



ADOPTED BUDGET



CITY OF MIAMI GARDENS, FLORIDA

2024
FISCAL YEAR



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VISION STATEMENT

The vision of the City of Miami Gardens, Florida, is to enhance the quality of life through the efficient and professional delivery of public services. We are committed to fostering civic pride, participation and responsible development for the community.

MISSION STATEMENT

The City will deliver superior services designed to enhance public safety and quality of life while exercising good stewardship through open government and active civic business and resident involvement.

Miami Gardens is and will be a vibrant and diverse City with a strong sense of community ownership, civic pride, abundant employment opportunities and cultural and leisure activities for its residents. We will provide continued economic viability through well planned, responsible and sustainable growth and redevelopment.

City of Miami Gardens



Mayor Rodney Harris



Vice Mayor
Katrina Wilson



Councilwoman
Shannon Campbell



Councilman
Reggie Leon



Councilwoman
Shannan Ighodaro



Councilwoman
Linda Julien



Councilman Robert
Stephens III



City Attorney
Sonja K. Dickens, Esq.



City Manager
Cameron D. Benson



City Clerk
Mario Bataille, CMC



Deputy City Manager
Craig Clay



Assistant City Manager
Vernita Nelson

CITY COUNCIL

Honorable Rodney Harris, Mayor

Katrina Wilson, Vice Mayor

Shannon Campbell, Seat 1

Reggie Leon, Seat 2

Shannan Ighodaro, Seat 3

Linda Julien, Seat 5

Robert L. Stephens III, Seat 6

CITY MANAGER

Cameron D. Benson

CITY ATTORNEY

Sonja K. Dickens, Esq.

CITYCLERK

Mario Bataille, CMC

EXECUTIVE STAFF

Craig Clay, Deputy City Manager

Vernita Nelson, Assistant City Manager

Mirtha Dziedzic, C.G.F.O., Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Miami Gardens
Florida**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

The City of Miami Gardens has received 19 GFOA Distinguished Budget Presentation Awards.

This Distinguished Budget Presentation Award is presented to state and local governments that have prepared budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting.

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User's Guide to the Budget Document

The Budget

The budget is the spending plan for all financial resources available to the City. Through these resources, services are provided that attempt to meet the needs and desires for Miami Gardens' residents. The City Council and City staff respond to the community's needs in large part through the budget. It balances not only revenues and costs, but actualizes community priorities and desires. The proposed budget document is divided into sections as outlined below. Each Section provides the reader with important information on the City and its spending priorities. A glossary is provided at the end of the document so that readers can easily find the definition of unusual or unfamiliar words and acronyms.

Table of Contents and Users Guide to the Budget

This introductory section is designed to familiarize the reader with the City of Miami Gardens and the budget process itself. Governmental budgeting can be a confusing maze of actions, deadlines and legal requirements. This section provides the reader with an overview of the process and summaries of the critical policy issues that drive the budget.

City Manager's Budget Message

The Charter of the City of Miami Gardens charges the City Manager with the preparation of the City's Annual Budget. The Manager's Budget Message contains a summary of the upcoming budget, issues and challenges faced in its development. It presents an overview of the budget format and a detailed explanation of property taxes as they apply to Miami Gardens.

Fund and Departmental Detail

This Section comprises the heart of the proposed budget. Divided by fund, each Section presents a detailed summary of expected revenues and expenditures by department and Operating Division, including historical information about each revenue source and proposed expenditure line item for personnel, operating and capital expenditure line items. At the end of each Fund detail, there is a Fund summary. The historical data provides the reader with a good view of trends and assists in developing meaningful projections.

In addition to the financial data, the Section provides a brief narrative description of the duties and responsibilities of each Department and Fund, a listing of major accomplishments for the preceding year, and goals for the coming year. Also provided, is a staffing history for the Department and an Organizational Chart. Finally, a millage equivalent has been calculated for each department in order to give the reader a different perspective on the cost of running the various operations.



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Miami Gardens



2020

CITY MANAGER'S LETTER



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CITY OF MIAMI GARDENS

CITY MANAGER'S BUDGET MESSAGE FOR FISCAL YEAR (FY) 2024

Dear Mayor and City Council:

I am pleased to present the City of Miami Gardens' FY 2024 Proposed Budget. This budget is balanced keeping the operating millage rate flat for the eleventh (11th) budget cycle in a row and addresses the ongoing pressures of the current economic environment without sacrificing the services our residents, businesses and visitors have come to rely on. This budget sets the framework for continued investments, both private and public, to propel the City into its next chapter.

Over the last couple of years, the completion of many major projects has contributed to the continued growth in our taxable value. Projects such as; Vista Lago, Majorca Estates and the Oaks Enclave have been the catalyst for growing the City's tax base from \$6.9 billion in FY 2023 to \$7.9 billion for FY 2024. Additionally, our General Obligation Bond initiative continues to progress with the completion of Lester Brown and Bennett Lifter Parks and with construction, well on the way, at Rolling Oaks Park. The Public Works Department is working on multiple ongoing infrastructure projects such as; Leslie Estates Road and Drainage Improvements, installation of Road Traffic Calming Devices, and the Vista Verde Road Improvement Project – Phase #4, and Community Development is hard at work implementing the Beautification and Weatherization program throughout the City. Looking forward to FY 2024, the City is in the preliminary stages of the Performing Arts Center project which will be an integral part of the Performing Arts, Civic and Entertainment (PACE) District.

To continue managing this growth propelled by the economic influx from these projects while addressing disproportionate inflationary increases in costs, the City must maintain a fluid and





CITY OF MIAMI GARDENS

nimble approach in its budgeting. As such, operations must constantly be reviewed to assess optimal operating levels and reduce inefficiencies and redundancies within the City.

The Financial Policies adopted by the City have been the pathway to managing its growth in a cautiously optimistic manner. As a result of the City's focus on its financial growth and stability, in FY 2023, Moody's Investors Service upgraded our General Obligation Unlimited Tax (GOULT) rating to Aa3 from A1 stating, "The upgrade to Aa3 reflects the City's strengthened financial position, which is characterized by strong reserves, several years of balanced operations and strong management."

The outlook for FY 2024 starts with another year of taxable value growth. On July 1st, the property appraiser's office certified the City taxable value for FY 2024. Miami Gardens has experienced growth once again as has been the case for the last eleven (11) budget cycles. Our taxable value grew from \$6.8 billion to approximately \$7.9 billion this year. New construction in the City added approximately \$379 million, growth in the Community Redevelopment Agency (CRA) added \$91 million and growth of existing tangible property increased the taxable value by approximately \$551 million. For FY 2024, the operating millage rate is proposed to remain at 6.9363 mills for the eleventh (11th) year in a row.

	Amount
FY 2023 Taxable Value	6,868,956,173
Total Growth (Change in Value)	1,021,776,491
FY 2024 Taxable Value	7,890,732,663

Change in Taxable Value	Amount
FY 2024 Taxable Value	1,021,776,491
New Construction	379,404,834
CRA Growth	91,428,331
Growth in Existing Tax Base	550,943,326





CITY OF MIAMI GARDENS

The City of Miami Gardens Proposed Fiscal Year 2024 Budget presented herein outlines a balanced and fiscally prudent plan. The budget is balanced with no property tax increase; no use of reserves; and funding for the newly opened General Obligation Bond funded facilities.

The City's proposed budget plan for Fiscal Year 2024 assures our financial future remains solid. We are committed to continued efficient growth which now means to be flexible and open to new ways of delivering the best service possible. We are cautiously optimistic about the positive turn in revenue stream, which reflects confidence in the local economy. We are also monitoring very carefully, the astronomical inflationary increases affecting us next year, such as in property insurance which will see an increase of 172% over FY 2023. The City is ready for the future and will continue to find new and innovative ways to grow, adapt and remain fiscally viable.

As your City Manager, it is my belief we continue to fulfill the promises committed to our residents. The City's growth continues as economic development activities are on the rise; new projects are breaking ground and coming to fruition every single day and national and international events are coming to our City on a continuous basis. As we move the City forward together, we understand growth is just another one of the challenges we face. Our job is to move ahead and provide services to our residents in the most effective way while managing all the new changes on the horizon. It will be our energy, passion and commitment to make them proud of the City where they live, work and play.

The Fiscal Year 2024 budget provides, what is believed to be, the essential level of City operations necessary to responsibly carry out the duties of addressing our fiscal and fiduciary responsibilities. The budget continues to provide the foundation for the vision our residents had when the City was incorporated in 2003.

I want to thank Mayor Rodney Harris, Vice Mayor Katrina Wilson, Councilwoman Shannon Campbell, Councilman Reggie Leon, Councilwoman Shannan Ighodaro, Councilwoman Linda





CITY OF MIAMI GARDENS

Julien, and Councilman Robert Stephens III for your input and continued support regarding the initiatives of the City Administration.

It is encouraging having an opportunity to serve the City of Miami Gardens. It is an honor to be a part of the Miami Gardens team. It is a privilege to work day in and day out with staff members willing to take the extra steps, ensuring essential services are being provided throughout the City on a daily basis.

Finally, I applaud Deputy City Manager Craig Clay, Finance Director Mirtha Dziedzic, Assistant Finance Director Yvette Phillip and Budget Analysts, Erika Culmer and Deston Simmons, as well as each of the Department Directors for their input and assistance in the preparation of the Fiscal Year 2024 Annual Budget.

Let's continue to move forward.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "C. Benson".

Cameron D. Benson
City Manager





Miami Gardens



2020

BUDGET HIGHLIGHTS



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Budget Highlights

On July 1, 2023, the Miami Dade County Property Appraiser provided an estimated taxable value for the City in the amount of \$7,890,732,663, an increase of 14.88% over the FY 2023 certified taxable value. This budget proposes the same millage rate for the ninth (9th) consecutive year at 6.9363 mills. This rate will generate additional revenue of \$ 7.0 million from ad valorem taxes compared to FY 2023. Other revenue sources such as, Half-Cent Sales Tax, State Revenue Sharing, Utility Franchise Fees and Utility Taxes are projected to increase over pre-pandemic levels. A detailed discussion on these and other revenue sources are included below.

General Fund

Major Revenues

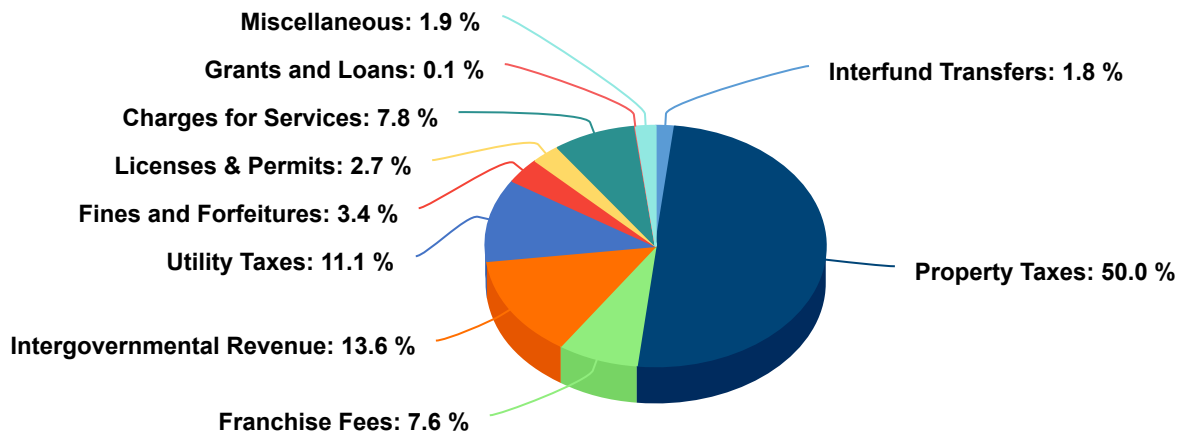
In building a budget, we usually look at revenues first. The Administration is aware of the following for FY 2024 revenue:

- **Ad Valorem or Property Tax:** Ad valorem or property taxes are taxes levied against the taxable value of real and certain personal property. In Miami-Dade County, each municipality sets a tax rate based on its needs and levies this as a dollar cost per \$1,000 of taxable valuation. For the ten (10th) year in a row, the City is proposing a flat tax rate in this budget of 6.9363 mills. The City's certified taxable value provided by the Property Appraiser's Office in July 2022 was \$7.89 billion. This reflects an increase of 14.88% from the FY 2023 certified taxable value. Using the new July 1 taxable value, our roll back millage rate is 6.0525 mills which would generate \$7.0 million less in taxes. This budget is balanced at the current millage of 6.9363.
- **State Revenue Sharing Revenues:** This revenue source was created by the State of Florida to ensure revenue parity among local governments statewide. State Revenue Sharing is comprised of various State-collected revenues including a portion of the State's sales and gas taxes. The City's portion, estimated by the State, is \$3.8 million of which 76% remains in the General Fund and 24% is allocated to the Transportation Fund.
- **Utility Franchise Fees:** Franchise fees are locally levied taxes designed to compensate the municipality for allowing private utility businesses to use the City's rights-of-way to conduct their business. The Utility Franchise Fee is economy-based revenue. As an area's growth increases, so does the revenue. They are affected by weather, especially electric and water. In 2019, the City entered into a 30 year agreement with Florida Power and Light (FPL) replacing the previous agreement between FPL and Miami-Dade County. The agreement began in August 2020 and will continue until 2049. Electric franchise fee for FY 2024 is projected to be approximately \$6.50 million, an increase of approximately \$0.75 million over the initial FY2023 estimate.
- **Utility Taxes:** Utility taxes are paid by the utility customer as a percentage of their bill for using the various utilities services- water, sewer, electric and communications. These taxes are collected by other local governments and remitted to the City. The portion remitted to the City by the Miami-Dade Water and-Sewer Department is net after the City's portion of a past payment is deducted (Quality Neighborhood Improvement Program Bond). The Cities of North Miami Beach and Opa Locka are the other utility providers in Miami Gardens. The budget for FY 2024 is \$11.7 million, an increase of approximately \$230,600 compared to that of FY 2023.
- **Half Cent Sales Tax:** The Half Cent Sales Tax is levied as a percentage of the retail sales price on all goods and many services purchased in the private sector. The Miami Dade-County tax rate is 7%. This tax is collected by the State of Florida and allocated to cities and counties by statutory formula. The distribution is based largely on population rather than point-of-sale. The State's FY 2024 forecast for the City's share of Half Cent Sales Tax revenue is \$11.3 million, an increase of approximately \$1.1 million above the FY 2023 estimate.
- **Other Local Revenues:** Locally derived revenues form a major component of our City budget. These revenues include business tax licenses, alarm and landlord permits, certificates of use, zoning fees, parks and recreation fees, interest earnings, sales of surplus properties, other operational revenues, fines and forfeitures. Some of these revenues are collected by the County, while others are directly collected by the City. The total of other local revenue is estimated at approximately \$17.8 million.

The above represents 97.9% of total General Fund Revenues. The remaining 2.1% of revenues includes items such as internal service charges, miscellaneous State and County-shared revenues and grant reimbursements.

Chart #1 below, depicts the breakdown of the various revenue types as a percentage of total General Fund revenues by revenue type.

Chart #1: General Fund Revenues for FY 2024



Expenses

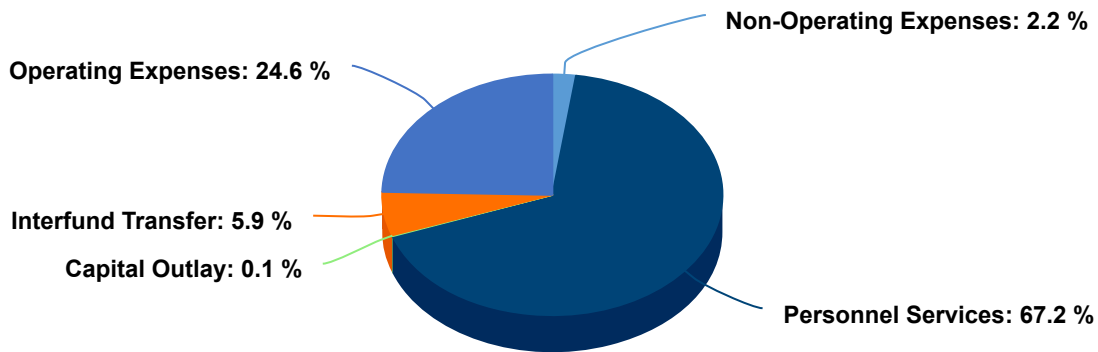
The other side of constructing a budget is expenditures. The current economic climate has affected the cost of doing business with inflationary increases affecting most, if not all, operating areas within this budget. Realizing the effects of the economy on the staff as well, the City has budgeted a 5% salary adjustment for non-union employees.

Salaries and Benefits and other highlights

In addition to the 5% salary adjustment, the pension rates for entities within the Florida Retirement System (FRS) increased as of July 1, 2023 on average, by approximately 14.26%. Health Insurance premiums are budgeted at about 10% higher than in FY 2023. Property Insurance increased significantly by approximately 172% over FY 2023.

Several General Obligation Bond (GOB) improvement projects are anticipated to be completed in FY 2024. Funding for these projects will be included for expenses such as staffing, utilities and maintenance, as well as for new positions to support the expanded operations.

Transfers represent internal transactions between budget Funds. Transfers may appear as revenues or expenditures, depending on whether a Fund is making or receiving a transfer. One of the largest of these transfers besides the transfer to the Debt Service Fund is the General Fund administrative charge to non-General Fund activities. This charge is based on actual past usage of General Fund assets (personnel, finance, legal, management and legislative support, purchasing, fleet, information technology, etc.) and is charged to the Transportation, Development Services and the Stormwater Funds. The Debt Service Fund accepts transfers for bond payments based on actual debt service attributable to each fund's usage of bond proceeds.

Chart #2: General Fund Expenditures for FY 2024

Transportation Fund

The Transportation Fund is primarily funded by revenue from the Citizens' Independent Transportation Trust (Transportation Trust or C.I.T.T.). The Transportation Trust is the 15-member body created to oversee the People's Transportation Plan funded with the half-penny sales surtax. As a result of a settlement with the Citizens Independent Transportation Trust (C.I.T.T.) in FY 2012, the City established three (3) separate C.I.T.T. budget Divisions: 1) For deposit of the settlement monies. These funds have fewer restrictions than routine allocations the City receives annually, thus they need to be accounted for and used separately. These funds must be for transportation uses; 2) The City established an operating Division for the regular C.I.T.T. funds in October 2012 and 3) C.I.T.T. transit-restricted funds. These must be used to further transit within the City or the funds must be returned to the County. A portion of these funds will be used to continue the in-City circulator to help transport people to major City destinations without having to transfer to County transit two or three times.

Revenues

The Transportation Fund has four (4) principal sources of operating revenue. Two (2) of these are local gas taxes enacted by the County and State and shared with the municipalities. The First Local Option Gas Tax is a 6-cent per gallon levy by the County Commission and is expected to bring the City \$1.6 million in revenue for FY 2024 and the 3-cent per gallon tax allocation to the City is expected to be \$611,185 for FY 2024. Both estimates are from the State and are slightly above the amounts for FY 2023.

The third major revenue source in the Transportation Fund is State Revenue Sharing. State Statutes require 24% of all City allocated State Revenue Sharing be used for transportation expenses. The other 76% is revenue to the General Fund. State Revenue Sharing for transportation purposes is estimated at \$0.9 million for FY 2024.

The fourth major revenue is the County's Transportation Surtax which the City will be receiving on a monthly basis in FY 2024. In FY 2021, the City received \$4.7 million and projects receipts at approximately \$4.1 million at the end of FY 2022. Based on preliminary estimates from the County, this revenue stream is anticipated to be approximately \$4.3 million.

Expenditures

Because almost all of the activities of the Public Works Department concern roads and rights-of-way, the entire operation of the Public Works Department is budgeted within the Transportation Fund. The only public works-type activity not funded in the Transportation Fund is the City's Stormwater activities. These employees are housed in Public Works and work under the supervision of Public Works but are funded from the City's Stormwater Utility Fund.

The Keep Miami Gardens Beautiful (KMGB) program continues to operate at approximately the same level as FY 2023. KMGB has had an extremely successful year working with community groups to enhance the looks of many neighborhoods to include tree planting in swales. KMGB has been very aggressive in seeking sponsors and grants to maintain and enhance their program success. The Division works extensively with local schools for its Earth Day and other environmental programs.

The FY 2024 budget is balanced by utilizing approximately \$1.1 million from the CITT capital fund balance for its proposed capital projects. Staff is projecting after the above reappropriation, the CITT Capital Fund Balance will be approximately \$5.2 million.

Development Services Fund

The City's Development Services Fund accounts for activities in the Building Services Division. Its activities include development plan review, building inspections during construction and unsafe structures enforcement. The budgeted revenues for FY 2024 are \$ 4,390,111 which represents a 12.8% decrease from the previous fiscal year.

Stormwater Utility Fund

Operation of the City of Miami Gardens Stormwater Utility was assumed from Miami-Dade County in March 2007. For FY 2024, the Division continues to be staffed with fifteen (15) positions, which add up to a total of 13.15 full time equivalent employees.

The City's Stormwater fee for FY 2024 is \$6 per month for each Equivalent Residential Unit (ERU), or approximately 1,500 square feet of impervious surface. In FY 2018, the Council adopted a fee increase from \$4 per month to \$6 per month for each ERU. The previous fee of \$4 had been in place since the City incorporated in 2003. Any properties over 10 acres can apply for a discount of up to 42% when the property is in compliance with certain stipulations.

Revenues

Approximately ninety-six percent (96%) percent of the operating revenue for the Stormwater Utility comes from the Stormwater Utility Fee. In FY 2013, staff proposed to the City Council to utilize the "uniform method of collection" which allowed the fee to be billed under the ad valorem tax bill as an assessment instead of through utility billing. This method has provided better accountability of billing which will include vacant properties without utility services, as well as the collection of any delinquent amount collected through tax sales. There are approximately 84,700 Equivalent Residential Units (ERU's) in Miami Gardens and a projection of \$6.1 million in revenues.

Expenditures

Expenditures in the Stormwater Utility involve operations and projects. For FY 2024 these include neighborhood drainage improvements throughout the City. It includes canal cleaning, swale preservation, street cleaning and storm drain cleaning.

Capital Projects Fund

The City has been very successful in securing outside financial commitments for its future capital projects. Most capital-related grants are accounted for in this fund. The FY 2024 budget includes a transfer of 5,555,607 from the General Fund to the Capital Projects Fund.

Revenues

Revenues in the Capital Projects Fund generally consist of four (4) types: grants, bonds, transfers from operating Departments and interest earnings. Any unspent bond proceeds of the \$60 million General Obligation Bond for improvements of Parks and Recreation facilities and the purchase of crime prevention equipment from FY 2023 will automatically be carried forward to FY 2024.

Expenditures

There are currently six (6) budgeted positions for a total of 5.0 full-time equivalents in this fund; one (1) Community Improvement Director; one (1) Project Manager; one (1) Senior Projects Manager; one (1) Capital Project Coordinator; one (1) Facilities and Construction Manager; and one (1) administrative analyst.

Community Development Block Grant Fund

The City is designated an Entitlement City for the purposes of receiving Community Development Block Grant (CDBG) funds from the United States Department of Housing and Urban Development (USHUD). In Fiscal Year 2023, the City of Miami Gardens CDBG allocation from HUD, for the program year will be \$1,028,602.

Projects and programs in the CDBG Fund are based on the priorities established by the City Council in the Annual Action Plan as approved by USHUD.

Debt Service Fund

In FY 2009, the City established a consolidated Debt Service Fund from which all bonded debt and capital lease payments are made. Individual operating funds transfer their proportionate share of such debt through the budgetary process. This fund provides the public with a quick view of the City's outstanding debt obligations in any particular year.



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Miami Gardens



2020

OVERVIEW OF THE CITY



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City Overview

The City of Miami Gardens, Florida, was incorporated on May 13, 2003, as the 33rd municipality in Miami-Dade County, and at a population of 115,053, is the county's third largest city after the cities of Miami and Hialeah. Located in North Central Miami-Dade County, it stretches from I-95 and NE 2nd Avenue on the East, to NW 47th and NW 57 Avenue on the West, and from the Broward County line on the North, to NW 151st Street on the South. The City comprises approximately 20 square miles.

Miami Gardens is a solid, working and middle class community of unique diversity. It is the largest predominantly African-American municipality in the State of Florida, and boasts many Caribbean residents. It is the home to the Miami Dolphins at Hard Rock Stadium and to Calder Casino and Race Track. It has vibrant commercial corridors along the Palmetto Expressway serving as a central shopping district for the furniture trade, and along North U.S. 441 serving the automobile trade.

