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## **INTRODUCTORY SECTION**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Miami Springs  
Florida**

For the Fiscal Year Beginning

**October 1, 2007**

*Charles S. Cox*

President

*Jeffrey R. Egan*

Executive Director

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**LETTER OF TRANSMITTAL**

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OFFICE OF CITY MANAGER  
201 WESTWARD DRIVE  
MIAMI SPRINGS, FL 33166



TELEPHONE  
(305) 805-5010  
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(305) 805-5040

October 1, 2008

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

Under the provisions of Chapter 200.165 Florida Statutes and Article IX, Section 9.01(2)(a)-(e) of City Charter, I respectfully present the adopted budget for the fiscal year 2008-09 as approved by the City Council on September 22, 2008.

This budget has been particularly challenging as we have fully implemented the new tax laws from the last fiscal year and the voter approved additional homestead exemption. It was prepared through the combined efforts of the Administration and the City Council and is based on the following:

- An increase in the millage rate from the current 6.3000 to 6.4305. This is separate from the .3687 millage rate supporting the general obligation bonds for the golf course. As you are aware the State Legislature passed property tax relief legislation last year and the voters approved additional measures last January. Under this legislation our city was required to lower its millage rate to the rollback rate less 5%. This budget has achieved this "reduction". Historically, the rollback rate has always been lower than the existing rate, but with the new laws, the rollback rate was actually higher, even though the resulting tax bill will be lower due to the new homestead exemption.
- Although the budget does not increase our fund balance significantly, it is a balanced budget without using any of our \$5.4 million fund balance reserve. This budget maintains our current levels of service in some areas while providing for additional infrastructure and capital improvements in other areas. This is important based on the increased costs faced by the City for the upcoming year. These issues are addressed below.
- Based on the priorities set by council, we have allocated funds for 1) the new community center, 2) the 36<sup>th</sup> Street development plan and commercial district improvements, 3) improvements to the Senior Center and 4) public safety.

We have attempted to address the economic realities facing the City of Miami Springs during the Fiscal Year 2008-09 budget process. We have concentrated our efforts on maintaining the exceptional quality of life we 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:

- Significant increases in: a) Health insurance costs, b) fuel costs, and c) maintenance cost for the golf course.
- Replacing lost management fees/revenues from the water and sewer fund to the general fund.
- Providing all necessary funds required for the construction of the new community center.
- Increasing the City's reserve balances in order to meet the future needs of the community.
- Lower state revenue sharing due to a worsening economy.

A significant amount of our effort during the budget process has been devoted to addressing the challenges outlined above. Through the efforts of City management and the support of the City Council, we have made significant progress in changing the operations of the golf course in order to significant decrease the annual losses since it was acquired in 1997.

### **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 2.8 square miles with approximately 14,000 full-time residents. The southern-most area of the City, located along the 36<sup>th</sup> 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 future economic health and to reduce the tax burden on the residents. To this end, the City is continuing to pursue the viability of annexing areas west of the City, aggressively pursuing the re-development of the NW 36<sup>th</sup> Street corridor, and the improvement of the downtown district ("the Circle").

The City successfully negotiated with Miami Dade County for the take over the City's water and sewer operations. For the past ten years, this system has operated at deficit levels and has required that the City implement rate increases which have risen to the point that the City of Miami Springs has the highest water and sewer rates of any municipality in the county. This will represent a substantial net savings to our residents and allow the City to focus its efforts in other areas.

### **MILLAGE RATE AND FUNDING**

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 \$1,090,250,653 (subject to appeals), down 2.8% over last year's Final Gross Taxable Value of \$1,121,622,220. It is against this figure that all various and sundry taxing authorities levy their millage, which results in the total tax bill for each property owner. Historically, the City's share of the total tax levy has accounted for about 25-29% of the total resident's tax bill.

The Fiscal Year 2007-2008 Millage Rate was 6.3000. Council approved a millage rate of 6.4305 to fund the Fiscal Year 2008-2009 budget, an increase of 0.1305 mills from FY 2007-08. With the extra \$25,000 homestead exemption, this represents a reduction of approximately \$160 for the average homesteaded property owner in the City. This rate will generate approximately \$6,660,313 for the General Fund or approximately 54% of total General Fund revenues.

The following example illustrates the estimated Ad Valorem Tax paid by a property owner under the adopted rate:

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 6.4305 Mills	\$ 643.05	\$964.57	\$1607.62	\$1929.15
Golf Course bond .3687 Mills	<u>36.87</u>	<u>55.30</u>	<u>92.17</u>	<u>110.61</u>
<b>TOTAL:</b>	<b>\$679.92</b>	<b>\$1,019.87</b>	<b>\$1,699.79</b>	<b>\$2,039.76</b>

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

The City is also required to adopt a mandatory debt service millage levy of .3687 as opposed to .3579 for FY 07-08 to meet the City's financial obligation on the General Obligation Bonds. The electorate authorized these bonds in 1997 for the acquisition of the Miami Springs Golf and Country Club. The City's budgeted principal and interest payment for FY 2008-09 is approximately \$401,971. Other expenses include paying agent and regulatory agency fees. The millage is a mandatory millage and must be set to cover every dollar of the debt as specified in the regulations and covenants of the bonds.

#### BUDGET IN BRIEF

The 2008-09 budget for all funds totals \$20,193,475 representing a **decrease of 28.3%** from the 2007-08 amended budget. A major portion of the decrease reflects the transfer of water and sewer to the County.

