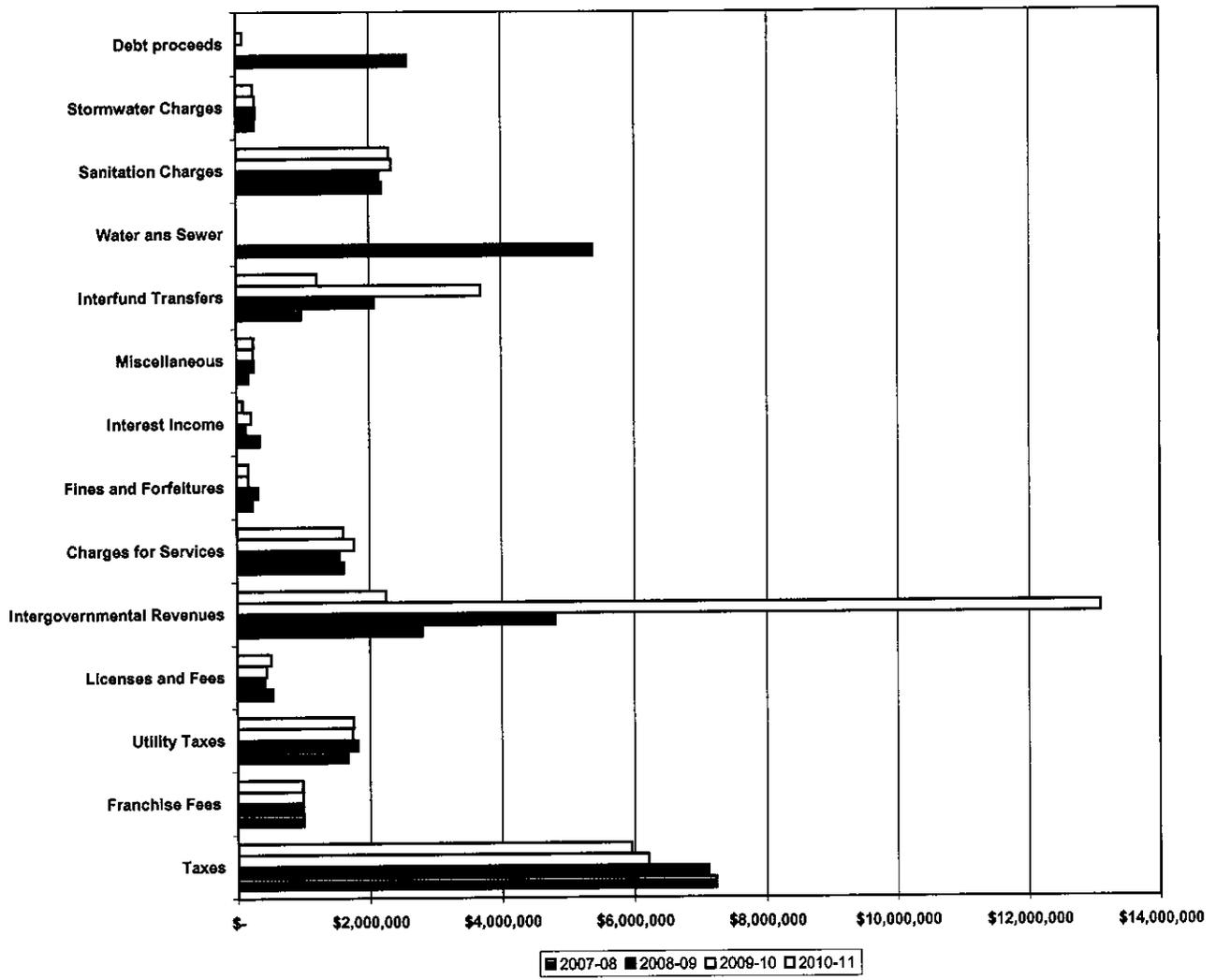
CITY OF MIAMI SPRINGS BUDGETED REVENUE FY 2010-11
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GENERAL FUND	\$13,790,694
 SPECIAL REVENUE FUNDS:	
<u>Road and Transportation Fund</u>	
People's Transportation Tax	384,664
Appropriated Fund Balance	227,048
Total Road and Transportation	611,712
 Law Enforcement Trust Fund	 114,920
Elderly Services (Including \$163,544 in transfers from the General Fund)	395,672
Total Special Revenue Funds	1,122,304
 Debt Service Fund-G.O. Bonds	 709,576
 ENTERPRISE FUNDS:	
<u>Sanitation Fund</u>	
Residential/Recycling/Bulk	2,305,700
Total Sanitation Fund	2,305,700
 <u>Stormwater Fund</u>	
Residential/Commercial/Industrial Fees	250,000
Investment Income	2,500
Appropriated Fund Balance	157,466
Total Stormwater Fund	409,966
 Total All Funds	 \$ 18,338,240

CITY OF MIAMI SPRINGS
LISTING OF TOP EXPENDITURES - ALL FUNDS

	FY2009-10	FY2010-11		% of Change
	<u>Amended Budget</u>	<u>Budget</u>	<u>% of Total</u>	<u>From FY2009-10</u>
Salaries	\$ 8,316,287	\$ 8,070,409	44.0%	-3.0%
Health Insurance Benefits	801,709	816,461	4.5%	1.8%
Pension costs	571,699	829,764	4.5%	45.1%
Workmens Comp	252,614	196,792	1.1%	-22.1%
Other Employee Benefits	738,787	698,669	3.8%	-5.4%
Total Salaries & Benefits	10,681,096	10,612,095	57.9%	-0.6%
Capital Expenditures	12,351,150	113,651	0.6%	-99.1%
Debt Service Payments	1,140,979	829,030	4.5%	-27.3%
Depreciation/Amortization	233,594	192,000	1.0%	-17.8%
Operating Supplies/Uniforms	794,001	722,312	3.9%	-9.0%
Contractual Services	1,894,029	1,775,491	9.7%	-6.3%
Waste Disposal	759,406	748,912	4.1%	-1.4%
Transfers to other funds	1,557,227	163,544	0.9%	-89.5%
Liability insurance	303,116	296,443	1.6%	-2.2%
Professional Fees	554,982	365,900	2.0%	-34.1%
Management fee paid by enterprise funds	334,000	334,000	1.8%	0.0%
Fleet Maintenance	344,009	325,500	1.8%	-5.4%
Repairs and Maintenance	572,392	591,666	3.2%	3.4%
Other Misc Expenses	3,663,410	1,255,520	6.9%	-65.7%
Total Budgeted Expenditures(All Funds)	35,183,391	18,326,064	100.0%	-47.9%

Revenues All Funds



EXPENDITURE CATEGORY MATRIX FOR FY2010-11 BUDGET

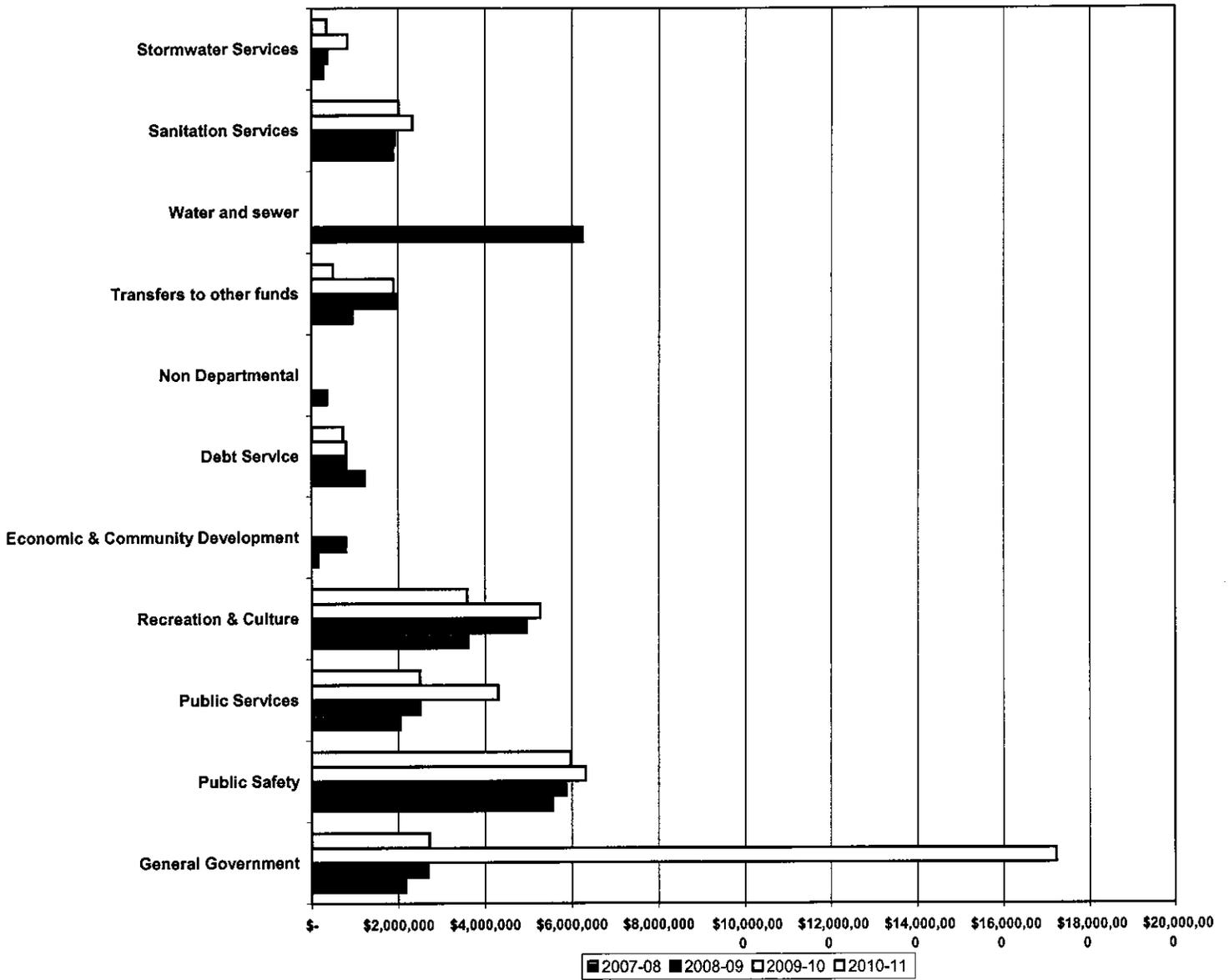
Allocation of Expenditures	Personnel Services	Operating Expenditure/ Expenses	Capital Outlay	Debt Service	Other Uses	Total
General Fund						
Mayor & City Council	34,551	74,415	-	-	-	108,966
Office of the City Manager	564,041	85,272	-	-	-	649,313
Office of the City Clerk	216,334	140,334	-	-	-	356,668
Office of the City Attorney	-	136,000	-	-	-	136,000
Human Resource Department	155,648	54,564	-	-	-	210,212
Finance /Budget	602,915	122,098	-	-	-	725,013
IT Department	211,388	134,076	-	-	-	345,464
Planning Department	116,239	60,458	-	-	-	176,697
Police Department	4,820,848	491,297	53,000	-	-	5,365,146
Police - School Guards	17,319	400	-	-	-	17,719
Building & Code Compliance	359,988	105,401	-	-	-	465,390
Public Services - Administration	334,714	98,724	-	-	-	433,438
Public Services - Streets	83,114	211,910	-	-	-	295,023
Public Services - Properties	697,548	208,202	-	-	24,878	930,628
Public Services - Building Maintenance	58,062	137,176	-	-	-	195,237
Public Services - Fleet Maintenance	-	29,182	-	-	-	29,182
Recreation	617,567	503,590	-	-	220,512	1,341,668
Aquatics	158,543	131,484	-	-	-	290,027
Tennis	-	39,876	-	-	-	39,876
Park Maintenance	-	100,246	16,941	-	-	117,187
Golf-Administration	-	23,525	-	-	-	23,525
Golf-Pro Shop	263,703	234,004	3,426	-	-	501,133
Golf-Maintenance	94,037	668,711	49,361	-	61,529	873,639
Transfers to other funds	-	-	-	-	163,544	163,544
General Fund Total	9,406,558	3,790,945	122,728	-	470,463	13,790,694
% of General Fund	68.2%	27.5%	0.9%	0.0%	3.4%	100.0%
Road and Transportation Fund						
Streets & Sidewalks-Maintenance	87,422	524,290	-	-	-	611,712
Streets & Sidewalks-Infrastructure	-	-	-	-	-	-
Road & Transportation Fund Total	87,422	524,290	-	-	-	611,712
% of Road & Transportation	14.3%	85.7%	0.0%	0.0%	0.0%	100.0%
Senior Center fund						
Social Services	155,612	196,350	43,710	-	-	395,672
Senior Center Total	155,612	196,350	43,710	-	-	395,672
% of Senior Center	39.3%	49.6%	11.0%	0.0%	0.0%	100.0%
Debt Service						
General Debt Service	-	-	-	709,576	-	709,576
Debt Service Total	-	-	-	709,576	-	709,576
% of Debt Service	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%

