



Monthly Financial Report April - FY 2016

Prepared by City of Miami Staff

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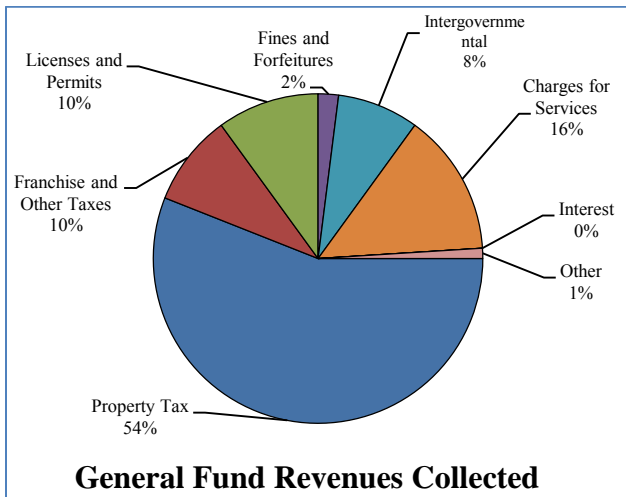


Section 1 –

General Fund

- **Financial Update – General Fund**
- **Annual Budget vs. Year to Date (YTD) Actual**
- **Month-to-Month Comparison**
- **Prior YTD vs. Current YTD**

Financial Update – General Fund Fiscal Year 2016 - April



Property Tax Revenues. Given the upward trend in property values the total amount budgeted in FY16 for this revenue category was \$268,768,800, approximately \$30 million higher than last year’s budgeted amount. The majority of property tax revenue is collected during the months of December through February. As of March 2016, property taxes collected were \$246,377,947 or 91.67% of the total budgeted amount.

Property Tax Revenues Collected Compared to Annual Budget - Cumulative Collection Rate

Month	FY 15	FY 16
October	0.00%	0.00%
November	10.26%	5.03%
December	43.00%	76.06%
January	76.50%	79.74%
February	80.67%	82.77%
March	83.09%	85.85%
April	88.25%	91.67%
May	90.19%	
June	94.67%	
July	94.73%	
August	94.76%	

Franchise Fee As of March 2016, the amount collected in this category was \$46,029,747. To achieve the annual budget of \$104,403,200, an additional \$58,373,453 will need to be collected. Franchise fees are collected on electric, cable, telephone, gas services, local option gas tax and community service taxes.

Business Tax Receipts (BTR) and Other Licenses & Permits represent 10% of revenues collected as of the current month end with a total of \$45,125,230.

To achieve the annual budget of \$58,502,300, an additional \$13,377,070 needs to be received. Many of these revenues are billed and collected on an annual basis. Business Tax Receipts represents 20% of the total licensing and permitting budget.

Intergovernmental Revenues make up 8% of collected revenues. As of the current month end, intergovernmental revenues collected totaled \$36,065,511. To achieve the annual budget, an additional \$27,677,289 needs to be collected. The majority of these revenues come from sales tax, state shared revenues and grants. State Shared Revenues represents the largest share of Intergovernmental Revenues.

Charges for Services is the second largest revenue source of the General Fund making up 16% of revenues collected. As of the current month end, charges for services collected totaled \$71,287,752. To achieve the annual budget of \$96,425,900, an additional \$25,138,148 needs to be collected. The largest component of this category is the solid waste fee. The solid waste charges are billed on the annual property tax bill; therefore, the majority of these fees are collected during the months of December through February.

Fines and Forfeitures is one of the smallest revenue sources of the General Fund, representing 2% of the revenues collected. As of the current month end, collections totaled \$8,012,829. This includes approximately \$5,337,923 in Red Light Camera Revenues.

Interest Revenues are budgeted at \$2,126,300. It includes gains and losses on the City’s investments. As of the current month end, the City has interest revenue of \$1,649,709

Other Revenues include miscellaneous receipts that cannot be categorized with another line item. It represents 1% of the total revenues collected. Other revenues collected totaled \$3,850,919.

Total General Fund As of March 2016 expenditures are \$369,514,561 which represents 64% of the annual budget of \$574,907,100. The City continues to monitor departmental budgetary compliance.

Internal Service Fund is presented separately in this report although it is part of the General Fund budgeted revenues and expenditures. This fund groups payments that departments make to cover their employee benefits, IT and maintenance costs.

City of Miami, Florida
Monthly Financial Statement - General Fund Only
Annual Budget vs. YTD Actual
Year to Date April FY-2016

	Budget**	Current Month Actual*	Year to Date Actual*	Year to Date Variance
Revenues				
Property Taxes	268,768,800	15,648,691	246,377,947	22,390,853
Franchise and Other Taxes	104,403,200	7,648,019	46,029,747	58,373,453
Licenses and Permits	58,502,300	4,811,781	45,125,230	13,377,070
Fines and Forfeitures	11,572,900	1,477,015	8,012,829	3,560,071
Intergovernmental Revenues	63,742,800	4,323,956	36,065,511	27,677,289
Charges for Services	96,425,900	8,959,597	71,287,752	25,138,148
Investment Earnings (Loss)	2,126,300	266,402	1,649,709	476,591
Other	33,511,400	300,341	3,850,919	29,660,481
Total Revenues	639,053,600	43,435,803	458,399,645	180,653,955
Expenditures				
Mayor	1,075,000	47,593	718,021	356,979
Board of Commissioners	2,658,400	160,350	1,638,726	1,019,674
Office of City Manager	3,264,600	100,038	1,913,618	1,350,982
Office of Agenda Coordination	341,800	19,523	259,062	82,738
Office of City Clerk	1,624,700	80,540	1,107,344	517,356
Office of NET	4,878,400	368,643	3,201,699	1,676,701
Office of Civil Service	435,000	16,636	297,824	137,176
Office of the Auditor General	1,200,900	70,769	803,600	397,300
Office of Communications	1,079,400	56,574	749,866	329,534
Human Resources	4,114,000	212,410	2,731,083	1,382,917
Information Technology	8,821,700	484,149	5,750,382	3,071,318
Office of the City Attorney	7,615,100	414,423	5,006,195	2,608,905
Management and Budget	2,135,400	118,520	1,458,970	676,430
Procurement	2,162,200	114,560	1,487,338	674,862
Office of Equal Opportunity & Diversity	369,900	19,219	269,235	100,665
Office of Film and Entertainment	381,100	15,405	263,572	117,528
Finance	8,506,800	621,540	5,755,737	2,751,063
Capital Improvements Administration	5,330,200	744,432	3,391,875	1,938,325
Office of Grants Administration	1,265,500	78,724	772,201	493,299
City Administration	-	3,028	15,072	(15,072)
Non-Departmental	50,450,300	2,624,202	8,218,159	42,232,141
Pensions	-	3,814	25,585	(25,585)
Risk Management	2,924,900	127,533	1,754,650	1,170,250
Total General Government	110,635,300	6,502,625	47,589,814	63,045,486
Building	10,361,800	548,812	6,598,382	3,763,418
Planning and Zoning	6,718,600	283,646	4,487,550	2,231,050
Red Light Camera	82,000	3,990	63,154	18,846
Total Planning and Development	17,162,400	836,449	11,149,086	6,013,314
Solid Waste	30,598,900	2,108,041	19,946,361	10,652,539
General Service Administration	23,131,600	1,438,517	14,063,684	9,067,916
Public - Works	20,685,800	1,267,440	12,532,649	8,153,151
Total Public Works	74,416,300	4,813,998	46,542,694	27,873,606
Office of Code Compliance	5,584,500	281,715	3,734,014	1,850,486
Fire - Rescue	111,880,700	6,482,737	88,544,717	23,335,983
Police	208,836,700	11,191,165	141,990,013	66,846,687
Total Public Safety	326,301,900	17,955,617	234,268,744	92,033,156
Public Facilities	8,525,100	378,658	5,652,242	2,872,858
Parks and Recreation	35,613,400	2,695,695	21,980,588	13,632,812
Community Development	2,252,700	112,361	2,331,394	(78,694)
Total Other	46,391,200	3,186,713	29,964,224	16,426,976
Total Expenditures	574,907,100	33,295,402	369,514,561	205,392,539
Revenues Over (Under) Expenditures	64,146,500	10,140,401	88,885,084	(24,738,584)
Transfers In	4,181,100	-	1,242,228	2,938,872
Transfers Out	(68,361,800)	-	(7,159,000)	(61,202,800)
Proceeds from Sale of Property	34,200	34,165	37,825	(3,625)
Other Financing Sources (Uses)	326,301,900	17,955,617	234,268,744	92,033,156
Total Revenue Over (Under) Expenditures	-	10,174,566	83,006,137	(83,006,137)

* Unaudited, as adjusted through April 2016

** Amounts obtained from Budget Dept.

City of Miami, Florida
Monthly Financial Statement - Internal Service Fund Only
Annual Budget vs. YTD Actual
Year to Date April FY-2016

	Budget**	Current Month Actual*	Year to Date Actual*	Year to Date Variance
Revenues				
Charges for Services	-	19,088	98,171	(98,171)
Other	80,484,700	1,141,593	76,897,912	3,586,788
Total Revenues	80,484,700	1,160,681	76,996,083	3,488,617
Expenditures				
Information Technology	4,823,800	331,533	2,911,784	1,912,016
Non-Departmental	-	2,789	2,789	(2,789)
Pensions	-	42,845	280,593	(280,593)
Risk Management	75,660,900	6,496,707	43,944,977	31,715,923
Total General Government	80,484,700	6,873,874	47,140,143	33,344,557
Total Expenditures	80,484,700	6,873,874	47,140,143	33,344,557
Revenues Over (Under) Expenditures	-	(5,713,193)	29,855,940	(29,855,940)
Proceeds from Sale of Property	-	-	54,235	(54,235)
Total Revenue Over (Under) Expenditures	-	(5,713,193)	29,910,175	(29,910,175)

* Unaudited, as adjusted through April 2016

** Amounts obtained from Budget Dept.

City of Miami, Florida
Monthly Financial Statement - General Fund Only
Comparative Current Month to Prior Month

	Mar FY-2016		Apr FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Property Taxes	268,768,800	230,729,256	268,768,800	246,377,947	-	15,648,691	7%
Franchise and Other Taxes	104,403,200	38,381,729	104,403,200	46,029,747	-	7,648,019	20%
Licenses and Permits	58,502,300	40,313,449	58,502,300	45,125,230	-	4,811,781	12%
Fines and Forfeitures	11,572,900	6,535,814	11,572,900	8,012,829	-	1,477,015	23%
Intergovernmental Revenues	63,742,800	31,741,555	63,742,800	36,065,511	-	4,323,956	14%
Charges for Services	96,425,900	62,328,155	96,425,900	71,287,752	-	8,959,597	14%
Investment Earnings (Loss)	2,126,300	1,383,306	2,126,300	1,649,709	-	266,402	19%
Other	33,511,400	3,550,578	33,511,400	3,850,919	-	300,341	8%
Total Revenues	639,053,600	414,963,842	639,053,600	458,399,645	-	43,435,803	
Expenditures							
Mayor	1,075,000	670,429	1,075,000	718,021	-	47,593	7%
Board of Commissioners	2,658,400	1,478,375	2,658,400	1,638,726	-	160,350	11%
Office of City Manager	3,264,600	1,813,581	3,264,600	1,913,618	-	100,038	6%
Office of Agenda Coordination	341,800	239,539	341,800	259,062	-	19,523	8%
Office of City Clerk	1,624,700	1,026,804	1,624,700	1,107,344	-	80,540	8%
Office of NET	4,878,400	2,833,056	4,878,400	3,201,699	-	368,643	13%
Office of Civil Service	435,000	281,188	435,000	297,824	-	16,636	6%
Office of the Auditor General	1,200,900	732,831	1,200,900	803,600	-	70,769	10%
Office of Communications	1,079,400	693,293	1,079,400	749,866	-	56,574	8%
Human Resources	4,114,000	2,518,673	4,114,000	2,731,083	-	212,410	8%
Information Technology	8,821,700	5,266,234	8,821,700	5,750,382	-	484,149	9%
Office of the City Attorney	7,615,100	4,591,771	7,615,100	5,006,195	-	414,423	9%
Management and Budget	2,135,400	1,340,449	2,135,400	1,458,970	-	118,520	9%
Procurement	2,162,200	1,372,779	2,162,200	1,487,338	-	114,560	8%
Office of Equal Opportunity & Diversity	369,900	250,017	369,900	269,235	-	19,219	8%
Office of Film and Entertainment	381,100	248,167	381,100	263,572	-	15,405	6%
Finance	8,506,800	5,134,196	8,506,800	5,755,737	-	621,540	12%
Capital Improvements Administration	5,330,200	2,647,443	5,330,200	3,391,875	-	744,432	28%
Office of Grants Administration	1,265,500	693,477	1,265,500	772,201	-	78,724	11%
City Administration	-	12,043	-	15,072	-	3,028	25%
Non-Departmental	50,450,300	5,593,956	50,450,300	8,218,159	-	2,624,202	47%
Pensions	-	21,771	-	25,585	-	3,814	18%
Risk Management	2,924,900	1,627,117	2,924,900	1,754,650	-	127,533	8%
Total General Government	110,635,300	41,087,188	110,635,300	47,589,814	-	6,502,625	
Building	10,361,800	6,049,569	10,361,800	6,598,382	-	548,812	9%
Planning and Zoning	6,718,600	4,203,904	6,718,600	4,487,550	-	283,646	7%
Red Light Camera	82,000	59,164	82,000	63,154	-	3,990	7%
Total Planning and Development	17,162,400	10,312,637	17,162,400	11,149,086	-	836,449	
Solid Waste	30,598,900	17,838,320	30,598,900	19,946,361	-	2,108,041	12%
General Service Administration	23,131,600	12,625,167	23,131,600	14,063,684	-	1,438,517	11%
Public - Works	20,685,800	11,265,209	20,685,800	12,532,649	-	1,267,440	11%
Total Public Works	74,416,300	41,728,697	74,416,300	46,542,694	-	4,813,998	
Office of Code Compliance	5,584,500	3,452,299	5,584,500	3,734,014	-	281,715	8%
Fire - Rescue	111,880,700	82,061,980	111,880,700	88,544,717	-	6,482,737	8%
Police	208,836,700	130,798,848	208,836,700	141,990,013	-	11,191,165	9%
Total Public Safety	326,301,900	216,313,127	326,301,900	234,268,744	-	17,955,617	
Public Facilities	8,525,100	5,273,584	8,525,100	5,652,242	-	378,658	7%
Parks and Recreation	35,613,400	19,284,894	35,613,400	21,980,588	-	2,695,695	14%
Community Development	2,252,700	2,219,033	2,252,700	2,331,394	-	112,361	5%
Total Other	46,391,200	26,777,511	46,391,200	29,964,224	-	3,186,713	
Total Expenditures	574,907,100	336,219,159	574,907,100	369,514,561	-	33,295,402	
Revenues Over (Under) Expenditures	64,146,500	78,744,683	64,146,500	88,885,084	-	10,140,401	
Transfers In	4,181,100	1,242,228	4,181,100	1,242,228	-	-	-
Transfers Out	(68,361,800)	(7,159,000)	(68,361,800)	(7,159,000)	-	-	-
Proceeds from Sale of Property	34,200	3,660	34,200	37,825	-	34,165	934%
Other Financing Sources (Uses)	326,301,900	216,313,127	326,301,900	234,268,744	-	17,955,617	
Total Revenue Over (Under) Expenditures	-	72,831,571	-	83,006,137	-	10,174,566	

* Unaudited, as adjusted through April 2016
** Amounts obtained from Budget Dept.