**PROPOSED BUDGETS FOR VARIOUS FUNDS**

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

<b><u>Funds</u></b>	<b><u>Revenues/Sources</u></b>	<b><u>Expenditures/Uses</u></b>
General Fund	\$ 12,441,151	\$ 12,144,151
Special Revenue Funds	4,623,259	4,623,259
Capital Projects Funds	137,000	137,000
Enterprise Funds	2,620,094	2,620,094
Debt Service Fund	401,971	401,971
Total All Funds	<b><u>\$20,193,475</u></b>	<b><u>\$20,193,475</u></b>

**The General Fund**

The General Fund budget (excluding amounts reserved for fund balance) decreased by \$103,233 (0.8%), from \$12,514,384 in FY2007-08 to \$12,411,384 in FY 2008-09. The FY 2008-09 budget establishes a **\$13,497** reserve to increase our general fund balance.

**The Golf Course Fund**

The FY 2008-09 budget for the golf course operations projects a general fund contribution of approximately **\$124,225**.

**The Water & Sewer Fund**

The Water and Sewer Fund ceased operations on September 8, 2008 when the transfer of the function was successfully completed with Miami-Dade County. This fund and operation had become onerous to the residents of the City and the City Council wisely sought out the County to take over the function. Owners of single family homes should see a significant reduction in the cost of using water and sewer services from the County. Bulk users such as large multifamily buildings may see an increase in rates.

**The Sanitation Fund**

For FY 2008-09 the operation is projected to report an operating surplus of **\$86,185**. The increase in fees established in the 2007-08 budget, plus operational improvements are responsible for this financial position.

**Revenue Highlights**

The largest source of revenue is "Ad Valorem taxes", which represents 25% of total budgeted revenues and is budgeted at approximately \$7,062,284. This is a reduction from the prior year mainly attributed to the additional \$25,000 homestead exemption for all Floridians that went into effect this year.

Overall, the second single source of revenue is "charges for services", representing \$4,222,034 versus \$10,433,014 last year. The majority of this decrease is due to the transfer of the Water and Sewer Fund.

### Expenditure Highlights

Public safety is an important component of local government service. In order to provide first-rate police services, 44% of the General Fund budgeted expenditures are for Public Safety (excluding the Building & Zoning Division). The FY 2008-09 Police budget reflects a 1% increase from the FY 2007-08 budget. The proposed Police budget will provide equal and in some cases enhanced services to our residents, provides a 5.0% cost of living increase to the police force per contract and provides funding for necessary replacement vehicles and equipment.

Total budgeted salaries (excluding fringe benefits to the City's employees) for FY 2008-09 is approximately \$8,135,053 or 40% of total budgeted expenditures for all funds. This represents a decrease of \$60,296 (0.74%) over the FY2007-08 budgeted salaries of \$8,195,349. This decrease due to the transfer of water and sewer, 3.0% COLA increase for general employees and 5% for sworn police officers, new budgeted positions in Parks & Recreation, Information Technology, and Building & Zoning, as well as merit increases for all eligible employees.

### FUND BALANCE

The FY 2008-09 budget will increase our unreserved general fund balance by **\$13,497** to approximately **\$5.4 million** (45% of general fund expenditures), after deducting the \$1.9 million in reserves designated by council, we will have \$3.5 million in undesignated reserves which represents approximately 29% of general fund expenditures.

### ACCOMPLISHMENTS

During the past fiscal year, the Council and Administration of the City have worked diligently and successfully to provide for the types of services and facilities our citizens desire. 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:

- Selecting a contractor for our new Community Center and arranging for the funding of same through various methods, including a loan supported by non-ad valorem sources.
- Transferring the Water and Sewer Fund to the County.
- Completed improvement of our facilities that Council approved; the City Hall Security Project, and new restrooms for our recreation fields.



**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, we have 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 a decrease in the City's millage rate for the upcoming fiscal year, this would be the second consecutive year that the millage has been reduced, while budgeting for an increase in the City's General Fund balance. Our continued goal is to build up our reserve fund balances.

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 my Finance Director, Lee Robinson, and my Controller, Alicia Gonzalez for all of their efforts in preparing this budget. More importantly, I wish to thank Council for its continued support and diligence during the most difficult budget we have had to develop in many years

Respectively Submitted,

A handwritten signature in cursive script, appearing to read "James B.", with a long horizontal flourish extending to the right.

James Borgmann  
City Manager

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# **INTRODUCTION TO BUDGET PROCESS**

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**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2008-09**

*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 1<sup>st</sup>.
  
- 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 1<sup>st</sup>. It establishes the legal authority to incur expenditures up to the appropriated amount for each line item.

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INTRODUCTION TO THE BUDGET PROCESS  
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*Budget Process (continued):*

- 7) The City Code requires a majority affirmative vote of the City Council to adopt the budget, which prior to October 1<sup>st</sup>, 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. Senior Center
    - iv. Golf Course
  - d. Capital Projects Fund

Proprietary Funds:

- a. Water and Sewer Fund
- b. Sanitation Fund
- c. 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.

- 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:

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*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.

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*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.

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INTRODUCTION TO THE BUDGET PROCESS  
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*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.

The *capital projects fund* The Capital Projects Fund is used to account for the funding of municipal construction projects city-wide.

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*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 four 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. These funds, however, are included as part of the City's audited financial statements.