EXPENDITURE CATEGORY MATRIX FOR FY2010-11 BUDGET

Allocation of Expenditures	Personnel Services	Operating Expenditure/ Expenses	Capital Outlay	Debt Service	Other Uses	Total
Sanitation Fund						
Garbage and Trash Collection	807,622	1,133,905	-	70,996	281,000	2,293,523
Sanitation Fund Total	807,622	1,133,905	-	70,996	281,000	2,293,523
% of Sanitation	35.2%	49.4%	0.0%	3.1%	12.3%	100.0%
Stormwater Fund						
Stormwater services	86,442	222,067	-	48,458	53,000	409,966
Stormwater Fund Total	86,442	222,067	-	48,458	53,000	409,966
% of Stormwater	21.1%	54.2%	0.0%	11.8%	12.9%	100.0%
Law Enforcement Fund						
Treasury & Justice Confiscated	-	114,920	-	-	-	114,920
Law Enforcement Fund Total	-	114,920	-	-	-	114,920
% of Law Enforcement	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
TOTAL 2010-11 BUDGET	10,543,856	5,982,477	166,438	829,030	804,463	18,326,064
% OF TOTAL 2010-11 BUDGET	57.5%	32.6%	0.9%	4.5%	4.4%	100.0%

Note: The following funds are not detailed in the Expenditure Category Matrix because they do not have a Proposed 2010-11 Budget: Hurricane Fund, Grants Fund, and the Police Grants fund.

Expenditures All Funds



CITY OF MIAMI SPRINGS
PERSONNEL COMPARISON BY DEPARTMENT
 Final

	FY 2008-09		FY 2009-10		FY 2010-11		Increase(decrease) from FY 2009-10	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Office of the City Manager	5.00	-	5.00	-	5.00	-	-	-
Office of the City Clerk	2.00	0.50	2.00	0.50	2.00	0.50	-	-
Human Resource Department	2.00	-	2.00	-	2.00	-	-	-
Finance & Budget Department	7.50	1.00	7.70	-	6.95	-	(0.75)	-
IT Department	1.50	1.00	2.30	-	2.30	-	-	-
Planning Department	1.00	0.50	1.00	0.50	1.00	0.50	-	-
Police Department	52.00	9.00	52.00	8.00	52.00	8.00	-	-
Building & Code Compliance	6.00	1.00	6.00	-	5.00	-	(1.00)	-
Public Services- Administration	5.50	-	5.50	-	4.50	-	(1.00)	-
Public Services - Streets	2.00	-	2.00	-	2.00	-	-	-
Public Services - Properties	16.50	5.00	16.50	-	16.50	-	-	-
Public Services - Building Maintenance	1.00	-	1.00	-	1.00	-	-	-
Recreation	4.00	40.00	7.00	45.00	7.00	45.00	-	-
Aquatics	-	25.00	-	25.00	-	25.00	-	-
Tennis	-	-	-	-	-	-	-	-
Park Maintenance	-	-	-	-	-	-	-	-
Golf Course-Pro Shop	1.30	20.00	1.00	20.00	2.00	19.00	1.00	(1.00)
Golf Course-Maintenance	2.00	-	2.00	-	1.00	-	(1.00)	-
Road & Transportation Fund	1.00	-	1.00	-	1.00	-	-	-
Senior Center	1.00	7.00	1.00	7.00	1.00	7.00	-	-
Water Fund	-	-	-	-	-	-	-	-
Sewer Fund	-	-	-	-	-	-	-	-
Sanitation Fund	13.00	-	13.00	-	13.00	-	-	-
Stormwater Fund	2.00	-	2.00	-	2.00	-	-	-
TOTAL PERSONNEL	126.30	110.00	130.00	106.00	127.25	105.00	(2.75)	(1.00)

City of Miami Springs Transfer From and Transfer To Schedule

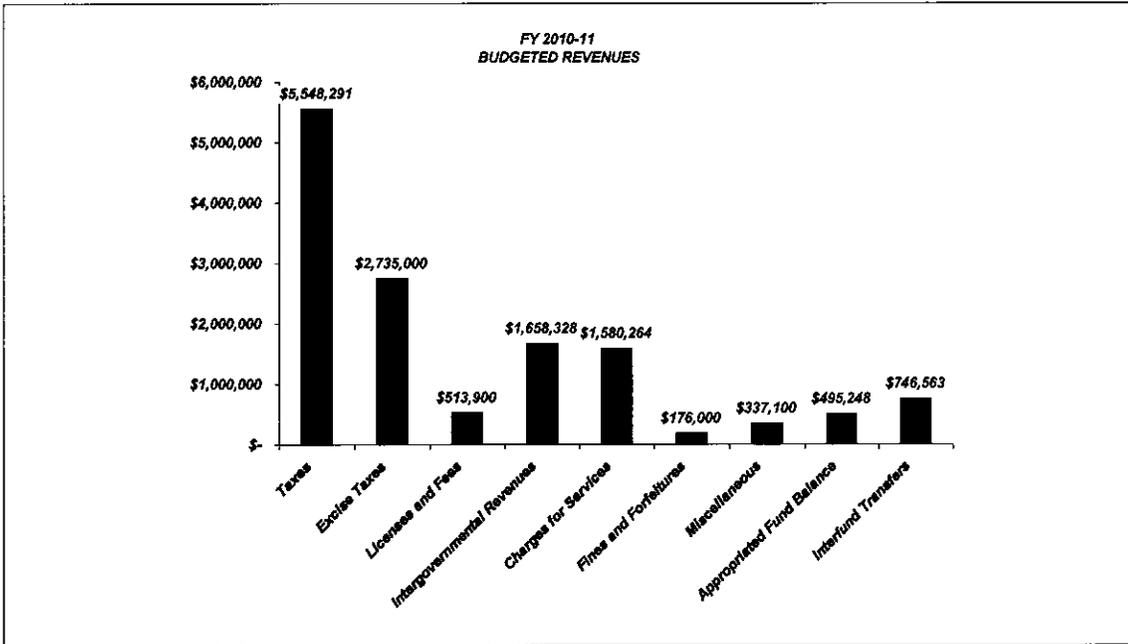
Fund	Transfer From	Transfer To
General Fund	163,544	334,000
Elderly Services		163,544
Sanitation Fund*	281,000	
Stormwater Fund*	53,000	
	\$ 497,544	\$ 497,544

* Administrative charges paid to the General Fund

GENERAL FUND

**CITY OF MIAMI SPRINGS
SUMMARY OF GENERAL FUND REVENUES**

REVENUES	FY07-08 Actual	FY08-09 Actual	FY09-10 Budget	FY10-11 Budget	% of Total	% Change from 2009-10
Taxes	\$ 6,831,093	\$ 6,710,088	\$ 5,803,939	\$ 5,548,291	40.2%	-4.4%
Excise Taxes	2,664,360	2,808,058	2,730,000	2,735,000	19.8%	0.2%
Licenses and Fees	538,993	414,939	441,558	513,900	3.7%	16.4%
Intergovernmental Revenues	1,569,853	1,541,005	1,696,544	1,658,328	12.0%	-2.3%
Charges for Services	206,220	261,182	370,034	1,580,264	11.5%	327.1%
Fines and Forfeitures	168,387	194,014	176,000	176,000	1.3%	0.0%
Miscellaneous	402,376	350,254	386,073	337,100	2.4%	-12.7%
Appropriated Fund Balance	-	-	3,166,780	495,248	3.6%	-84.4%
Interfund Transfers	584,000	1,520,344	357,000	746,563	5.4%	109.1%
Total Revenues	\$ 12,965,282	\$ 13,799,884	\$ 15,127,928	\$ 13,790,694	100.0%	-8.8%