The City is blessed with a central location being midway between the cities of Fort Lauderdale and Miami, and is traversed by I-95, the Palmetto Expressway (SR 826), and the Florida Turnpike. It has rail access through the Florida East Coast Railway and the South Florida Tri-rail system.

There are three high schools and two universities within the City. The City provides various municipal services to its residents including police, code enforcement, planning and zoning services, building services, public works, stormwater utility, community development, parks and recreation, and school crossing guards. Fire rescue services, sanitation and library services are provided by Miami-Dade County.



Image: City of Miami Gardens Municipal Complex



Cloverleaf Park



Bunche Park

Quick City Facts

Number of Residents	115,053
African-American	66.80%
Hispanic	30.80%
White	2.20%

Number of Schools

Elementary	16
Middle	4
High School	2
Opportunity Education	1

Colleges/Universities

St. Thomas University	1
Sullivan and Cogliano Training Center	1
Florida Memorial University	1

Number of Budgeted City Employees

Total F.T.E. regular positions	662.8

City of Miami Gardens Police

Number of budgeted positions	316
Vehicular patrol units	270

Public Works

Miles of streets	369.81
Miles of canal	27

Parks and Recreations

Number of Parks	21
Playgrounds in City Parks	14
Number of City Pools	3
Tennis courts	12
Basketball courts	20
Football/Soccer fields	7

Special Recreational Facilities

Hard Rock Stadium	
Calder Casino and Race Track	

Libraries (County)

North Dade Regional	1

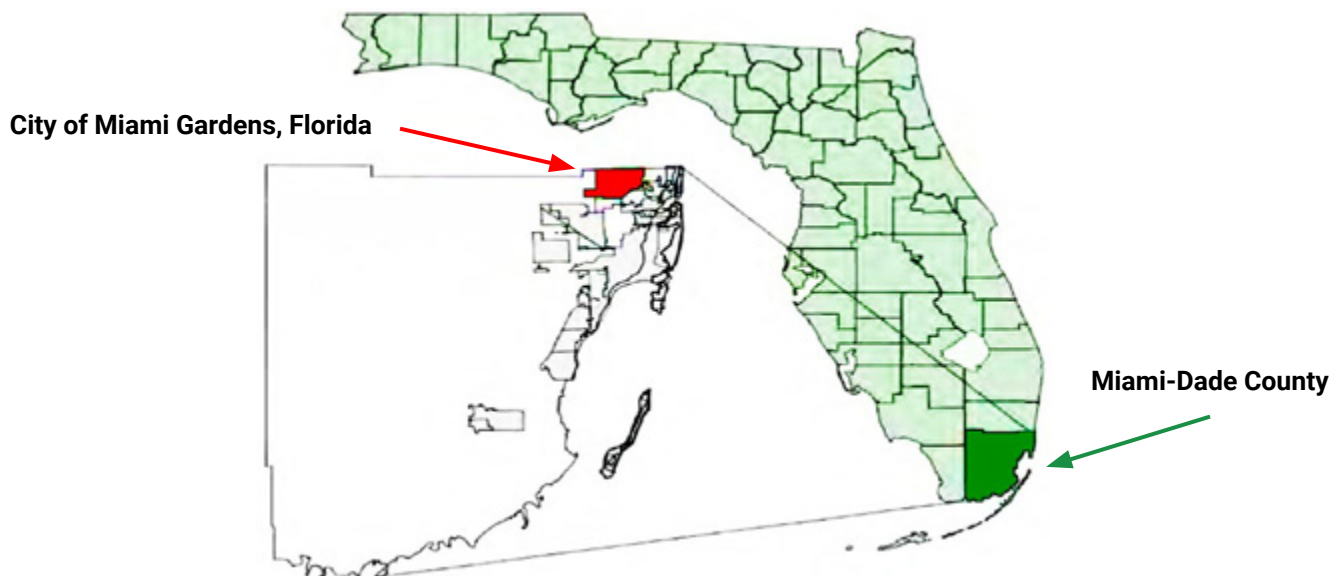


Image: Map of Florida with Miami-Dade County highlighted & City of Miami Gardens highlighted

City of Miami Gardens Population Projections

The future population of Miami Gardens was estimated using the shift-share approach and mathematical extrapolation method. This methodology utilizes statistical evaluation and analyzes the appropriateness of each extrapolation into the future, from a mathematical measure. It also looks at the extent to which a given extrapolation technique corresponds to the historic and estimated population perspective. The extrapolation technique assumes that Miami Gardens future population estimates would remain constant based on the growth rates at the 2000 Census level.

POPULATION ESTIMATES & PROJECTIONS - MIAMI GARDENS PER U.S.CENSUS DATA (2000- 2030)

Year	Population	Actual Growth Rate
2000	100,809	
2005	105,141	4.30%
2010	109,730	4.36%
2015	109,951	0.20%
2020	114,363	4.01%
2025	118,938	4.00%
2030	123,695	4.00%

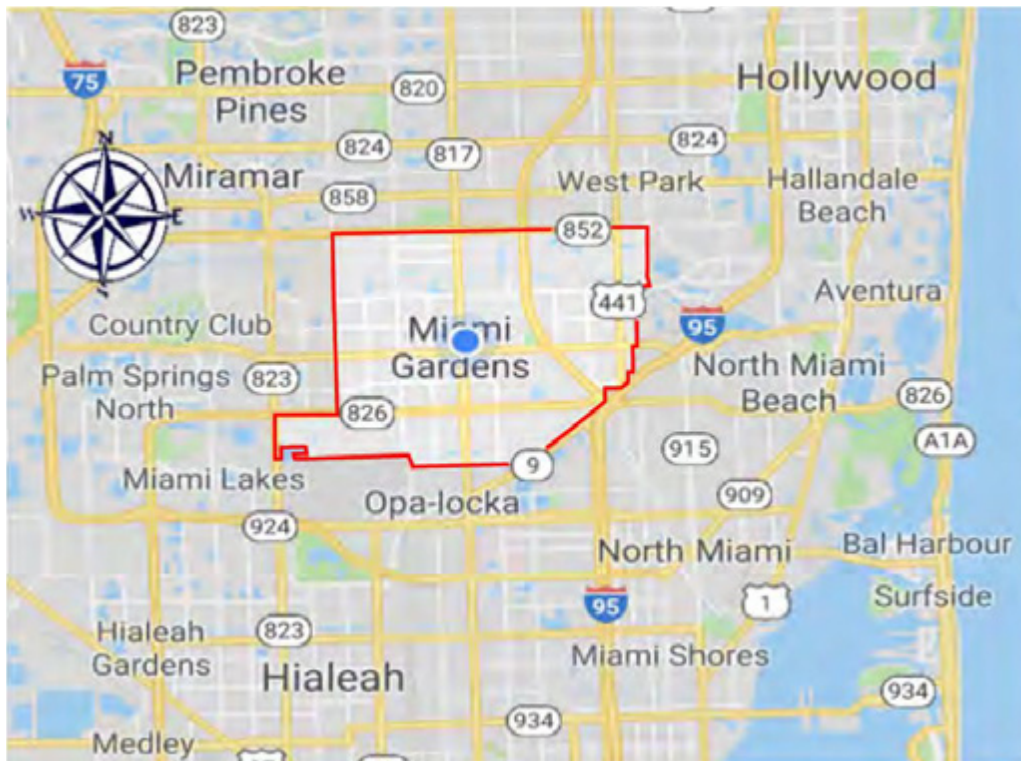
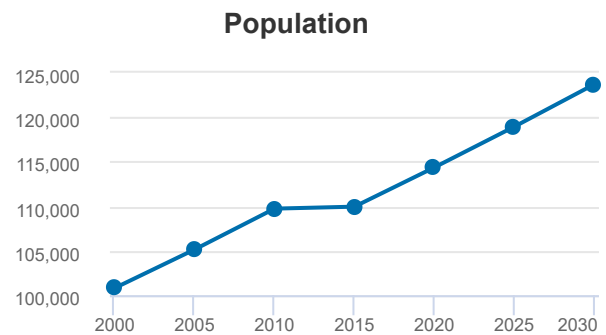
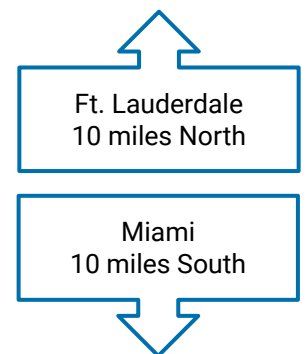


Image: Map of Miami Gardens. Florida



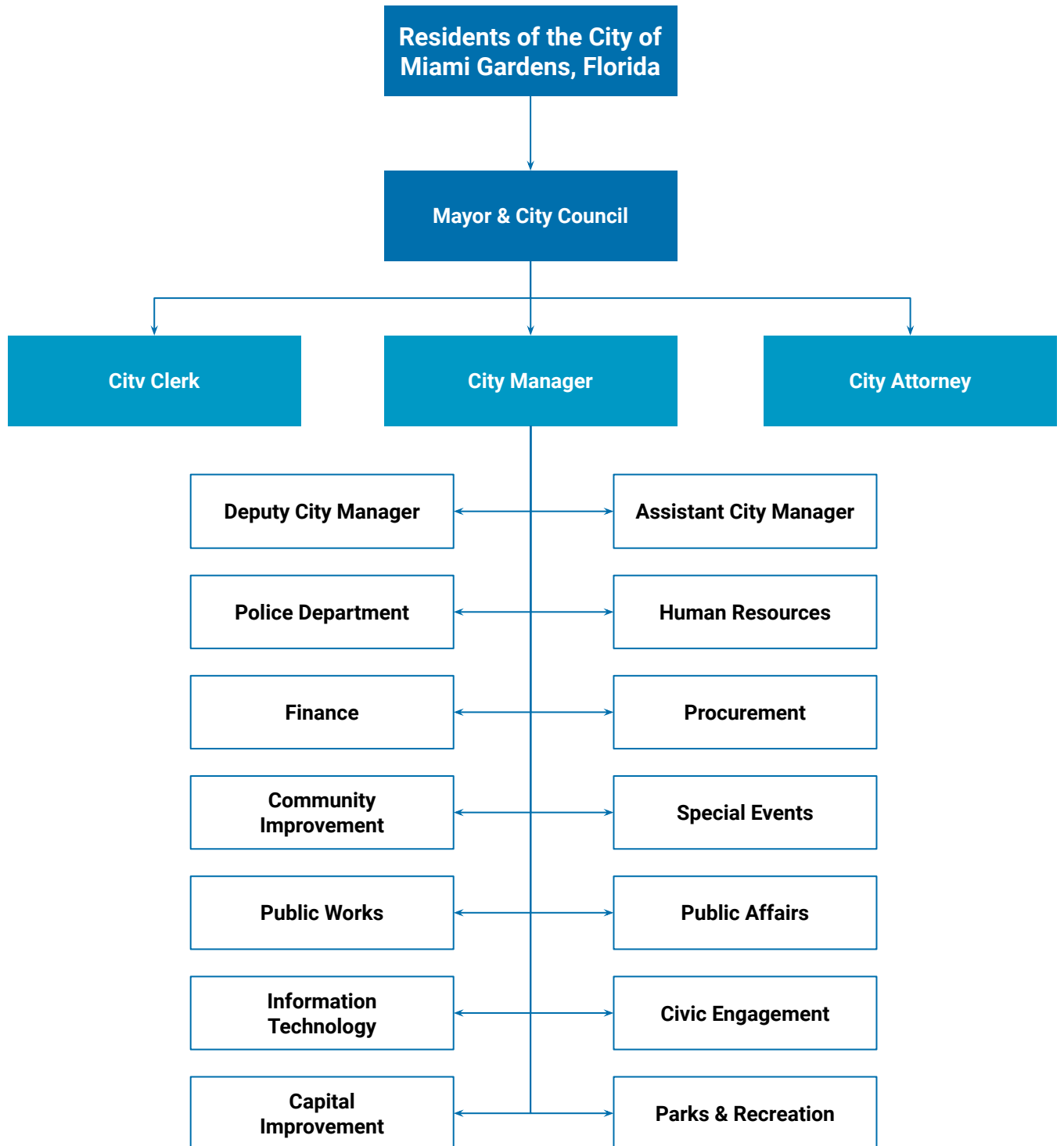
Structure Of The Government Body

The City of Miami Gardens, Florida, operates under a Mayor-Council-Manager form of government. Elected officials include the mayor and six council members. There are four singlemember, resident districts from which four council members are elected with the remaining two council members elected at-large by citywide vote. The mayor is also elected at-large. The citywide organizational chart, shown on the following page of this book, displays the relationships between the various organizational units of the City government. The Mayor nominates and the City Council appoints three staff members- The City Manager, the City Clerk, and the City Attorney. All other departments and employees report to the City Manager. As shown in the organizational chart, there is a Deputy City Manager and an Assistant City Manager who are responsible for overseeing the various departments. Each department within the city has a Director with supporting staff. The Directors of each department report directly to the City Manager.