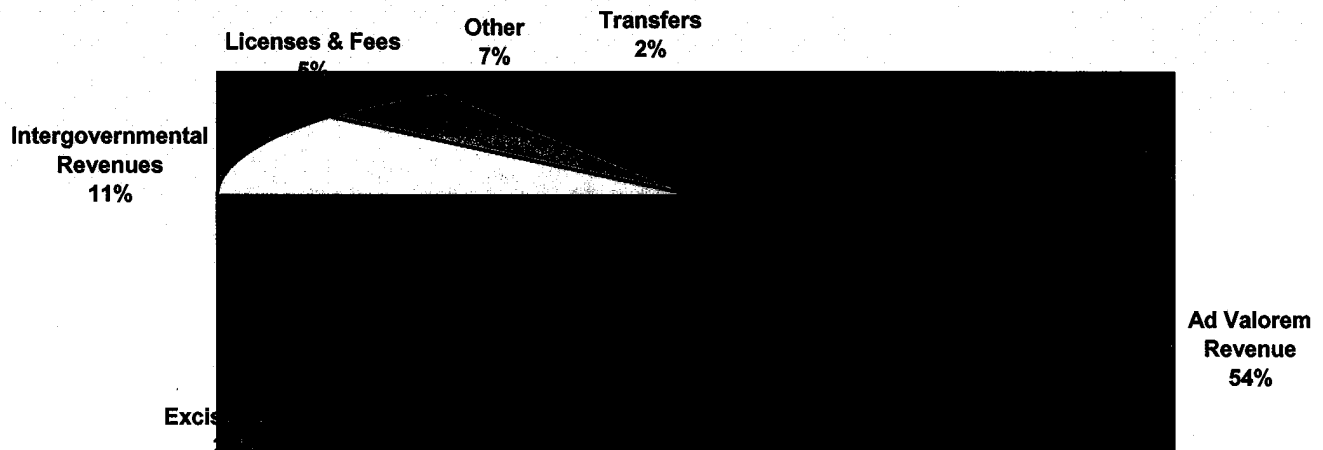
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**BASIS OF REVENUE AND EXPENDITURE ESTIMATES**

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**

**\$12,424,648**



Revenues: The revenues depicted in the chart above, represent the top four revenue categories of the General Fund, all other revenues are grouped together as "Other". The two most significant revenue sources are, Ad Valorem Revenues, which provide (54%) or approximately \$6.7 million, Excise Taxes which represent 21% or \$2.6 million, and Intergovernmental Revenues which represent 11% or \$1.4 million 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.

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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 FY2008-09 projection is 5.8%.*

**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:

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

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**Major Revenue Sources: Governmental and Proprietary Funds**

**Ad Valorem Taxes**

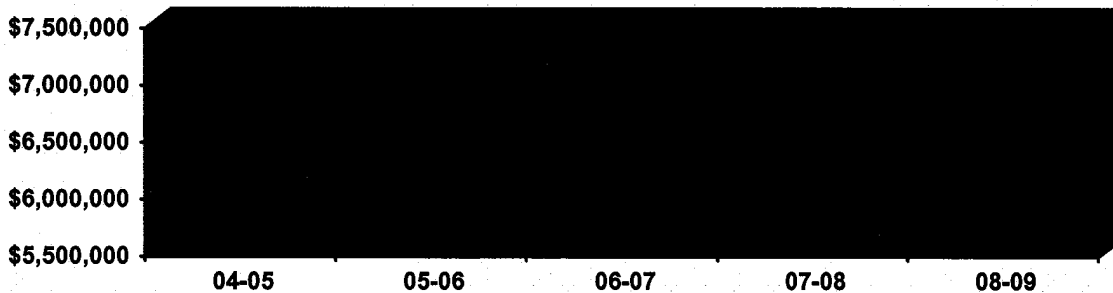
**Description**            A tax on property paid by owners of real and personal property within the City limits. The tax is based on an assessment by the Miami-Dade County Property Appraiser of the market value of property and improvements. This revenue source is found in the General Fund for the operating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

**Forecast Methodology**    The millage of 6.4305 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
08-09 (Est)	6.4305	\$6,660,313	0.0%
07-08	6.3000	\$6,661,055	(8.3%)
06-07	7.5000	\$7,260,190	5.90%
05-06	7.9000	\$6,852,065	12.40%
04-05	8.1436	\$6,095,916	8.11%

	Debt		
Fiscal Year	Millage Rate	Debt Service	% Change
08-09 (Est)	0.3687	\$401,971	(.93%)
07-08	0.3579	\$398,275	(.17%)
06-07	0.3953	\$398,960	-
05-06	0.4415	\$398,960	.67%
04-05	0.5079	\$396,293	.29%

**Ad Valorem Revenues**



**CITY OF MIAMI SPRINGS  
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**Major Revenue Sources: Governmental and Proprietary Funds**

**Water and Sewer Charges**

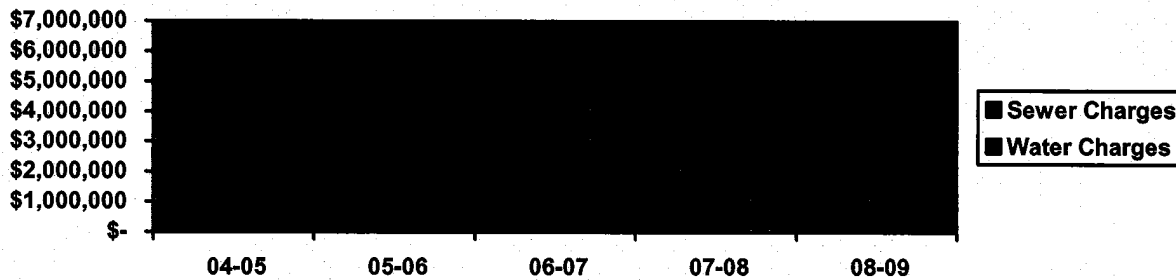
**Description**            The Water and Sewer Fund ceased operations on September 8<sup>th</sup>, 2008 when the transfer of the function was successfully completed with Miami-Dade County. This fund, and operation, had become onerous to the residents of the City and the City Council wisely sought out the County to take over the function. As a result, no revenues are budgeted for this fund in the fiscal year 2008-2009 budget. The following data is presented for historical reference only.