City of Miami, Florida
Monthly Financial Statement - Internal Service Fund Only
Comparative Current Month to Prior Month

	Mar FY-2016		Apr FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Charges for Services	-	79,083	-	98,171	-	19,088	24%
Other	80,484,700	75,756,320	80,484,700	76,897,912	-	1,141,593	2%
Total Revenues	80,484,700	75,835,403	80,484,700	76,996,083	-	1,160,681	
Expenditures							
Information Technology	4,823,800	2,580,251	4,823,800	2,911,784	-	331,533	13%
Non-Departmental	-	-	-	2,789	-	2,789	-
Pensions	-	237,748	-	280,593	-	42,845	18%
Risk Management	75,660,900	37,448,270	75,660,900	43,944,977	-	6,496,707	17%
Total General Government	80,484,700	40,266,269	80,484,700	47,140,143	-	6,873,874	
Total Expenditures	80,484,700	40,266,269	80,484,700	47,140,143	-	6,873,874	
Revenues Over (Under) Expenditures	-	35,569,134	-	29,855,940	-	(5,713,193)	
Proceeds from Sale of Property	-	54,235	-	54,235	-	-	-
Total Revenue Over (Under) Expenditures	-	35,623,369	-	29,910,175	-	(5,713,193)	

* Unaudited, as adjusted through April 2016

** Amounts obtained from Budget Dept.

City of Miami, Florida
Monthly Financial Statement - General Fund Only
Comparative Current Year MTD to Last Year MTD

	Apr FY-2015		Apr FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Property Taxes	239,056,600	224,093,900	268,768,800	246,377,947	29,712,200	22,284,047	10%
Franchise and Other Taxes	102,212,800	46,104,125	104,403,200	46,029,747	2,190,400	(74,378)	-
Licenses and Permits	52,039,000	41,028,906	58,502,300	45,125,230	6,463,300	4,096,325	10%
Fines and Forfeitures	10,632,200	6,264,045	11,572,900	8,012,829	940,700	1,748,784	28%
Intergovernmental Revenues	50,498,300	23,355,537	63,742,800	36,065,511	13,244,500	12,709,975	54%
Charges for Services	96,064,400	68,477,491	96,425,900	71,287,752	361,500	2,810,261	4%
Investment Earnings (Loss)	1,900,000	3,046,388	2,126,300	1,649,709	226,300	(1,396,680)	(46)%
Other	4,629,500	3,480,863	33,511,400	3,850,919	28,881,900	370,056	11%
Total Revenues	557,032,800	415,851,254	639,053,600	458,399,645	82,020,800	42,548,391	
Expenditures							
Mayor	1,018,200	536,292	1,075,000	718,021	56,800	181,729	34%
Board of Commissioners	2,880,700	1,559,511	2,658,400	1,638,726	(222,300)	79,215	5%
Office of City Manager	2,678,700	1,646,279	3,264,600	1,913,618	585,900	267,339	16%
Office of Agenda Coordination	302,400	127,962	341,800	259,062	39,400	131,100	102%
Office of City Clerk	1,526,800	855,349	1,624,700	1,107,344	97,900	251,995	29%
Office of NET	3,963,000	2,346,212	4,878,400	3,201,699	915,400	855,486	36%
Office of Civil Service	424,900	238,547	435,000	297,824	10,100	59,277	25%
Office of the Auditor General	1,160,000	637,824	1,200,900	803,600	40,900	165,776	26%
Office of Communications	1,147,400	586,099	1,079,400	749,866	(68,000)	163,767	28%
Human Resources	3,851,400	2,020,729	4,114,000	2,731,083	262,600	710,354	35%
Information Technology	8,633,700	4,885,053	8,821,700	5,750,382	188,000	865,329	18%
Office of the City Attorney	7,487,900	4,016,623	7,615,100	5,006,195	127,200	989,571	25%
Management and Budget	1,821,300	1,057,084	2,135,400	1,458,970	314,100	401,885	38%
Procurement	2,046,100	1,176,197	2,162,200	1,487,338	116,100	311,141	26%
Office of Equal Opportunity & Diversity	344,900	203,517	369,900	269,235	25,000	65,718	32%
Office of Film and Entertainment	341,700	126,026	381,100	263,572	39,400	137,546	109%
Finance	8,511,200	4,562,574	8,506,800	5,755,737	(4,400)	1,193,163	26%
Capital Improvements Administration	5,093,100	2,265,118	5,330,200	3,391,875	237,100	1,126,757	50%
Office of Grants Administration	1,051,100	540,428	1,265,500	772,201	214,400	231,773	43%
City Administration	-	-	-	15,072	-	15,072	-
Non-Departmental	40,646,900	15,285,893	50,450,300	8,218,159	9,803,400	(7,067,734)	(46)%
Pensions	-	10,566	-	25,585	-	15,019	142%
Risk Management	2,909,500	1,574,369	2,924,900	1,754,650	15,400	180,281	11%
Total General Government	97,840,900	46,258,252	110,635,300	47,589,814	12,794,400	1,331,561	
Building	9,703,400	5,282,918	10,361,800	6,598,382	658,400	1,315,463	25%
Planning and Zoning	6,668,400	3,516,019	6,718,600	4,487,550	50,200	971,531	28%
Red Light Camera	154,400	101,602	82,000	63,154	(72,400)	(38,447)	(38)%
Total Planning and Development	16,526,200	8,900,539	17,162,400	11,149,086	636,200	2,248,547	
Solid Waste	29,583,000	16,800,070	30,598,900	19,946,361	1,015,900	3,146,291	19%
General Service Administration	21,302,400	11,887,809	23,131,600	14,063,684	1,829,200	2,175,874	18%
Public - Works	18,092,300	10,361,076	20,685,800	12,532,649	2,593,500	2,171,573	21%
Total Public Works	68,977,700	39,048,956	74,416,300	46,542,694	5,438,600	7,493,739	
Office of Code Compliance	4,630,700	2,351,469	5,584,500	3,734,014	953,800	1,382,545	59%
Fire - Rescue	109,575,000	61,227,885	111,880,700	88,544,717	2,305,700	27,316,832	45%
Police	182,439,300	107,973,818	208,836,700	141,990,013	26,397,400	34,016,194	32%
Total Public Safety	296,645,000	171,553,172	326,301,900	234,268,744	29,656,900	62,715,571	
Public Facilities	7,466,300	3,986,549	8,525,100	5,652,242	1,058,800	1,665,693	42%
Parks and Recreation	32,386,200	16,615,740	35,613,400	21,980,588	3,227,200	5,364,849	32%
Community Development	-	-	2,252,700	2,331,394	2,252,700	2,331,394	-
Total Other	39,852,500	20,602,289	46,391,200	29,964,224	6,538,700	9,361,935	
Total Expenditures	519,842,300	286,363,208	574,907,100	369,514,561	55,064,800	83,151,354	
Revenues Over (Under) Expenditures	37,190,500	129,488,046	64,146,500	88,885,084	26,956,000	(40,602,963)	
Transfers In	2,899,200	1,397,449	4,181,100	1,242,228	1,281,900	(155,221)	(11)%
Transfers Out	(40,093,700)	-	(68,361,800)	(7,159,000)	(28,268,100)	(7,159,000)	-
Proceeds from Sale of Property	4,000	298,955	34,200	37,825	30,200	(261,130)	(87)%
Other Financing Sources (Uses)	(37,190,500)	1,696,404	(64,146,500)	(5,878,947)	(26,956,000)	(7,575,351)	
Total Revenue Over (Under) Expenditures	-	131,184,450	-	83,006,137	-	(48,178,313)	

* Unaudited, as adjusted through April 2016
** Amounts obtained from Budget Dept.

City of Miami, Florida
Monthly Financial Statement - Internal Service Fund Only
Comparative Current Year MTD to Last Year MTD

	Apr FY-2015		Apr FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Charges for Services	-	88,357	-	98,171	-	9,815	11%
Other	168,294,800	95,890,613	80,484,700	76,897,912	(87,810,100)	(18,992,701)	(20)%
Total Revenues	168,294,800	95,978,970	80,484,700	76,996,083	(87,810,100)	(18,982,886)	
Expenditures							
Information Technology	4,301,100	2,272,794	4,823,800	2,911,784	522,700	638,990	28%
Non-Departmental	-	-	-	2,789	-	2,789	-
Pensions	88,783,900	83,886,699	-	280,593	(88,783,900)	(83,606,106)	(100)%
Risk Management	76,399,800	37,413,446	75,660,900	43,944,977	(738,900)	6,531,530	17%
Total General Government	169,484,800	123,572,827	80,484,700	47,140,143	(89,000,100)	(76,432,684)	
Total Expenditures	169,484,800	123,561,709	80,484,700	47,140,143	(89,000,100)	(76,421,566)	
Revenues Over (Under) Expenditures	(1,190,000)	(27,582,739)	-	29,855,940	1,190,000	57,438,679	
Proceeds from Sale of Property	-	-	-	54,235	-	54,235	-
Other Financing Sources (Uses)	1,190,000	-	-	54,235	(1,190,000)	54,235	
Total Revenue Over (Under) Expenditures	-	(27,582,739)	-	29,910,175	-	57,492,914	

* Unaudited, as adjusted through April 2016

** Amounts obtained from Budget Dept.



Section 2 – Special Revenue Funds

- **Financial Update – Special Revenue Fund**
- **Non-Reimbursable Expenditures of Grant Program**
- **Combining Balance Sheet**
- **Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**

Financial Update – Special Revenue Fund

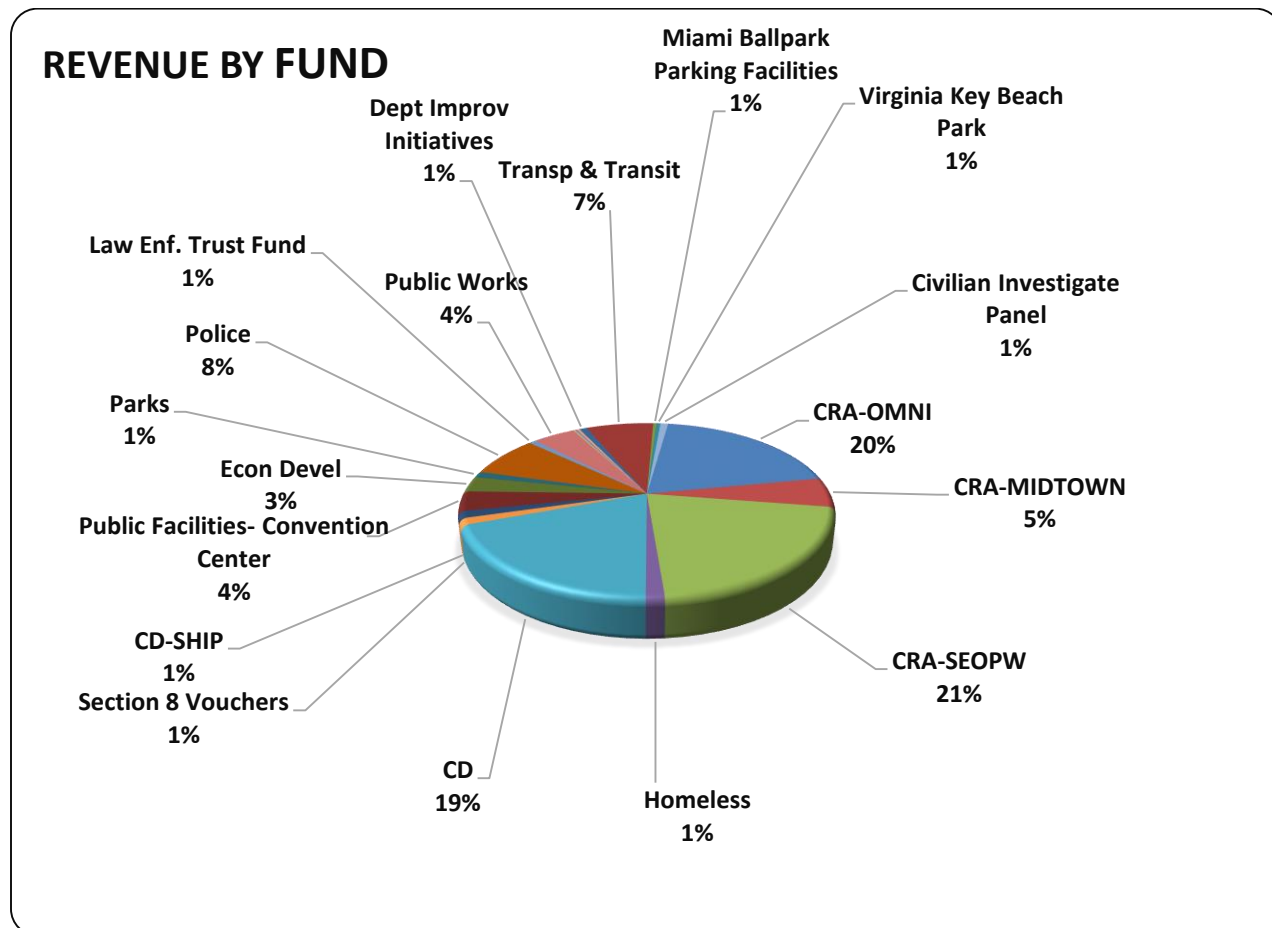
Fiscal Year 2016 – For the Month of April

Staff has completed the reconciliation of the Special Revenue Funds (SRF). Through this process, the following Special Revenue Funds have been defined and will be reported in the Comprehensive Annual Financial Report (CAFR). The following are the SRF as of April 30, 2016:

- ◆ Community Development Services
- ◆ Community Redevelopment Area (CRA – OMNI)
- ◆ Community Redevelopment Area (CRA – SEOPW)
- ◆ Community Redevelopment Area (CRA – MIDTOWN)
- ◆ Homeless
- ◆ Economic Development & Planning Services
- ◆ Fire Rescue Services
- ◆ NET Offices
- ◆ Parks and Recreation Services
- ◆ Police Services
- ◆ Law Enforcement Trust Fund
- ◆ Public Works Services
- ◆ City Clerk Services
- ◆ Miami Ballpark Facilities
- ◆ Emergency Services
- ◆ Community Development Services – SHIP
- ◆ Community Development Services – Section 8 Voucher
- ◆ General Special Revenue
- ◆ Department Improvement Initiatives
- ◆ Transportation and Transit
- ◆ Public Facilities
- ◆ Liberty City
- ◆ Virginia Key
- ◆ Solid Waste Recycling Trust
- ◆ Civilian Investigative Panel

Revenues

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purpose. The primary sources of revenues for the special revenue funds of the City of Miami consist of taxes, grants, assessments, and fees. As of April 30, 2016, year to date revenues were \$ 85,935,803. The revenues by fund are depicted in the following chart:



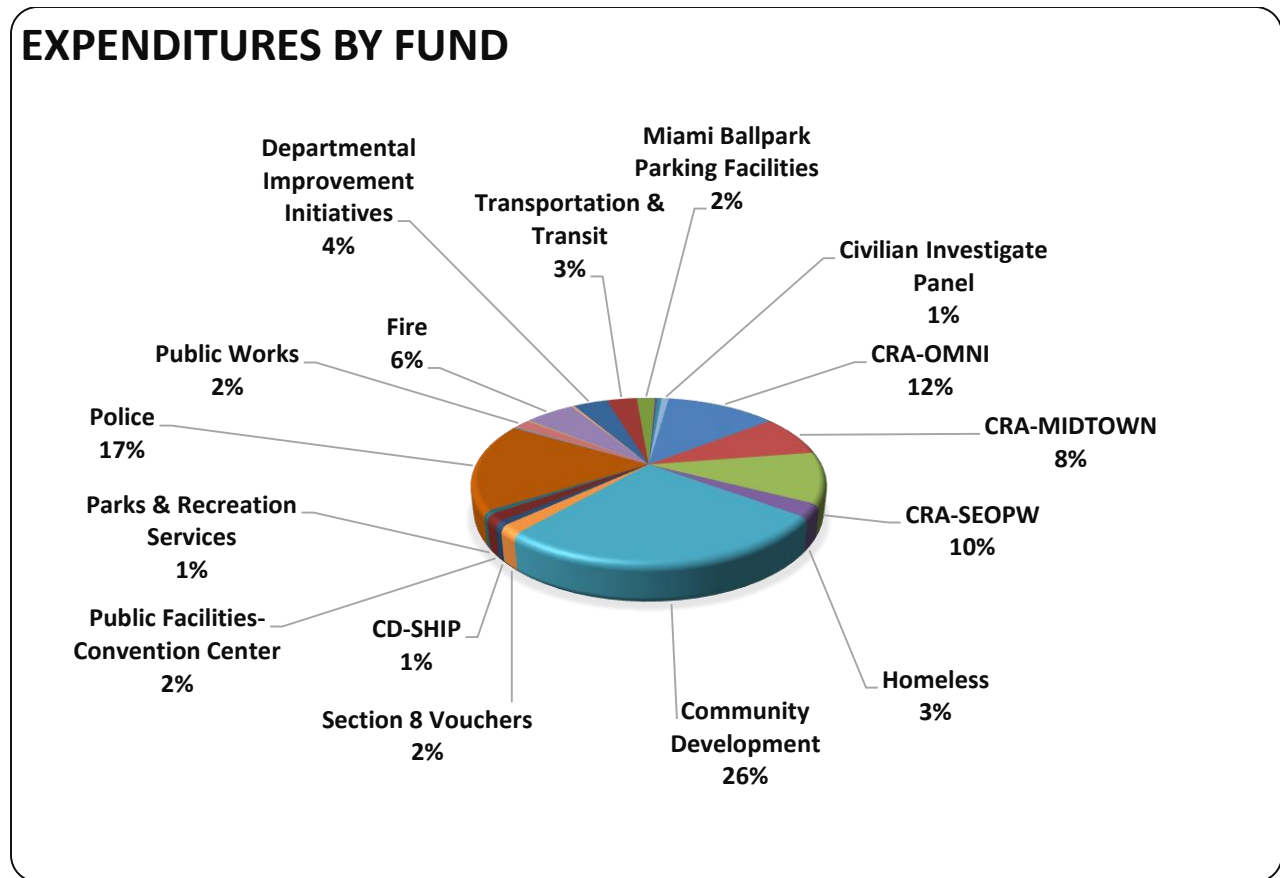
As revealed by the chart, CRA-SEOPW, CRA Omni, and Community Development Funds contribute approximately 60% of total revenues for the City's special revenue funds. These funds show revenues of \$18,261,090; \$16,988,096; and \$16,534,168 respectively.