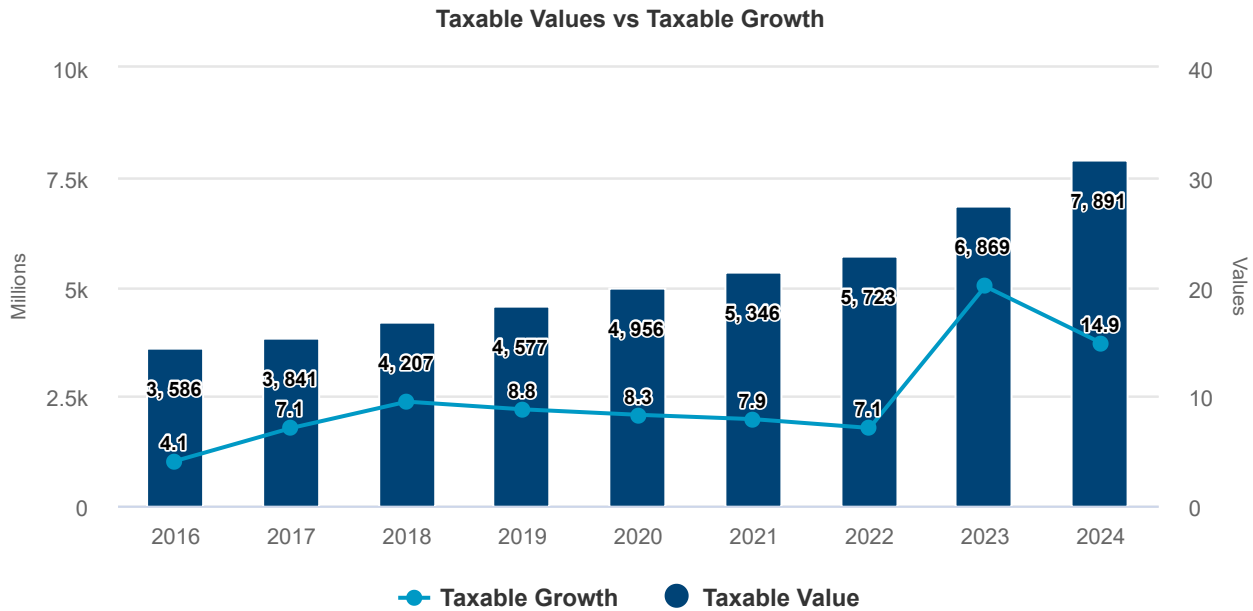
Image: City of Miami Gardens Complex with Flags waving in front

City of Miami Gardens Organizational Chart



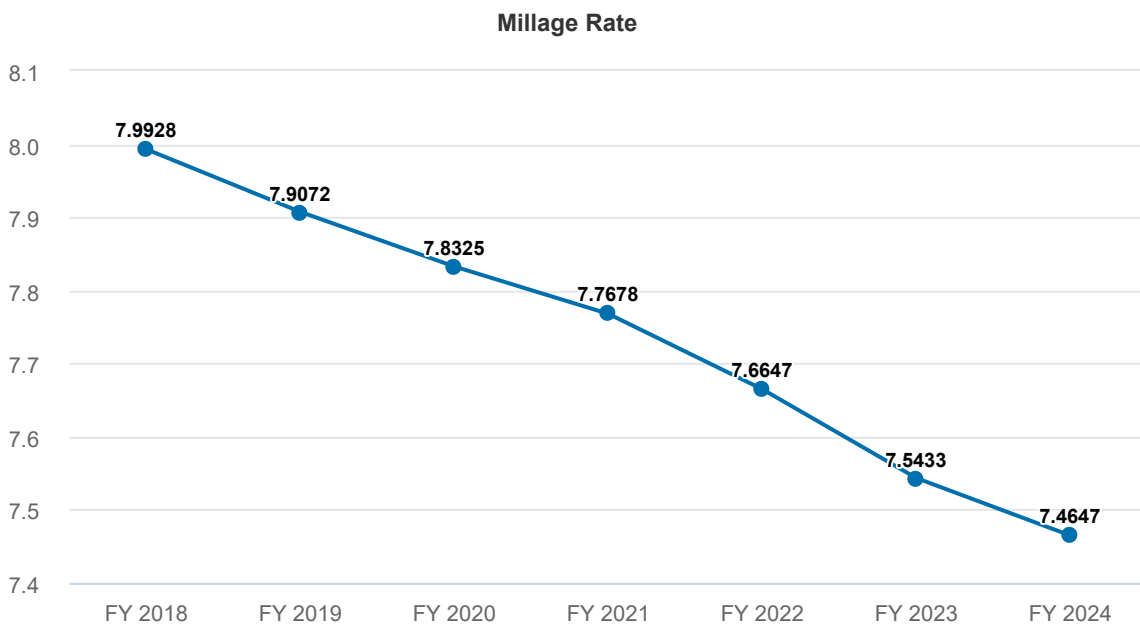
Assessed Value and Millage Data

For Fiscal Year 2024, the City experienced an increase in its taxable assessed property values. According to the Miami Dade County Property Appraiser's Office, the certified taxable value for the City for tax year 2023 (FY 2024) is \$7,890,732,663, which is a net increase of \$1,021,776,490 or 14.88% compared to last year's final gross taxable value of \$6,868,956,173. The chart below indicates the assessed value of taxable property in the City of Miami Gardens over the past nine (9) years.



Property Tax Rate For The Last Seven (7) Years

The following chart summarizes the City of Miami Gardens' combined property tax millage rates for the last seven (7) years. The Operating millage rate has remained constant at 6.9363 for the last seven (7) years while the Debt Service millage rate has gone down from 1.3000 mills in FY15 to 0.5284 mills for FY24.





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Miami Gardens



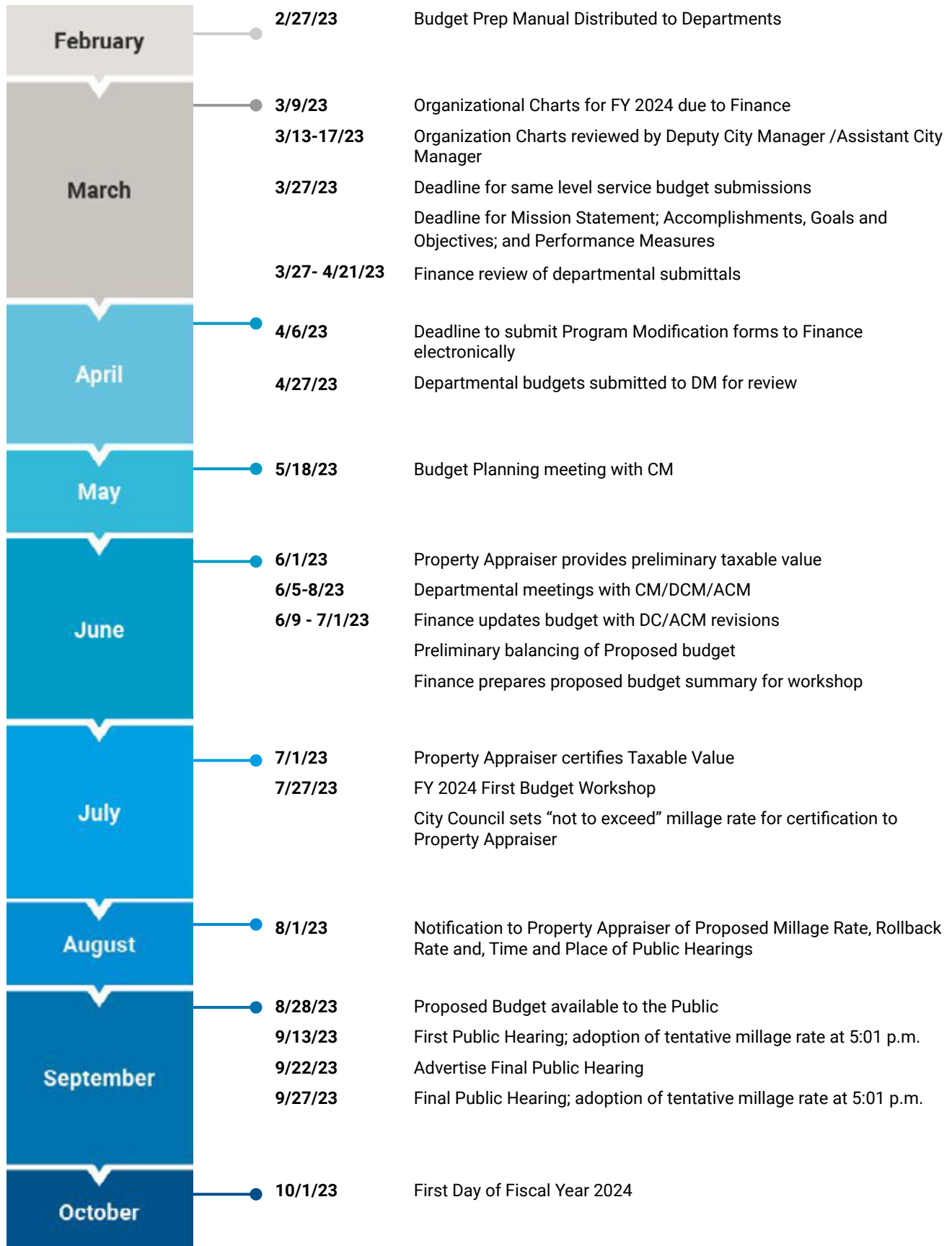
2020

INTRODUCTION



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Budget Calendar



Budget Process

Budget Process and Calendar

A large portion of the budget process in Florida is statutorily driven as outlined in the timetable below. The formal budget policy can be found on page 68 of the Financial Policies. Immediately following this timetable is the specific budget calendar for the City of Miami Gardens. Utilizing this timetable, the City Manager and his staff prepare a tentative budget for consideration by the Mayor and City Council.

The Planning Phase

In October of each fiscal year, plans are set forth for next year's budget process by the City Manager; however, the actual budget formulation process generally begins in late February. Prior to budget formulation, the City Manager and Finance staff review the GFOA comments from the prior year's budget and begin developing the data necessary to address those comments and suggestions.

The Preparation Phase

In March, the budget preparation phase involves staff preparing updates to the City's anticipated revenues and major equipment needs. This involves developing accurate projections of traditional revenues and estimating any new revenues expected in the subsequent year. Also during this phase, staff develops expenditure profiles for each City Department and operation.

The Review Phase

This phase involves the City Manager and the various Department heads reviewing the submittals from their respective Departments. Changes and updates were made to the proposed revenue and spending levels based on overall City priorities and as a result of these one-on-one meetings. Matching proposed service levels with the necessary personnel and other resources was an on-going process that demanded considerable investigation and focus on the multiple missions.

Final refinements continued until the preparation of the proposed budget was completed and submitted to the Mayor and City Council for their consideration at the July 26, 2023 budget workshop.

The Adoption Phase

At their July 26, 2023 regular City Council meeting, a proposed balanced budget was presented to the Council. At this meeting, the City Council must adopt a tentative millage rate for the coming year. This is a requirement of State statutes. The adopted rate is then the maximum millage rate that can be included in the coming year's budget. The City Council may, at a later budget hearing, reduce the rate if it so desires, but cannot raise it above the adopted tentative rate.

At this July's meeting, Council set the tentative millage rate at 6.9363, which is the current millage rate. State law requires that two (2) formal public hearings be held in September and neither can conflict with the hearing dates established by the County School Board or the County Commission. The dates are September 13th and September 27th.

Subsequent to the July vote, the Notice of Proposed Property Taxes, otherwise known as TRIM (Truth in Millage) notices, are prepared and mailed to taxpayers by the County Property Appraiser. Printed on the TRIM notice is the date of the first scheduled public hearing to adopt the tentative budget and the tentative millage rate. This meeting is set for the evening of September 13, 2023. The purpose of the public hearing is to give the general public an opportunity to speak for or against the proposed budget and millage rate. At the end of the first public hearing, a date and time will be set for the final public hearing, which is currently scheduled on September 27, 2023. An advertisement will then be prepared and placed in a local newspaper. This ad contains summary budget information along with the tentative millage rate and the tentative approved budget based on the first hearing. Also noted are the time, date and location for the final hearing.