**Forecast Methodology**    The main factors considered in projecting this revenue are historical trend, estimated new connections, and the projected CPI increase.

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

Fiscal Year	Water Charges	Sewer Charges	Total	% Change
08-09 (Est)	\$0	\$0	\$0	(100%)
07-08 (Est)	\$1,466,789	\$3,967,001	\$5,433,790	(9.21%)
06-07	\$1,650,632	\$4,334,219	\$5,984,851	(3.34%)
05-06	\$1,692,104	\$4,499,257	\$6,191,361	25.17%
04-05	\$1,243,860	\$3,702,371	\$4,946,231	1.32%

**Water & Sewer Revenues**



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**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**

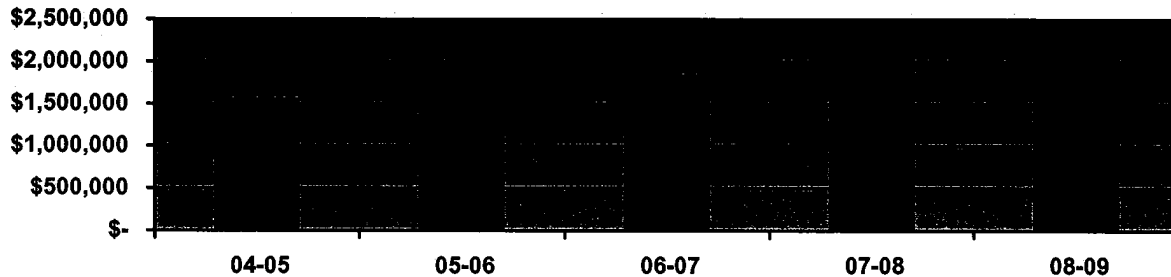
**Methodology**

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
08-09 (Est)	\$2,253,008	2.41%
07-08 (Est)	\$2,200,000	20.36%
06-07	\$1,829,610	5.61%
05-06	\$1,732,101	12.02%
04-05	\$1,546,219	(1.12%)

**Sanitation Revenues**



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2008-09**

**Major Revenue Sources: Governmental and Proprietary Funds**

**Stormwater Charges**

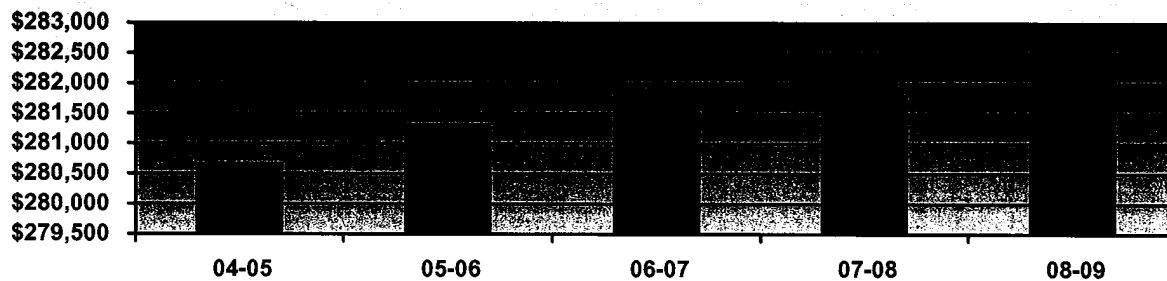
**Description** Charges paid by residents and businesses for stormwater mitigation. Stormwater charges are billed monthly on a flat rate basis. These revenues are accounted for in the Stormwater Fund (Proprietary Fund).

**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.

<u>Fiscal Year</u>	<u>Stormwater Charges</u>	<u>% Change</u>
08-09 (Est)	\$282,800	.35%
07-08 (Est)	\$281,800	(.03%)
06-07	\$281,889	.20%
05-06	\$281,313	.23%
04-05	\$280,667	2.50%

**Stormwater Revenues**



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2008-09**

**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.

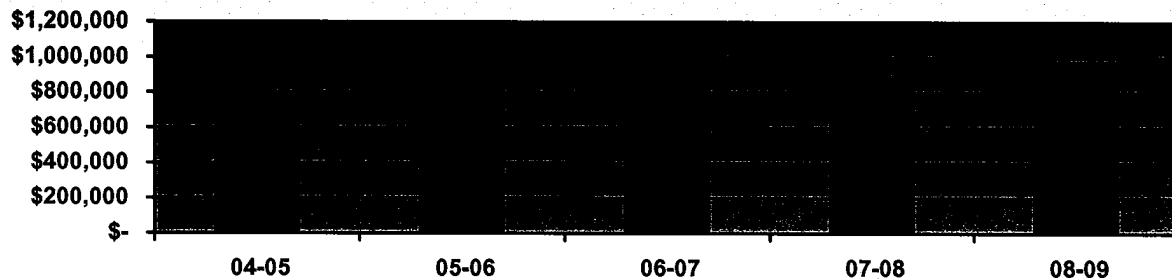
**Forecast**

**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
08-09 (Est)	\$974,498	9.59%
07-08 (Est)	\$889,200	(8.17%)
06-07	\$968,264	0.18%
05-06	\$966,572	21.30%
04-05	\$797,020	6.60%