Grant Revenues

The City receives the majority of its grant revenues from the Department of Housing and Urban Development (HUD). The Community Development Block Grant (CDBG) and Housing Opportunities for People with Aids (HOPWA) are the largest programs currently administered by the City. As of April 30, 2016, the City received CDBG and HOPWA revenues of approximately \$4,052,081 and \$6,104,899 respectively.

Expenditures

The expenditures for the SRF were \$ 57,734,451 as of April 30, 2016. Community Development, Police Department, and CRA-OMNI funds have the highest expenditures within the SRF. These funds represent approximately 56% of total expenditures as demonstrated below:



Non-Reimbursable Expenditures of Grant Programs

The Finance Department is responsible for reporting expenses incurred which are not reimbursable under grant programs per the Financial Integrity Principles, Chapter 18 of the Code of the City of Miami. For the month ending April 30, 2016, the following non-reimbursable expenditures were reported.

CDT-Virginia Key Beach Park Museum	\$970,083.66
FDOT-Miami River Greenway-Miami Circle Greenway to South Miami Ave.	\$ 798.00

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Apr FY - 2016

	City Clerk Services Special Revenue Fund	Community Development Special Revenue Fund	Midtown CRA Special Revenue	OMNI CRA Special Revenue
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	831,206	12,353,778	(1,514)	12,194,660
115000 - Accounts Receivable	1,404	536,411	-	26,214
115090 - Unbilled Receivable	-	(24,422)	-	-
117000 - Allowance For Uncollectible Accounts	(1,379)	(342,302)	-	-
128900 - Notes Receivable-Non-Current Portion	-	1,794	-	-
133000 - Due From Other Governmental Units	-	-	-	(3,287)
133010 - Allowance for Uncollectible Grants	-	(32,812)	-	(22,927)
135000 - Interest And Dividends Receivable	-	809	-	11,063
135100 - Interest And Dividends Receivable- Paid	-	3,953	-	-
137000 - Market Gain/Loss Investments	-	30	-	1,121
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 831,231	\$ 12,497,239	\$ (1,514)	\$ 12,206,845
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	-	102,112	-	22,347
205100 - Retainage Payable	-	92	-	236,111
208000 - Due To Other Governmental Units	-	134,985	-	(6,574)
214000 - Accrued Expenditure Payable	-	-	(3,000)	(1,814)
216000 - Accrued Wages Payable	68	86,129	-	9,518
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	54,199	-	-
223000 - Deferred Revenue	-	(18)	-	1
223100 - Deferred Revenue-PnG	-	1,374	-	-
229000 - Other Current Liabilities	-	4,224	-	-
Total Liabilities	68	383,098	(3,000)	259,589
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	(20,700)
315000 - Fund Balance-Unreserved	831,162	12,103,696	1,486	11,967,956
316000 - Retained Earnings-Unreserved	-	10,445	-	-
Total Fund Balance (Deficit)	831,162	12,114,141	1,486	11,947,256
Total Liabilities and Fund Balance (Deficit)	\$ 831,231	\$ 12,497,239	\$ (1,514)	\$ 12,206,845

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Apr FY - 2016

	SEOPW CRA Special Revenue	Departmental Improvement Initiative Special Revenue Fund	Emergency Special Revenue Fund	Fire Rescue Services Special Revenue Fund
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	38,056,271	1,973,018	2,328,835	2,177,521
115000 - Accounts Receivable	-	771,450	-	39,351
115090 - Unbilled Receivable	-	124,868	-	907,860
117000 - Allowance For Uncollectible Accounts	-	(713,099)	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	(3,196)	-	(15,152)
135000 - Interest And Dividends Receivable	30,605	-	-	58
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	3,659	-	-	-
155000 - Prepaid Items	-	-	-	21,897
156000 - Other Assets-Current	23,115	-	-	-
Total Assets	\$ 38,113,650	\$ 2,153,041	\$ 2,328,835	\$ 3,131,535
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	329,403	38,609	1,535	23,973
205100 - Retainage Payable	986,100	-	3,182	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	67,033	-	45,382
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	14,961	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	0	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	1,330,463	105,642	4,716	69,354
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	36,518,699	2,047,399	2,324,119	3,062,181
316000 - Retained Earnings-Unreserved	264,488	-	-	-
Total Fund Balance (Deficit)	36,783,187	2,047,399	2,324,119	3,062,181
Total Liabilities and Fund Balance (Deficit)	\$ 38,113,650	\$ 2,153,041	\$ 2,328,835	\$ 3,131,535

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Apr FY - 2016

	General Special Revenue Fund	Homeless Program Special Revenue Fund	Law Enforcement Trust Special Revenue Fund	Miami Ballpark Parking Facilities Special Revenue Fund
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	265,078	(147,219)	2,049,798	1,361,525
115000 - Accounts Receivable	337,129	7,192	8	783
115090 - Unbilled Receivable	266,997	248,997	-	-
117000 - Allowance For Uncollectible Accounts	-	-	(8)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	(110,710)	(181)	-	-
135000 - Interest And Dividends Receivable	-	-	1,748	-
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	-	136	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 758,494	\$ 108,789	\$ 2,051,682	\$ 1,362,308
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	-	3,142	1,394	213,745
205100 - Retainage Payable	71,458	-	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	51,758	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	112,413	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	0	(1)	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	71,458	54,900	113,807	213,745
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	687,036	53,889	1,937,875	1,148,563
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	687,036	53,889	1,937,875	1,148,563
Total Liabilities and Fund Balance (Deficit)	\$ 758,494	\$ 108,789	\$ 2,051,682	\$ 1,362,308

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Apr FY - 2016

	Model City Community Redevelop District Special Revenue Fund	NET Offices & Code Enforcement Special Revenue Fund	Public Facilities Special Revenue Fund	Parks & Recreation Services Special Revenue Fund
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	282,369	1,605,854	7,872,153	3,277,655
115000 - Accounts Receivable	-	87,094	34,656	88,059
115090 - Unbilled Receivable	-	-	-	38,706
117000 - Allowance For Uncollectible Accounts	-	(86,236)	-	(39,889)
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	(29,215)	(1,032)
135000 - Interest And Dividends Receivable	71	-	-	1
135100 - Interest And Dividends Receivable- Paid	-	-	-	0
137000 - Market Gain/Loss Investments	-	-	-	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 282,439	\$ 1,606,711	\$ 7,877,594	\$ 3,363,500
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	6,412	-	605	6,177
205100 - Retainage Payable	-	11,478	-	0
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	-	9,766	4,911
217000 - Accrued Taxes Payable	-	-	0	-
220000 - Deposits	-	324	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	48,400	17,344
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	6,412	11,802	58,771	28,431
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	276,027	1,594,909	37,592,801	3,335,068
316000 - Retained Earnings-Unreserved	-	-	(29,773,978)	-
Total Fund Balance (Deficit)	276,027	1,594,909	7,818,823	3,335,068
Total Liabilities and Fund Balance (Deficit)	\$ 282,439	\$ 1,606,711	\$ 7,877,594	\$ 3,363,500

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Apr FY - 2016

	Police Services Special Revenue Fund	Planning & Economic Development Special Revenue Fund	Public Works Services Special Revenue Fund	Section 8 Vouchers Program Special Revenue Fund
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	575,390	16,780,872	9,292,007	138,189
115000 - Accounts Receivable	280,488	-	3,267	-
115090 - Unbilled Receivable	924,191	-	-	-
117000 - Allowance For Uncollectible Accounts	(5,900)	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	1,116	-	-
133010 - Allowance for Uncollectible Grants	(77,160)	-	-	-
135000 - Interest And Dividends Receivable	5,236	-	485	1
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	9	-	-	-
155000 - Prepaid Items	1,939	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 1,704,192	\$ 16,781,988	\$ 9,295,759	\$ 138,190
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	3,595	-	-	-
202000 - Accounts Payable	1,804	4,242	119,478	4,339
205100 - Retainage Payable	-	-	87,202	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	157,260	511	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	(1)	-	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	162,658	4,752	206,680	4,339
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	1,541,534	16,777,236	9,089,079	133,851
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	1,541,534	16,777,236	9,089,079	133,851
Total Liabilities and Fund Balance (Deficit)	\$ 1,704,192	\$ 16,781,988	\$ 9,295,759	\$ 138,190

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Apr FY - 2016

	SHIP Special Revenue Fund	Transportation and Transit Special Revenue Fund	Virginia Key Beach Park Trust Special Revenue Fund	Solid Waste Recycling Trust
Assets				
103000 - Cash With Fiscal Agent	-	-	14,682	-
104000 - Equity In Pooled Cash	858,520	15,444,581	163,654	1,176,952
115000 - Accounts Receivable	-	-	11,884	-
115090 - Unbilled Receivable	-	-	-	-
117000 - Allowance For Uncollectible Accounts	-	-	(3,859)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	-	-
135000 - Interest And Dividends Receivable	242	12,520	99	564
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	725	28	115
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 858,762	\$ 15,457,826	\$ 186,488	\$ 1,177,631
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	54	75,152	11,592	-
205100 - Retainage Payable	-	-	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	16,162	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	54	91,314	11,592	-
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	858,708	15,366,512	174,896	1,177,631
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	858,708	15,366,512	174,896	1,177,631
Total Liabilities and Fund Balance (Deficit)	\$ 858,762	\$ 15,457,826	\$ 186,488	\$ 1,177,631

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Apr FY - 2016

	<u>Civilian Investigative Panel</u>	<u>Total Special Revenue</u>
Assets		
103000 - Cash With Fiscal Agent	-	14,682
104000 - Equity In Pooled Cash	332,384	131,243,536
115000 - Accounts Receivable	-	2,225,389
115090 - Unbilled Receivable	-	2,487,197
117000 - Allowance For Uncollectible Accounts	-	(1,192,672)
128900 - Notes Receivable-Non-Current Portion	-	1,794
133000 - Due From Other Governmental Units	-	(2,170)
133010 - Allowance for Uncollectible Grants	-	(292,285)
135000 - Interest And Dividends Receivable	-	63,501
135100 - Interest And Dividends Receivable- Paid	-	3,952
137000 - Market Gain/Loss Investments	-	5,824
155000 - Prepaid Items	718	24,554
156000 - Other Assets-Current	-	23,115
Total Assets	<u>\$ 333,102</u>	<u>\$ 134,606,417</u>
Liabilities and Fund Balances		
Liabilities:		
201000 - Vouchers Payable	-	3,595
202000 - Accounts Payable	10,685	976,799
205100 - Retainage Payable	-	1,395,622
208000 - Due To Other Governmental Units	-	128,411
214000 - Accrued Expenditure Payable	-	(4,814)
216000 - Accrued Wages Payable	11,762	460,260
217000 - Accrued Taxes Payable	-	0
220000 - Deposits	-	181,897
223000 - Deferred Revenue	-	(17)
223100 - Deferred Revenue-PnG	-	67,116
229000 - Other Current Liabilities	-	4,224
Total Liabilities	<u>22,447</u>	<u>3,213,093</u>
Fund Balances:		
305000 - Fund Balance-Reserved for	-	(20,700)
315000 - Fund Balance-Unreserved	310,655	160,913,067
316000 - Retained Earnings-Unreserved	-	(29,499,045)
Total Fund Balance (Deficit)	<u>310,655</u>	<u>131,393,322</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 333,102</u>	<u>\$ 134,606,417</u>

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Apr FY - 2016

	Omni CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 15,491,844	\$ 14,948,972	\$ 542,872
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	641,493	(641,493)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	43,224	(43,224)
Impact Fees	-	-	-
Other	12,086,792	1,354,407	10,732,385
Total Revenues	27,578,636	16,988,096	10,590,540
Expenditures:			
Personnel Expenses	508,316	272,958	235,358
Operating Expenses	5,894,799	5,639,704	255,095
Capital Expenses	7,942,035	896,142	7,045,893
Principal	-	-	-
Interest	-	-	-
Grants and Aids	5,201,692	258,701	4,942,991
Advances	-	-	-
Other Financing Uses	-	(1,000)	1,000
Budget Reserve	118,000	-	118,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	19,664,842	7,066,504	12,598,338
Revenues Over (Under) Expenditures	7,913,794	9,921,593	(2,007,798)
Other Financing Sources (Uses)			
Transfers In	740,583	740,582	1
Transfers Out	(8,654,377)	(5,165,092)	(3,489,285)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(7,913,794)	(4,424,510)	(3,489,284)
Total Revenues Over (Under) Expenditures	\$ -	\$ 5,497,082	\$ (5,497,082)

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	Midtown CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 4,855,880	\$ 4,702,260	\$ 153,620
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	4,855,880	4,702,260	153,620
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	4,812,321	4,656,537	155,784
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,812,321	4,656,537	155,784
Revenues Over (Under) Expenditures	43,559	45,723	(2,164)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(43,559)	(43,559)	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(43,559)	(43,559)	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 2,164	\$ (2,164)

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	SEOPW CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 16,217,649	\$ 16,460,269	\$ (242,620)
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	1,641,944	(1,641,944)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	115,438	(115,438)
Impact Fees	-	-	-
Other	34,858,127	43,438	34,814,689
Total Revenues	51,075,776	18,261,090	32,814,686
Expenditures:			
Personnel Expenses	1,345,150	638,972	706,178
Operating Expenses	2,779,463	719,061	2,060,402
Capital Expenses	8,025,129	422,987	7,602,142
Principal	-	-	-
Interest	-	-	-
Grants and Aids	27,529,840	3,987,916	23,541,924
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,067,014	-	1,067,014
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	40,746,596	5,768,936	34,977,660
Revenues Over (Under) Expenditures	10,329,180	12,492,153	(2,162,973)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(10,329,180)	(7,006,984)	(3,322,196)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(10,329,180)	(7,006,984)	(3,322,196)
Total Revenues Over (Under) Expenditures	\$ -	\$ 5,485,169	\$ (5,485,169)

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	Homeless Program		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,911,200	1,196,998	714,202
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	352,400	(6,008)	358,408
Total Revenues	2,263,600	1,190,990	1,072,610
Expenditures:			
Personnel Expenses	2,187,200	948,376	1,238,824
Operating Expenses	687,900	507,179	180,721
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	91,300	-	91,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,966,400	1,455,555	1,510,845
Revenues Over (Under) Expenditures	(702,800)	(264,565)	(438,235)
Other Financing Sources (Uses)			
Transfers In	702,800	237,200	465,600
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	702,800	237,200	465,600
Total Revenues Over (Under) Expenditures	\$ -	(27,365)	\$ 27,365

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	Community Development		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	1,000,000	(1,000,000)
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	50,417,700	15,505,425	34,912,275
Charges for Services	-	354,711	(354,711)
Investment Earnings (Loss)	-	1,488	(1,488)
Impact Fees	-	-	-
Other	6,990,800	(220,489)*	7,211,289
Total Revenues	57,408,500	16,641,135	40,767,365
Expenditures:			
Personnel Expenses	2,812,200	1,712,074	1,100,126
Operating Expenses	245,500	122,245	123,255
Capital Expenses	1,058,900	2,150,259	(1,091,359)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	52,690,900	11,286,302	41,404,598
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,000	-	1,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	56,808,500	15,274,880	41,533,620
Revenues Over (Under) Expenditures	600,000	1,366,255	(766,255)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(600,000)	(600,000)	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(600,000)	(600,000)	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 766,255	(766,255)

*Contra Revenue for Program Income

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Housing Choice Vouchers

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,974,700	1,032,893	941,807
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	1,974,700	1,032,893	941,807
Expenditures:			
Personnel Expenses	-	47,628	(47,628)
Operating Expenses	5,300	4,018	1,282
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	1,969,400	940,406	1,028,994
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,974,700	992,051	982,649
Revenues Over (Under) Expenditures	-	40,842	(40,842)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 40,842	\$ (40,842)

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	SHIP		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	70,000	988,453	(918,453)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	209	(209)
Impact Fees	-	-	-
Other	-	99,059	(99,059)
Total Revenues	70,000	1,087,720	(1,017,720)
Expenditures:			
Personnel Expenses	-	16,428	(16,428)
Operating Expenses	400	927	(527)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	69,600	437,307	(367,707)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	70,000	454,662	(384,662)
Revenues Over (Under) Expenditures	-	633,058	(633,058)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 633,058	\$ (633,058)

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	Convention Center		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	18,977	(18,977)
Intergovernmental Revenues	-	8,153	(8,153)
Charges for Services	6,353,800	2,987,733	3,366,067
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	75,000	133,569	(58,569)
Total Revenues	6,428,800	3,148,432	3,280,368
Expenditures:			
Personnel Expenses	483,200	336,468	146,732
Operating Expenses	3,800,300	530,495	3,269,805
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	204,300	-	204,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,487,800	866,963	3,620,837
Revenues Over (Under) Expenditures	1,941,000	2,281,469	(340,469)
Other Financing Sources (Uses)			
Transfers In	1,324,200	-	1,324,200
Transfers Out	(3,265,200)	-	(3,265,200)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(1,941,000)	-	(1,941,000)
Total Revenues Over (Under) Expenditures	\$ -	\$ 2,281,469	\$ (2,281,469)