The purpose of the final public hearing is to once again give the general public an opportunity to speak for or against the budget and proposed millage rate. At this meeting, the City Council will adopt the final budget and millage rate. Within three (3) days of that adoption, the City must notify the County Property Appraiser, County Tax Collector and the State Department of Revenue, of the adopted millage rate. Final tax invoices are mailed to property owners by the Tax Collector at the beginning of November. The budget is effective on October 1st of each year.

Budget Summary

FY2023- 2024 Proposed Operating

The City's Adopted Operating Budget for FY 2023-2024: \$154,349,442

The City's Operating Budget comprises two (2) major types of funds: Governmental Funds and Enterprise Fund. Within the Governmental Fund is the General Fund and six (6) Special Revenue Funds, Debt Service Fund and Capital Projects Fund.

General Fund: the General Fund is the City's primary operating fund and is used to account for all financial resources, except those that are required to be accounted for in another fund. Most governmental operations such as Police, Parks & Recreation, and Planning and Zoning administration are accounted for in this fund.

Special Revenue Fund(s): accounts for revenues that are restricted to a specific purpose.

Transportation Fund: accounts for the revenues the City received from the State-shared local option gas funds, and other revenues designated for transportation purposes.

Grant Fund: accounts for all operating grants that City receives from State or Federal Programs for a specific purpose.

State Housing Initiative Partnership Grant (SHIP): accounts for revenues and expenditures of the City's SHIP program.

Community Development Block Grant (CDBG): accounts for revenues and expenditures of the City's CDBG program.

Development Services Fund: accounts for fees and expenses of the City's building department.

Formula One Fund: accounts for funding provided through partnership with the Formula One organization.

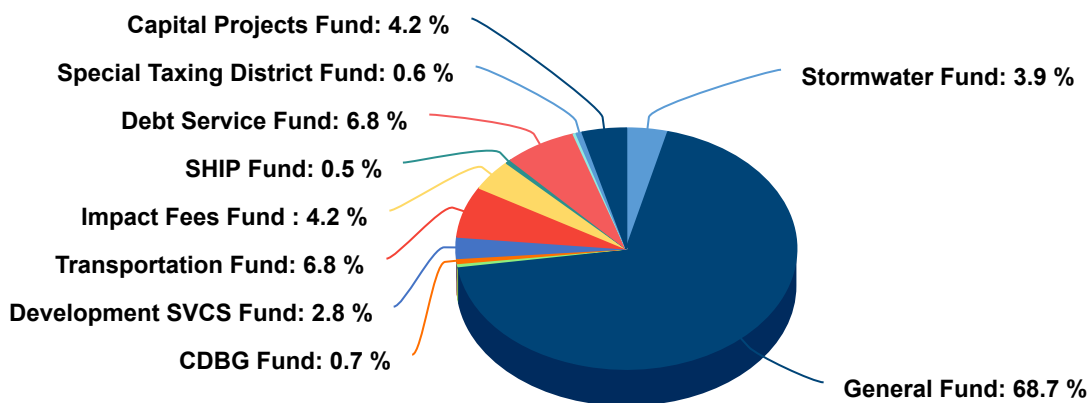
Special Taxing District Fund: account for revenues and expenditures of the City's special taxing district program which include funding for lighting and maintenance.

Debt Service Fund: accounts for proceeds of City issued debt and repayment of principal and interest.

Capital Projects Fund: accounts for the improvements of our parks and recreational facilities.

Stormwater Utility Fund: accounts for neighborhood drainage improvements, including canal, street and storm drain cleaning, as well as swale preservation.

Citywide Revenues By Fund For FY 2023-2024



Staff Structure

Full-Time Equivalent (FTE) Positions By Fund And Department

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
GENERAL FUND						
Legislative	8.00	8.00	6.00	8.00	9.00	8.00 ⁽¹⁾
City Manager	9.00	8.75	7.00	7.00	8.50	9.30 ⁽²⁾
Civic Engagement	-	2.00	2.00	2.00	2.00	2.00
Public Affairs	5.00	7.10	8.40	7.60	7.60	9.60 ⁽³⁾
City Clerk	4.00	4.00	4.00	4.00	4.00	5.00 ⁽⁴⁾
City Attorney	3.00	3.00	3.00	4.00	4.50	4.00
Human Resources	8.90	8.60	8.60	8.60	8.80	8.80
Finance	9.00	11.50	11.50	11.50	12.00	13.00 ⁽⁵⁾
Planning & Zoning	6.80	6.00	6.80	7.80	8.10	7.10 ⁽⁶⁾
City Hall Maintenance	4.10	2.00	2.00	2.00	2.00	2.00
Code Enforcement	22.00	22.00	21.70	21.70	23.50	25.00
Law Enforcement	306.40	309.40	308.15	317.15	319.85	331.85 ⁽⁷⁾
Parks & Recreation	86.35	120.85	121.25	130.25	120.80	131.25 ⁽⁸⁾
Procurement Services	5.00	5.00	5.00	5.00	5.00	4.00 ⁽⁹⁾
Information Services	10.00	10.50	10.50	10.50	10.50	10.50
Fleet	3.00	2.00	2.00	2.00	2.00	1.25 ⁽¹⁰⁾
GENERAL FUND	490.55	530.70	527.90	549.10	548.15	572.65
TRANSPORTATION FUND						
Administrative Division	4.00	4.25	4.25	4.25	4.00	5.00 ⁽¹¹⁾
KMGB Program Division	2.00	2.00	2.00	2.00	2.00	2.00
Streets Division	24.95	24.95	25.45	25.45	25.45	24.95 ⁽¹²⁾
CITT- Capital Division	2.00	2.00	2.00	2.00	3.00	3.00
CITT- Transit Division	3.00	3.00	3.00	3.00	3.00	3.75 ⁽¹³⁾
TRANSPORTATION FUND	35.95	36.20	36.70	36.70	37.45	38.70
DEVELOPMENT SVCS. FUND						
Building Services	18.80	19.25	20.45	21.25	22.10	23.10 ⁽¹⁴⁾
DEVELOPMENT SVCS. FUND	18.80	19.25	20.45	21.25	22.10	23.10
CDBG & SHIP FUNDS						
Community Development	4.00	4.20	4.20	2.20	1.50	1.70
CDBG & SHIP FUNDS	4.00	4.20	4.20	2.20	1.50	1.70
CAPITAL PROJECTS FUND						
CIP Administration	4.00	5.70	5.70	5.70	6.00	5.00 ⁽¹⁵⁾
CAPITAL PROJECTS FUND	4.00	5.70	5.70	5.70	6.00	5.00
STORMWATER FUND						
Stormwater Utility Division	12.95	12.95	13.15	13.15	13.15	13.15
STORMWATER FUND	12.95	12.95	13.15	13.15	13.15	13.15
GRANT FUND						
Live Healthy Miami Gardens	1.00	2.80	2.80	2.80	3.00	- ⁽¹⁶⁾
Parks & Recreation	-	22.40	16.80	16.80	7.90	7.65
GRANT FUND	1.00	25.20	19.60	19.60	10.90	7.65
TOTAL CITY POSITIONS	567.25	634.20	627.70	647.70	639.25	661.95

CHART NOTES

- ⁽¹⁾ Legislative Analyst/Assistant To City Council Member position eliminated
- ⁽²⁾ Addition of PACE Educational Coordinator position; Asst to City Manager is split 15/55/30 with CDBG and SHIP program
- ⁽³⁾ Addition of two Events Coordinator positions
- ⁽⁴⁾ Addition of an Administrative Assistant position
- ⁽⁵⁾ Addition of an Accountant III position
- ⁽⁶⁾ Elimination of Landscape Program Coordinator position
- ⁽⁷⁾ Addition of seven (7) Police Officers; one (1) Victim Advocate; and a Video Retrieval Specialist
- ⁽⁸⁾ Positions added to staff Bennett Lifter Park and Lester Brown Park
- ⁽⁹⁾ Elimination of a Buyer position
- ⁽¹⁰⁾ Fleet and Trolley Program Manager position split 25/75 with CITT-Transit program
- ⁽¹¹⁾ Addition of an Administrative Assistant position
- ⁽¹²⁾ Code Officer position no longer split with the Code Enforcement Department
- ⁽¹³⁾ Addition of Transit Coordinator; Fleet and Trolley Program Manager position split with Fleet program
- ⁽¹⁴⁾ Addition of Assistant Building Official position
- ⁽¹⁵⁾ Elimination of Capital Projects Coordinator position
- ⁽¹⁶⁾ Live Healthy Miami Gardens program not funded for FY24

Significant Financial Policies

1. The annual operating budget of the City of Miami Gardens, Florida, shall balance the public service needs of the community with the fiscal capabilities of the City. It is intended to achieve those goals and objectives established by the City Council for the following fiscal year. Service programs will represent a balance of services, but with special emphasis on the City public safety, quality of life, and compliance with various state and federal mandates. Services shall be provided on a most cost effective basis. A balance between personnel and other classes of expenditures will also be achieved.
2. The City recognizes its residents deserve a commitment from their local government to fiscal responsibility and a balanced operating budget is the cornerstone of fiscal responsibility. Annual operating expenditures (personal services, contracts, commodities and supplies and capital outlay) will be fiscally balanced with revenues or income estimates that can reasonably and normally be projected to be received during the fiscal year. New programs or changes in policies which would require the expenditure of additional operating funds will either be funded through reductions in existing programs of lower priority or through adjustments to fee rates, service charges or taxes.
3. Requests for new or changes to programs or policies will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such changed or new program or policy. When possible, a standard format using this procedure shall be routinely provided to the Council when requesting approval of each new or changed program or policy.
4. New programs, services or facilities shall be based on general citizen demand or need.
5. The City shall prepare and implement a Capital Improvement Plan Budget (CIP), consistent with State requirements, which shall schedule the funding and construction of projects for a five-year (5) period. The CIP Budget shall balance the needs for improved public facilities, as identified in the City's comprehensive plan, within the fiscal capabilities and limitations of the City.
6. The City shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
7. The City shall provide funding for public services on a fair and equitable basis, and shall not discriminate in providing such services on the base of race, sex, color, religion, sexual orientation, national origin, physical handicap or other non-merit basis.
8. Budgets for all City funds and all other City expenditures, shall be under City Council appropriation control.
9. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.
10. Copies of the proposed and final budgets shall be provided at the North Dade Regional Public Library, posted on the City's website, and shall be available for inspection and copying at the office of the City Clerk. Copies of the proposed budget shall be provided at no charge at all public hearings and workshops.

Balanced Budget

1. **Balanced Budget Requirement:** The operating budget of the City of Miami Gardens shall be balanced using current year revenues to finance current year expenditures. Fund balances shall not normally be budgeted as a resource to support routine annual operating expenses. Fund balances may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis, or as reserves to be carried forward. Under ordinary economic conditions, the use of fund balance forward should not exceed .25 mills equivalent.
2. Revenue projections will be based on an analysis of historical trends and reasonable assumptions of future conditions.
3. Revenue estimates will be made on a reasonable, conservative basis to ensure estimates are realized.
4. The operating budget will be prepared based on 95% of the certified taxable value of the property tax roll revenues.
5. The City will not use long-term debt to finance expenditures required for operations.
6. As early as practical in each annual budgeting cycle, the City Council shall give direction to staff as to the circumstances under which an ad valorem tax millage increase would be considered. Normally, such direction should be given in conjunction with the setting of a tentative budget calendar.
7. Fees should be collected on all City-provided services for which specific users may be readily identified and use may be reasonably quantified. The amount of the fee should be based on actual costs incurred in providing the services (or facility) and shall be reviewed at least biannually. The degree to which fees shall recover full costs shall be a policy determination of the City Council.

Fund Structure

For financial purposes, the City conducts its operations from various accounting entities called “Funds.” Each Fund is treated as a ‘business and is designed to operate quasi-independently from the other funds. The City’s current operating funds are The General Fund; the Transportation Fund; the Development Services Fund; the Special Revenue Fund; the Capital Projects Fund, the Stormwater Utility Fund, the CDBG Grant Fund, the SHIP Grant Fund and the Debt Service Fund.