**CITY OF MIAMI SPRINGS
REVENUE COMPARISON
GENERAL FUND**

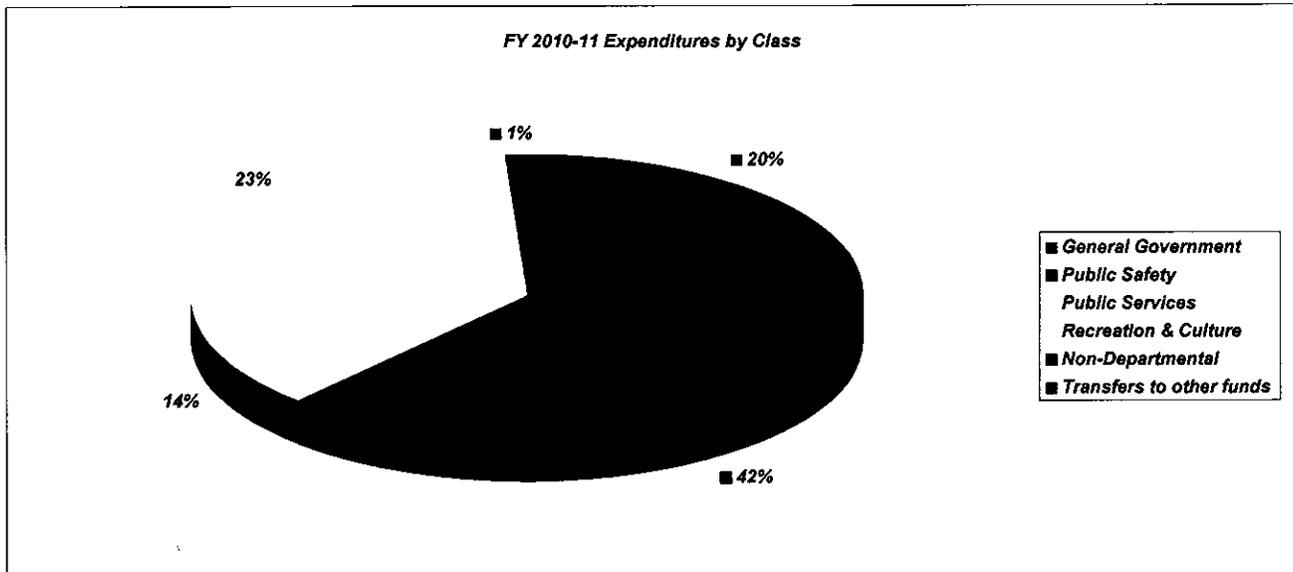
Line Item Revenue	FY 07-08	FY 08-09	FY 09-10	FY 10-11	% of	% Change
	Actual	Actual	Budget	Proposed Budget	Total	from 2009-10
Ad Valorem Taxes - Current	\$6,817,798	6,682,112	\$ 5,783,939	\$ 5,528,291	40.09%	-4.4%
Ad Valorem Taxes - Delinquent	13,295	27,976	20,000	20,000	0.15%	0.0%
Franchise Fees	996,967	989,929	990,000	980,000	7.11%	-1.0%
Utility Service Taxes	934,547	926,807	964,828	965,000	7.00%	0.0%
Local Communications Tax	732,846	891,322	775,172	790,000	5.73%	1.9%
Occupational Licenses - City	69,237	70,479	75,000	70,000	0.51%	-6.7%
Occupational Licenses - County	18,794	21,338	17,758	18,000	0.13%	1.4%
Building Permits	174,299	95,615	130,000	200,000	1.45%	53.8%
Electrical Permits	46,208	25,879	25,000	25,000	0.18%	0.0%
Plumbing Permits	22,650	16,691	16,000	15,000	0.11%	-6.3%
Roofing Permits	32,314	33,114	27,000	25,000	0.18%	-7.4%
Mechanical Permits	33,671	21,934	17,000	18,000	0.13%	5.9%
Zoning Permits	5,525	8,175	8,000	7,000	0.05%	-12.5%
Certification of Completions	2,300	4,700	3,000	2,500	0.02%	-16.7%
Structural Permits	18,275	16,060	14,000	13,000	0.09%	-7.1%
POD Permit Fees	2,125	1,100	800	1,000	0.01%	25.0%
Other Permits	107,005	98,954	100,000	95,000	0.89%	-5.0%
Misc plan Reviews	3,800	900	1,000	1,000	0.01%	0.0%
State Revenue Sharing	306,002	320,891	311,283	309,422	2.24%	-0.6%
8-cent Motor Fuel Tax	113,233	63,961	110,000	110,000	0.00%	-100.0%
Alcoholic Beverage License	8,863	8,690	12,000	9,000	0.07%	-25.0%
1/2-cent Sales Tax	868,369	775,907	749,390	797,205	5.78%	6.4%
Local Option Gas Tax	273,386	294,302	353,447	370,277	2.68%	4.8%
Gas Tax Rebate	10,821	8,169	11,000	8,000	0.06%	-27.3%
School Crossing Guards	16,569	20,912	18,000	18,000	0.13%	0.0%
Summer Camp Activity Fees	83,859	17,590	160,070	18,500	0.13%	-88.4%
Summer Camp	-	-	-	148,000	1.07%	100.0%
Fitness Room Membership	-	-	-	30,000	0.22%	100.0%
After School Program	-	77,790	65,000	22,500	0.16%	-65.4%
Gym Admission Fees	-	-	-	12,000	0.09%	100.0%
Gym Rental	-	-	-	5,000	0.04%	100.0%
Senior Center Rental	-	-	-	2,500	0.02%	100.0%
Water Polo/Aquatics Teams	21,125	7,321	5,350	9,000	0.07%	68.2%
Swimming Pool Admissions	49,169	53,719	61,000	51,445	0.37%	-15.7%
Swim Lessons	-	40,355	-	40,000	0.29%	100.0%
Pool Rental	-	7,594	-	21,000	0.15%	100.0%
Tennis Fees	429	-	-	-	0.00%	0.0%
Vending Machines	10,380	6,593	10,000	-	0.00%	-100.0%
Fireworks-VG	3,000	-	3,000	3,000	0.02%	0.0%
Tennis Lessons	277	-	-	-	0.00%	0.0%
Tennis Merchandise	56	-	-	-	0.00%	0.0%
Tennis Memberships	1,307	-	-	-	0.00%	0.0%
Basketball fees	14,720	16,102	12,000	19,100	0.14%	59.2%
Cheerleading	1,575	-	-	-	0.00%	0.0%
Pelican Theatre	1,080	1,677	3,000	3,000	0.02%	0.0%
Jazzercise	4,200	3,925	4,200	4,200	0.03%	0.0%
Daddy/Daughter Dance	-	1,615	-	3,000	0.02%	100.0%
Green Fees	-	-	-	852,705	6.18%	100.0%
Cart Fees	-	-	-	83,038	0.60%	100.0%
Golf Merchandise Sales	-	-	-	54,427	0.39%	100.0%
Range Fees	-	-	-	100,496	0.73%	100.0%
Misc. Club Rental	-	-	-	8,260	0.06%	100.0%
GHIN Disabled Fees	-	-	-	953	0.01%	100.0%
Golf memberships	-	-	-	88,140	0.64%	100.0%
Miscellaneous Charges for Serv	1,517	5,407	6,414	6,400	0.05%	-0.2%
Copies & Other Charges	2,268	1,437	2,000	2,000	0.01%	0.0%
Lien Search	8,415	9,945	10,000	10,000	0.07%	0.0%
Re-Occupancy Inspection fees	7,500	5,050	8,000	5,000	0.04%	-37.5%
Clerk of the Court - Fines	147,420	178,203	165,000	165,000	1.20%	0.0%
Code Enforcement tickets	18,350	9,400	8,000	8,000	0.06%	0.0%
Disabled Parking tickets	2,617	6,411	3,000	3,000	0.02%	0.0%
Police Grants-HIDTA	-	8,664	-	-	0.00%	0.0%
Police Grants-Byrne Grant	-	10,000	-	-	0.00%	0.0%
Police Grants-COPS Grant	-	-	146,424	146,424	1.06%	0.0%
FDOT Safe Streets Grant	-	29,513	-	-	0.00%	0.0%
Interest - Checking	43,738	3,619	14,000	2,000	0.01%	-85.7%
Interest - Investments	127,543	93,886	112,000	75,000	0.54%	-33.0%
Interest - Tax Collections	14,806	5,338	10,000	2,000	0.01%	-80.0%

**CITY OF MIAMI SPRINGS
REVENUE COMPARISON
GENERAL FUND**

Line Item Revenue	FY 07-08	FY 08-09	FY 09-10	FY 10-11	% of	% Change
	Actual	Actual	Budget	Proposed Budget	Total	from 2009-10
Rent - Metro Fire	16,883	16,409	17,000	17,000	0.12%	0.0%
Rent - Dade Co. Library	8,253	8,253	8,300	8,300	0.06%	0.0%
Rent - Bus Benches	3,876	4,165	3,900	3,900	0.03%	0.0%
Recreational Activities	4,024	5,173	7,000	5,000	0.04%	-28.6%
Sprint Tower	49,347	51,321	58,000	60,000	0.44%	3.4%
Nextel	7,592	7,898	8,000	8,300	0.06%	3.8%
Metro PCS	7,019	7,300	7,500	7,600	0.06%	1.3%
Surplus sale of equipment	38,350	72,356	62,320	60,000	0.44%	-3.7%
Other Miscellaneous	41,436	72,274	85,553	85,000	0.62%	-0.6%
Tree replacement	7,100	-	1,500	-	0.00%	-100.0%
Returned check charges	2,972	1,901	3,000	2,000	0.01%	-33.3%
Code Enforcement Liens	180	5,421	-	1,000	0.01%	100.0%
ITF - Road & Transportation	-	22,992	23,000	-	0.00%	-100.0%
ITF - Police Grants	-	2,058	-	-	0.00%	0.0%
ITF - Water Admin Fee	98,000	-	-	-	0.00%	0.0%
ITF - Sewer Admin Fee	342,000	714,721	-	-	0.00%	0.0%
ITF - Sanitation Admin Fee	124,000	145,245	281,000	281,000	2.04%	0.0%
ITF - Stormwater Admin Fee	20,000	42,291	53,000	53,000	0.38%	0.0%
ITF- Hurricane Fund	-	593,037	-	412,563	2.99%	100.0%
Appropriated Fund Balance	-	-	3,166,780	495,248	3.59%	-84.4%
TOTALS >>>	\$12,965,282	\$13,789,884	\$15,127,928	\$13,790,694	100.00%	-8.8%

**CITY OF MIAMI SPRINGS
EXPENDITURES BY CLASS**

	FY 2007-08 <u>Actual</u>	FY 2008-09 <u>Actual</u>	FY2009-10 <u>Amended Budget</u>	FY2010-11 <u>Budget</u>	<u>% of Change From FY2009-10</u>
General Government	\$ 2,140,403	\$ 2,429,139	\$ 2,926,650	\$ 2,708,333	-7.5%
Public Safety	5,431,571	5,661,462	6,171,187	5,848,254	-5.2%
Public Services	1,765,526	1,947,444	2,398,750	1,883,508	-21.5%
Recreation & Culture	1,823,013	1,255,096	2,073,864	3,187,055	53.7%
Non-Departmental	438,749	286,357	-	-	0.0%
Transfers to other funds	355,411	463,463	1,557,227	163,544	-89.5%
Sub-Totals	\$ 11,954,673	\$ 12,042,961	\$ 15,127,678	\$ 13,790,694	-8.8%
Increase(decrease) in fund balance	1,053,390	1,756,925	-	-	0.0%
Totals	\$ 13,008,063	\$ 13,799,886	\$ 15,127,678	\$ 13,790,694	-8.8%



**CITY OF MIAMI SPRINGS
EXPENDITURES BY DEPARTMENT**

	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	% Change
<u>Department</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Budget</u>	<u>From FY2009-10</u>
Mayor & City Council	\$ 53,590	\$ 49,813	\$ 115,160	\$ 108,966	-5.4%
Office of the City Manager	477,530	563,214	647,760	649,313	0.2%
Office of the City Clerk	232,609	316,659	361,211	356,668	-1.3%
Office of the City Attorney	105,531	125,488	136,000	136,000	0.0%
Human Resource Department	202,592	201,505	242,936	210,212	-13.5%
Finance /Budget	620,461	679,595	758,308	725,013	-4.4%
IT Department	303,956	295,459	473,143	345,464	-27.0%
Planning Department	144,134	197,406	192,132	176,697	-8.0%
Police Department	4,866,327	5,031,844	5,501,649	5,365,146	-2.5%
Police - School Guards	11,250	14,720	17,799	17,719	-0.5%
Building & Code Compliance	553,994	614,898	651,739	465,390	-28.6%
Public Services - Administration	491,334	449,050	494,158	433,438	-12.3%
Public Services - Streets	282,744	311,732	590,448	295,023	-50.0%
Public Services - Properties	729,858	940,988	946,518	930,628	-1.7%
Public Services - Building Maintenance	215,353	181,553	338,444	195,237	-42.3%
Public Services - Fleet Maintenance	46,237	64,121	29,182	29,182	0.0%
Recreation	1,314,119	829,176	1,634,932	1,341,668	-17.9%
Aquatics	342,141	279,973	302,176	290,027	-4.0%
Tennis	41,820	31,605	31,520	39,876	26.5%
Park Maintenance	124,933	114,342	105,236	117,187	11.4%
Golf Administration	-	-	-	23,525	100.0%
Pro Shop	-	-	-	501,133	100.0%
Golf Maintenance	-	-	-	873,639	100.0%
Non-Departmental	438,749	286,357	-	-	0.0%
Total	\$11,599,262	\$11,579,498	\$13,570,451	\$13,627,150	0.4%
Transfers to other funds	355,411	463,463	1,557,227	163,544	-89.5%
Increase (decrease) in fund balance	1,053,390	1,756,925	-	-	0.0%
Total	\$13,008,063	\$13,799,886	\$15,127,678	\$13,790,694	-8.8%

CITY OF MIAMI SPRINGS
LISTING OF TOP EXPENDITURES-GENERAL FUND

	<u>FY2009-10</u>	<u>FY2010-11</u>	<u>% of Total</u>	<u>% of Change</u>
	<u>Amended Budget</u>	<u>Budget</u>		<u>From FY2009-10</u>
Salaries	\$ 7,490,264	\$ 7,244,189	52.5%	-3.3%
Health Insurance Benefits	698,751	710,877	5.2%	1.7%
Pension costs	538,600	773,216	5.6%	43.6%
Workmens Comp	163,024	126,972	0.9%	-22.1%
Other Employee Benefits	687,628	647,028	4.7%	-5.9%
Total Salaries & Benefits	9,578,267	9,502,282	68.9%	-0.8%
Capital Expenditures	1,083,837	69,941	0.5%	-93.5%
Debt Service Payments	247,002	245,389	1.8%	-0.7%
Operating Supplies/Uniforms	586,704	558,117	4.0%	-4.9%
Contractual Services	923,494	864,830	6.3%	-6.4%
Utilities	514,292	473,866	3.4%	-7.9%
Transfers to other funds	1,557,227	163,544	1.2%	-89.5%
Liability insurance	213,900	222,761	1.6%	4.1%
Professional Fees	369,603	341,575	2.5%	-7.6%
Fleet Maintenance	173,009	156,600	1.1%	-9.5%
Repairs and Maintenance	263,297	179,186	1.3%	-31.9%
Other Misc Expenses	2,317,156	1,012,603	7.3%	-56.3%
Total Budgeted Expenditures	17,827,788	13,790,694	100.0%	-22.6%

City Council

Mission Statement

The mission of the City Council is to provide leadership and direction for the City, to assure the present and future fiscal integrity of the municipal government, to represent the short and long-term interests of the City, and to promote quick, courteous responses to residents' concerns.