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Economic Development & Planning Services

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	24,000	-	24,000
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	1,985,000	2,461,131	(476,131)
Investment Earnings (Loss)	-	(870)	870
Impact Fees	-	-	-
Other	13,846,900	-	13,846,900
Total Revenues	15,855,900	2,460,261	13,395,639
Expenditures:			
Personnel Expenses	-	5,825	(5,825)
Operating Expenses	-	22,629	(22,629)
Capital Expenses	225,000	-	225,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	15,704,900	-	15,704,900
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	15,929,900	28,453	15,901,447
Revenues Over (Under) Expenditures	(74,000)	2,431,808	(2,505,808)
Other Financing Sources (Uses)			
Transfers In	74,000	-	74,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	74,000	-	74,000
Total Revenues Over (Under) Expenditures	\$ -	\$ 2,431,808	\$ (2,431,808)

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	NET Offices		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	(881)	881
Fines and Forfeitures	-	1,050	(1,050)
Intergovernmental Revenues	-	-	-
Charges for Services	-	36,075	(36,075)
Investment Earnings (Loss)	-	1,305	(1,305)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	37,548	(37,548)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	-	-
Revenues Over (Under) Expenditures	-	37,548	(37,548)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 37,548	\$ (37,548)

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	Parks & Recreation Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	474,100	465,961	8,139
Charges for Services	70,000	62,245	7,755
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	966,700	364,717	601,983
Total Revenues	1,510,800	892,923	617,877
Expenditures:			
Personnel Expenses	354,300	150,145	204,155
Operating Expenses	733,800	183,575	550,225
Capital Expenses	462,000	-	462,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	26,000	-	26,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,576,100	333,720	1,242,380
Revenues Over (Under) Expenditures	(65,300)	559,203	(624,503)
Other Financing Sources (Uses)			
Transfers In	65,300	65,300	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	65,300	65,300	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 624,503	\$ (624,503)

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	Police Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	5,000	-	5,000
Intergovernmental Revenues	5,705,300	2,324,783	3,380,517
Charges for Services	886,000	113,441	772,559
Investment Earnings (Loss)	-	2,684	(2,684)
Impact Fees	-	-	-
Other	3,485,100	4,106,413	(621,313)
Total Revenues	10,081,400	6,547,321	3,534,079
Expenditures:			
Personnel Expenses	7,205,200	4,649,693	2,555,507
Operating Expenses	2,217,800	675,469	1,542,331
Capital Expenses	1,050,900	594,285	456,615
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	4,106,413	(4,106,413)
Budget Reserve	3,643,600	-	3,643,600
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	14,117,500	10,029,506	4,087,994
Revenues Over (Under) Expenditures	(4,036,100)	(3,482,185)	(553,915)
Other Financing Sources (Uses)			
Transfers In	4,036,100	1,511,710	2,524,390
Transfers Out	-	(15,210)	15,210
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	4,036,100	1,496,500	2,539,600
Total Revenues Over (Under) Expenditures	\$ -	(1,985,685)	\$ 1,985,685

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Law Enforcement Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	650,000	594,319	55,681
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	4,537	(4,537)
Impact Fees	-	-	-
Other	1,579,500	-	1,579,500
Total Revenues	2,229,500	598,856	1,630,644
Expenditures:			
Personnel Expenses	363,300	35,787	327,513
Operating Expenses	544,500	178,797	365,703
Capital Expenses	611,500	(40,000)	651,500
Principal	-	-	-
Interest	-	-	-
Grants and Aids	25,000	-	25,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	685,200	-	685,200
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,229,500	174,584	2,054,916
Revenues Over (Under) Expenditures	-	424,272	(424,272)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 424,272	\$ (424,272)

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	Public Works Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	2,200,000	3,839,853	(1,639,853)
Investment Earnings (Loss)	-	162	(162)
Impact Fees	-	-	-
Other	4,920,700	-	4,920,700
Total Revenues	7,120,700	3,840,014	3,280,686
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	1,874,300	572,763	1,301,537
Capital Expenses	-	428,102	(428,102)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,136,100	-	2,136,100
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,010,400	1,000,864	3,009,536
Revenues Over (Under) Expenditures	3,110,300	2,839,150	271,150
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(3,110,300)	-	(3,110,300)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(3,110,300)	-	(3,110,300)
Total Revenues Over (Under) Expenditures	\$ -	\$ 2,839,150	\$ (2,839,150)

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	City Clerk Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	75,000	116,782	(41,782)
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	542,400	-	542,400
Total Revenues	617,400	116,782	500,618
Expenditures:			
Personnel Expenses	73,100	53,147	19,953
Operating Expenses	41,800	17,973	23,827
Capital Expenses	-	18,128	(18,128)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	550,000	-	550,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	664,900	90,722	574,178
Revenues Over (Under) Expenditures	(47,500)	26,060	(73,560)
Other Financing Sources (Uses)			
Transfers In	47,500	-	47,500
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	47,500	-	47,500
Total Revenues Over (Under) Expenditures	\$ -	\$ 26,060	\$ (26,060)

City of Miami, Florida
Statement of Revenue, Expenditures
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All Special Revenue Funds
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	Fire Rescue Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	33,200	1,874,434	(1,841,234)
Charges for Services	-	904	(904)
Investment Earnings (Loss)	-	49	(49)
Impact Fees	-	-	-
Other	4,910,400	2,257	4,908,143
Total Revenues	4,943,600	1,877,644	3,065,956
Expenditures:			
Personnel Expenses	2,806,200	2,127,672	678,528
Operating Expenses	1,604,100	991,257	612,843
Capital Expenses	-	82,052	(82,052)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	2,490	(2,490)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,813,300	-	1,813,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	6,223,600	3,203,769	3,019,831
Revenues Over (Under) Expenditures	(1,280,000)	(1,326,125)	46,125
Other Financing Sources (Uses)			
Transfers In	1,280,000	1,280,000	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	1,280,000	1,280,000	-
Total Revenues Over (Under) Expenditures	\$ -	(46,125)	\$ 46,125

City of Miami, Florida
Statement of Revenue, Expenditures
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All Special Revenue Funds
Year to Date Apr FY - 2016

	Emergency Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	100,000	-	100,000
Total Revenues	100,000	-	100,000
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	100,000	-	100,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	100,000	-	100,000
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Apr FY - 2016

	General Special Revenues		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	918,300	404,680	513,620
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	25,700	266,552	(240,852)
Total Revenues	944,000	671,232	272,768
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	918,300	165,809	752,491
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	25,700	-	25,700
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	944,000	165,809	778,191
Revenues Over (Under) Expenditures	-	505,423	(505,423)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 505,423	\$ (505,423)

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Apr FY - 2016

Departmental Improvement Initiatives

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	320,000	67,018	252,982
Intergovernmental Revenues	2,052,600	585,148	1,467,452
Charges for Services	-	-	-
Investment Earnings (Loss)	-	20,398	(20,398)
Impact Fees	-	-	-
Other	2,018,400	5,791	2,012,609
Total Revenues	4,391,000	678,355	3,712,645
Expenditures:			
Personnel Expenses	2,588,700	858,027	1,730,673
Operating Expenses	1,608,100	873,350	734,750
Capital Expenses	-	211,793	(211,793)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	260,000	255,961	4,040
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	3,667,500	-	3,667,500
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	8,124,300	2,199,130	5,925,170
Revenues Over (Under) Expenditures	(3,733,300)	(1,520,775)	(2,212,525)
Other Financing Sources (Uses)			
Transfers In	3,733,300	698,300	3,035,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	3,733,300	698,300	3,035,000
Total Revenues Over (Under) Expenditures	\$ -	(822,475)	\$ 822,475

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Apr FY - 2016

Transportation & Transit

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	15,742,900	6,024,724	9,718,176
Charges for Services	-	-	-
Investment Earnings (Loss)	-	32,610	(32,610)
Impact Fees	-	-	-
Other	5,833,500	-	5,833,500
Total Revenues	21,576,400	6,057,334	15,519,066
Expenditures:			
Personnel Expenses	955,400	539,014	416,386
Operating Expenses	25,500	1,386,954	(1,361,454)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	3,000,000	-	3,000,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	5,638,300	-	5,638,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	9,619,200	1,925,968	7,693,232
Revenues Over (Under) Expenditures	11,957,200	4,131,365	7,825,835
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(11,957,200)	(6,126,700)	(5,830,500)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(11,957,200)	(6,126,700)	(5,830,500)
Total Revenues Over (Under) Expenditures	\$ -	(1,995,335)	\$ 1,995,335

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Apr FY - 2016

Miami Ballpark Parking Facilities			
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	5,536,900	282,847	5,254,053
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	1,061,500	-	1,061,500
Total Revenues	6,598,400	282,847	6,315,553
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	2,921,700	1,173,531	1,748,169
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	717,000	-	717,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	3,638,700	1,173,531	2,465,169
Revenues Over (Under) Expenditures	2,959,700	(890,684)	3,850,384
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(2,959,700)	-	(2,959,700)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(2,959,700)	-	(2,959,700)
Total Revenues Over (Under) Expenditures	\$ -	\$ (890,684)	\$ 890,684

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Apr FY - 2016

Liberty City Revitalization Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	199,000	-	199,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	26	(26)
Impact Fees	-	-	-
Other	427,843	9,575	418,268
Total Revenues	626,843	9,601	617,242
Expenditures:			
Personnel Expenses	196,293	106,957	89,336
Operating Expenses	45,700	28,608	17,092
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	384,850	-	384,850
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	626,843	135,565	491,278
Revenues Over (Under) Expenditures	-	(125,964)	125,964
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	(125,964)	\$ 125,964

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Apr FY - 2016

Virginia Key Beach Park Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	590,000	361,409	228,591
Investment Earnings (Loss)	-	571	(571)
Impact Fees	-	-	-
Other	146,000	-	146,000
Total Revenues	736,000	361,980	374,020
Expenditures:			
Personnel Expenses	367,400	160,878	206,522
Operating Expenses	331,600	120,559	211,041
Capital Expenses	37,000	-	37,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	736,000	281,437	454,563
Revenues Over (Under) Expenditures	-	80,543	(80,543)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 80,543	\$ (80,543)

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Apr FY - 2016

	Solid Waste Recycling Trust		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	3,208	(3,208)
Impact Fees	-	-	-
Other	1,194,800	-	1,194,800
Total Revenues	1,194,800	3,208	1,191,592
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	60,000	1,500	58,500
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,134,800	-	1,134,800
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,194,800	1,500	1,193,300
Revenues Over (Under) Expenditures	-	1,708	(1,708)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 1,708	\$ (1,708)

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Apr FY - 2016

12100 - Civilian Investigative Panel

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	677,500	677,500	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	40,000	-	40,000
Total Revenues	717,500	677,500	40,000
Expenditures:			
Personnel Expenses	498,400	306,230	192,170
Operating Expenses	215,800	147,575	68,225
Capital Expenses	3,300	-	3,300
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	717,500	453,805	263,695
Revenues Over (Under) Expenditures	-	223,695	(223,695)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 223,695	\$ (223,695)

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Apr FY - 2016

	Total Special Revenue Category		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 36,565,373	36,111,501	\$ 453,872
Franchise and Other Taxes	-	-	-
Licenses and Permits	24,000	999,119	(975,119)
Fines and Forfeitures	975,000	681,363	293,637
Intergovernmental Revenues	80,176,500	33,372,589	46,803,911
Charges for Services	17,696,700	10,617,130	7,079,570
Investment Earnings (Loss)	-	225,037	(225,037)
Impact Fees	-	-	-
Other	95,462,562	6,159,281	89,303,281
Total Revenues	230,900,135	88,166,022	142,734,113
Expenditures:			
Personnel Expenses	22,744,359	12,966,279	9,778,080
Operating Expenses	31,368,983	18,720,513	12,648,470
Capital Expenses	19,415,764	4,763,748	14,652,016
Principal	-	-	-
Interest	-	-	-
Grants and Aids	90,746,432	17,169,082	73,577,350
Advances	-	-	-
Other Financing Uses	-	4,105,413	(4,105,413)
Budget Reserve	37,708,864	-	37,708,864
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	201,984,402	57,734,451	144,249,951
Revenues Over (Under) Expenditures	28,915,733	30,431,571	(1,515,838)
Other Financing Sources (Uses)			
Transfers In	12,003,783	4,533,092	7,470,690
Transfers Out	(40,919,516)	(18,957,546)	(21,961,970)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(28,915,733)	(14,424,453)	(14,491,280)
Total Revenues Over (Under) Expenditures	\$ -	16,007,118	\$ (16,007,118)



Section 3 – Debt Service Funds

- **Financial Update – Debt Service Funds**
- **Combining Balance Sheet – Summary**
- **Combining Balance Sheet – Detail**
- **Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**

Financial Update - Debt Service Funds

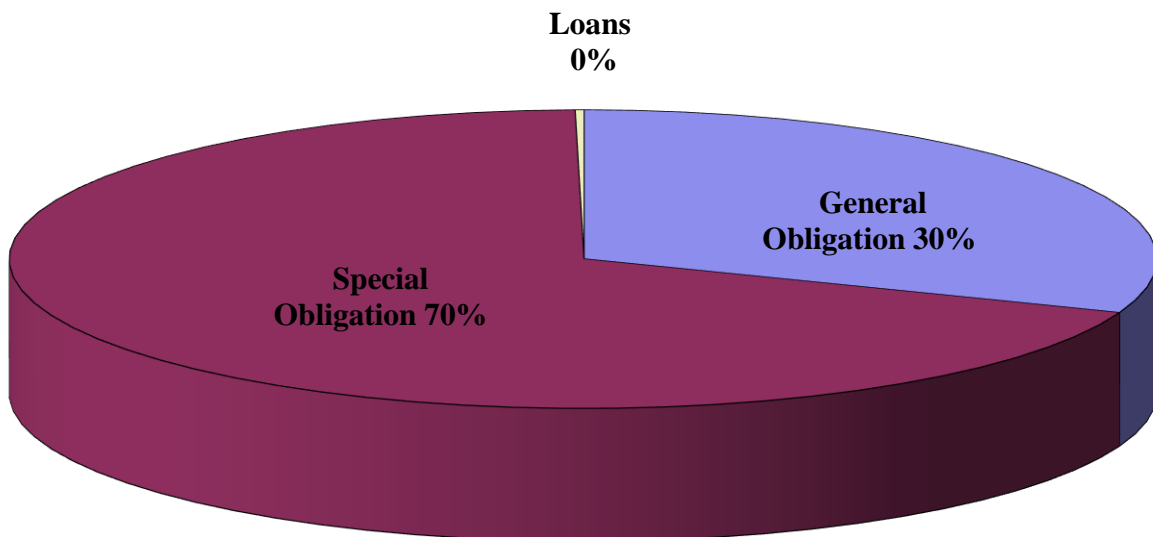
Fiscal Year 2016 – For the Month of April

The City of Miami has General Obligation Bonds, Special Obligation Bonds and Loans outstanding as of April 30, 2016.