The General Fund is the principal fund through which the City conducts business. Its activities are supported and complemented by the other operating funds. Each of the various Funds has its own revenue sources and undertakes expenditures relative to their stated purpose. They may “purchase” various needed services from one or more of the other City Funds, or may provide administrative oversight to the other funds for a cost. Monies can only move between the Funds under certain circumstances as outlined in the City’s Charter, financial policies and/or the adopted budget ordinance.

General Fund revenues are collected by the City and by Miami-Dade County and the State of Florida on behalf of the City. Revenue estimates are prepared in several ways. Estimates for revenues such as Business Tax Licenses, Solid Waste Franchise, Gas Franchise, Certificates of Use and local fees and charges are based on historical collections. The State provides its projections for State Revenue Sharing, Half Cent Sales Tax and Telecommunication Service Tax to assist in the development of the budget for each recipient.

Estimating revenues is always difficult. Trying to anticipate economic trends a year in advance is at best problematic. General budgeting principles dictate the use of caution in revenue prediction and staff has adopted that approach in developing the estimates herein. The consumer price index is normally used to gauge trends and anticipate revenue levels for general revenue sources. Property taxes are budgeted at 95% as required by the Florida Statute.

The pages that follow will breakdown each of the funds within the City’s operations.

Fund and Fund Type

Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. All Funds in Miami Gardens are appropriated. The various funds are grouped within three (3) broad categories as follows:

Governmental Fund Types

1. General Fund (001)- The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
2. Special Revenue Funds (100s)- Special Revenue Funds are used to account for the proceeds from specific revenue sources (other major capital projects) that are legally restricted to expenditures for specified purposes. The City currently has several special revenue funds as described immediately below.
 - a. Transportation Fund (100)- The Transportation Fund is used to account for the revenues the City receives from the State-shared local option gas funds, and other revenues designated for transportation purposes. It is the operating fund for the City's Public Works Department.
 - b. Grant Fund (102)- The Grant Fund is used to account for all operating grants the City receives from State or Federal Program for a specific purpose.
 - c. State Housing Initiative Partnership Grant (SHIP) Fund (103)- The State Housing Initiative Partnership Grant (SHIP) Fund is used to account for revenues and expenditures of the City's SHIP Program.
 - d. Community Development Block Grant (CDBG) Fund (104)- The Community Development Block Grant Fund is used to account for revenues and expenditures of the City's CDBG Program. The City is an entitlement community under the U.S. Department of Housing and Urban Development (HUD).
 - e. Development Services Fund (105)- The Development Services Fund is the accounting entity for the City's Building Department. The fund was established to capture a record of fees and expenses oriented toward the building and development industry to ensure these service costs are largely recaptured by the users.
 - f. Law Enforcement Trust Fund (107)- The Law Enforcement Trust Fund is used to account for forfeiture funds and property seized or confiscated by State, and/or local law enforcement agencies.
 - g. Federal Forfeiture Fund (108)- The Federal Forfeiture Fund is used to account for forfeiture funds and property seized or confiscated by Federal law enforcement agencies.
 - h. Impact Fee Funds (110-112)- This Impact Fee Funds is used to account for receipts of impact fees imposed on new developments within the City, and expenditures for the type of system improvements for which the impact fee was imposed and only within the impact fee benefit district where the impact fee was collected.
 - i. Law Enforcement Training Trust Fund (113)- The Law Enforcement Training Trust Fund (LETTF) is used to account for specific training for law enforcement personnel.
 - j. Formula One Fund (116)- The Formula One Fund is used to account for community benefits programs for the City of Miami Gardens.
 - k. Special Taxing District Fund (121-139)- The Special Revenue Fund is used to account for the revenues and expenditures of the City's special taxing districts program.
3. Capital Project Fund (300)- Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds) or capital improvements. This fund serves as an operating fund for the construction of various projects and will receive grants and other project-oriented revenues.
4. Debt Service Funds (201)- Debt Service Funds account for the accumulation of resources for, and the payment of, principal, interest, and related costs on general long term debt (other than those payable from the operations of enterprise funds). The City currently has one Debt Service Fund.

Proprietary Fund Types

Enterprise Funds- Enterprise Funds are used to account for operations financed and operated in a manner similar to private business enterprises, where the intent of the governing body is the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

1. Stormwater Utility Fund (401)- The Stormwater Utility Fund is used to account for revenues and expenditures related to the City's Stormwater utility operation. Major revenues include the \$6 per month Stormwater utility fee and grants.

Fund Structure Table

Fiscal Year 2024 Adopted Budget		
\$154,349,442		
Governmental Funds \$148,256,150	001	General Fund \$106,038,684
	100	Transportation Fund \$10,559,795
	102	Grant Fund \$650,000
	103	SHIP Fund \$843,205
	104	CDBG Fund \$1,028,602
	105	Development Services Fund \$4,390,111
	110-112	Impact Fees Fund \$6,435,168
	116	Formula One Fund \$444,444
	121-147	Special Taxing Districts Fund \$895,926
	201	Debt Service Fund \$10,555,395
	300	Capital Projects Fund \$6,414,820
Enterprise Fund \$6,093,292	401	Stormwater Fund \$6,093,292

Expenditure Policy

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus planned use of fund balance accumulated through the prior years.

- 1.** The City Manager shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year- end. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided.
- 2.** The City manager shall undertake periodic staff and third party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
- 3.** The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services.
- 4.** Normal maintenance requirements necessary to sustain the basic asset value will be included in the budget of the proper operating fund.
- 5.** Contractual obligations and compensation plans for employees will be provided, including estimated pay-out amounts for accrued personal leave.
- 6.** Capital for major improvements and automation of services will be based on multiple-year planning and cost benefit analysis.
- 7.** Working Capital Reserve- This reserve should be established in all operating funds where emergencies may occur. The amount recommended is a minimum of \$50,000 to \$500,000 depending on the size of the fund.
- 8.** Each year, the risk manager shall prepare an estimate of amounts to be budgeted for workers' compensation, self-insured, and malpractice claims.

Fund Balance Policy

Purpose

In 2009, the Governmental Accounting Standards Board (GASB) issued GASB Statement 54 Fund Balance Reporting and Governmental Fund Type Definitions. This statement substantially changes how fund balances are categorized. This policy establishes procedures for reporting fund balance classifications, and establishes prudent reserve requirements. It also authorizes and directs the Finance Director to prepare financial reports, which accurately categorize fund balance according to GASB 54.

Definitions of Fund Balance

Fund balance is the difference between the assets and liabilities reported in a governmental fund. GASB 54 established the following definitions, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

1. Non-Spendable Fund Balance:

The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. The “not spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes the long term amount of loans and notes receivable.

2. Restricted Fund Balance:

This classification includes amounts that reflect constraints placed on the source of resources, other than non-spendable items that are either (a) externally imposed by creditors (such as through bonded debt reserve funds required pursuant to debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

3. Committed Fund Balance:

This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (an ordinance or resolution) of the government’s highest level of decision making authority. The committed amounts cannot be used for any other purposes unless the government removes or changes the specific use by taking formal action. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

4. Assigned Fund Balance: The assigned fund balance classification includes amounts that are constrained by the government’s intent to be used for specific purposes, but that are not restricted or committed. Such intent needs to be established by (a) the governing body itself or (b) a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. The authority to “assign” fund balance is delegated to the City Manager or his designee. A few examples for assigned fund balance are as follows:

- a. Continuing Appropriations: Fund balance levels must be sufficient to meet funding requirements for projects approved in prior year and which must be carried forward into the next fiscal year.
- b. Funds set aside for equipment replacement according to the City’s Capital Improvement Plan.

5. Unassigned Fund Balance:

This classification is for the government’s General Fund and includes all spendable amounts not contained in the other classifications, and therefore not subject to any constraints. Unassigned amounts are available for any purpose.

Stabilization Arrangements

Included in the City’s Adopted Budget each year, it is the City’s goal to maintain an unassigned general fund balance equal to 16% to 25% of the annual budgeted general fund expenditures. All unassigned general fund balance should be appropriated into the succeeding year’s budget and identified as “working capital reserve”.

Comparison of Past Practice and GASB 54 Fund Balance Types

Past Practice	GASB 54 Format
Reservations:	
Inherited: Inventories, Prepaid	Non Spendable
Legal restriction:	Restricted
Special Revenue Fund: Impact Fee	Restricted
Special Revenue Fund: Grants	Restricted
Development Service Fund	Restricted
Transportation Fund: Gas Tax	Restricted
Contractual restriction: Encumbrances	Committed: Contractual obligated
Capital Projects Fund	Restricted: Grant
Unreserved, reported in	Assigned:
Special Revenue Funds	Special Revenues with the exception listed above
Capital Projects Fund	Capital Projects with the exception listed above
Debt Service Fund	Debt Service
Unreserved, undesignated:	Unassigned:
	General Fund Only*

*Exception: Other governmental funds have Expenditures that exceed the restricted or committed fund balance.

Specific Guidelines for Individual Funds

General Fund

It is the objective of the City to pay as great a portion of operating expenses of the General Fund as possible from sources other than ad valorem taxes. Only to the extent that non-ad valorem tax sources of revenue are inadequate to support services at desired levels should ad valorem taxes be considered for an increase. Service charges and fees for all general fund services will be analyzed to ensure an appropriate proportional recovery of direct costs and overhead from Proprietary Funds.

The annual operating budget of any enterprise or special revenue operating fund shall pay the appropriate general fund operations for a portion of the cost of general administrative departments and a payment-in-lieu-of taxes which will be computed on the latest undepreciated value as established in the latest Comprehensive Annual Financial Report. Service charges, rent, and fee structure will be established so as to ensure recovery of all costs for these funds to the fullest extent possible, considering public benefit. All capital projects and capital bonds shall pay a one-time 2% when applicable an administrative fee to the General Fund for administration and accounting for such projects.

Capital Asset Management Policy

Threshold

The City will capitalize all individual assets and infrastructure with a cost of \$5,000 or more and a life of 5 years or more (except computers at 3 years).

Asset categorization

The City shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:

- Land
- Buildings
- Improvements
- Equipment
- Infrastructure
 - Roads
 - Stormwater system
 - Sidewalks
- Construction in progress

Infrastructure Accounting

- Pre-2003 valuations. Prior to the incorporation of the City in 2003, the City has used the estimated historical cost method of valuation.
- Method:
 - The City determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads.
 - The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the Stormwater system.
 - The City determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.

Capital Expenditure/Capital Outlay

Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$5,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.

- Deprecation Method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.
- The City will use the straight line depreciation method.
- There will be no depreciation on land or other assets with an indefinite life.
- Construction in progress projects are not subject to depreciation until the projected is completed.
- Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).

Capital Assets

Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.

- The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
- The City will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.

Estimated useful assets life

The estimated useful lives of the assets are based on City experience and established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:

- Land- indefinite
- Buildings- 40 years
- Improvements- 15 years
- Equipment :
 - Cars- 5 years
 - Trucks- 10 years
 - Equipment- 5 years
 - Computer equipment- 3 years
- Infrastructure:
 - Roads- 25 years
 - Stormwater system- 50 years
 - Sidewalks- 20 years

Five year capital plan

The City prepares a 5 year capital plan which reports the capital asset budget needs for the City.

Fixed Asset Accounting

The City will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements set forth by GASB or its successor organization.

Capital Expenditures and Debt Policy

All Funds

Revenue

Revenue projections for the Capital Improvement Budget shall be based on conservative assumptions of future earnings and bond market conditions.

Requirements

Capital projects shall be justified in relation to the applicable elements of the City's comprehensive plan or other requirements or needs. Estimated requirements for capital projects shall include all costs reasonably associated with the completion of the project. The impact of each project on the operating revenues and requirements of the City shall be analyzed as required by the general fiscal policy stated above.

Long Term Debt

Long term borrowing will not be used to finance current operations or normal maintenance. A policy of full disclosure will be included in all financial reports and official statements for debt.

Medium Term Debt

Capital lease purchase methods, bonds, or other debt instruments may be used as a mediumterm (5 to 8 years) method of borrowing for the financing of vehicles, other specialized types of equipment, or other capital improvements. The equipment or improvement must have an expected life at least equal to the years leased or financed. The City will determine and utilize the least costly financing methods available and where practical, shall use an open bid system for such financing. Such debt arrangements will be repaid within the expected life of the equipment or improvement acquired.