City Council

The City Council of the City of Miami Springs is comprised of an elected Mayor and four elected Council members. These individuals serve in the capacity of elected officials for the voters of the City and act as the legislative body of the municipality. Terms are for two years and members may serve for four consecutive terms.

The body is elected to lead, direct and provide policy for the administration. Additionally, the body is responsible to establish laws, regulations, set millage rates, adopt budgets, appropriate funds and other legislative matters. To ensure continuity, the Council appoints citizens to serve as advisors to permanent boards, two retirement systems and various ad hoc advisory committees.

Regular Council meetings are held the second and fourth Mondays of each month excluding July. Special sessions are also held in August to discuss budget and other matters of critical importance.

Goals

Represent the citizens of Miami Springs in an effective and efficient manner through policy making that meets and anticipates the needs of the City.

Enhance community spirit and promote community involvement through use of City boards and committees.

Objectives

Meet regularly to discuss and decide current issues within the City and allow citizens a forum to participate in the policies affecting their City.

Support all City boards and committees and ensure that all vacant posts are filled.

2009-10 Accomplishments

- Held Grand Opening ceremony for the Community Center on Thursday, April 8, 2010.
- Continued efforts to annex land.
- Obtained final approval of the Comprehensive Plan by the State of Florida Department of Community Affairs.
- Awarded Bid #02-08/09 and approved contract for the Curtiss Mansion historic restoration.
- Awarded Bid #05-08/09 and 07-08/09 for the Senior Center acoustical ceiling, floor leveling and vinyl tiling.

City Council

2009-10 Accomplishments (Continued)

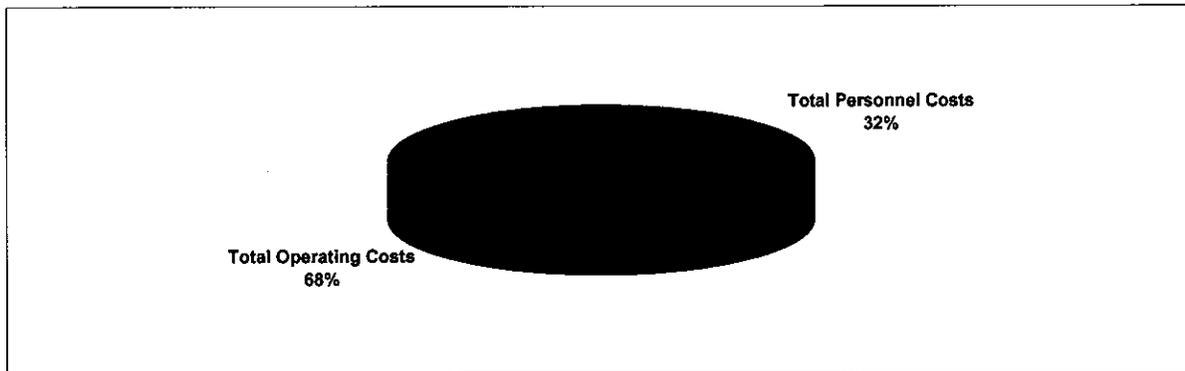
- Awarded Bid # 16-08/09 for the Senior Center roof replacement.
- Awarded RFP #06-09/10 for the Golf course irrigation system.

2010-11 Budget Highlights

- Proposed budget is \$6,194 or (5%) lower than the FY2010 amended budget.
- Budget includes \$25,000 for various city activities in the same amounts as FY2010. These include: \$19,200 rent subsidy to the historical society (budgeted under rentals and leases), \$6,000 donation to the River Cities Festival, \$2,000 for the Stafford Golf Tournament, \$2,000 for the employee holiday luncheon, and \$2,000 for the police appreciation dinner.

**MAYOR AND CITY COUNCIL
Expenditure Detail**

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
PERSONNEL						
Executive Salaries	\$ 31,800	\$ 31,800	\$ 31,800	\$ 31,800	29.2%	0.0%
Payroll Taxes	2,433	2,433	2,433	2,433	2.2%	0.0%
Workers' Compensation	207	139	203	318	0.3%	56.7%
Total Personnel Costs	\$ 34,440	\$ 34,372	\$ 34,436	\$ 34,551	31.7%	0.3%
OPERATING						
Travel & Related Costs	7,945	8,231	11,880	14,820	13.6%	24.7%
Communications & Freight	-	118	113	-	0.0%	-100.0%
Rentals & Lease	-	-	19,020	19,200	17.6%	0.9%
Promotions & Donations	-	-	36,000	25,000	22.9%	-30.6%
Misc. Expenses	840	983	750	2,100	1.9%	180.0%
Operating Supplies	-	-	-	995	0.0%	100.0%
Dues, Memberships & Subsc.	6,157	1,861	3,279	3,540	3.2%	8.0%
Printing and binding	963	746	1,040	1,855	1.7%	78.4%
Office Supplies	1,953	1,437	1,660	1,615	1.5%	-2.7%
Contractual Services	1,292	2,065	5,482	5,290	4.9%	-3.5%
Total Operating Costs	\$ 19,150	\$ 15,441	\$ 79,224	\$ 74,415	68.3%	-6.1%
CAPITAL OUTLAY						
Machinery & Equipment	-	-	1,500	-	0.0%	-100.0%
Total Capital Outlay	\$ -	\$ -	\$ 1,500	\$ -	0.0%	-100.0%
TOTAL EXPENSES	\$ 53,590	\$ 49,813	\$ 115,160	\$ 108,966	99.5%	-5.4%



Personnel Summary

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
Mayor	1	1	1	1	20.0%	0.0%
City Council Members	4	4	4	4	80.0%	0.0%
DEPARTMENT TOTAL	5	5	5	5	100.0%	0.0%

City Clerk

Mission Statement

The mission of the City Clerk's office is to serve the City Council, City Departments and all the citizens of Miami Springs by providing accurate and unbiased records of all municipal proceedings in a courteous and expeditious manner, providing the means for citizens to participate in local government.

City Clerk

The Office of the City Clerk is responsible for officially maintaining all records and minutes of the City.

The Office of the City Clerk is responsible for conducting all City elections (F.S.S.106 and City Charter 8.02(1) and for preserving all permanent records, ordinances, resolutions, proclamations, minutes, contracts, historical documents and other official records in compliance with F.S.S. chapter 119 and Charter 8.02 (4).

The City Clerk serves as Records Management Liaison Officer (RMLO) to all City departments as needed. With the Mayor and City Manager, the Clerk attests to all official City documents and records the appropriate document with the Clerk of the Court (Charter 8.02).

The City Clerk's office attends, records and transcribes minutes of all City Council meetings, in a timely fashion, as well as a summary of actions for proper follow-up by all departments. The City Clerk also provides notary, information and referral services to the general public to enhance community relations.

Goals

Provide for and ensure the accurate and unbiased compilation and maintenance of the legislative history of the official actions and documents of the City of Miami Springs.

To serve as a principal contact for citizen inquiries and inform the residents of the actions of the City using the most current means and methods.

Objectives

Compile and distribute all agenda documents for the City Council meetings, special meetings, and advisory boards and transcribe accurate minutes of all proceedings.

Publish all legal notices for public hearings in accordance with state law.

2009-10 Accomplishments

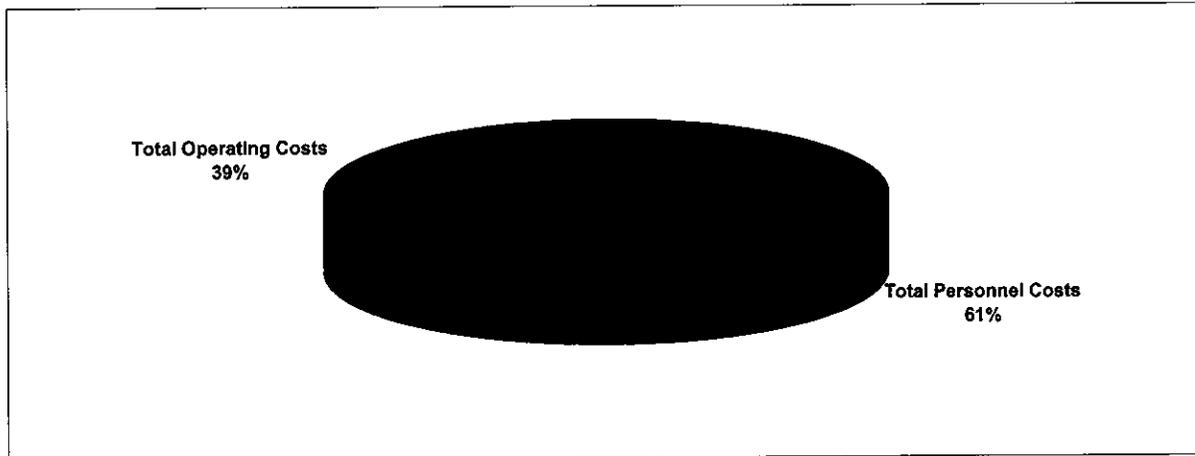
- Prepared twenty packets for the upcoming Miami Springs General Election of April 5, 2011.
- Researched records and provided extensive information to the City Administration, Department Heads and City Attorney and processed over 300 public information requests from citizens and government entities.
- Provided information to inform residents of new legislation passed by the Council by posting the advisory board minutes, ordinances, resolutions and Council agendas, minutes and summary actions on the City's web page.
- Supported the City Manager's office in the preparation of agenda packets for 32 Council meetings.
- Provided secretarial assistance to the Mayor and Council members, including the preparation of a calendar of events to keep them informed of all meetings, invitations and events.
- Coordinated secretarial help and support for all advisory boards, including attendance records and the scheduling of appointments for board members.

2010-11 Budget Highlights

- Budget is \$4,543 or 1.3% lower than prior year.
- No COLA is budgeted for general employees and police.