**Franchise Fee Revenue**



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2008-09**

**Major Revenue Sources: Governmental and Proprietary Funds**

**State Shared Revenues**

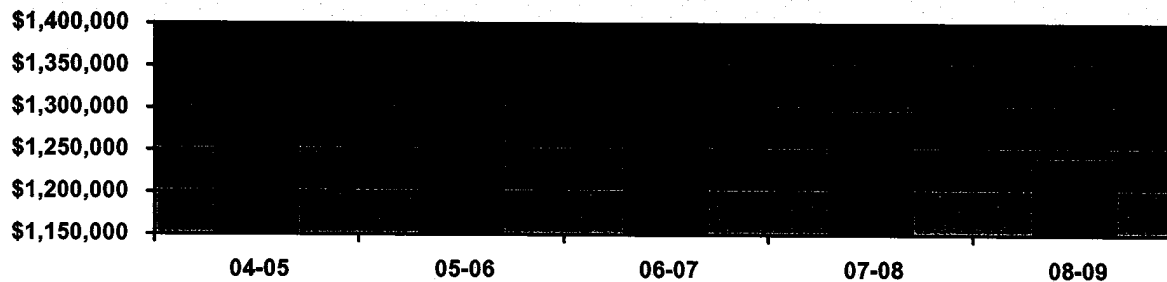
**Description** Taxes collected and remitted to the State of Florida are deposited in the State Sharing Trust Fund for Municipalities. The Trust Fund revenue consists of (1) Sales Tax Proceeds, (2) Municipal Tax 8<sup>th</sup> Cent, (3) Special Motor and Other Tax and (4) Local Government ½ Cent Sales 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 <sup>th</sup> Cent	Local Gov ½ cent Sales Tax	Total	% Change
08-09 (Est)	\$282,915	\$107,313	\$848,373	\$1,238,601	(4.3%)
07-08 (Est)	\$304,073	\$121,000	\$869,294	\$1,294,367	(5.01%)
06-07	\$323,101	\$120,115	\$919,433	\$1,362,649	(0.88%)
05-06	\$324,341	\$125,402	\$925,018	\$1,374,761	7.10%
04-05	\$310,530	\$127,070	\$845,805	\$1,283,405	8.60%

**State Shared Revenues**





**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2008-09**

**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.

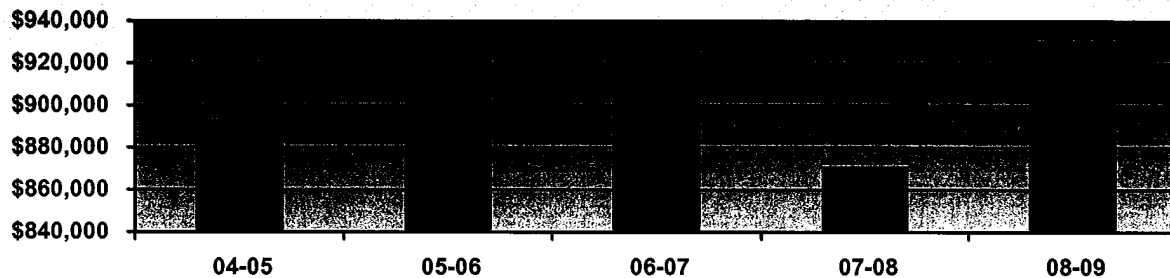
**Forecast**

**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.

<u>Fiscal Year</u>	<u>General Fund</u>	<u>% Change</u>
08-09 (Est)	\$930,100	6.85%
07-08 (Est)	\$870,500	(6.50%)
06-07	\$931,029	0.31%
05-06	\$928,122	4.07%
04-05	\$892,535	3.78%

**Utility Tax Revenues**



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2008-09**

**Major Revenue Sources: Governmental and Proprietary Funds**

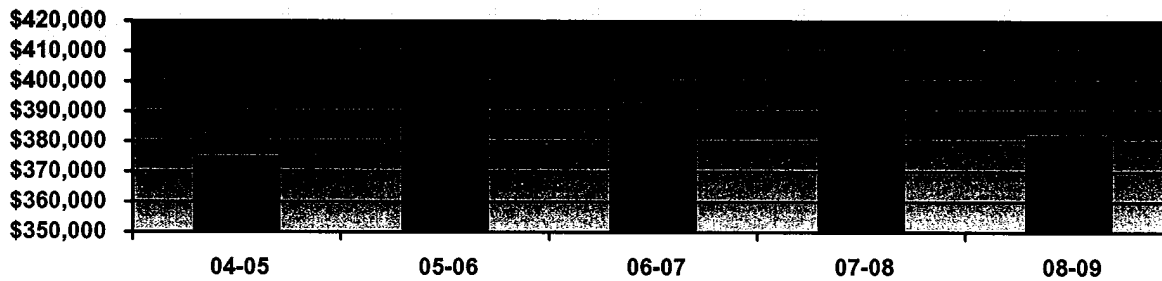
**Local Option Gas Tax**

**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.

Fiscal Year	Local Option Gas Tax	% Change
08-09 (Est)	\$381,712	(5.60%)
07-08 (Est)	\$404,367	3.09%
06-07	\$392,245	(4.94%)
05-06	\$412,620	10.17%
04-05	\$374,652	(7.06%)

**Local Option Gas Tax**



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2008-09**

**Major Revenue Sources: Governmental and Proprietary Funds**

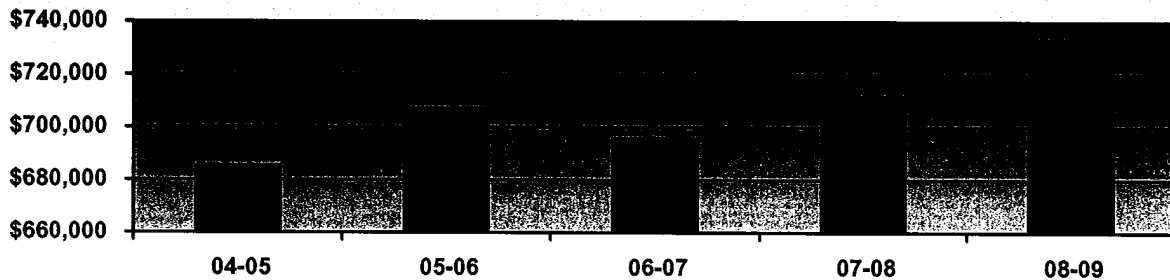
**Communications Services Tax**

**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
08-09 (Est)	\$733,360	3.05%
07-08 (Est)	\$711,674	2.28%
06-07	\$695,826	(1.59%)
05-06	\$707,111	3.17%
04-05	\$685,399	(3.61%)