These can be broken down as follows:

Type	Outstanding Debt	%
General Obligation Bonds	\$ 190,420,000	30%
Special Obligation Bonds	453,824,380	70%
Loans	1,708,864	0%
TOTAL	\$ 645,953,244	100%

Outstanding Debt



City of Miami, Florida
Combining Balance Sheet
All Debt Funds
As of Apr FY - 2016

	General Obligation Bonds Debt Service Fund	Special Obligation Bonds Debt Service Fund	Total Debt Service
Assets			
103000 - Cash With Fiscal Agent	6,012,070	6,564,728	12,576,797
104000 - Equity In Pooled Cash	822,056	6,584,474	7,406,530
104001 - Equity In Pooled Cash-Restricted	-	18,256,532	18,256,532
115000 - Accounts Receivable	251,423	-	251,423
128900 - Notes Receivable-Non-Current Portion	-	13,821,919	13,821,919
Total Assets	<u>\$ 7,085,548</u>	<u>\$ 45,227,653</u>	<u>\$ 52,313,201</u>
Liabilities and Fund Balances			
Liabilities:			
202000 - Accounts Payable	750	-	750
223000 - Deferred Revenue	251,423	13,821,919	14,073,342
Total Liabilities	<u>252,173</u>	<u>13,821,919</u>	<u>14,074,092</u>
Fund Balances:			
315000 - Fund Balance-Unreserved	6,833,375	31,405,734	38,239,109
Total Fund Balance (Deficit)	<u>6,833,375</u>	<u>31,405,734</u>	<u>38,239,109</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 7,085,548</u>	<u>\$ 45,227,653</u>	<u>\$ 52,313,201</u>

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
As of Apr FY - 2016

	20001 - GOB- Various	20002 - GOB-2002 Homeland Defense	20003 - GOB- Refunding 2007A	20005 - GOB-2009 Homeland Defense-HD3
Assets				
103000 - Cash With Fiscal Agent	6,012,070	-	-	-
104000 - Equity In Pooled Cash	532,122	246,967	-	-
104001 - Equity In Pooled Cash-Restricted	-	-	-	-
115000 - Accounts Receivable	251,423	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 6,795,615	\$ 246,967	-	-
Liabilities and Fund Balances				
Liabilities:				
202000 - Accounts Payable	750	-	-	-
223000 - Deferred Revenue	251,423	-	-	-
Total Liabilities	252,173	-	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	6,543,442	246,967	-	-
Total Fund Balance (Deficit)	6,543,442	246,967	-	-
Total Liabilities and Fund Balance (Deficit)	\$ 6,795,615	\$ 246,967	-	-

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
As of Apr FY - 2016

	20006 - GOB- Limited Refunding Series 2015 - 2002/2007B	Total GOB Funds	24001 - SOB-1987 JL Knight Convention Center	24002 - SOB-1995 Pension & Comp Absence
Assets				
103000 - Cash With Fiscal Agent	-	6,012,070	-	1,734,620
104000 - Equity In Pooled Cash	42,967	822,056	17,131	(6,383,731)
104001 - Equity In Pooled Cash-Restricted	-	-	-	3,655,873
115000 - Accounts Receivable	-	251,423	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 42,967	\$ 7,085,548	\$ 17,131	\$ (993,238)
Liabilities and Fund Balances				
Liabilities:				
202000 - Accounts Payable	-	750	-	-
223000 - Deferred Revenue	-	251,423	-	-
Total Liabilities	-	252,173	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	42,967	6,833,375	17,131	(993,238)
Total Fund Balance (Deficit)	42,967	6,833,375	17,131	(993,238)
Total Liabilities and Fund Balance (Deficit)	\$ 42,967	\$ 7,085,548	\$ 17,131	\$ (993,238)

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
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	24004 - SOB- Refinance 2002A	24006 - SOB- Refinance 2002C	24010 - SOB- Jungle Island Loan Payment	24011 - SOB-Series 2007 Str & Sdwls Improv
Assets				
103000 - Cash With Fiscal Agent	-	-	-	4,785,412
104000 - Equity In Pooled Cash	21,954	43	-	3,877,090
104001 - Equity In Pooled Cash-Restricted	-	-	-	5,870,698
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	13,821,919	-
Total Assets	\$ 21,954	\$ 43	\$ 13,821,919	\$ 14,533,199
Liabilities and Fund Balances				
Liabilities:				
202000 - Accounts Payable	-	-	-	-
223000 - Deferred Revenue	-	-	13,821,919	-
Total Liabilities	-	-	13,821,919	-
Fund Balances:				
315000 - Fund Balance-Unreserved	21,954	43	-	14,533,199
Total Fund Balance (Deficit)	21,954	43	-	14,533,199
Total Liabilities and Fund Balance (Deficit)	\$ 21,954	\$ 43	\$ 13,821,919	\$ 14,533,199

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
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	24012 - SOB- 2010A Parking Tax Exempt	24013 - SOB- 2010B Parking Taxable	24015 - SOB-Port of Miami Tunnel	27999 - SOB-Non- Ad Valorem Refunding Series 2011-A
Assets				
103000 - Cash With Fiscal Agent	-	-	30	21,277
104000 - Equity In Pooled Cash	10,149,497	63,958	1,068,566	(1,943,041)
104001 - Equity In Pooled Cash-Restricted	4,028,023	801,888	2,149,075	1,750,975
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 14,177,520	\$ 865,846	\$ 3,217,671	\$ (170,789)
Liabilities and Fund Balances				
Liabilities:				
202000 - Accounts Payable	-	-	-	-
223000 - Deferred Revenue	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	14,177,520	865,846	3,217,671	(170,789)
Total Fund Balance (Deficit)	14,177,520	865,846	3,217,671	(170,789)
Total Liabilities and Fund Balance (Deficit)	\$ 14,177,520	\$ 865,846	\$ 3,217,671	\$ (170,789)

City of Miami, Florida
Combining Balance Sheet
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	24016 - 2014 Refunding Series 2002 A & C Bonds	26001 - SOB CRA- Tax Increment Series 2014 A-1	26002 - SOB CRA- Tax Increment Series 2014 A-2	Total SOB Funds
Assets				
103000 - Cash With Fiscal Agent	-	23,389	-	6,564,728
104000 - Equity In Pooled Cash	(286,994)	-	-	6,584,474
104001 - Equity In Pooled Cash-Restricted	-	-	-	18,256,532
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	13,821,919
Total Assets	\$ (286,994)	\$ 23,389	-	\$ 45,227,653
Liabilities and Fund Balances				
Liabilities:				
202000 - Accounts Payable	-	-	-	-
223000 - Deferred Revenue	-	-	-	13,821,919
Total Liabilities	-	-	-	13,821,919
Fund Balances:				
315000 - Fund Balance-Unreserved	(286,994)	23,389	-	31,405,734
Total Fund Balance (Deficit)	(286,994)	23,389	-	31,405,734
Total Liabilities and Fund Balance (Deficit)	\$ (286,994)	\$ 23,389	-	\$ 45,227,653

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
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	<u>Total Debt Service</u>
Assets	
103000 - Cash With Fiscal Agent	12,576,797
104000 - Equity In Pooled Cash	7,406,530
104001 - Equity In Pooled Cash-Restricted	18,256,532
115000 - Accounts Receivable	251,423
128900 - Notes Receivable-Non-Current Portion	<u>13,821,919</u>
Total Assets	<u><u>\$ 52,313,201</u></u>
 Liabilities and Fund Balances	
Liabilities:	
202000 - Accounts Payable	750
223000 - Deferred Revenue	<u>14,073,342</u>
Total Liabilities	<u>14,074,092</u>
 Fund Balances:	
315000 - Fund Balance-Unreserved	<u>38,239,109</u>
Total Fund Balance (Deficit)	<u>38,239,109</u>
Total Liabilities and Fund Balance (Deficit)	<u><u>\$ 52,313,201</u></u>

City of Miami, Florida
Statement of Revenue, Expenditures
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	General Obligation Bonds		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 26,103,500	\$ 24,196,966	\$ 1,906,534
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	417	(417)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	26,103,500	24,197,383	1,906,117
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	29,200	151,242	122,042
Capital Expenses	-	-	-
Principal	14,908,400	14,223,304	685,096
Interest	11,165,900	4,988,933	6,176,967
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	26,103,500	19,363,479	6,740,021
Revenues Over (Under) Expenditures	-	4,833,904	(4,833,904)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	188,861	(188,861)
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	188,861	(188,861)
Total Revenues Over (Under) Expenditures	\$ -	\$ 5,022,765	\$ (5,022,765)

City of Miami, Florida
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	SEOPW CRA Other Special Obligation Bonds		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	5,315,000	5,315,000
Interest	-	1,251,925	1,251,925
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	6,566,925	6,566,925
Revenues Over (Under) Expenditures	-	(6,566,925)	6,566,925
Other Financing Sources (Uses)			
Transfers In	-	6,566,925	(6,566,925)
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	6,566,925	(6,566,925)
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

City of Miami, Florida
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	Special Obligation Bonds		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	3,000,000	1,500,000	1,500,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	190	(190)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	3,000,000	1,500,190	1,499,810
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	6,500	1,000	5,500
Capital Expenses	-	-	-
Principal	13,800,200	7,875,000	5,925,200
Interest	22,355,000	11,274,111	11,080,889
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	36,161,700	19,150,111	17,011,589
Revenues Over (Under) Expenditures	(33,161,700)	(17,649,920)	(15,511,780)
Other Financing Sources (Uses)			
Transfers In	33,161,700	13,774,300	19,387,400
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	33,161,700	13,774,300	19,387,400
Total Revenues Over (Under) Expenditures	\$ -	\$ (3,875,620)	\$ 3,875,620

City of Miami, Florida
Statement of Revenue, Expenditures
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	20001 - GOB-Various		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 784,200	\$ 5,019,729	\$ (4,235,529)
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	417	(417)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	784,200	5,020,146	(4,235,946)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	29,200	5,348	23,852
Capital Expenses	-	-	-
Principal	685,000	-	685,000
Interest	70,000	35,000	35,000
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	784,200	40,348	743,852
Revenues Over (Under) Expenditures	-	4,979,798	(4,979,798)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 4,979,798	\$ (4,979,798)

City of Miami, Florida
Statement of Revenue, Expenditures
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20002 - GOB-2002 Homeland Defense

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 4,184,200	\$ 3,827,550	\$ 356,650
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	4,184,200	3,827,550	356,650
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,448,400	2,448,304	96
Interest	1,735,800	1,379,246	356,554
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,184,200	3,827,550	356,650
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

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20003 - GOB-Refunding 2007A

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 14,476,900	\$ 12,176,244	\$ 2,300,656
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	14,476,900	12,176,244	2,300,656
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	9,640,000	9,640,000	-
Interest	4,836,900	2,536,244	2,300,656
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	14,476,900	12,176,244	2,300,656
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

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20004 - GOB-2007B Homeland Defense

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 2,499,600	\$ -	\$ 2,499,600
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	2,499,600	-	2,499,600
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	2,499,600	-	2,499,600
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,499,600	-	2,499,600
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

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20005 - GOB-2009 Homeland Defense-HD3

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 4,158,600	\$ 3,173,444	\$ 985,156
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	4,158,600	3,173,444	985,156
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,135,000	2,135,000	-
Interest	2,023,600	1,038,444	985,156
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,158,600	3,173,444	985,156
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

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20006 - GOB-Limited Refunding Series 2015 -
2002/2007B

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	145,894	145,894
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	145,894	145,894
Revenues Over (Under) Expenditures	-	(145,894)	145,894
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	188,861	(188,861)
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	188,861	(188,861)
Total Revenues Over (Under) Expenditures	\$ -	\$ 42,967	\$ (42,967)

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24001 - SOB-1987 JL Knight Convention Center

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(209)	209
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	(209)	209
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	-	-
Revenues Over (Under) Expenditures	-	(209)	209
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	(209) \$	209

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24002 - SOB-1995 Pension & Comp Absence

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	103	(103)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	103	(103)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	6,500	-	6,500
Capital Expenses	-	-	-
Principal	2,830,000	2,830,000	-
Interest	3,522,900	1,810,563	1,712,338
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	6,359,400	4,640,563	1,718,838
Revenues Over (Under) Expenditures	(6,359,400)	(4,640,460)	(1,718,940)
Other Financing Sources (Uses)			
Transfers In	6,359,400	-	6,359,400
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	6,359,400	-	6,359,400
Total Revenues Over (Under) Expenditures	\$ -	(4,640,460)	\$ 4,640,460

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24011 - SOB-Series 2007 Str & Sdwls Improv

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	265	(265)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	265	(265)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,895,000	2,895,000	-
Interest	6,613,400	3,338,175	3,275,225
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	9,508,400	6,233,175	3,275,225
Revenues Over (Under) Expenditures	(9,508,400)	(6,232,910)	(3,275,490)
Other Financing Sources (Uses)			
Transfers In	9,508,400	9,508,400	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	9,508,400	9,508,400	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 3,275,490	\$ (3,275,490)

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Debt Funds
Year to Date Apr FY - 2016

24012 - SOB-2010A Parking Tax Exempt			
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	2,160,000	1,080,000	1,080,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	2,160,000	1,080,000	1,080,000
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	4,403,400	2,201,681	2,201,719
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,403,400	2,201,681	2,201,719
Revenues Over (Under) Expenditures	(2,243,400)	(1,121,681)	(1,121,719)
Other Financing Sources (Uses)			
Transfers In	2,243,400	-	2,243,400
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	2,243,400	-	2,243,400
Total Revenues Over (Under) Expenditures	\$ -	\$ (1,121,681)	\$ 1,121,681

City of Miami, Florida
Statement of Revenue, Expenditures
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All Debt Funds
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24013 - SOB-2010B Parking Taxable

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	840,000	420,000	420,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	840,000	420,000	420,000
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	335,000	-	335,000
Interest	1,221,300	610,608	610,692
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,556,300	610,608	945,692
Revenues Over (Under) Expenditures	(716,300)	(190,608)	(525,692)
Other Financing Sources (Uses)			
Transfers In	716,300	-	716,300
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	716,300	-	716,300
Total Revenues Over (Under) Expenditures	\$ -	\$ (190,608)	\$ 190,608

City of Miami, Florida
Statement of Revenue, Expenditures
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All Debt Funds
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24015 - SOB-Port of Miami Tunnel

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	30	(30)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	30	(30)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,150,000	2,150,000	-
Interest	2,115,900	1,074,075	1,041,825
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,265,900	3,224,075	1,041,825
Revenues Over (Under) Expenditures	(4,265,900)	(3,224,045)	(1,041,855)
Other Financing Sources (Uses)			
Transfers In	4,265,900	4,265,900	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	4,265,900	4,265,900	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 1,041,855	\$ (1,041,855)

City of Miami, Florida
Statement of Revenue, Expenditures
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All Debt Funds
Year to Date Apr FY - 2016

24016 - 2014 Refunding Series 2002 A & C Bonds

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	1,000	1,000
Capital Expenses	-	-	-
Principal	5,590,200	-	5,590,200
Interest	592,100	296,010	296,090
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	6,182,300	297,010	5,885,290
Revenues Over (Under) Expenditures	(6,182,300)	(297,010)	(5,885,290)
Other Financing Sources (Uses)			
Transfers In	6,182,300	-	6,182,300
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	6,182,300	-	6,182,300
Total Revenues Over (Under) Expenditures	\$ -	\$ (297,010)	\$ 297,010

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Debt Funds
Year to Date Apr FY - 2016

26001 - SOB CRA-Tax Increment Series 2014 A-1

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	1,145,625	1,145,625
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	1,145,625	1,145,625
Revenues Over (Under) Expenditures	-	(1,145,625)	1,145,625
Other Financing Sources (Uses)			
Transfers In	-	1,145,625	(1,145,625)
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	1,145,625	(1,145,625)
Total Revenues Over (Under) Expenditures	\$ -	\$ -	-

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Debt Funds
Year to Date Apr FY - 2016

26002 - SOB CRA-Tax Increment Series 2014 A-2

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	5,315,000	5,315,000
Interest	-	106,300	106,300
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	5,421,300	5,421,300
Revenues Over (Under) Expenditures	-	(5,421,300)	5,421,300
Other Financing Sources (Uses)			
Transfers In	-	5,421,300	(5,421,300)
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	5,421,300	(5,421,300)
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Debt Funds
Year to Date Apr FY - 2016

27999 - SOB-Non-Ad Valorem Refunding Series

2011-A

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	1	(1)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	1	(1)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	3,886,000	1,942,999	1,943,001
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	3,886,000	1,942,999	1,943,001
Revenues Over (Under) Expenditures	(3,886,000)	(1,942,998)	(1,943,002)
Other Financing Sources (Uses)			
Transfers In	3,886,000	-	3,886,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	3,886,000	-	3,886,000
Total Revenues Over (Under) Expenditures	\$ -	(1,942,998)	\$ 1,942,998



Section 4 – Capital Project Funds

- **Financial Update – Capital Project Funds**
- **Combining Balance Sheet**
- **Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**

Financial Update – Capital Projects Funds

Fiscal Year 2016 - For the Month of April

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and infrastructure. The financial resources of capital projects funds come from several different sources including general obligation bonds, state and federal government grants, and appropriations from the general or special revenue funds.

The City of Miami has twelve capital projects funds, as follows:

General Government - To account for the acquisition or construction of major capital facilities that support the City's police, fire, computers, communications, and general government operations.

Community Redevelopment Agency - To account for the acquisition or construction of major capital facilities for community redevelopment in the defined Community Redevelopment Area.

Public Safety - To account for the acquisition or construction of major capital facilities that support the City of Miami's Police and Fire Operations.

Street and Sidewalks - To account for expenditures incurred for street, sidewalks, and other traffic related projects.

Sanitary Sewers - To account for expenditures incurred for the construction of sanitary sewers.

Storm Sewers - To account for expenditures incurred for the construction of storm sewers.

Solid Waste - To account for the acquisition of equipment or facility maintenance associated with the collection and removal of solid waste.

Public Facilities - To account for the acquisition or construction of major capital facilities for public use such as marinas and stadiums.

Parks & Recreation - To account for the acquisition, rehabilitation, or construction of major capital facilities for cultural and recreational activities such parks, elderly and youth day care centers.