**OFFICE OF THE CITY CLERK
Expenditure Detail**

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
PERSONNEL						
Salaries	\$ 150,562	\$ 154,681	\$ 154,187	\$ 157,876	44.3%	2.4%
Part Time Year Round	11,380	11,554	11,455	11,455	3.2%	0.0%
Overtime	1,471	1,864	2,240	2,200	0.6%	-1.8%
Payroll Taxes	12,501	12,859	11,592	11,854	3.3%	2.3%
Pension & Retirement	8,600	7,935	9,112	16,198	4.5%	77.8%
Health Insurance	11,767	12,999	13,384	15,057	4.2%	12.5%
Workers' Compensation	998	654	1,061	1,693	0.5%	59.6%
Total Personnel Costs	\$ 197,279	\$ 202,546	\$ 203,031	\$ 216,334	60.7%	6.6%
OPERATING						
Contractual Services	446	46,074	93,000	63,000	17.7%	-32.3%
Travel & Related Costs	28	840	600	600	0.2%	0.0%
Telephone	1,313	1,177	1,307	720	0.2%	-44.9%
Rentals and leases	-	-	6,000	6,000	1.7%	0.0%
Repairs & Maintenance	1,474	1,670	2,030	1,575	0.4%	-22.4%
Printing & Binding	4,346	3,185	5,975	4,090	1.1%	-31.5%
Postage	795	783	1,467	1,043	0.3%	-28.9%
Advertising & Promotions	14,011	48,198	30,120	45,120	12.7%	49.8%
Office Supplies	1,487	1,410	5,500	5,500	1.5%	0.0%
Operating Supplies	4,285	3,645	4,145	4,530	1.3%	9.3%
Dues, Memberships & Subsc.	1,356	1,132	2,040	2,060	0.6%	1.0%
Training & Education	-	490	500	500	0.1%	0.0%
Liability Insurance	4,740	2,573	3,311	3,156	0.9%	-4.7%
Vehicle registration & Tag	369	866	1,345	1,600	0.4%	19.0%
Internet Access	680	798	840	840	0.2%	0.0%
Total Operating Costs	\$ 35,330	\$ 112,841	\$ 158,180	\$ 140,334	39.3%	-11.3%
CAPITAL OUTLAY						
Machinery & Equipment	-	1,272	-	-	0.0%	0.0%
Total Capital Outlay	\$ -	\$ 1,272	\$ -	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 232,609	\$ 316,659	\$ 361,211	\$ 356,668	100.0%	-1.3%



Personnel Summary

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
City Clerk	1	1	1	1	40.0%	0.0%
Deputy City Clerk	1	1	1	1	40.0%	0.0%
Total of Full-time employees	2	2	2	2	80.0%	0.0%
Part Time Employees	0.5	0.5	0.5	0.5	20.0%	0.0%
DEPARTMENT TOTAL	2.5	2.5	2.5	2.5	100.0%	0.0%

OFFICE OF THE CITY CLERK PERFORMANCE MEASURES

Indicator	2007-08 Actual	2008-09 Actual	2009-10 Goal	2009-10 Actual	2010-11 Goal
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Council Agendas Packets Prepared	330	330	300	340	280
Public Records Request Processed	305	426	350	480	400
Legal Ads Published	43	103	90	51	70
Council Meetings Attended	33	33	30	34	28
Council Minutes Transcribed	33	33	30	34	28
Summary Actions Prepared	29	29	29	30	26
Bid Openings Witnessed	9	11	8	11	6
Elections Supervised	0	2	0	0	1
Documents Notarized	559	583	525	582	550
Codified Ordinance Supplements	2	3	2	2	2
Ordinances Adopted	13	14	12	14	12
Resolutions Adopted	50	45	35	29	24
Vehicle Tag and Title Applications	10	17	10	12	10
Newsbulletin Preparation	5	0	0	0	0
Advisory Board Meetings Attended	54	54	54	55	54
Advisory Board Meetings Transcribed	54	54	54	55	54
Advisory Board - Attendance Reports	12	12	12	12	12
Proclamations, Certificates and Awards	98	141	100	92	95

% of reasonable records requests fulfilled within 48 hours	90%	80%	95%	95%	95%
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Council minutes transcribed and prepared for approval before the next Council meeting	95%	100%	95%	100%	100%
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Council minutes made available on website within two days after Council approval	95%	75%	95%	95%	95%
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Council Agendas prepared per year	33	33	30	34	28
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Average number of pages of minutes transcribed per year	714	640	600	691	650
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City Manager

Mission Statement

In order to assure the Quality of Life the residents of Miami Springs have historically enjoyed, the Mission of the Office of the City Manager is to protect that quality and manage change through the following:

To provide the most effective means of implementing the policies of the City Council and delivering personalized services to the residents of Miami Springs, all within a budget that emphasizes fiscal constraint; to direct and oversee the activities of the various department directors to assure the activities of their staff reflect this vision; and to foster an atmosphere that inspires creative solutions to the various issues we face daily.

City Manager

The authority of this office is established and governed by Article IV of the Charter. The City Manager is deemed the Chief Administrative Officer of the City and, as such, is responsible for implementing the policies and directives of the will of the majority of the City Council. This involves daily contact with the heads of the various city departments, to assure their follow through on such implementation.

Responsibilities of this Office include but are not limited to: assuring adherence to all rules, regulations and policies; preparation and submission of an annual operating budgets to support the activities of the various departments; ensure the fiscal health of the City; and to monitor all major activities such as outside contracts, administrative positions, major capital projects, and the directives of the majority vote of the Mayor and City Council.

The City Manager serves on several boards, and attends meetings of advisory boards when required. The Manager is also required to attend meetings on behalf of the City from time to time outside the City to protect and promote the City's interests.

Goals

Provide effective and professional administration of polices and programs established by the City Council.

Provide leadership in the daily administration of the City government and assure fair, friendly and consistent treatment to all employees, residents and other customers of the City.

To achieve as a minimum, a "break-even" scenario for the golf course.

To develop a plan for the future success of our downtown business districts through constant review of our district boundary regulations and communication with the various Chambers of Commerce, the Beacon Council, and our downtown improvements consultants.

To conclude the annexation efforts of the City.

To continue to pursue the improvement of existing recreation facilities to replace those facilities that have outlived their useful life.

Objectives

Review all agenda items submitted by the departments for Council approval.

Research issues and provide additional information to Council to assure policies and directives are based on the best and most accurate information available.

Objectives(continued)

Consult with the City Attorney on a regular basis to insure that proposed courses of action are within the law.

Provide timely response to questions and concerns of residents.

Re-establish a program that will track our progress in responding to reasonable requests for services or information.

Hire individuals who understand the importance of working cooperatively and effectively with the residents.

Consider minimal rate increases in revenue producing activities such as the driving range, cart rentals, greens fees, aquatic center admissions, tennis center admissions, etc., so that the users of these facilities share a greater cost for such use.

Review all current policies, procedures and memberships to guarantee that all revenues are collected and recorded appropriately.

Take a more pro-active role with the Chamber of Commerce, the Beacon Council, and our new downtown improvements consultant to market our commercial district on NW 36th Street to a broader audience.

Meet with business and property owners of our commercial districts to listen to their concerns and identify those areas where the City can be of assistance.

Review all past marketing and revitalization studies to glean the proper information common to each as they relate to the formulation of solutions proffered by the downtown improvements consultant..

Explore and recommend changes to the City's Comprehensive Plan that protect our residential character while at the same time allowing for managed growth in our commercial areas.

Finalize a comprehensive plan for our recreation facilities that will best achieve a maximization of personnel and minimize the duplication of functions.

Consider a reorganization of the recreation department that will allow for new programming in these new facilities and the possibility of the inclusion of a new tennis facility to be part of the golf course operations.

Examine the operational issues that will be associated with the use of recreation facilities as disaster shelters.

2009-10 Accomplishments

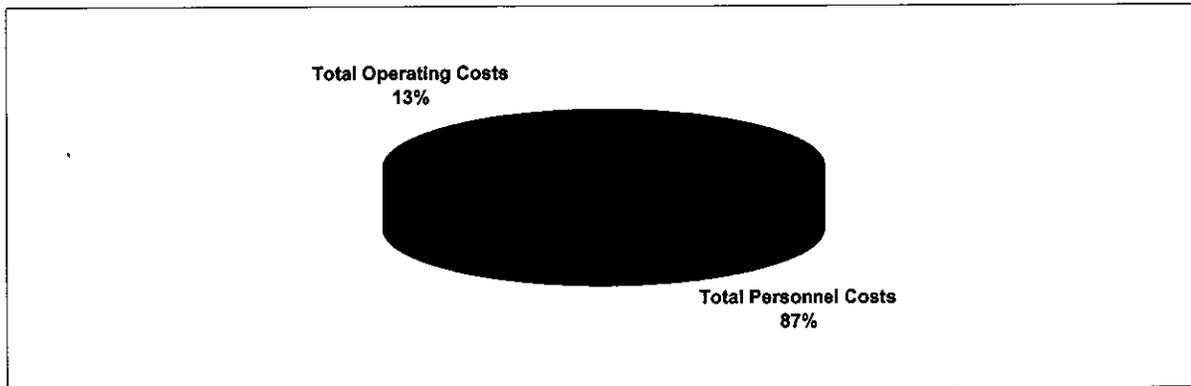
- Completed the construction of a new community center, on time and on budget.
- Hired a new recreation director to oversee all operations of the new center.
- Examined and evaluated ten proposed sites for a skatepark.
- Continued to review all expenditures of the various departments on a regular basis and discuss same with the finance director, assistant city manager and the department heads.
- Continued to seek new technologies to improve employee productivity.
- Met on a regular basis with our grant writer to suggest areas where the city might need current and future funding.
- Evaluated the possible outsourcing of two city functions.
- Produced an RFQ to obtain the services of a consultant to assist the City in improving our downtown and NW 36th Street business districts.
- Continued work with a consultant to assure the City's emergency operations plan was complete; that it included the FEMA required information; and that any pre and post disaster activities of the City would be accurately recorded on the proper forms and qualify for the maximum dollar reimbursement from FEMA.
- Met with the MS Chamber of Commerce executive board and officers on numerous occasions to discuss their reorganizational plans and to get their input for the new downtown improvements consultant.
- Worked through Commissioner Rebeca Sosa's office to assure that any interactions with the County were met with as favorable an outcome as possible, i.e., the new Community Center and the Curtiss Mansion.

FY 2010-11 Budget Highlights

- The proposed budget is \$1,553 (0.24%) higher than the FY10 amended budget partly due to the increases for health insurance and pension costs.
- No COLA is budgeted for general employees and police.
- Budget includes \$46,000 for the city's lobbyist group.

**CITY MANAGER
Expenditure Detail**

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
Salaries	\$ 353,423	\$ 426,329	\$ 427,603	\$ 434,886	67.0%	1.7%
Payroll Taxes	23,014	29,204	30,053	30,561	4.7%	1.7%
Pension & Retirement	45,820	48,318	48,669	56,992	8.8%	17.1%
Health Insurance	21,756	30,848	37,218	37,254	5.7%	0.1%
Workers' Compensation	2,261	1,713	2,689	4,349	0.7%	61.7%
Total Personnel Costs	\$ 446,274	\$ 536,412	\$ 546,232	\$ 564,041	86.9%	3.3%
OPERATING						
Professional Services	-	-	60,000	51,000	7.9%	-15.0%
Travel & Related Costs	11,260	9,579	12,000	9,500	1.5%	-20.8%
Repairs & Maintenance	-	856	856	850	0.1%	-0.7%
Advertising	-	-	5,000	4,000	0.6%	-20.0%
Office Supplies	540	1,652	1,000	700	0.1%	-30.0%
Operating Supplies	4,373	2,900	4,200	3,500	0.5%	-16.7%
Printing and binding	-	-	2,500	2,500	0.4%	0.0%
Postage	99	98	253	180	0.0%	-28.9%
Dues, Memberships & Subsc.	1,351	987	1,200	1,000	0.2%	-16.7%
Training & Education	549	192	1,000	-	0.0%	-100.0%
Liability Insurance	9,024	6,501	8,391	8,229	1.3%	-1.9%
Telephone/Internet	4,060	4,037	4,223	3,813	0.6%	-9.7%
Total Operating Costs	\$ 31,256	\$ 26,802	\$ 100,623	\$ 85,272	13.1%	-15.3%
CAPITAL OUTLAY						
Machinery & Equipment	2,097	-	905	-	0.0%	-100.0%
Total Capital Outlay	2,097	-	905	-	0.0%	-100.0%
TOTAL EXPENSES	\$ 479,627	\$ 563,214	\$ 647,760	\$ 649,313	100.0%	0.2%



Personnel Summary

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
City Manager	1	1	1	1	20.0%	0.0%
Assistant City Manager	1	1	1	1	20.0%	0.0%
Grant Writer	1	1	1	1	20.0%	0.0%
Executive Secretary	1	1	1	1	20.0%	0.0%
Customer Service Rep.	1	1	1	1	20.0%	0.0%
DEPARTMENT TOTAL	5	5	5	5	100.0%	0.0%

**OFFICE OF THE CITY MANAGER
PERFORMANCE MEASURES**

Indicator	2007-08 Actual	2008-09 Actual	2009-10 Goal	2009-10 Actual	2010-11 Goal
1. Conclude Annexation	NO	NO	YES!	NO	YES
2. Finalize District Boundary Regulations/ Comp Plan Amendment	YES	YES	YES!	YES	YES
3. Number of applications for major grants (>\$50K) to enhance programs	5	5	5	6	5
4. # of annual meetings with Chamber of Commerce Exec. Board	0	1	4	3	4
5. Develop Marketing strategy for the City of Miami Springs	NO	NO	YES!	NO	YES
6. # of annual meetings with local school principals	1	2	4	2	4
7. # of annual Host Art in City Hall events held	10	10	10	10	10
8. Compose and distribute 12 monthly "Manager's Update" reports	12	12	12	12	12
1. # of annual Council agendas reviewed and released on time	30	30	30	30	30
2. Read and respond to daily emails	35	50	50	60	65
1. Reduce Millage rate by	16.00%	NA	10%	NO	10%
2. Reduce purchasing costs through aggressive utilization of bids from other governmental jurisdictions and addition of a full time purchasing manager.	YES	YES	YES	YES	YES

Human Resources

Mission Statement

To provide an organizational framework to recruit, select, classify, compensate, develop, and reward the City's diverse workforce, while ensuring an environment that optimizes productivity, efficiency and effectiveness. In addition, this department is responsible for the effective administration of claims, and to provide a safe and healthy environment for the City's employees and residents.