**Communications Tax**



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2008-09**

**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 \$1,000 for 10 years or more, \$1,500 for 15 years or more, and \$1,750 for 20 or more years of service.
- Increase for cost of living of 5.0% effective 10/1/08 for members of the City's Police per the negotiated contract.
- 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 15% increase in health insurance benefits.
- A 3.0% COLA increase for general employees.

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 2008-09**

**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 2008-09**

**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.

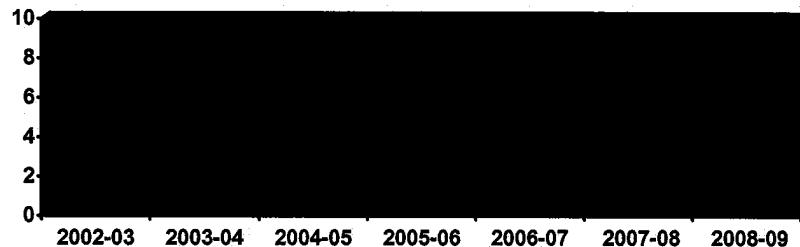
A cautious approach to personnel growth has been adopted since personnel-related costs account for approximately 71% of General Fund operating expenses. This budget reflects expenditure containment in response to the rising cost of personnel benefits, specifically health insurance costs.

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 2008-2009 budget increases the millage rate to 6.4305. This millage is approximately 30% of a total property tax bill.

**Historical Millage Rates**

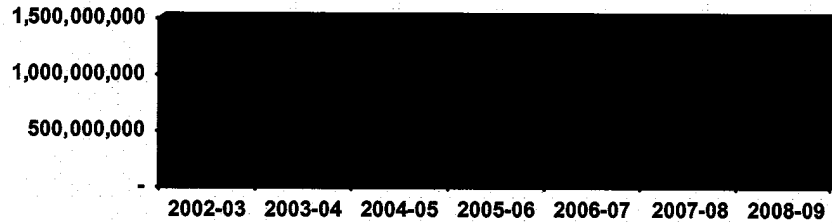


This graph illustrates the City's millage rates for the current and past six years.

**CITY OF MIAMI SPRINGS  
BUDGET DEVELOPMENT GUIDELINES  
FISCAL YEAR 2008-09**

**Budget Goals and Guidelines (continued)**

**Taxable Assessed Values**

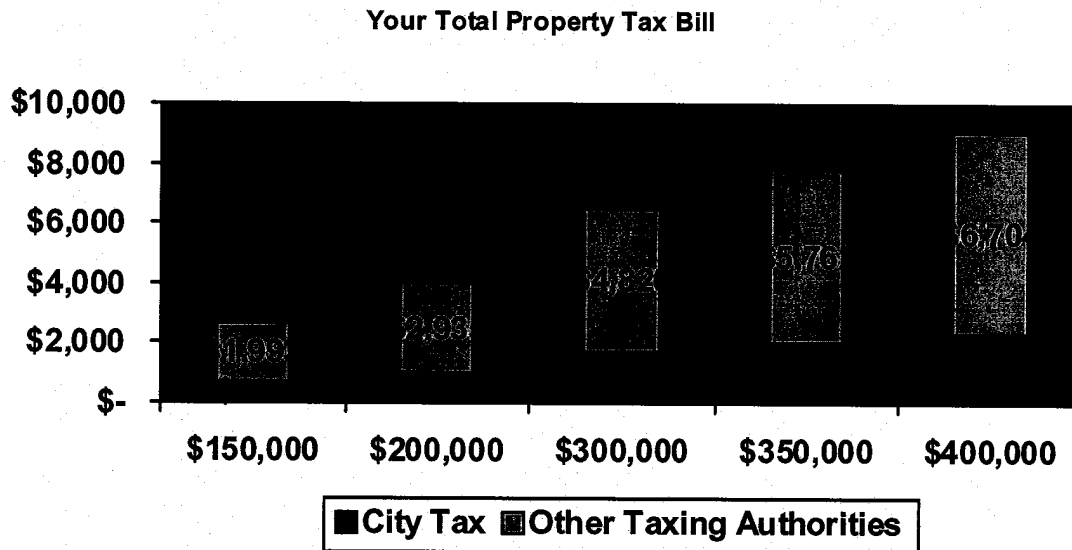


This graph illustrates the City's assessed values for the current and past six years.

<b>Components of Property Tax Bill</b>	<b>2007-08</b>	<b>2008-09</b>	<b>% Change</b>
Miami Dade County Schools	7.5700	7.5330	(0.49%)
Environmental Protection	.0894	.0894	0.00%
South Florida Water Management	.5347	.5346	(0.02%)
Florida Inland Navigational District	.0355	.0345	(2.82%)
Miami Dade County Government Services	4.5796	4.8733	6.41%
Children's Trust	.4223	.4212	(0.26%)
City of Miami Springs	6.3000	6.4305	2.07%
Fire and Rescue	2.2067	2.2067	0.00%
Library	.3842	.3842	0.00%
<b>Voter Approved Debt Payments</b>			
School	.3780	.2640	(30.15%)
Miami Dade County	.2850	.2850	0.00%
Fire	.0420	.0420	0.00%
City of Miami Springs	.3579	.3687	3.02%
<b>Total Millage Rate</b>	<b>23.1843</b>	<b>23.4671</b>	<b>1.22%</b>

**CITY OF MIAMI SPRINGS  
BUDGET DEVELOPMENT GUIDELINES  
FISCAL YEAR 2008-09**

**Budget Goals and Guidelines (continued)**



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 10% 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 2008-09**

**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 43.9% 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 2008-09**

**Operating Budget Policies**

- 1) The City will maintain at a minimum, an accessible cash reserve equivalent to eight 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, in particular the City's sewer system infrastructure. 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 21% 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 2008-09**

**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 2008-09**

**Reserve Policies**

- 1) The City will maintain a fund balance in the General Fund of at least 10% 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 2008-09 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.