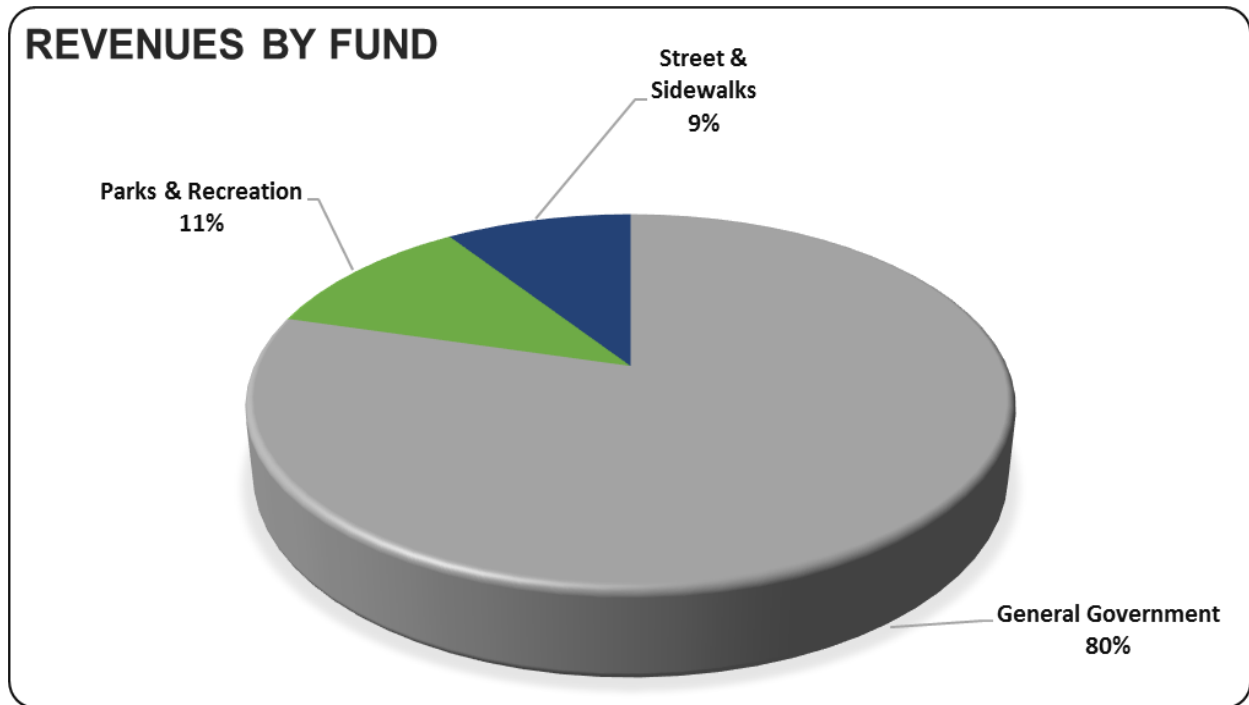
Disaster Recovery - To account for revenue received from the Federal Emergency Management Agency, insurance, and other agencies as reimbursements for citywide disasters in the areas of debris removal, roads and bridges, buildings and equipment, parks, marinas, stadiums, and other measures of relief.

Mass Transit - To account for the expenditures related to mass transit.

Transportation and Transit - To account for the expenditures related to transportation projects.

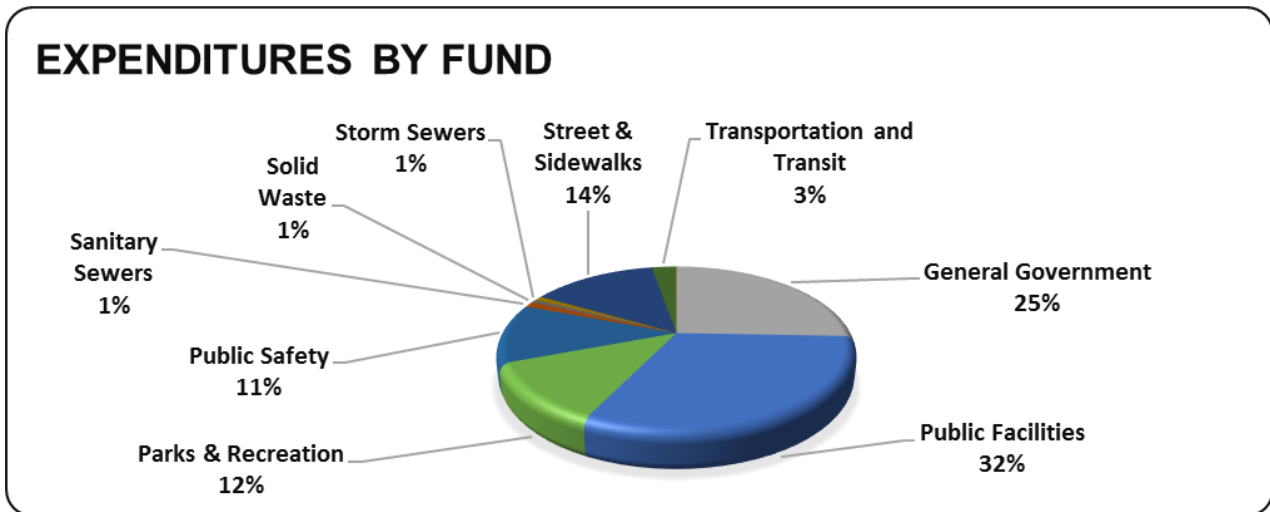
Revenues

As of April 30, 2016, the total revenues for the capital projects funds were \$23,036,364. General Government and Parks and Recreation make up the greatest source of revenues consisting of a total of \$20,956,174. These funds represent 91% of total revenues, as demonstrated below:



Expenditures

The total capital projects funds' expenditures as of April 30, 2016 were \$38,623,636. Public Facilities, General Government, and Streets and Sidewalks funds make up 71% of total expenditures for Capital Improvement Programs. The chart below depicts capital projects expenditures by fund as of April 2016.



City of Miami, Florida
Combining Balance Sheet
All Capital Projects
As of Apr FY - 2016

	CRA Capital Projects Fund	Disaster Recovery Capital Fund	General Government Capital Fund	Mass Transit Capital Fund	Public Facilities Capital Fund
Assets					
103000 - Cash With Fiscal Agent	25,222,761	-	-	-	-
104000 - Equity In Pooled Cash	1,813	660,411	77,674,667	197,484	(2,442,844)
115000 - Accounts Receivable	-	12,683	826,659	-	1,691,365
115090 - Unbilled Receivable	-	-	-	0	361
117000 - Allowance For Uncollectible Accounts	-	-	(826,659)	-	(1,344,651)
133010 - Allowance for Uncollectible Grants	-	(12,683)	-	-	(308,352)
135000 - Interest And Dividends Receivable	-	-	62,079	-	-
137000 - Market Gain/Loss Investments	-	-	6,311	-	-
151900 - Investments-Non-Current	-	-	-	-	-
Total Assets	\$ 25,224,574	660,411	77,743,058	197,484	(2,404,121)
Liabilities and Fund Balances					
Liabilities:					
202000 - Accounts Payable	-	-	99,879	-	3,697
205000 - Contracts Payable	-	-	-	-	-
205100 - Retainage Payable	-	26,949	328,123	-	850,079
214000 - Accrued Expenditure Payable	-	-	-	-	-
223000 - Deferred Revenue	-	1,422,276	-	-	78,529
Total Liabilities	-	1,449,225	428,002	-	932,304
Fund Balances:					
305000 - Fund Balance-Reserved for	-	-	-	-	-
315000 - Fund Balance-Unreserved	25,224,574	(788,708)	77,315,056	197,484	(4,229,504)
316000 - Retained Earnings-Unreserved	-	(106)	-	-	893,079
Total Fund Balance (Deficit)	25,224,574	(788,814)	77,315,056	197,484	(3,336,425)
Total Liabilities and Fund Balance (Deficit)	\$ 25,224,574	\$ 660,411	\$ 77,743,057	\$ 197,484	\$ (2,404,121)

City of Miami, Florida
Combining Balance Sheet
All Capital Projects
As of Apr FY - 2016

	Parks Capital Fund	Public Safety Capital Fund	Sanitary Capital Fund	Solid Waste Capital Fund	Storm Sewers Capital Fund
Assets					
103000 - Cash With Fiscal Agent	-	-	-	-	-
104000 - Equity In Pooled Cash	13,764,437	6,810,436	15,468,241	170,068	9,168,865
115000 - Accounts Receivable	912,292	-	-	26,513	217,393
115090 - Unbilled Receivable	155,781	0	-	-	-
117000 - Allowance For Uncollectible Accounts	-	-	-	(24,963)	-
133010 - Allowance for Uncollectible Grants	(60,747)	0	-	-	-
135000 - Interest And Dividends Receivable	-	-	4,108	-	-
137000 - Market Gain/Loss Investments	-	-	-	-	-
151900 - Investments-Non-Current	-	-	-	-	-
Total Assets	14,771,763	6,810,436	15,472,349	171,618	9,386,258
Liabilities and Fund Balances					
Liabilities:					
202000 - Accounts Payable	142,765	1,638,525	-	-	81,432
205000 - Contracts Payable	(10,986)	-	-	-	-
205100 - Retainage Payable	1,268,234	414,688	97,762	-	415,278
214000 - Accrued Expenditure Payable	-	(2,280)	-	-	-
223000 - Deferred Revenue	-	9,984,926	-	-	-
Total Liabilities	1,400,012	12,035,859	97,762	-	496,710
Fund Balances:					
305000 - Fund Balance-Reserved for	-	2,280	-	-	-
315000 - Fund Balance-Unreserved	13,319,791	(5,227,703)	15,374,587	171,618	8,889,548
316000 - Retained Earnings-Unreserved	51,960	-	-	-	-
Total Fund Balance (Deficit)	13,371,751	(5,225,423)	15,374,587	171,618	8,889,548
Total Liabilities and Fund Balance (Deficit)	\$ 14,771,763	\$ 6,810,436	\$ 15,472,349	\$ 171,618	\$ 9,386,258

City of Miami, Florida
Combining Balance Sheet
All Capital Projects
As of Apr FY - 2016

	Street and Sidewalks Capital Fund	Transportation and Transit Capital Fund	Total Capital Projects
Assets			
103000 - Cash With Fiscal Agent	-	-	25,222,761
104000 - Equity In Pooled Cash	40,253,994	23,672,418	185,399,990
115000 - Accounts Receivable	2,291,828	-	5,978,732
115090 - Unbilled Receivable	2,105,875	-	2,262,016
117000 - Allowance For Uncollectible Accounts	(254,876)	-	(2,451,148)
133010 - Allowance for Uncollectible Grants	(367,931)	-	(749,713)
135000 - Interest And Dividends Receivable	36,067	-	102,253
137000 - Market Gain/Loss Investments	2,395	-	8,707
151900 - Investments-Non-Current	1	-	1
Total Assets	<u>44,067,353</u>	<u>23,672,418</u>	<u>\$ 215,773,598</u>
Liabilities and Fund Balances			
Liabilities:			
202000 - Accounts Payable	98,160	30,300	2,094,757
205000 - Contracts Payable	-	-	(10,986)
205100 - Retainage Payable	1,469,213	30,532	4,900,856
214000 - Accrued Expenditure Payable	15,697	-	13,417
223000 - Deferred Revenue	-	-	11,485,731
Total Liabilities	<u>1,583,070</u>	<u>60,832</u>	<u>18,483,775</u>
Fund Balances:			
305000 - Fund Balance-Reserved for	(15,697)	-	(13,417)
315000 - Fund Balance-Unreserved	42,499,980	23,611,587	196,358,308
316000 - Retained Earnings-Unreserved	-	-	944,932
Total Fund Balance (Deficit)	<u>42,484,283</u>	<u>23,611,587</u>	<u>197,289,823</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 44,067,353</u>	<u>\$ 23,672,418</u>	<u>\$ 215,773,598</u>

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Capital Projects
Year to Date Apr FY - 2016

	CRA Capital Projects Fund	Disaster Recovery Capital Fund	General Government Capital Fund
Revenues:			
Property Taxes	-	-	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	199,180
Impact Fees	-	-	18,179,001
Other	-	-	-
Total Revenues	-	-	18,378,181
Expenditures:			
Personnel Expenses	-	-	3,955
Operating Expenses	-	-	5,357,745
Capital Expenses	-	16,431	4,508,112
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	16,431	9,869,812
Revenues Over (Under) Expenditures	-	(16,431)	8,508,369
Other Financing Sources (Uses)			
Transfers In	-	-	3,578,813
Transfers Out	-	-	(3,578,813)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	-	(16,431)	8,508,369

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Capital Projects
Year to Date Apr FY - 2016

	<u>Mass Transit Capital Fund</u>	<u>Public Facilities Capital Fund</u>	<u>Parks Capital Fund</u>	<u>Public Safety Capital Fund</u>
Revenues:				
Property Taxes	-	-	-	-
Franchise and Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental Revenues	-	314,668	2,791,753	24,868
Charges for Services	-	-	41,438	-
Investment Earnings (Loss)	-	4,818	80	-
Impact Fees	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>319,486</u>	<u>2,833,271</u>	<u>24,868</u>
Expenditures:				
Personnel Expenses	-	2,938	5,501	-
Operating Expenses	(14,473)	41,041	243,320	329,161
Capital Expenses	-	12,182,941	4,386,560	4,149,853
Principal	-	-	-	-
Interest	-	-	-	-
Grants and Aids	-	-	-	-
Advances	-	-	-	-
Other Financing Uses	-	-	-	-
Budget Reserve	-	-	-	-
Contingency Reserve	-	-	-	-
Other Uses	-	-	-	-
Total Expenditures	<u>(14,473)</u>	<u>12,226,920</u>	<u>4,635,381</u>	<u>4,479,014</u>
Revenues Over (Under) Expenditures	<u>14,473</u>	<u>(11,907,434)</u>	<u>(1,802,110)</u>	<u>(4,454,146)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Proceeds from Sale of Property	-	-	-	-
Proceeds Received from Refunding	-	-	-	-
Issuance of Debt	-	-	-	-
Gain on Sale of Land	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues Over (Under) Expenditures	<u>14,473</u>	<u>(11,907,434)</u>	<u>(1,802,110)</u>	<u>(4,454,146)</u>

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Capital Projects
Year to Date Apr FY - 2016

	Sanitary Capital Fund	Solid Waste Capital Fund	Storm Sewers Capital Fund	Street and Sidewalks Capital Fund
Revenues:				
Property Taxes	-	-	-	-
Franchise and Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	(11)	-	-
Intergovernmental Revenues	-	-	-	2,031,247
Charges for Services	-	-	-	-
Investment Earnings (Loss)	30	(2,152)	-	66,211
Impact Fees	-	-	-	-
Other	-	203	-	78,850
Total Revenues	30	(1,960)	-	2,176,308
Expenditures:				
Personnel Expenses	-	-	-	-
Operating Expenses	-	-	-	232,802
Capital Expenses	436,703	241,011	308,226	5,139,200
Principal	-	-	-	-
Interest	-	-	-	-
Grants and Aids	-	-	-	-
Advances	-	-	-	-
Other Financing Uses	-	-	-	-
Budget Reserve	-	-	-	-
Contingency Reserve	-	-	-	-
Other Uses	-	-	-	-
Total Expenditures	436,703	241,011	308,226	5,372,002
Revenues Over (Under) Expenditures	(436,673)	(242,971)	(308,226)	(3,195,694)
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Proceeds from Sale of Property	-	-	-	-
Proceeds Received from Refunding	-	-	-	-
Issuance of Debt	-	-	-	-
Gain on Sale of Land	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Total Revenues Over (Under) Expenditures	(436,673)	(242,971)	(308,226)	(3,195,694)

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Capital Projects
Year to Date Apr FY - 2016

	Transportation and Transit Capital Fund	Total Capital Projects
Revenues:		
Property Taxes	-	-
Franchise and Other Taxes	-	-
Licenses and Permits	-	-
Fines and Forfeitures	-	(11)
Intergovernmental Revenues	-	5,162,536
Charges for Services	-	41,438
Investment Earnings (Loss)	-	268,167
Impact Fees	-	18,179,001
Other	-	79,054
Total Revenues	<u>-</u>	<u>23,730,184</u>
Expenditures:		
Personnel Expenses	4,350	16,743
Operating Expenses	224,109	6,413,706
Capital Expenses	824,150	32,193,187
Principal	-	-
Interest	-	-
Grants and Aids	-	-
Advances	-	-
Other Financing Uses	-	-
Budget Reserve	-	-
Contingency Reserve	-	-
Other Uses	-	-
Total Expenditures	<u>1,052,610</u>	<u>38,623,636</u>
Revenues Over (Under) Expenditures	<u>(1,052,610)</u>	<u>(14,893,453)</u>
Other Financing Sources (Uses)		
Transfers In	-	3,578,813
Transfers Out	-	(3,578,813)
Proceeds from Sale of Property	-	-
Proceeds Received from Refunding	-	-
Issuance of Debt	-	-
Gain on Sale of Land	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Total Revenues Over (Under) Expenditures	<u>(1,052,610)</u>	<u>(14,893,453)</u>



Section 5 –

Cash Position

- **Financial Update – Cash Position for all City of Miami Funds**
- **Cash Position – All Funds**

Financial Update – Cash Position for all Funds

Fiscal Year 2016 – For the Month of April

As of April 30, 2016, the City of Miami had a balance of cash in the bank of \$634,800,001. This balance of cash represents funds that are restricted, encumbered and appropriated along with other funds that are available for general operations of the City.