Human Resources

Human Resources administer a comprehensive personnel program that includes: recruitment, selection, wage and salary administration, employee relations and staff development training programs for City employees. The department advises and counsels City employees on personnel matters. Department staff is responsible for general personnel administration, staff and program development, and collective bargaining with the union and the administration of the Civil Service System. The department is also responsible for Risk Management and Worker's Compensation insurance claims for all City departments.

Goals

Continue to develop and maintain effective, positive employee relations.

To minimize the City's exposure to financial loss through the effective use of loss prevention and transfer programs, safety programs, and vigilant claims processing.

Objectives

Continue to standardize human resources management practices in the areas of hiring, retention, employee development, benefits, testing, and compliance with federal, state, and local regulations.

Expand the City's outreach efforts to reach a diverse group of competent workers when recruiting for city vacancies.

The development, communication, and implementation of policies, discipline, administration, maintenance of records, and all other human resource functions, as well as providing in-house training programs.

To reduce the severity and frequency of workers' compensation losses by continuous safety training and updating of city-wide safety programs.

2009-10 Accomplishments

- Performed the annual personnel records update. Conducted the annual driver's license check for all employees driving a City vehicle.
- Coordinated and organized the implementation of the Hepatitis B vaccination series for all city employees. Coordinated the free H1N1 vaccination for City employees and their families.
- Organized benefits open enrollment, and processed 130 applicants for full-time positions, including Assistant I.T. Manager, Human Resources Specialist, Maintenance Worker, Police Dispatcher and Recreation Specialist. Processed 56 applicants for part-time positions, including 50 employees for the summer program in a record time.

Human Resources

2009-10 Accomplishments(continued)

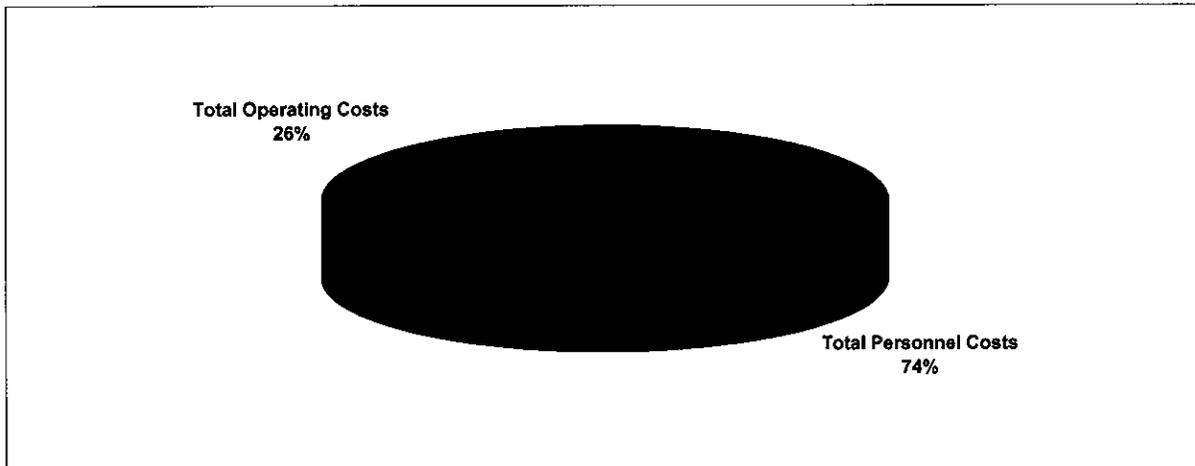
- Completed quarterly and annual random testing for CDL holders.
- Provided timely reports of workers compensation cases.
- Applied and received discount credit from Workers Compensation for the enforcement of the Drug-Free Workplace Premium Program for another consecutive year.
- Reviewed the complete list of City properties against the Florida League of Cities listing.

FY 2010-11 Budget Highlights

- FY 2010-11 budget is approximately \$32,724 or 13.5% less than prior years although there have been significant increases in health insurance and pension costs.
- There were no COLA's budgeted for police or general employees, and the budget includes a payroll savings from the hiring of a new assistant to replace the retiring employee.

**HUMAN RESOURCES DEPARTMENT
Expenditure Detail**

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
PERSONNEL						
Salaries	\$ 140,813	144,781	\$ 144,316	\$ 124,247	59.1%	-13.9%
Overtime	190	31	-	-	0.0%	0.0%
Payroll Taxes	10,593	10,859	10,360	8,879	4.2%	-14.3%
Pension & Retirement	4,698	4,349	4,994	12,748	6.1%	155.3%
Health Insurance	7,663	8,140	9,728	8,543	4.1%	-12.2%
Workers' Compensation	938	625	1,069	1,231	0.6%	15.2%
Total Personnel Costs	\$ 164,895	\$ 168,785	\$ 170,467	\$ 155,648	74.0%	-8.7%
OPERATING						
Professional Services	20,006	16,645	36,653	39,000	18.6%	6.4%
Contractual Services	-	1,905	10,000	-	0.0%	-100.0%
Travel & Related Costs	-	-	1,500	500	0.2%	-66.7%
Telephone/Internet	2,051	2,072	2,147	1,560	0.7%	-27.3%
Postage	298	294	597	425	0.2%	-28.8%
Advertising & Promotions	6,720	3,940	12,940	5,000	2.4%	-61.4%
Office Supplies	2,395	1,993	2,000	2,000	1.0%	0.0%
Operating Supplies	97	1,140	500	500	0.2%	0.0%
Dues, Memberships & Subsc.	2,002	2,364	2,250	2,250	1.1%	0.0%
Training & Education	-	-	1,000	1,000	0.5%	0.0%
Liability Insurance	4,128	2,367	2,882	2,329	1.1%	-19.2%
Total Operating Costs	\$ 37,697	\$ 32,720	\$ 72,469	\$ 54,564	26.0%	-24.7%
CAPITAL OUTLAY						
Machinery & Equipment	-	-	-	-	0.0%	0.0%
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 202,592	\$ 201,505	\$ 242,936	\$ 210,212	100.0%	-13.5%



Personnel Summary

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
Human Resources Director/Risk Mgr	1	1	1	1	50.0%	0.0%
Human Resources Specialist	1	1	1	1	50.0%	0.0%
Total of Full-time employees	2	2	2	2	100.0%	0.0%
Part Time Employees	0	0	0	0	0.0%	0.0%
DEPARTMENT TOTAL	2	2	2	2	100.0%	0.0%

HUMAN RESOURCES DEPARTMENT PERFORMANCE MEASURES

Indicator	2006-07 Actual	2008-09 Actual	2009-10 Goal	2009-10 Actual	2010-11 Goal
Outputs					
Reduce number of workmen compensation cases	Yes	Yes	Yes	Yes	Yes
Number of internal seminars offered	2	4	4	4	4
Reduce number of property/vehicle claims	Yes	Yes	Yes	Do our best	Yes
Effectiveness					
% of job descriptions processed and filed	100%	100%	100%	100%	100%
Efficiency					
% of vacancies filled within 30 days	98%	98%	98%	99%	99%
% of part-time vacancies filled within 30 days		100%	100%	100%	100%

Finance Department

Mission Statement

To provide timely, relevant, and accurate financial information to the City's managers, legislators, and stakeholders, to recommend and implement financial strategies that ensure the financial viability of the City and its future needs, and to implement internal control procedures that safeguard all city assets.

Finance Department

The Finance Department is responsible for overseeing the financial operations of the City including: accounts payable, accounts receivable, audits, budgeting, capital projects accounting, cash management, collections, debt administration, financial analysis, financial reporting, fixed asset reporting, payroll processing, and revenue & expenditure forecasting and monitoring. The Finance Department is also responsible for safeguarding the assets of the City.

The department ensures that surplus funds are properly invested to maximize returns on cash for operations.

The department is responsible for utility billing, collections, customer service and accounts receivable collections for the water, sewer, sanitation and storm water funds.

Goals

To ensure complete and accurate accounting of all transactions, and to report all financial information in accordance with professional accounting standards and federal, state, and local laws. Develop and implement processes to enhance the financial viability of the City, and provide financial information and analyses that are valuable as management tools and that are readily understood by our residents.

Objectives

Coordinate the preparations of the budget document and publish the adopted budget by October 1st.

Maintain high levels of professional accounting and reporting standards worthy of the Government Finance Officers Association (GFOA) "Certificate of Achievement for excellence in Financial Reporting" and the "Distinguished Budget Presentation Award" programs.

Continue providing monthly, quarterly, and annual financial data to facilitate the proper administration of the City.

Improve the usefulness of the performance measures of each department.

Provide for audits of the City. Coordinate the audits with the City's auditors and provide account analysis, reconciliations, and audit schedules to expedite the audit process and reduce the time needed to complete the Comprehensive Annual Financial Report.

Finance Department

2009-10 Accomplishments

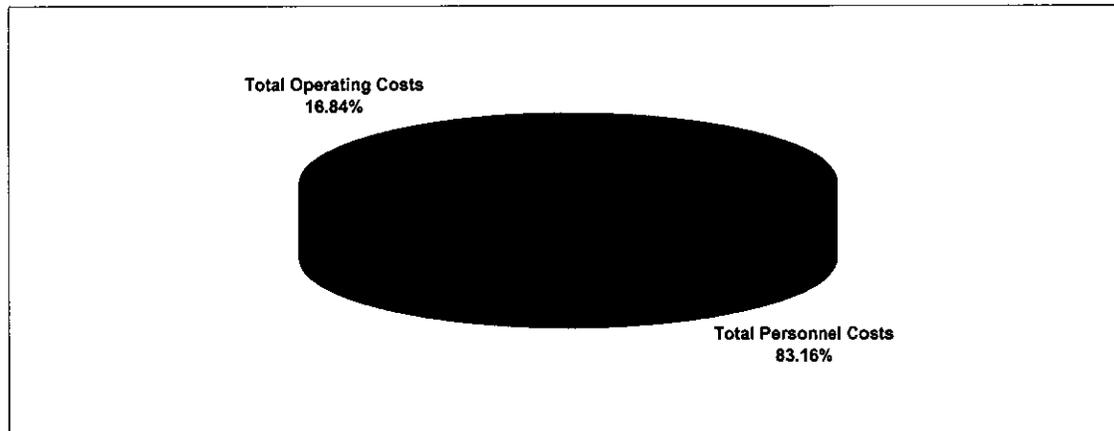
- Awarded the “Award for Outstanding Achievement in Popular Annual Financial Reporting” by the GFOA.
- Awarded the “Distinguished Budget Presentation Award” by the GFOA.
- Awarded the “Certificate of Achievement for Excellence in Financial Reporting” from the GFOA.
- Received an unqualified audit from the City’s external auditors for the fiscal year ending September 30th, 2009.

FY 2010-11 Budget Highlights

- FY 2010-11 budget is approximately \$33,295 (4.4%) less than prior years although there have been significant increases in health insurance and pension costs.
- No COLA is budgeted for general employees and police.
- The budget includes a savings from an accounting clerk who will retire in December 31, 2010 and whose position will not be filled.