Short Term Debt

Short-term borrowing may be utilized for temporary funding of anticipated tax revenues; anticipated grant payments, anticipated bond proceeds, or other expected revenues. Such debt should normally be made from pooled cash; however, in rare circumstances, it may be by the use of the line-of-credit at the City's depository or other financial institution, utilizing a shortterm note maturing before the end of the current appropriation period. Other short-term debt, such as tax exempt commercial paper, bond anticipation notes, tax anticipation notes, or grant anticipation notes, may be used when it provides immediate financing and an interest advantage, or the advantage to delay long-term debt until market conditions are more favorable. The City will determine and utilize the least costly method for short term borrowing. Short-term debt may be refunded in accordance with applicable federal laws. Anticipated funding is defined as an assured source with the anticipated amount based on conservative estimates.

Specific Guidelines

1. General Capital Improvements

General capital improvements, or those improvements not related to City-owned enterprises, shall be funded from general operating fund revenues or fund balances, the sale of revenue or general obligation bonds, and from special assessments and grants.

1. Pay-As-You-Go Capital Improvements

Pay-as-you-go capital improvements shall be funded from general operating fund revenues or fund balances, state and federal grants, special assessments, or other sources of revenue which may become available to the City. Major capital projects related to the delivery of general public services shall be paid from general purpose revenues.

1. Special Assessments

When special assessments are used for pay-as-you-go general capital improvements where the City as a whole receives the benefit, the interest rate charged will be established by the City consistent with state law.

1. Revenue Bond Debt Limit

Sale of revenue bonds shall be limited to that amount which can be supported by user fees and other associated revenues. Revenue bond coverage shall not be less than parity required coverage or as fixed in the approving bond documents. While the City has no legal debt limit, it is the City's policy that the total net annual general revenue bond debt service should not exceed 15% of the total net general purpose revenue and other funds available for such debt service. Net annual debt service shall be gross annual debt service less estimated interest on debt service reserve accounts and funds from other governmental units designated for payment of such debt service.

1. Enterprise Capital Improvements

Enterprise revenue bond coverage shall not be less than parity or the required coverage, whichever is greater.

1. Miscellaneous

The maximum of net bonded debt per capita shall be \$1,000. The maximum percentage of annual debt service to general expenditures shall be 10%.

1. Types of Debt Pledges

There are different types of debt available to finance the City's needs. They are as follows:

- a. **General Obligation Bonds**- These bonds are secured by ad valorem tax beyond operating levels. All General Obligation Bond issuance must be approved by voters through a referendum. The State of Florida limits the General Obligation debt service not to exceed a tax of 2 mills.
- b. **Covenant to Budget and Appropriate** - This is a pledge that the City will consider making payment of debt service annually through the budget process.
- c. **Special Revenue Bonds** - These bonds are repaid by the pledge of specific governmental revenue such as public service tax, gas tax or sales tax. This bond requires that the revenue stream be used first to satisfy the bond covenants and then used for other governmental purposes.
- d. **Special Assessment Bonds** - This bond is secured by special assessments that the City can levy. This includes any improvements to streets, such as sidewalk program, lighting program, traffic calming devices etc.
- e. **State Revolving Loan** - This is a low interest loan offered by the State for water, sewer and Stormwater improvements. This loan is secured by user fees charged by the jurisdiction.

1. Final Maturity

The following is the guideline and is not a mandatory schedule; however, in no circumstances should the maturity of the loan be longer than the life of the assets.

- a. Vehicles/Equipment: 3-5 years
- b. Heavy Equipment such as loader, dump truck: 5-8 years
- c. Building: 20- 30 years
- d. Infrastructure Improvement: 10- 20 years
- e. Land: 20-30 years

1. Debt Instruments

The Finance Director shall choose the best structure of debt warranted by the market conditions and the project to be financed and recommend to Council for approval. The City also has the option of participating in one of the many pool bonds, where local governments have joined together to issue debt to gain economies of scale to reduce issuance costs and to obtain better interest rates.

- a. **Fixed Rate Bonds**- Fixed rate bonds have the future principal and interest payments scheduled until maturity from the time of issuance.
- b. **Variable Rate Notes** - Variable rate notes are when the amount of interest paid changes in reaction to market demands and investor's preference. Variable rate debt should be used for two purposes: (1) as an interim financing device (during construction periods) and (2) subject to limitations, as an integral portion of a long- term strategy to lower the City's effective cost of capital. Under either circumstance, when the cycle of long-term rates moves down to or near historic lows, consideration should be given to converting to a fixed rate.

- c. Line or Letters of Credit- When the use is considered prudent the City can enter in agreements with local banks or other financial entities to acquire loans or letters of credit that provide City access to funds under emergency circumstances to fund temporary cash flow demands.

2. Measures of Future Flexibility

As the City addresses its needs at any one period in time, the Mayor and City Council must be prepared to ensure the flexibility to meet the present needs and challenges which face the community. Since neither State law nor the City Charter provide any fixed limits on the amount of debt which may be incurred (other than the requirement to have General Obligation debt approved in advance by referendum), the following targets or limits are established to ensure future flexibility. The following goals/targets are set to ensure the current and future flexibility, and financial vitality of the City.

MEASURES OF FUTURE FLEXIBILITY

Description	Ceilings
General Government Debt Service as a percentage non-ad valorem General Fund Expenditures:	
Debt Limit (net of General Obligation Bond)	10%
Goal/Target	8%
Weighted Average Maturity of Debt Programs:	
Self-Supporting	10 years
Non-Self-Supporting	20 years
Weighted Average Maturity of Internal Loan Program:	5 years
General Government Direct Debt per capita:	
Limit	\$100
Goal/Target	\$800
Annual Capital Projects Funding (paid as you go or debt service incurred) from non-ad valorem tax	
Limit- mill	2
Goal/Target- mill	1.5
Unassigned Fund Balance	16-25% of annual operating budget

1. Refunding Criteria

Periodic review of the City's outstanding debt should be undertaken to determine refunding opportunities. The City may issue refunding bonds when advantageous, legally permissible, and when aggregate net present value saving, expressed as a percentage of par amount for the refunding bonds, is within a target range of 3-5% or when the average annual savings are greater than \$10,000 per year.

2. Monitoring, Reporting, Amendments and/or Exceptions

The Finance Director shall monitor the actual results against the targets presented in this policy and the report will include the following information, to the extent applicable:

- a. Debt Program Targets and
- b. Measures of Future Flexibility Targets;

From time to time, circumstances may suggest that an exception be approved to one or more of the policy constraints established herein. Amendments and/or exceptions must be submitted to the City Council and shall become effective only after approved by the City Council. This Debt Management Policy will be submitted for ratification by the City Council should economic circumstances arise.

Policies and Procedures for Issuance and Post-Issuance Compliance with Internal Revenue Code Requirements

The City issues tax-exempt and tax credit bonds (including certificates of participation) that are subject to certain requirements under the Internal Revenue Code (the “Code”). The City has established the policies and procedures outlined in this section in order to ensure compliance with the requirements of the Code that are applicable to tax-exempt bonds and tax credit bonds, including “Build America Bonds” that are “qualified bonds” within the meaning of Section 54^{AA} thereof (“Direct-Pay BABs”) that are eligible for interest subsidy payments (the “Subsidy”). These policies and procedures, coupled with requirements contained in the Arbitrage and Tax Certificate (the “Tax Certificate”) executed at the time of issuance of the bonds, are intended to constitute written procedures for compliance with the Federal tax requirements applicable to the bonds and for timely identification and remediation of violations of such requirements.

1. General Matters

The Finance Director shall have overall responsibility for ensuring that the ongoing requirements described in this section are met with respect to the bonds. The Finance Director shall identify additional employees who will be responsible for each of the procedures described in this section, notify the current holder of that office of the responsibilities, and provide that person with a copy of the procedures. New personnel will be advised of responsibilities under the procedures and the importance of the procedures. If positions are restructured or eliminated, responsibilities will be reassigned as necessary to ensure that all procedures are monitored.

2. Periodic Review

The Finance Director or other responsible persons should periodically review compliance with these procedures and with the terms of the related Tax Certificate to determine whether any violations have occurred so that such violations can be remedied through the “remedial action” regulations (Treasury Regulation §1.141-12) or the Voluntary Closing Agreement Program described in Internal Revenue Service (“IRS”) Notice 2008-31 (or successor guidance).

3. Changes in Bond Terms

If any changes to the terms of the bonds are contemplated, bond counsel will be consulted. Such modifications could result in a reissuance, i.e., a deemed refunding, of the bonds. Such a reissuance could jeopardize the status of any bonds that are Direct-Pay BABs and thereby affect the continued receipt of the Subsidy.

4. Issue Price; Premium Limit for Build America Bonds

- a. In order to document the issue price of bonds, the Finance Director shall consult with bond counsel and obtain a written certification from the underwriter, placement agent or other purchaser of the bonds as to the offering price of the bonds that is in form and substance acceptable to the City and bond counsel.
- b. Prior to issuing Build America Bonds, the Finance Director shall consult with bond counsel and the City’s financial advisors to assure that the premium on each maturity of the bonds (stated as a percentage of principal amount) does not exceed one-quarter of one-percent (0.25%) multiplied by the number of complete years to the earlier of final maturity of the bonds or, generally, the earliest call date of the bonds, and that the excess of the issue price of the bonds over the price at which the bonds are sold to the underwriter or placement agent, when combined with other issuance costs paid from proceeds of the bonds, does not exceed 2% of the sale proceeds of the bonds.
- c. In connection with monitoring the premium limitation that applies to the issuance of Build America Bonds, the Finance Director shall ensure that a party other than the underwriter or placement agent, such as the City’s financial advisor, reviews the market trading activity of the bonds after their sale date but before their issuance date, answers such questions as the Finance Director shall reasonably ask of such party concerning such data, and produce such reports concerning the sales data as the Finance Director shall reasonably request. Market trading information is generally available through the Municipal Securities Rulemaking Board’s Electronic Municipal Market Access System (EMMA) (<http://www.emma.msrb.org>).

5. Information Reporting

- a. The Finance Director will confirm that bond counsel has filed the applicable information reports (such as Form 8038-G or Form 8038-B) for such bond issue with the IRS on a timely basis, and maintain copies of such form including evidence of timely filing as part of the transcript of the bond issue.

- b. For Direct-Pay BABs, the Finance Director shall review the IRS Form 8038-CP in order to ensure that the proper amount of interest is being reported and the proper amount of subsidy is being requested with respect to each interest payment date. The Finance Director shall ensure that the IRS Form 8038-CP is filed on a timely basis with respect to each interest payment date in order to receive timely payment of the subsidy. If the subsidy is to be paid to a person other than the City (i.e., the bond trustee), the Finance Director shall obtain and record the contact information of that

6. Use of Proceeds of Bonds

The Finance Director or other responsible person shall:

- a. Maintain clear and consistent accounting procedures for tracking the investment and expenditures of bond proceeds, including investment earnings on bond proceeds.
- b. At or shortly after closing of a bond issue, ensure that any allocations for reimbursement expenditures comply with the Tax Certificate.
- c. With respect to Build America Bonds, monitor that no more than 2% of the sale proceeds are used to pay costs of issuance.
- d. With respect to Build America Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance or deposited in a reasonably required reserve fund) are allocated to capital expenditures in a timely fashion consistent with the requirements of the Tax Certificate.
- e. Utilize requisitions to draw down bond proceeds, and ensure that each requisition contains detailed information in order to establish when and how bond proceeds were spent; review them carefully before submission to ensure proper use of bond proceeds to minimize the need for reallocations.
- f. Ensure that a final allocation of bond proceeds (including investment earnings) to qualifying expenditures is made if bond proceeds are to be allocated to project expenditures on a basis other than “direct tracing” (direct tracing means treating the bond proceeds as spent as shown in the accounting records for bond draws and project expenditures). An allocation other than on the basis of “direct tracing” is often made to reduce the private business use of bond proceeds that would otherwise result from “direct tracing” of proceeds to project expenditures. This allocation must be made within 18 months after the later of the date the expenditure was made or the date the project was placed in service, but not later than five years and 60 days after the date the bonds are issued, or 60 days after the bond issue is retired. Bond counsel can assist with the final allocation of bond proceeds to project costs.
- g. Maintain careful records of all project and other costs (e.g., costs of issuance, credit enhancement and capitalized interest) and uses (e.g., deposits to a reserve fund) for which bond proceeds were spent or used. These records should be maintained separately for each issue of bonds.