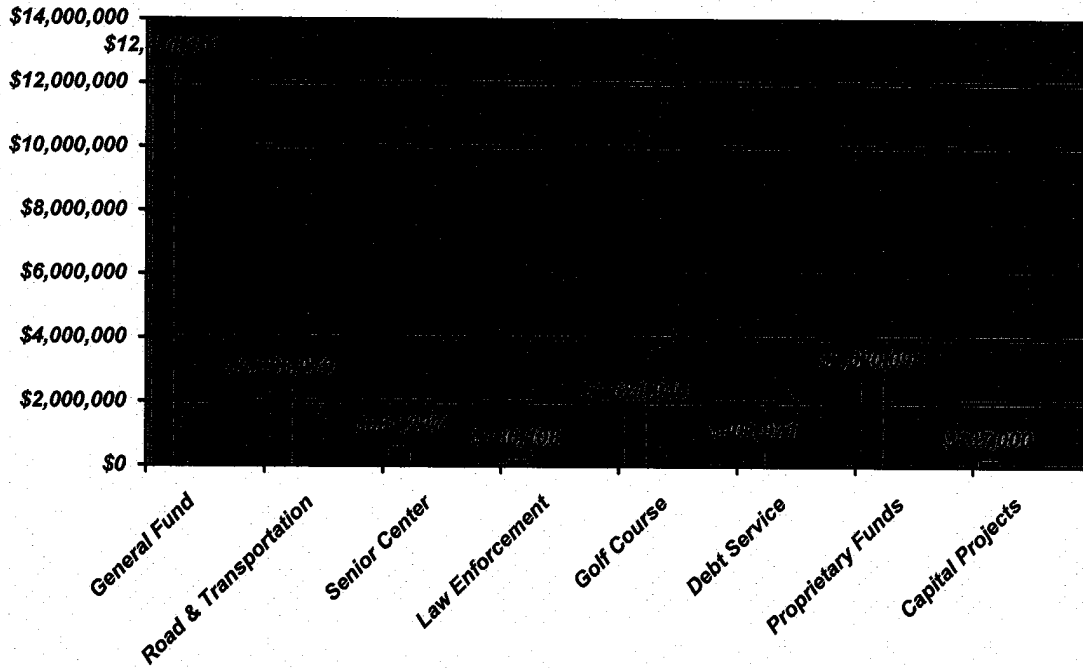
**CITY OF MIAMI SPRINGS  
BUDGET DEVELOPMENT GUIDELINES  
FISCAL YEAR 2008-09**

**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 2008-09**

**2008-2009 BUDGET-EXPENDITURES BY FUND**



## Budget Calendar

### **FY 2008-2009 Budget Development Process & Tentative Timetable**

DATE	ACTIVITY
May 30, 2008	City Manager holds initial budget preparation meeting with department heads & staff to distribute the FY2008-2009 budget workbooks. Council Chambers
June 23, 2008	Last day for departments to submit their FY2008-2009 budget request package including base, "wish-list" items, and revenue enhancement efforts or projects
July 1, 2008	City Manager's Office receives the <b>2008 Certification of Taxable Values (DR-420)</b> and <b>Voted Millage Addendum (DR-420 VMA)</b> from Miami-Dade County's Property Appraiser's office; simultaneously, the Miami Springs Finance Department prepares adjustments to city-wide budget presentation
June 23, 2008 thru July 11, 2008	Finance Department to review individual department budget submissions, meeting with Departments Directors to fine tune and adjust submissions
July 14, 2008 thru July 21, 2008	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 24, 2008	<b>Miami Springs City Council meets in special session to propose a tentative ad valorem property tax millage levels for operating &amp; debt service for FY2008-2009</b>
July 29, 2008	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 and DR-420VMA sent to Miami Dade County Property Appraiser along with date and time of tentative budget hearing.
August 1, 2008	<b>Manager's FY 2008-2009 Proposed Operating Budgets delivered to Council</b>
August 4, August 18, 2008	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 FY2008-2009 - all tentative and to be scheduled by Council
On or about August 20, 2008	<i>County Property Appraiser's Office mails out notices of proposed tax bills to all property owners in Miami Springs</i>
Monday, September 8, 2008	<b>City Council to hold the first of two mandatory public hearings (as defined by State Statutes) to adopt <u>tentative</u> operating millage rates and operating budgets for FY -2008-2009</b>
<i>Within 15 days of 1st hearing, Sept 18, 2008</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> Second Council meeting must be within 2-5 days after the ad is first published.</i>
Monday Sept 22, 2008	<b>Second of two public hearings on the FY2008-2009 operating budgets held at which point Council adopts the final millage rate and corresponding budgets</b>
Within 3 days of 2nd hearing Wednesday Sept. 24, 2008	<b>Final adopted millage rates and operating budgets are forwarded to the County's Property Appraiser, Tax Collector and Department of Revenue no later than 5.00 PM.</b> <b>Within 3 days of receipt of Certification of Final Taxable value (Form DR-422), City completes and certifies final millage (s) to Property Appraiser.</b>
Within 30 days of the final hearing. October 17 <sup>th</sup> , 2008	City submits <b>Certificate of Compliance [DR-487]</b> to the Florida Department of Revenue in Tallahassee - confirming that the City was in compliance with Truth-in-Millage rules. Submitted even if form DR -422 has not been received from Property Appraiser.