FINANCE DEPARTMENT
Expenditure Detail

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
PERSONNEL						
Salaries	\$ 372,305	441,844	\$ 481,642	\$ 454,406	62.7%	-5.7%
Part Time Year Round	30,408	19,685	8,300	0	0.0%	-100.0%
Overtime	4,307	4,269	3,000	2,000	0.3%	-33.3%
Payroll Taxes	30,879	35,201	33,516	31,045	4.3%	-7.4%
Pension & Retirement	22,691	31,639	36,277	50,868	7.0%	40.2%
Health Insurance	28,300	36,789	46,304	52,386	7.2%	13.1%
Workers' Compensation	2,445	1,860	7,756	4,710	0.6%	-39.3%
Unemployment Compensation Tax	9,350	7,207	3,900	7,500	1.0%	92.3%
Total Personnel Costs	\$ 500,685	\$ 578,494	\$ 620,695	\$ 602,915	83.2%	-2.9%
OPERATING						
Professional Services & Audit Fees	70,267	42,000	53,000	53,000	7.3%	0.0%
Contractual Services	-	8,067	15,950	1,000	0.1%	-93.7%
Travel & Related Costs	823	1,721	3,750	5,800	0.8%	54.7%
Telephone/Internet	6,919	6,981	6,771	5,789	0.8%	-14.5%
Repairs & Maintenance	1,390	1,196	2,000	1,500	0.2%	-25.0%
Rentals & Lease	1,443	1,726	2,140	2,100	0.3%	-1.9%
Printing & Binding	5,678	6,379	6,165	6,000	0.8%	-2.7%
Advertising & Promotions	3,074	255	3,500	4,500	0.6%	28.6%
Office Supplies	5,603	5,801	6,125	5,500	0.8%	-10.2%
Courier, UPS, Fedex-Overnight	1,301	1,087	900	600	0.1%	-33.3%
Postage	3,883	3,817	5,037	4,997	0.7%	-0.8%
Operating Supplies	1,493	3,916	8,112	8,000	1.1%	-1.4%
Dues, Memberships & Subsc.	1,375	2,405	2,500	2,500	0.3%	0.0%
Training & Education	482	5,592	6,000	5,000	0.7%	-16.7%
Liability Insurance	13,884	10,158	9,501	9,812	1.4%	3.3%
Other Current Charges	-	-	4,827	6,000	0.8%	24.3%
Total Operating Costs	\$ 117,615	\$ 101,101	\$ 136,278	\$ 122,098	16.8%	-10.4%
CAPITAL OUTLAY						
Machinery & Equipment	2,161	-	1,335	-	0.0%	-100.0%
Total Capital Outlay	\$ 2,161	\$ -	\$ 1,335	\$ -	0.0%	-100.0%
TOTAL EXPENSES	\$ 620,461	\$ 679,595	\$ 758,308	\$ 725,013	100.0%	-4.4%



Personnel Summary

	FY 2007-08 Actual	FY 2009-10 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
Finance Director	1	1	1	1	13.9%	0.0%
Comptroller	0	0	1	1	13.9%	0.0%
Accounting Manager	1	1	0	0	0.0%	0.0%
Accounting Clerk II	0	0	1	1	13.9%	0.0%
Accounting Clerk I	2	2	1	1	13.9%	0.0%
Accounting Clerk III	3	3	2	1.5	20.8%	-25.0%
Customer Service Representative	1	1	0	0	0.0%	0.0%
Accounting Systems Analyst	0	0	0.7	0.7	9.7%	0.0%
Procurement Specialist	0.5	0.5	1	1	13.9%	0.0%
Total of Full time employees	8.5	8.5	7.7	7.2	100.0%	-6.5%
<i>Part-time Employee</i>						
Clerical Assistant	1	1	0	0	0.0%	0.0%
DEPARTMENT TOTAL	9.5	9.5	7.7	7.2	100.0%	-6.5%

FINANCE DEPARTMENT PERFORMANCE MEASURES

Indicator	2007-08 Actual	2008-09 Actual	2009-10 Goal	2009-10 Actual	2010-11 Goal
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Quarterly Budget Reports	4	4	4	4	4
Annual Budget	1	1	1	1	1
Comprehensive Annual Financial Report	1	1	1	1	1
Popular Annual Financial Report	1	1	1	1	1

Number of audit adjustments by Auditors	0	41	0	0	0
Number of days to close the year-end books	30	84	30	30	30
Number of days to complete the Comprehensive Annual Financial Report	71	129	71	71	71
% of bank reconciliations completed within 25 days of receipt of bank statement	100%	100%	100%	100%	100%

Receive Award of Certificate of Achievement for Excellence in Financial Reporting from the GFOA	Yes	Yes	Yes	Yes	Yes
Receive Distinguished Budget Presentation Award from the GFOA	Yes	Yes	Yes	Yes	Yes
Receive Award for Popular Annual Financial Report	Yes	Yes	Yes	Yes	Yes

City Attorney

Mission Statement

The mission of the City Attorney's office is to provide competent legal advice and counsel to City officials and administration in a timely manner and zealously represent the City's interest and positions in negotiations and litigation.

City Attorney

The office of the City Attorney reflects the direct charges associated with the contractual services provided by the City's legal counsel. Miami Springs, not having a large enough demand for an internal legal staff, contracts all legal services with the firm of Orshan, Lithman, Seiden, Ramos, Hatton & Huesmann, LLLP.

The firm, through its partners, represents the City on all legal matters including, but not limited to, attendance at all regular and special council meetings, planning and zoning boards, and Board of Adjustment meetings. Additionally, the office is responsible for coordinating responses and initiating all legal opinions, litigation matters and applications of all federal, state, county, and local rules, regulations, ordinances, resolutions, or other statutory matters.

Goal

Provide competent legal advice and council in a timely manner to City Officials and administration.

Objectives

Provide legal advice through attendance at meetings and workshops and by responding to all inquires in a timely manner.

Review, draft and negotiate contracts and agreements between the City and other entities or persons in a timely manner.

FY 2010-11 Budget Highlights

- There are no major changes to the FY2010-11 budget for the City Attorney.

**OFFICE OF THE CITY ATTORNEY
Expenditure Detail**

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
OPERATING						
Professional Services	\$ 104,576	\$ 124,988	\$ 135,000	\$ 135,000	99.3%	0.0%
Training and Education	500	500	500	500	0.4%	0.0%
Dues, Memberships & Subsc.	455	-	500	500	0.4%	0.0%
<i>Total Operating Costs</i>	\$ 105,531	\$ 125,488	\$ 136,000	\$ 136,000	100.0%	0.0%
TOTAL EXPENSES	\$ 105,531	\$ 125,488	\$ 136,000	\$ 136,000	100.0%	0.0%

Planning Department

Mission Statement

To coordinate the physical development of the City in a manner that will preserve its unique characteristics and enhance the quality of life for the City's present and future residents.

Planning Department

The Planning Department is responsible for general community-wide policy and program planning, as mandated by state law. This effort involves close intergovernmental coordination, particularly with county agencies, the South Florida Regional Planning Council and state agencies such as the Departments of Community Affairs, Environmental Protection and Transportation. Related to this general mission, the department provides research and recommendations on land use, community facilities/services and transportation matters to the City Manager, City Advisory and Quasi-Judicial Boards, and the City Council.

Goals and Objectives:

Goal: Provide planning services consistent with, and in support of the City's official goals for future land use, transportation, housing, infrastructure, conservation, recreation and open space, intergovernmental coordination and capital improvements, as articulated in the Comprehensive Plan.

Objective: Perform all planning services necessary for the development and adoption of District Boundary Regulations for the remaining Future Land Uses per the Comprehensive Plan.

FY2009-2010 Accomplishments

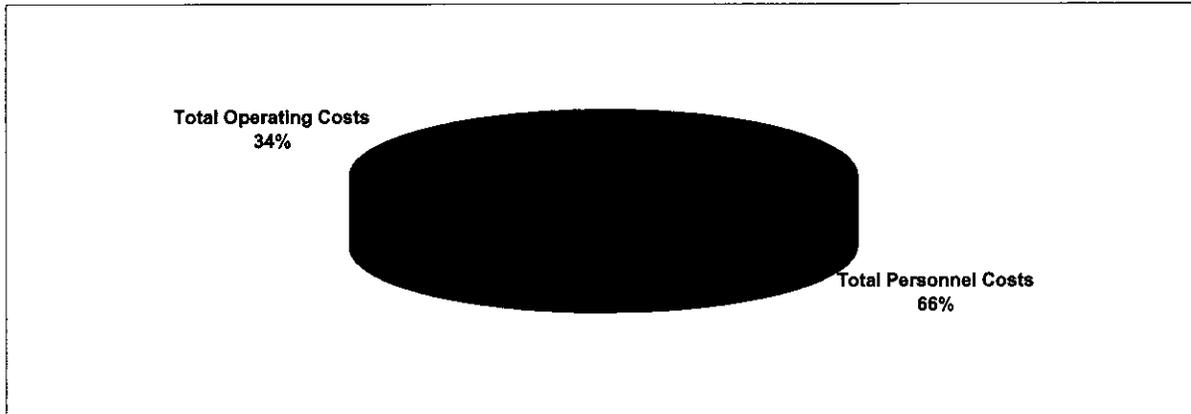
- **Achieved DCA approval of the EAR-based amendments package, the Water Supply Facilities Work Plan and Education and Capital Improvements Element of the Comprehensive Plan.**
- **Received Council approval for the proposed site plan for Phase II of the Wachovia Bank to hotel conversion.**
- **Received Council approval for the proposed site plan for a new Best Western Hotel at 131 Fairway Drive.**

FY2010-11 Budget Highlights

- FY 2010-11 budget is approximately \$15,435 or 8% lower than prior years although there were significant increases in health insurance and pension costs.
 - No COLA is budgeted for general employees and police.
-

**PLANNING DEPARTMENT
Expenditure Detail**

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
PERSONNEL						
Salaries	79,153	82,454	\$ 81,466	\$ 82,688	46.8%	1.5%
Part Time Year Round	11,380	11,552	11,310	11,455	6.5%	1.3%
Payroll Taxes	6,891	7,175	6,882	6,779	3.8%	1.4%
Pension & Retirement	4,556	4,192	4,692	8,484	4.8%	80.8%
Health Insurance	4,658	5,090	5,900	5,891	3.3%	-0.1%
Workers' Compensation	524	374	594	941	0.5%	58.5%
Total Personnel Costs	\$ 107,162	\$ 110,837	\$ 110,644	\$ 116,239	65.8%	5.1%
OPERATING						
Professional Services	27,409	47,466	50,350	26,400	14.9%	-47.6%
Travel & Related Costs	209	3,634	1,270	2,000	1.1%	57.5%
Courier, UPS, Fedex-Overnight	278	315	850	425	0.2%	-50.0%
Printing & Binding	2,286	1,571	7,000	7,000	4.0%	0.0%
Postage	1,094	1,076	1,901	1,352	0.8%	-28.9%
Office Supplies	1,314	1,315	3,300	2,000	1.1%	-39.4%
Operating Supplies	138	834	598	680	0.4%	0.0%
Dues, Memberships & Subsc.	437	515	980	1,180	0.7%	20.4%
Advertising		23,569	10,550	15,000	8.5%	42.2%
Liability Insurance	2,340	1,705	1,854	1,781	1.0%	-3.9%
Telephone/Internet	1,117	1,096	1,135	940	0.5%	-17.2%
Education & Training	350	1,735	1,700	1,700	1.0%	0.0%
Total Operating Costs	36,972	84,831	81,488	60,458	34.2%	-25.8%
CAPITAL OUTLAY						
Machinery & Equipment	-	1,738	-	-	0.0%	0.0%
Total Capital Outlay	\$ -	\$ 1,738	\$ -	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 144,134	\$ 197,408	\$ 192,132	\$ 176,697	100.0%	-8.0%



Personnel Summary

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
Planning Director	1	1	1	1		0.0%
Total of Full-time employees	1	1	1	1	66.7%	0.0%
Administrative Assistant I-Part Time	0.5	0.5	0.5	0.5	33.3%	0.0%
DEPARTMENT TOTAL	1.5	1.5	1.5	1.5	100.0%	0.0%

**PLANNING DEPARTMENT
PERFORMANCE MEASURES**

Indicator	2007-08 Actual	2008-09 Actual	2009-10 Goal	2009-10 Actual	2010-11 Goal
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1. Adoption of Final Education Element			12/31/2009	12/14/2009	N/A
2. Adoption of Final Capital Improvements Element			12/31/2009	1/25/2010	N/A
3. Adoption of EAR-based Comp Plan Amendment Package			12/31/2009	8/24/2009	N/A
4. Revision of Problem Zoning Code Sections			09/28/2010	N/A	9/26/2011
5. Prepare first draft of 2012 EAR					9/26/2011
6. Adoption of amended Comprehensive Plan					12/13/2010

1. Number of Board of Adjustment (BOA) Cases Prepared	39	33	36	28	30
2. Number of Zoning & Planning (Z & P) Board Cases Prepared	2	5	6	2	6

1. Number of BOA Cases Postponed Due to Incomplete Case Files	1	0	0	0	0
2. Number of Z & P Cases Postponed Due to Incomplete Case Files	0	0	0	0	0

Miami Springs Police Department

Mission Statement

Our mission is the reduction of crime and the improvement of the quality of life. In accomplishing these goals, personal service will be our commitment, honor and integrity our mandate. We respect the dignity and personal liberties of all people and strive to maintain a partnership with the community to insure that Miami Springs remains a place where people can live and work safely and without fear.