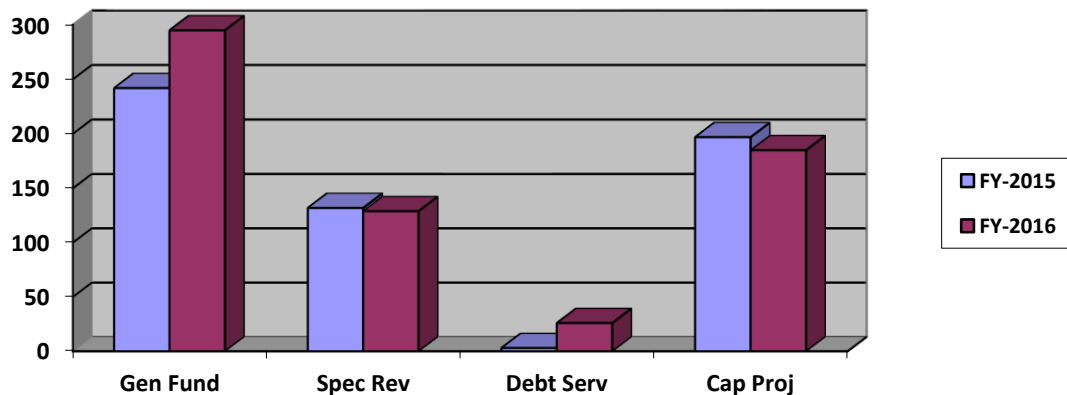
Of the total balance of cash in the bank, the following amounts are restricted and cannot be used for General Fund operations:

- ⇒ Special Revenue of \$128,933,252. Special revenues are specific revenue sources that are legally restricted for expenditure for particular purposes. Examples include Storm Water Fee, Miami-Dade Tourist Tax, etc.
- ⇒ Debt Service of \$25,663,062. Debt Service funds represents those dollars that are required to be set aside to pay interest and principal on bonds outstanding.
- ⇒ Capital projects of \$185,399,990. Capital Projects represent those dollars that have been appropriated for specific capital construction projects.
- ⇒ Trust and Agency of \$0.0 Trust and Agency funds represent those dollars that are legally restricted for expenditures. Example: Elected Officials Retirement Trust.

In addition, some of the cash in the bank is classified as deposits refundable or deferred items that cannot be used. The amount of these funds as of April 30, 2016 is \$25,931,522.

The remaining amount of the total balance of cash in the bank as of April 30, 2016 that is available for General Fund Operations is \$294,803,577.

Cash Balance as of 04-30-16



City of Miami
Cash Position
All Funds
As of April 30, 2016

DESCRIPTION		3/31/2016		4/30/2016	Variance
GENERAL LEDGER CASH BALANCE		\$ 91,650,569		\$ 99,914,943	\$ 8,264,374
LESS: O/S CHECKS AND PAYROLL LIABILITIES		(5,097,724)		(5,151,838)	(54,114)
PLUS: OPERATING INVESTMENT PORTFOLIO		531,487,983		540,036,896	8,548,913
TOTAL POOLED CASH		\$ 618,040,828		\$ 634,800,001	\$ 16,759,173

RESTRICTED CASH					
SPECIAL REVENUE		\$ 129,312,602		\$ 128,933,252	\$ (379,350)
DEBT SERVICE		20,699,214		25,663,062	4,963,848
CAPITAL PROJECTS		190,535,369		185,399,990	(5,135,379)
TRUST & AGENCY		-		-	-
GENERAL FUND CASH AVAILABLE FOR OPERATION		\$ 277,493,522		\$ 294,803,577	\$ 17,310,054
LESS: GENERAL FUND ENCUMBRANCES		-		-	-
LESS: GENERAL FUND DEPOSITS REFUNDABLE		(12,012,071)		(13,163,145)	(1,151,074)
LESS: GENERAL FUND DEFERRED ITEMS		(2,768,377)		(12,768,377)	(10,000,000)
LESS: GENERAL FUND DESIGNATIONS					
NON SPENDABLE		(2,450,193)		(2,450,193)	
RESTRICTED		(31,257,219)		(31,257,219)	
ASSIGNED		(53,619,428)		(53,619,428)	
UNASSIGNED		(60,077,872)		(60,077,872)	
TOTAL GENERAL FUND DESIGNATIONS		(113,697,300)		(113,697,300)	-
TOTAL GENERAL FUND CASH AVAILABLE NET OF OBLIGATIONS		\$ 149,015,774		\$ 155,174,755	\$ 6,158,981



Section 6 – Investments

- **Financial Update – Investment Portfolio**
- **Portfolio – Interest Income**
- **Portfolio – Details**
- **Total Investments Outstanding**

Financial Update – Investment Portfolio

Fiscal Year 2016 - For the Month of April

The City of Miami’s Investment Portfolio is in compliance with the City’s Adopted Investment Policy. The investment portfolio is comprised of the following:

Investment	Percentage % of Portfolio	Yield
US Treasury	20.69%	0.4826%
US Instruments/Agency	42.90%	0.7631%
Corporate Notes	6.17%	0.8787%
Commercial Paper	30.24%	0.8346%

As of April 30, 2016 the rate of return was 0.7096%.

The largest portion of the portfolio, 42.90%, is invested in US Federal Instruments, which are comprised of US Government Agencies including FHLB, FHLMC, FNMA, and FFCB.

Monthly yields for FY 2016 are as follows:

Investment	Yield	Treasury 1 Yr to 3 Yr Yield %	Variance
October 2015	0.6229	0.7500	(0.1271)
November 2015	0.6144	0.9100	(0.2956)
December 2015	0.6175	1.0600	(4.4425)
January 2016	0.6362	0.7600	(0.1238)
February 2016	0.6527	0.7800	(0.1273)
March 2016	0.7041	0.8700	(0.1659)
April 2016	0.7096	0.7700	(0.0604)
Total	0.6569	0.8361	(0.1792)

A comparison of actual interest income for the seven months ended April 30, 2016 is represented as follows:

	Budgeted	Interest Earned	Cumulative	% of Budget
<u>General Fund</u>	2,300,000			
Oct-15		220,068	220,068	9.57%
Nov-15		102,336	322,404	14.02%
Dec-15		122,557	444,962	19.35%
Jan-16		237,402	682,364	29.67%
Feb-16		212,620	894,985	38.91%
Mar-16		255,773	1,150,758	50.03%
Apr-16		248,954	1,399,712	60.86%
Totals	<u>2,300,000</u>	<u>1,399,712</u>		<u>60.86%</u>

Special Revenue Fund

Oct-15		7,292	7,292	
Nov-15		21,187	28,479	
Dec-15		39,991	68,470	
Jan-16		28,951	97,421	
Feb-16		35,286	132,708	
Mar-16		25,689	158,397	
Apr-16		23,269	181,666	
Totals	<u>-</u>	<u>181,666</u>		

Projection of General Fund Interest Income for FY 2015 - 2016

Month	Cash Balance	Interest Rate	Monthly Interest City Portfolio	Monthly Interest Non City Portfolio	Monthly Total	Cumulative Total
Actual YTD			1,396,974	2,738		1,399,712
May	428,676,098	0.6300%	225,055	1,000	226,055	1,625,767
June	408,973,976	0.6300%	214,711	1,000	215,711	1,841,478
July	370,291,168	0.6300%	194,403	1,000	195,403	2,036,881
August	343,893,150	0.6300%	180,544	1,000	181,544	2,218,425
September	320,099,489	0.6300%	168,052	1,000	169,052	2,387,477
			<u>2,379,739</u>	<u>7,738</u>	<u>169,052</u>	

**City of Miami
Cash Management Pool
Portfolio Characteristics
As of April 30, 2016**

Investment Vehicle	Book Value	Market	% of Portfolio			Maturity			Curr. Mon. Rate of Return
			Actual Month End	Maximum		Actual Month End	Maximum		
				During Year	By Policy		During Year	By Policy	
Government Obligations:									
T Notes	111,947,178	111,984,929	20.69%	21.02%	100%	17 mos.	23 mos.	66 mos.	0.4826%
T Bills	-	-	0.00%	0.00%	100%	0 mos.	0 mos.	66 mos.	0.0000%
Government Obligations	111,947,178	111,984,929	20.69%						0.4826%
Federal Instruments:									
FHLB	13,505,587	13,492,165	2.50%	2.50%	75%	14 mos.	20 mos.	66 mos.	0.6391%
FHLB DN	54,983,667	54,992,100	10.18%	16.20%	75%	2 mos.	6 mos.	66 mos.	0.5431%
FHLMC	14,996,613	14,980,150	2.78%	7.68%	75%	20 mos.	27 mos.	66 mos.	0.8637%
FHLMC DN	59,945,742	59,954,300	11.11%	11.08%	75%	5 mos.	6 mos.	66 mos.	0.4859%
FNMA	29,607,973	29,615,752	5.48%	12.17%	75%	25 mos.	31 mos.	66 mos.	1.0103%
FNMA DN	-	-	0.00%	2.46%	75%	0 mos.	3 mos.	66 mos.	0.0000%
FFCB	58,550,000	58,535,516	10.84%	17.98%	75%	25 mos.	31 mos.	66 mos.	0.9226%
FFCB DN	-	-	0.00%	0.00%	75%	0 mos.	0 mos.	0 mos.	0.0000%
Federal Instruments	231,589,581	231,569,983	42.90%						0.7631%
Money Market: Treasury	-	-	0.00%	0.00%	100%	mos.	mos.	na mos.	0.0000%
Corporate Notes	33,563,800	33,572,219	6.17%	11.29%	25%	13 mos.	19 mos.	66 mos.	0.8787%
Commercial Paper:	162,936,337	162,984,831	30.24%	30.72%	35%	8 mos.	7 mos.	9 mos.	0.8346%
Totals	540,036,896	540,111,963	100.00%						0.7096%

City of Miami
Investment Portfolio
Total Investments Outstanding
As of April 30, 2016

Date of Purchase	CUSIP NUMBER	Coupon Rate	Investment Number	Call Date	Maturity Date	Par Value	Original Cost of Investment	Accrued Interest Purchased	Total Cost of Investment	Interest Receivable	Book Value	Market Rate	Market Value	Gain/(Loss)
U.S. GOVT. SECURITY 365 DAYS BASIS														
9/28/2015	912828C81	0.375%	15-48		4/30/2016	8,000,000.00	8,009,062.48	12,309.78	8,021,372.26	15,000.00	8,000,000.00	100.0000%	8,000,000.00	-
9/28/2015	912828KZ2	3.250%	15-51		6/30/2016	8,000,000.00	8,178,437.52	63,586.96	8,242,024.48	87,142.86	8,038,954.55	100.4810%	8,038,480.00	(474.55)
9/30/2015	912828RJ1	1.000%	15-54		9/30/2016	4,950,000.00	4,980,744.15	-	4,980,744.15	4,192.62	4,962,780.09	100.2460%	4,962,177.00	(603.09)
10/13/2015	912828PA2	1.875%	16-3		9/30/2017	6,800,000.00	6,961,234.39	4,528.69	6,965,763.08	10,799.18	6,916,372.62	101.6640%	6,913,152.00	(3,220.62)
10/13/2015	912828VL1	0.625%	16-4		7/15/2016	10,000,000.00	10,026,953.10	15,285.33	10,042,238.43	18,372.25	10,007,355.36	100.0640%	10,006,400.00	(955.36)
10/13/2015	912828VW7	0.875%	16-5		9/15/2016	10,000,000.00	10,051,562.50	6,730.77	10,058,293.27	11,175.27	10,020,811.13	100.1840%	10,018,400.00	(2,411.13)
10/13/2015	912828VR8	0.625%	16-6		8/15/2016	10,000,000.00	10,026,953.10	10,020.38	10,036,973.48	13,049.45	10,009,354.25	100.0810%	10,008,100.00	(1,254.25)
12/17/2015	912828VL1	0.625%	16-17		7/15/2016	20,000,000.00	20,003,125.00	52,649.46	20,055,774.46	36,744.51	20,001,117.12	100.0640%	20,012,800.00	11,682.88
12/17/2015	912828VR8	0.625%	16-18		8/15/2016	20,000,000.00	19,997,656.20	42,119.57	20,039,775.77	26,098.90	19,998,979.75	100.0810%	20,016,200.00	17,220.25
1/14/2016	912828J92	0.500%	16-32		3/31/2017	8,000,000.00	7,970,625.04	11,584.70	7,982,209.74	3,387.98	7,977,770.95	99.9450%	7,995,600.00	17,829.05
2/10/2016	912828SJ0	0.875%	16-37		2/28/2017	6,000,000.00	6,017,343.78	25,509.65	6,042,853.43	9,086.54	6,013,682.15	100.2270%	6,013,620.00	(62.15)
	USTN				20.69%	111,750,000.00	112,223,697.26	244,325.29	112,468,022.55	235,049.56	111,947,177.97		111,984,929.00	37,751.03
TOTAL U.S. GOVT TREASURIES					20.69%	111,750,000.00	112,223,697.26	244,325.29	112,468,022.55	235,049.56	111,947,177.97		111,984,929.00	37,751.03
U.S. GOVT. AGENCIES														
11/21/2012	SO2 3136G04S7	0.750%	13-45		2/21/2017	14,200,000.00	14,200,000.00	-	14,200,000.00	20,708.33	14,200,000.00	100.0320%	14,204,544.00	4,544.00
4/30/2013	3136G1KD0	1.000%	13-136		4/30/2018	10,000,000.00	9,995,000.00	-	9,995,000.00	50,277.78	9,997,972.52	100.0110%	10,001,100.00	3,127.48
5/23/2013	F80 3135G0XD0	1.000%	13-154		5/21/2018	3,665,000.00	3,665,000.00	203.61	3,665,203.61	16,288.89	3,665,000.00	100.0020%	3,665,073.30	73.30
5/23/2013	F81 3135G0XD0	1.000%	13-153		5/21/2018	1,745,000.00	1,745,000.00	96.94	1,745,096.94	7,755.56	1,745,000.00	100.0020%	1,745,034.90	34.90
	FNMA NOTES				5.48%	29,610,000.00	29,605,000.00	300.55	29,605,300.55	95,030.56	29,607,972.52		29,615,752.20	7,779.68
10/11/2012	3133EA4H8	0.820%	13-07		7/11/2017	4,400,000.00	4,400,000.00	-	4,400,000.00	11,024.44	4,400,000.00	100.0000%	4,400,000.00	-
10/11/2012	3133EA4H8	0.820%	13-09		7/11/2017	10,000,000.00	10,000,000.00	-	10,000,000.00	25,055.56	10,000,000.00	100.0000%	10,000,000.00	-
10/11/2012	B3 3133EA4H8	0.820%	13-08		7/11/2017	5,600,000.00	5,600,000.00	-	5,600,000.00	14,031.11	5,600,000.00	100.0000%	5,600,000.00	-
3/12/2013	3133ECHS6	1.030%	13-101		3/12/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	14,019.44	10,000,000.00	99.9030%	9,990,300.00	(9,700.00)
3/14/2013	3133ECJ39	1.050%	13-104		3/14/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	13,708.33	10,000,000.00	100.0010%	10,000,100.00	100.00
4/25/2013	F83 3133ECMM3	0.600%	13-128		4/25/2017	2,700,000.00	2,700,000.00	-	2,700,000.00	270.00	2,700,000.00	99.8880%	2,696,976.00	(3,024.00)
4/25/2013	F85 3133ECMM3	0.600%	13-129		4/25/2017	2,150,000.00	2,150,000.00	-	2,150,000.00	215.00	2,150,000.00	99.8880%	2,147,592.00	(2,408.00)
5/8/2013	SO2 3133ECNY6	0.950%	13-138		5/8/2018	13,700,000.00	13,700,000.00	-	13,700,000.00	62,544.31	13,700,000.00	100.0040%	13,700,548.00	548.00
	FEDERAL FARM CREDIT BK NOTES				10.84%	58,550,000.00	58,550,000.00	-	58,550,000.00	140,868.19	58,550,000.00		58,535,516.00	(14,484.00)
1/8/2013	3134G32S8	0.750%	13-64		6/27/2017	5,000,000.00	5,000,000.00	1,145.83	5,001,145.83	12,916.67	5,000,000.00	99.9570%	4,997,850.00	(2,150.00)
1/10/2013	3134G32Y5	0.900%	13-67		12/28/2017	10,000,000.00	9,993,000.00	3,000.00	9,996,000.00	30,750.00	9,996,612.90	99.8230%	9,982,300.00	(14,312.90)
	FHLMC NOTES				2.78%	15,000,000.00	14,993,000.00	4,145.83	14,997,145.83	43,666.67	14,996,612.90		14,980,150.00	(16,462.90)
12/24/2015	313396YE7	0.500%	16-26		6/16/2016	10,000,000.00	9,975,694.40	-	9,975,694.40	-	9,993,599.63	99.9640%	9,996,400.00	2,800.37
12/24/2015	313396YE7	0.500%	16-27		6/16/2016	30,000,000.00	29,927,083.33	-	29,927,083.33	-	29,980,798.93	99.9640%	29,989,200.00	8,401.07
4/21/2016	313396H63	0.345%	16-45		9/28/2016	10,000,000.00	9,984,666.60	-	9,984,666.60	-	9,985,623.56	99.8430%	9,984,300.00	(1,323.56)
4/21/2016	313396H55	0.345%	16-44		9/27/2016	10,000,000.00	9,984,762.50	-	9,984,762.50	-	9,985,719.46	99.8440%	9,984,400.00	(1,319.46)
	FHLMC DISC NOTES				11.11%	60,000,000.00	59,872,206.83	-	59,872,206.83	-	59,945,741.58		59,954,300.00	8,558.42