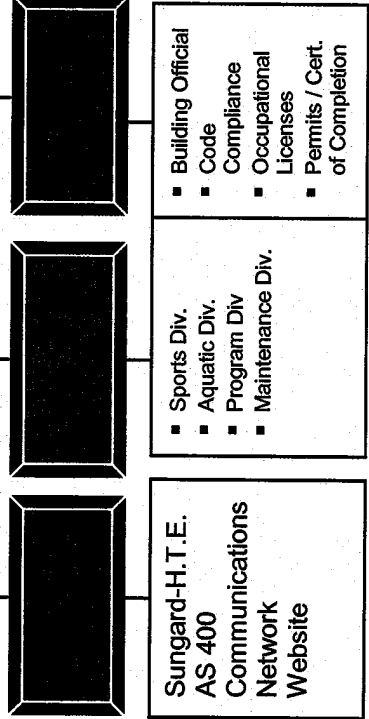
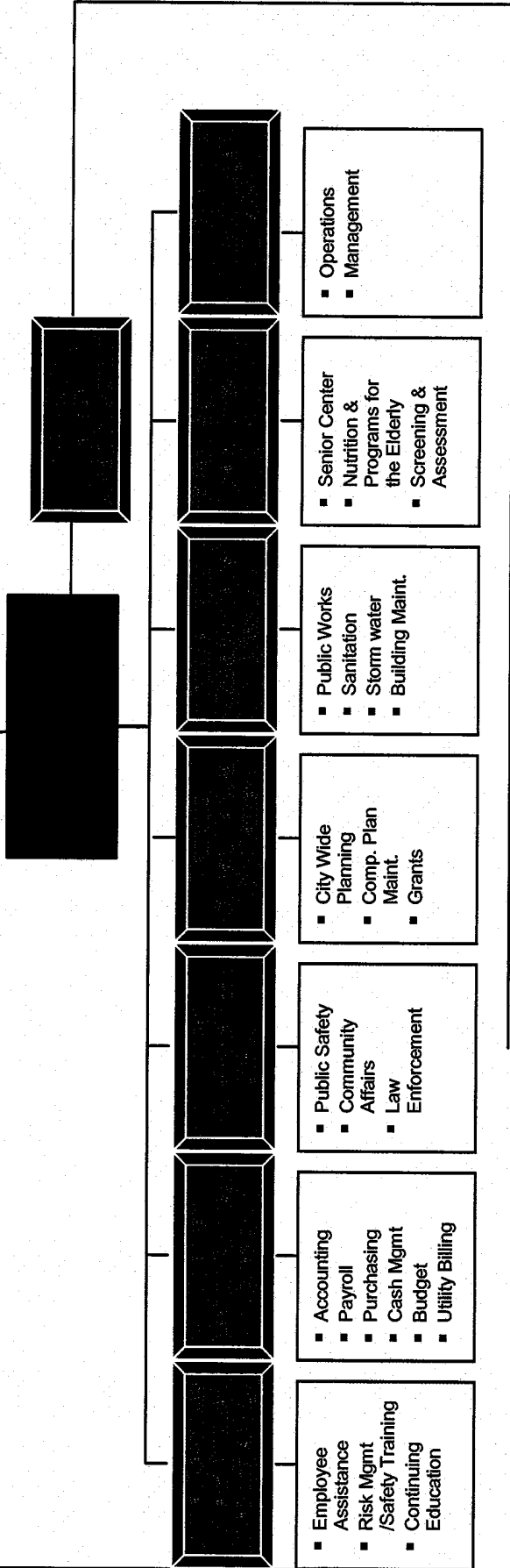
# City of Miami Springs Organizational Chart



**City Clerk**  
Megari Walls

**Mayor and Council**  
Mayor: Bob Long  
Council Members:  
Carmelita Brown  
Carmelita Brown  
Carmelita Brown  
Carmelita Brown

**City Attorney**  
Jan Seiden





POSITION CLASSIFICATION AND PAY PLAN

FISCAL YEAR 2008-2009

GENERAL & EXEMPT EMPLOYEES

POSITION	PAY GRADE	PAY RANGE	
		MINIMUM	MAXIMUM
MAINTENANCE WORKER I	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
REFUSE COLLECTOR	10	23,726	35,181
TREE TRIMMER	10	23,726	35,181
REEL TECHNICIAN	13	25,549	37,886
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
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
ASSISTANT GOLF COURSE MAINTENANCE SUPERINTENDENT	24	33,527	49,715
OPERATIONS SUPERVISOR	24	33,527	49,715
POLICE ADMINISTRATIVE SPECIALIST II	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
RECREATION COORDINATOR	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
BUILDING & ZONING OFFICE SUPERVISOR	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
* 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 OFFICIAL	40	49,767	73,805
* ELDERLY SERVICES DIRECTOR	40	49,767	73,805
INFORMATION TECHNOLOGY/ACCOUNTING ANALYST	40	49,767	73,805
INFORMATION TECHNOLOGY MANAGER	40	49,767	73,805
* 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
* FINANCE DIRECTOR	50	74,817	112,227
* CHIEF OF POLICE	50P	76,270	114,406

\* Exempt from overtime/compensatory time in accordance with FLSA

Revised 10/2/08 - Effective 10/1/08