A detailed black and white illustration of a police badge is centered behind the text. The badge is shield-shaped with a central emblem, surrounded by a decorative border. The text of the mission statement is overlaid on the badge, with some words appearing slightly obscured or faded due to the overlay.

Police Department

The Police Department is responsible for protecting the lives and property of the residents, businesses and visitors of the City. The Department preserves the peace, prevents crime, detects and arrests offenders, regulates and controls traffic and enforces all related federal, state, county, local and other regulatory rules, regulations, laws and ordinances.

The department is also responsible, both through the General and Law Enforcement Trust Funds, to operate the Community Policing Office (CPO), the School Crossing Guard program, and other special law-enforcement programs related to the Department of Justice and other agencies.

Additionally, the department works closely with other regional agencies to ensure that public safety matters are addressed and implements specialized enforcement efforts including HIDTA, COPS-MORE, the VIN Program and others as identified.

Goals

Enhance and continue efforts to deliver “Personalized Police Service” to the City of Miami Springs.

Become more involved in Community Policing to further the relationship between the police and citizens of the community.

Increase “Homeland Security” efforts.

Objectives

Increase the commitment to addressing the enormous traffic problems and the many legitimate complaints made by residents and enhance the ability to provide traffic safety in the community.

Continue commitment to combating the drug problem through interagency cooperation by the assignment of a Police Officer to the South Florida High Intensity Drug Trafficking Area (HIDTA Program)

Regenerate efforts with the goal of increasing the number of Crime Watch neighborhoods and reaffirm our commitment and efforts towards Business Crime Watch.

Increase police visibility in residential and commercial areas by utilizing foot patrol and bicycle patrol.

Utilize grants and alternate funding sources to facilitate additional training and equipment to enhance terrorism preparedness.

Police Department

Objectives(continued)

Improve communications/networking with other government agencies involved in "Homeland Security" through participation in various task forces and utilization of advanced communication technology.

2009-10 Accomplishments

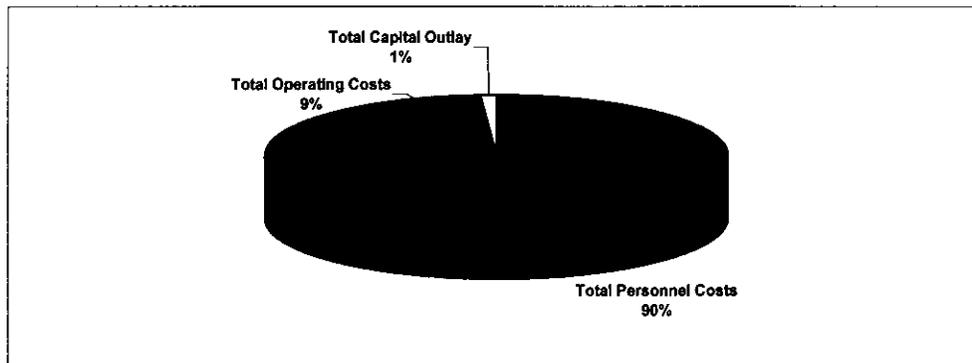
- Equipped all Motorcycle Units with laser speed detection units
- Installed electronic citation systems on all Motorcycle Units
- Funded two additional Police Officer positions for 3 years utilizing COPS Grant
- Deployed a crime suppression task force funded by the 2010 Byrne Grant
- Upgraded and automated the Police records database
- Installed a new patio roof for Police vehicle/equipment storage on the north side of City Hall

FY 2010-11 Budget Highlights

- The proposed budget is approximately \$136,503 or (2.5%) lower than the FY10 amended budget, even after adding in the higher costs for health insurance and pension costs for next fiscal year.
- Budget includes approximately \$146,000 in salaries and benefits for two police officers, these costs are being reimbursed by a COPS grant so the current year budget is actually \$177,900 less than FY2010.
- No COLA is budgeted for general employees and police.
- Budget includes \$53,000 for replacement of one marked police car along with required equipment plus other police equipment.

**POLICE DEPARTMENT
Expenditure Detail**

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
PERSONNEL						
Executive Salaries	\$ 472,736	\$ 448,131	\$ 489,763	\$ 484,738	9.0%	-1.0%
Police Recruit-Grant Funded	-	-	148,424	102,724	1.9%	0.0%
Regular Salaries	2,224,878	2,368,664	2,406,302	2,433,062	45.3%	1.1%
Police Dept Civilians	362,443	415,501	444,859	440,029	8.2%	-1.1%
Part Time Year Round	64,397	65,055	65,810	65,810	1.2%	0.0%
Overtime	77,800	70,256	90,000	90,000	1.7%	0.0%
Special Pay	36,822	33,678	38,000	38,000	0.7%	0.0%
Unemployment compensation	0	7,150	0	0	0.0%	0.0%
Payroll Taxes	242,960	256,163	270,407	279,559	5.2%	3.4%
Pension & Retirement	327,499	323,139	333,607	455,776	8.5%	36.6%
Health Insurance	301,341	329,000	326,143	353,485	6.6%	8.4%
Workers' Compensation	91,451	43,462	92,404	77,686	1.4%	-15.9%
Total Personnel Costs	\$ 4,202,327	\$ 4,360,199	\$ 4,703,719	\$ 4,820,848	89.9%	2.5%
OPERATING						
Professional Services	14,445	15,351	25,000	25,000	0.5%	0.0%
Contractual Services	4,915	4,050	5,200	6,000	0.1%	15.4%
Travel & Related Costs	7,058	6,303	7,000	5,000	0.1%	-28.6%
Repairs & Maintenance	25,283	36,824	47,000	37,000	0.7%	-21.3%
Rentals & Lease	3,916	3,913	5,000	5,000	0.1%	0.0%
Printing & Binding	483	397	1,000	1,000	0.0%	0.0%
Advertising & Promotions	667	1,940	3,977	3,000	0.1%	-24.6%
Office Supplies	4,830	4,965	5,000	5,000	0.1%	0.0%
Postage	699	696	1,268	901	0.0%	-28.9%
Operating Supplies	52,209	27,428	25,953	22,000	0.4%	-15.2%
Uniforms	52,793	58,416	87,372	75,000	1.4%	-14.2%
Vehicle registration and tag	104	117	150	150	0.0%	0.0%
Courier,UPS, Fedex-Overnight	380	401	600	700	0.0%	16.7%
Dues, Memberships & Subsc.	2,069	1,489	3,000	3,000	0.1%	0.0%
Training & Education	16,892	18,549	20,000	19,000	0.4%	-5.0%
Liability Insurance	126,648	95,950	92,768	82,204	1.5%	-11.4%
Fleet Maintenance	55,563	62,645	67,600	68,000	1.3%	0.6%
Fuels,Oils, Lubricants	97,528	82,729	107,500	107,500	2.0%	0.0%
Telephone/Internet/Beepers	32,929	29,773	37,116	25,842	0.5%	-30.4%
Total Operating Costs	\$ 499,411	\$ 451,936	\$ 542,504	\$ 491,297	9.2%	-9.4%
CAPITAL OUTLAY						
Vehicles	155,104	162,349	175,920	33,000	0.6%	-81.2%
Machinery & Equipment	9,485	57,360	79,506	20,000	0.4%	-74.8%
Total Capital Outlay	\$ 164,589	\$ 219,709	\$ 255,426	\$ 53,000	1.0%	-79.3%
TOTAL EXPENSES	\$ 4,866,327	\$ 5,031,844	\$ 5,501,649	\$ 5,365,148	100.0%	-2.5%



Personnel Summary

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
Chief of Police	1	1	1	1	1.7%	0.0%
Captain	1	1	1	1	1.7%	0.0%
Lieutenant	3	3	3	3	5.0%	0.0%
Sergeant - CPO	1	1	1	1	1.7%	0.0%
Sergeant	4	4	4	4	6.7%	0.0%
Officer - Detective	5	5	5	5	8.3%	0.0%
Officer - Motor	5	5	4	4	6.7%	0.0%
Officer - K9	2	2	2	2	3.3%	0.0%
Officer	21	21	20	20	33.3%	0.0%
Communications Supervisor	1	1	1	1	1.7%	0.0%
Dispatcher I	6	6	5	5	8.3%	0.0%
Dispatcher II	1	1	1	1	1.7%	0.0%
Parking Enforcement Officer	0	0	0	0	0.0%	0.0%
Administrative Assistant I	0	0	0	0	0.0%	0.0%
Clerical Assistant	0	0	0	0	0.0%	0.0%
Admin. Sp. II	2	2	2	2	3.3%	0.0%
Admin. Sp. I	2	2	2	2	3.3%	0.0%
Total of Full time employees	55	55	52	52	86.7%	0.0%
Part Time Employees						
Clerical Assistant	3	3	2	2	3.3%	0.0%
Public Service Aides	3	3	2	2	25.0%	0.0%
School Crossing Guards	4	4	4	4	6.7%	0.0%
Total of Part time employees	10	10	8	8	13.3%	0.0%
DEPARTMENT TOTAL	65	65	60	60	100.0%	0.0%

**POLICE DEPARTMENT- School Crossing Guards
Expenditure Detail**

	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Amended Budget	FY 2010-11 Budget	% of Total	% Change from 2009-10
PERSONNEL						
Part Time Year Round	\$ 10,417	\$ 13,362	\$ 15,940	\$ 15,940	90.0%	0.0%
Payroll Taxes	797	1,022	1,219	1,219	6.9%	0.0%
Worker's Compensation	36	75	140	159	0.9%	13.9%
<i>Total Personnel Costs :</i>	\$ 11,250	\$ 14,459	\$ 17,299	\$ 17,319	97.7%	0.1%
OPERATING						
Uniforms	-	261	400	300	1.7%	-25.0%
Other			100	100	0.6%	0.0%
<i>Total Operating Costs :</i>	\$ -	\$ 261	\$ 500	\$ 400	2.3%	-20.0%
TOTAL EXPENSES	\$ 11,250	\$ 14,720	\$ 17,799	\$ 17,719	100.0%	-0.5%

POLICE DEPARTMENT PERFORMANCE MEASURES

Indicator	2007-08 Actual	2008-09 Actual	2009-10 Goal	2009-10 Actual	2010-11 Goal
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Crime Index	1,057	1,171	1,000	989	900
Crime rate (per 1,000)	78	87	74	73	70
Number of arrests	526	620	550	426	550
Reported Traffic Accidents	359	414	375	289	250
Traffic/parking citations	6,304	9,364	9,500	8,537	9,500
Number of patrol zones patrolled 24 hrs/day	11	11	11	11	11

Average call response time (min.)	2:49	2:45	2:40	2:52	2:40
Clearance rate of Class I Crimes	20.70%	19.50%	25.00%	18.82%	25.00%

Expenditures per resident population	\$346.08	\$363.75	\$365.00
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