1/8/2013	313381PK5	0.770%	13-63	6/27/2017	5,000,000.00	5,000,000.00	1,176.39	5,001,176.39	13,261.11	5,000,000.00	99.7620%	4,988,100.00	(11,900.00)
4/21/2016	3130A2T97	0.500%	16-46	9/28/2016	4,000,000.00	4,001,600.00	1,277.78	4,002,877.78	1,833.34	4,001,498.09	100.0240%	4,000,960.00	(538.09)
4/21/2016	3130A1KR8	0.630%	16-47	9/29/2016	4,500,000.00	4,504,365.00	1,732.50	4,506,097.50	2,520.00	4,504,088.73	100.0690%	4,503,105.00	(983.73)
FHLB NOTES				2.50%	13,500,000.00	13,505,965.00	4,186.67	13,510,151.67	17,614.45	13,505,586.82		13,492,165.00	(13,421.82)
12/8/2015	313384WM7	0.520%	16-20	5/6/2016	30,000,000.00	29,935,000.00		29,935,000.00		29,997,828.79	99.9970%	29,999,100.00	1,271.21
12/16/2015	313384XV6	0.550%	16-16	6/7/2016	25,000,000.00	24,933,541.75		24,933,541.75		24,985,838.43	99.9720%	24,993,000.00	7,161.57
FHLB DISC NOTES				10.18%	55,000,000.00	54,868,541.75	-	54,868,541.75	-	54,983,667.22		54,992,100.00	8,432.78
TOTAL U.S. GOV'T AGENCIES				42.90%	231,660,000.00	231,394,713.58	8,633.05	231,403,346.63	297,179.87	231,589,581.04		231,569,983.20	(19,597.84)
CORPORATE NOTES													
6/23/2015	46625HJA9	3.150%	15-37	7/5/2016	4,000,000.00	4,086,880.00	58,800.00	4,145,680.00	40,600.00	4,014,989.84	100.4210%	4,016,840.00	1,850.16
6/23/2015	36962G6Z2	1.500%	15-38	7/12/2016	4,000,000.00	4,036,600.00	26,833.33	4,063,433.33	18,166.67	4,006,869.15	100.1970%	4,007,880.00	1,010.85
6/23/2015	0258M0DC0	2.800%	15-39	9/19/2016	4,000,000.00	4,090,800.00	29,244.44	4,120,044.44	13,066.67	4,028,203.97	100.7410%	4,029,640.00	1,436.03
8/21/2015	05531FAK9	2.150%	15-44	3/22/2017	2,950,000.00	2,992,893.00	26,250.90	3,019,143.90	6,871.04	2,974,215.92	100.8650%	2,975,517.50	1,301.58
8/21/2015	94974BEZ9	2.625%	15-46	12/15/2016	3,400,000.00	3,475,276.00	16,362.50	3,491,638.50	33,716.67	3,435,687.08	101.1110%	3,437,774.00	2,086.92
9/28/2015	064159CQ7	1.375%	15-50	7/15/2016	4,000,000.00	4,022,480.00	11,152.78	4,033,632.78	16,194.44	4,005,804.82	100.1440%	4,005,760.00	(44.82)
9/28/2015	24422ERF8	1.850%	15-53	9/15/2016	3,995,000.00	4,038,905.05	2,668.88	4,041,573.93	9,443.74	4,011,984.00	100.4410%	4,012,617.95	633.95
9/28/2015	38141GER1	5.750%	15-49	10/1/2016	4,000,000.00	4,187,120.00	113,083.33	4,300,203.33	19,166.67	4,077,534.71	101.9620%	4,078,480.00	945.29
10/13/2015	037833AM2	1.050%	16-07	5/5/2017	3,000,000.00	3,013,110.00	13,737.50	3,026,847.50	15,400.00	3,008,510.99	100.2570%	3,007,710.00	(800.99)
TOTAL CORPORATE NOTES				6.17%	33,345,000.00	33,944,064.05	298,133.66	34,242,197.71	172,625.90	33,563,800.48		33,572,219.45	8,418.97
COMMERCIAL PAPER 360 DAYS BASIS													
12/22/2015	06538BFN8	0.770%	16-21	6/22/2016	3,600,000.00	3,585,909.00	-	3,585,909.00	-	3,595,984.75	99.9240%	3,597,264.00	1,279.25
12/23/2015	22533TFN1	0.810%	16-22	6/22/2016	8,000,000.00	7,967,240.00	-	7,967,240.00	-	7,990,484.45	99.9240%	7,993,920.00	3,435.55
12/23/2015	00280NFP0	0.730%	16-23	6/23/2016	20,000,000.00	19,925,783.40	-	19,925,783.40	-	19,978,448.76	99.9220%	19,984,400.00	5,951.24
12/23/2015	89233GFM3	0.810%	16-24	6/21/2016	17,000,000.00	16,930,767.50	-	16,930,767.50	-	16,980,435.27	99.9250%	16,987,250.00	6,814.73
12/24/2015	63873JFM7	0.750%	16-25	6/21/2016	8,000,000.00	7,970,000.00	-	7,970,000.00	-	7,991,477.09	99.9250%	7,994,000.00	2,522.91
12/29/2015	46640PFU2	0.830%	16-29	6/28/2016	10,000,000.00	9,958,038.90	-	9,958,038.90	-	9,986,589.44	99.9150%	9,991,500.00	4,910.56
12/29/2015	06538BFN8	0.820%	16-28	6/22/2016	17,000,000.00	16,931,848.87	-	16,931,848.87	-	16,979,807.41	99.9240%	16,987,080.00	7,272.59
1/11/2016	2254EAGB3	0.890%	16-31	7/11/2016	15,000,000.00	14,932,508.33	-	14,932,508.33	-	14,973,598.38	99.8810%	14,982,150.00	8,551.62
2/2/2016	30229AEX3	0.490%	16-34	5/31/2016	10,000,000.00	9,983,802.78	-	9,983,802.78	-	9,995,911.71	99.9610%	9,996,100.00	188.29
2/10/2016	21687AHG1	0.815%	16-35	8/16/2016	7,000,000.00	6,970,207.23	-	6,970,207.23	-	6,982,982.33	99.7970%	6,985,790.00	2,807.67
2/10/2016	90262CJ81	0.900%	16-36	9/8/2016	7,000,000.00	6,963,075.00	-	6,963,075.00	-	6,977,418.14	99.7210%	6,980,470.00	3,051.86
3/1/2016	22533TK39	0.920%	16-38	10/3/2016	10,000,000.00	9,944,800.00	-	9,944,800.00	-	9,960,477.73	99.6320%	9,963,200.00	2,722.27
3/1/2016	46640PL35	0.920%	16-39	11/3/2016	10,000,000.00	9,936,877.78	-	9,936,877.78	-	9,952,829.43	99.5120%	9,951,200.00	(1,629.43)
3/1/2016	63873JLE8	0.950%	16-40	11/14/2016	10,000,000.00	9,931,916.67	-	9,931,916.67	-	9,948,378.99	99.4830%	9,948,300.00	(78.99)
3/15/2016	09659BM98	1.000%	16-41	12/9/2016	4,000,000.00	3,970,111.11	-	3,970,111.11	-	3,975,394.97	99.3800%	3,975,200.00	(194.97)
3/16/2016	89233GM94	1.020%	16-42	12/9/2016	3,400,000.00	3,374,182.67	-	3,374,182.67	-	3,378,667.67	99.3800%	3,378,920.00	252.33
3/31/2016	06538BJW4	0.900%	16-43	9/30/2016	3,300,000.00	3,284,902.50	-	3,284,902.50	-	3,287,450.27	99.6390%	3,288,087.00	636.73
TOTAL COMMERCIAL PAPER				30.24%	163,300,000.00	162,561,971.74	-	162,561,971.74	-	162,936,336.79		162,984,831.00	48,494.21
GRAND TOTAL U.S. GOV'T TREAS, AGENCIES, SBA AND COMMERCIAL PAPER				100.00%	540,055,000.00	540,124,446.63	551,092.00	540,675,538.63	704,855.33	540,036,896.28		540,111,962.65	75,066.37



Section 7 –

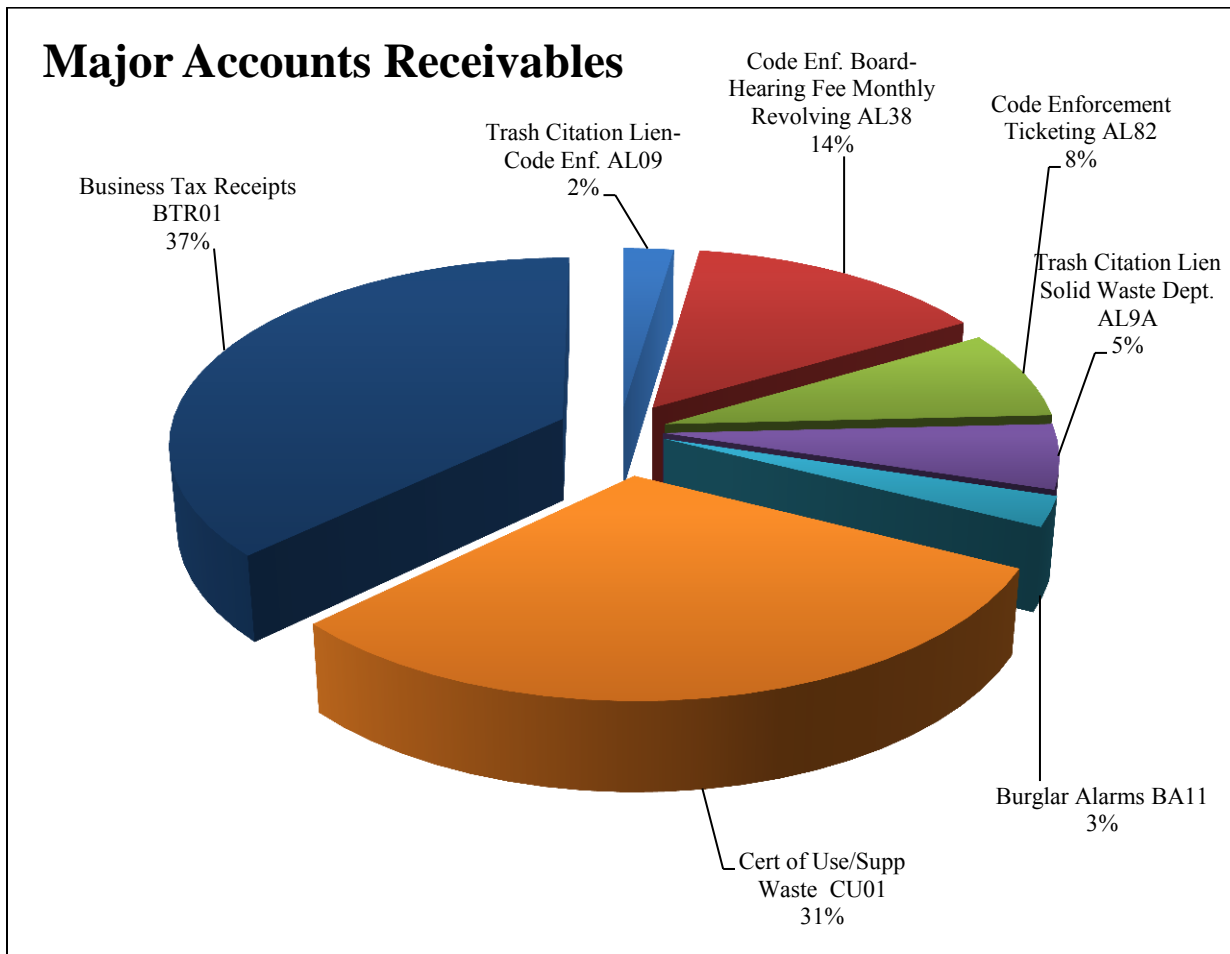
Cash Payments Received on Major Accounts Receivables

- **Financial Update – Accounts Receivable**
- **Cash Payments Received and Aging on Major Accounts Receivable**

Financial Update – Accounts Receivable

Fiscal Year 2016 - For the Month of April

The City currently records receivables when they are billed. The major receivables consist of the different categories shown below, of which Business Tax Receipts represents 37% and Certificate of Use represents 31%. The City of Miami billed the Business Tax Receipts for FY16 early in July-2015 for a total of \$7,328,280.00. The Certificate of Use for FY16 were billed early in July-2015 for a total of \$6,206,022.70. The Burglar Alarm for FY16 was billed in August 7, 2015 for a total of \$699,622.50. All other major receivables are billed throughout the year. The graph below depicts the percentage of each major category of receivables (billings net of adjustments and cash receipts) as of April 30, 2016.



City of Miami
Cash Payments Received and Aging on Major Account Receivables
As of Apr 30, 2016

Collection													
Description	Type	Accounts Receivable 10/1/2015	YTD Billings Net of Adjustments	Collections								YTD	Accounts Receivable 4/30/2016
				Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Sep-16		
Trash Citation Lien- Code Enf.	AL09	156,492.39	25,473.06	(2,851.10)	(3,395.02)	(7,470.50)	(5,025.28)	(8,593.92)	(11,000.50)	(5,206.00)		(43,542.32)	138,423.13
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	836,003.13	48,881.40	(1,542.96)	(1,165.73)	(9,252.57)	(22,875.00)	(89.97)	(10,179.94)	(3,825.97)		(48,932.14)	835,952.39
Code Enforcement Ticketing	AL82	494,845.82	70,387.50	(15,625.00)	(13,488.10)	(9,378.00)	(22,850.00)	(10,718.40)	(25,220.00)	(18,100.00)		(115,379.50)	449,853.82
Trash Citation Lien Solid Waste Dept.	AL9A	339,719.94	30,643.45	(6,855.81)	(8,384.41)	(4,425.64)	(7,603.37)	(6,604.62)	(5,185.78)	(4,333.00)		(43,392.63)	326,970.76
Burglar Alarms	BA11	272,516.02	77,051.65	(68,517.95)	(55,136.03)	(35,211.21)	(14,005.09)	(8,913.85)	(10,072.07)	(5,406.60)		(197,262.80)	152,304.87
Cert of Use/Supp Waste	CU01	3,295,192.23	(218,438.58)	(432,493.54)	(277,846.73)	(205,661.99)	(109,870.28)	(90,826.96)	(95,966.77)	(66,269.25)		(1,278,935.52)	1,797,818.13
Business Tax Receipts	BTR01	3,949,598.38	(193,094.24)	(805,735.35)	(271,197.26)	(204,729.13)	(85,976.91)	(84,205.73)	(78,390.26)	(44,934.17)		(1,575,168.81)	2,181,335.33
Totals		9,344,367.91	(159,095.76)	(1,333,621.71)	(630,613.28)	(476,129.04)	(268,205.93)	(209,953.45)	(236,015.32)	(148,074.99)	-	(3,302,613.72)	5,882,658.43

* The YTD Billing column represents any new licenses and adjustments for the current fiscal year

Aging Report							
Receivable Aging	Type	Amount	Under 30	30-59	60-89	90-119	120 & Over
Trash Citation Lien- Code Enf.	AL09	138,423.13	-	857.50	-	-	137,565.63
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	835,952.39	3,720.83	1,551.16	1,461.19	2,494.52	826,724.69
Code Enforcement Ticketing	AL82	449,853.82	18,625.00	500.00	10,700.00	3,012.50	417,016.32
Trash Citation Lien Solid Waste Dept.	AL9A	326,970.76	2,013.63	-	-	507.50	324,449.63
Burglar Alarms	BA11	152,304.87	300.00	-	-	-	152,004.87
Cert of Use/Supp Waste	CU01	1,797,818.13	843.95	4,970.88	1,074.31	1,544.15	1,789,384.84
Business Tax Receipts	BTR01	2,181,335.33	-	-	-	-	2,181,335.33
Totals		5,882,658.43	25,503.41	7,879.54	13,235.50	7,558.67	5,828,481.31

Note:

1) City of Miami's Reserve Policy is to fully reserve all receivables that are 60 Days due or older.