7. Monitoring Private Business Use

The Finance Director or other responsible person shall:

- a. Review all of the following contracts or arrangements with non-governmental persons or organizations or the federal government (collectively referred to as “private persons”) with respect to the bond-financed facilities which could result in private business use of the facilities:
 - i. Sales of bond-financed facilities;
 - ii. Leases of bond-financed facilities;
 - iii. Management or service contracts relating to bond-financed facilities;
 - iv. Research contracts under which a private person sponsors research in bond-financed facilities; and
 - v. Any other contracts involving “special legal entitlements” (such as naming rights or exclusive provider arrangements) granted to a private person with respect to bond-financed facilities.
- b. Before amending an existing agreement with a private person or entering into any new lease, management, service, or research agreement with a private person, consult bond counsel to review such amendment or agreement to determine whether it results in private business use.
- c. Establish procedures to ensure that bond-financed facilities are identified and are not used for private use without written approval of the Finance Director or other responsible person.

- d. Analyze any private business use of bond-financed facilities and, for each issue of bonds, determine whether the 10% limit on private business use (5% in the case of “unrelated or disproportionate” private business use) is exceeded, and contact bond counsel or other tax advisors if either of these limits is exceeded.
- e. If private business use limits are exceeded, consult with bond counsel to determine if a remedial action is required with respect to nonqualified bonds of the issue under Treasury Regulation §1.141-12, or if the IRS should be contacted under its Voluntary Closing Agreement Program.
- f. Retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated below.
- g. Ensure that loans to persons other than governmental units made with proceeds of bonds comply with the limitations provided in the Code. Consult bond counsel if any such loans are contemplated.

8. Arbitrage and Rebate Compliance

The Finance Director or other responsible person shall:

- a. Review each Tax Certificate to understand the specific requirements that are applicable to each bond issue.
- b. Record the arbitrage yield of the bond issue, as shown on IRS Form 8038-G or 8038B.
- c. Review the Tax Certificate to determine the “temporary periods” for each bond issue, which are the periods during which proceeds of bonds may be invested without yield restriction.
- d. Ensure that any investment of bond proceeds after applicable temporary periods is at a yield that does not exceed the applicable bond yield, unless yield reduction payments can be made pursuant to the Tax Certificate.
- e. Monitor that bond proceeds (including investment earnings) are expended promptly after the bonds are issued in accordance with the expectations for satisfaction of three-year or five-year temporary periods for investment of bond proceeds and to avoid “hedge bond” status.
- f. Ensure that investments acquired with bond proceeds satisfy IRS regulatory safe harbors for establishing fair market value (e.g., through the use of bidding procedures), and maintaining records to demonstrate satisfaction of such safe harbors.
- g. Consult with bond counsel before engaging in credit enhancement or hedging transactions relating to a bond issue, and before creating separate funds that are reasonably expected to be used to pay debt service on bonds. Maintain copies of all contracts and certificates relating to credit enhancement and hedging transactions that are entered into relating to a bond issue.
- h. Before beginning a capital campaign that may result in gifts that are restricted to bond-financed projects (or, in the absence of such a campaign, upon the receipt of such restricted gifts), consult bond counsel to determine whether replacement proceeds may result.
- i. Even after all proceeds of a given bond issue have been spent, ensure that the debt service fund meets the requirements of a “bona fide debt service fund,” i.e., one used primarily to achieve a proper matching of revenues with debt service that is depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of: (i) the earnings on the fund for the immediately preceding bond year; or (ii) one-twelfth of the debt service on the issue for the immediately preceding bond year. To the extent that a debt service fund qualifies as a bona fide debt service fund for a given bond year, the investment of amounts held in that fund is not subject to yield restriction for that year.
- j. Ensure that amounts invested in any reasonably required debt service reserve fund do not exceed the least of: (i) 10% of the stated principal amount of the bonds (or the sale proceeds of the bond issue if the bond issue has original issue discount or original issue premium that exceeds 2% of the stated principal of the bond issue plus, in the case of premium, reasonable underwriter’s compensation); (ii) maximum annual debt service on the bond issue; or (iii) 125% of average annual debt service on the bond issue.
- k. Review the Arbitrage Rebate covenants attached to the Tax Certificate. Subject to certain rebate exceptions described below, investment earnings on bond proceeds at a yield in excess of the bond yield (i.e., positive arbitrage) generally must be rebated to the U.S. Treasury, even if a temporary period exception from yield restriction allowed the earning of positive arbitrage.
 - i. Ensure that rebate calculations will be timely performed and payment of rebate amounts, if any, will be timely made; such payments are generally due 60 days after the fifth anniversary of the date of issue of the bonds, then in succeeding installments every five years. The final rebate payment for a bond issue

is due 60 days after retirement of the last bond of the issue. The City should hire a rebate consultant if necessary.

- ii. Review the rebate section of the Tax Certificate to determine whether the “small issuer” rebate exception applies to the bond issue.
- iii. If the 6-month, 18-month, or 24-month spending exceptions from the rebate requirement (as described in the Tax Certificate) may apply to the bonds, ensure that the spending of proceeds is monitored prior to semi-annual spending dates for the applicable exception.
- iv. Make rebate and yield reduction payments and file Form 8038-T in a timely manner.
- v. Even after all other proceeds of a given bond issue have been spent, ensure compliance with rebate requirements for any debt service reserve fund and any debt service fund that is not exempt from the rebate requirement (see the Arbitrage Rebate covenants attached to the Tax Certificate).
- vi. Maintain records of investments and expenditures of proceeds, rebate exception analyses, rebate calculations, Forms 8038-T, and rebate and yield reduction payments, and any other records relevant to compliance with the arbitrage restrictions.

9. Record Retention

The Finance Director or other responsible person shall ensure that for each issue of bonds, the transcript and all records and documents described in these procedures will be maintained while any of the bonds are outstanding and during the three-year period following the final maturity or redemption of that bond issue, or if the bonds are refunded (or re-refunded), while any of the refunding bonds are outstanding and during the three-year period following the final maturity or redemption of the refunding bonds.

Disclosure Policies and Procedures

1. Introduction

In general, municipal market disclosure is subject to the anti-fraud rules under the Federal securities laws. Disclosures by municipal issuers are generally made in three contexts: (1) primary market disclosure through offering documents prepared for primary offerings of securities; (2) secondary market disclosures prepared in compliance with undertakings under Rule 15c2-12 of the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the “Rule”); and (3) releases and/or statements by the issuer and its officials that are reasonably expected to reach investors and the trading markets, such as communications through investor websites, press releases or other public responses.

When the City of Miami Gardens (the “City”) publicly issues bonds, notes, certificates of participation or other obligations (collectively, “Obligations”), preliminary and final offering statements (each an “Offering Statement”) are prepared that provide disclosure to buyers of the Obligations of financial and other information relating to the City and the security for the Obligations.

The City will engage its own disclosure counsel (hereinafter referred to as “Disclosure Counsel”) in order to prepare Offering Statements and to advise the City with respect to disclosure obligations and requirements under the aforementioned federal securities laws. Disclosure Counsel shall provide an opinion to the City as described below relating to the Offering Statement in connection with each issuance of Obligations.

In connection with each Offering Statement, the Mayor, City Manager and/or Finance Director shall provide a written certification (which certification may be made as part of the closing documents executed in connection with such transaction) to the effect that (i) the information contained therein, as of the date of such Offering Statement, does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading (except for information relating to The Depository Trust Company and its book-entry only system of registration and information relating to a bond insurer (or other credit enhancer) and its policy, as to all of which no certification need be made), and (ii) there has been no material adverse change in the financial condition and affairs of the City from the date of the financial statements contained in the Offering Statement to the date of issuance of the Obligations that was not disclosed in or contemplated by the Offering Statement.

In connection with each Offering Statement, the City Attorney shall opine to the effect that the information contained therein, as to legal matters relating to the City, as of the date of such Offering Statement and as of the date of issuance of the Obligations, does not contain any untrue statement of a material fact or omit to

state any material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading.

Similarly, the City's Disclosure Counsel shall deliver a customary opinion to the effect that nothing has come to its attention that has caused such counsel to believe that the information contained in the Offering Statement, excepting information relating to The Depository Trust Company and its book-entry only system of registration, information relating to the bond insurer (or other credit enhancer) and its policy, if any, and financial, statistical and demographic information, as to all of which no opinion need be expressed, contains an untrue statement of a material fact or omits to state a material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading.

In order to support the certification described above, the City hereby adopts these Policies and Procedures for preparing the Offering Statement and updating, from time to time, certain information contained within the Offering Statement (the "Disclosure Policies and Procedures"). By adopting these Disclosure Policies and Procedures and by requiring staff to adhere to these Disclosure Policies and Procedures, the City hereby formalizes the appropriate policies and procedures and documents to ensure that the City efficiently carries out its obligations pursuant to the Rule. In interpreting these Disclosure Policies and Procedures, it should be noted that the Mayor, the City Manager and the Finance Director are ultimately responsible for all factual information to be included in (or omitted from) the Offering Statement, and the City Attorney, in consultation with the Disclosure Counsel and any other special counsel to the City in finance matters (such as Bond Counsel), is ultimately responsible for all legal matters relating to the City described in (or omitted from) the Offering Statement.

The Finance Director shall periodically review the Disclosure Policies and Procedures at least annually and may, from time to time, as may be necessary, recommend to the City Manager modifications to the Disclosure Policies and Procedures in consultation with Disclosure Counsel.

2. Preparation of Offering Statements

Commensurate with the source of security for the Obligations, the Finance Director, with the advice of Disclosure Counsel, shall collect, coordinate and review, then provide all information that a reasonable investor would want to know in making an informed investment decision. In order to accomplish this objective, the following procedure will be followed:

- a. The Finance Director, with the assistance of the City Manager and such other City departments or employees as may be necessary with respect to the type of information needed, shall provide textual, demographic, financial and budgetary information and operating data to Disclosure Counsel, and if requested in writing, to counsel to the underwriter ("Underwriter's Counsel").
- b. The City Attorney shall provide descriptions of material litigation to Disclosure Counsel and, if requested in writing, to Underwriter's Counsel.
- c. The Finance Director shall contact the City Attorney and the City Manager to obtain relevant information on pending or approved legislation, proposed and actual actions of the state government, and strategic and policy considerations. If any of such matters are believed to be "significant," they should be reported to and reviewed by Disclosure Counsel, the City's financial advisor, the underwriter(s) and Underwriter's Counsel, to determine if any of such matters present material disclosure issues.
- d. The Finance Director shall ensure that all information that is provided to any rating agencies and/or insurers as part of the credit process is also shared with Disclosure Counsel, and if requested in writing, with Underwriter's Counsel.
- e. The Finance Director, or his or her designee(s), shall review documentation and reports available on the City's website that are also contained or to be contained in its Offering Statements, to identify if there are any material inconsistencies in the information provided in each place.
- f. Prior to printing each Offering Statement, following appropriate review, each of the parties providing information pursuant to paragraph (1) above or their designees shall provide to the Finance Director a written indication or approval via electronic mail or such other means that are acceptable to the Finance Director that each has reviewed the portions of the disclosure for which he or she is individually responsible and that each has determined that the information contained in such portions does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained in such portions, in light of the circumstances under which they were made, not misleading.

- g. The City will enter into a Continuing Disclosure Agreement, or otherwise provide a continuing disclosure undertaking in the ordinance, resolution or trust indenture related to the Obligations, in connection with each issuance of Obligations that are subject to a continuing disclosure undertaking, containing the undertaking of the City under the Rule (the “Undertaking”).

A copy or summary of the Undertaking shall be included in the Offering Statement.

3. Preparation of Annual Continuing Disclosure Filing

By October 31st of each year, the Finance Director shall review the City’s annual filing requirements in each continuing disclosure Undertaking relating to outstanding Obligations to determine what financial information and operating data must be updated and filed on an annual basis, and when such filings are required to be submitted. The Finance Director shall involve the City Manager, the City Attorney and such other City departments or employees as may be necessary with respect to the type of information needed, in the preparation of the requisite updates. The Finance Director shall ensure the City complies with the annual filing requirements of all such Undertakings. The process of preparing the annual continuing disclosure filing shall be the same as the process for preparation of Offering Statements described above. The City may employ the services of an outside dissemination agent to assist with the foregoing responsibilities, if necessary.

In connection with the filing of information subject to an Undertaking, the Finance Director shall provide a written certification to the dissemination agent, if any, to the effect that, to the best of his or her knowledge, the information contained therein, as of the date of such filing, is true and accurate.

4. Monitoring Material Events Which May Trigger An Obligation To Make A Continuing Disclosure Filing

The Finance Director shall consult regularly with Disclosure Counsel to review the list of enumerated events in each active continuing disclosure undertaking, to maintain an awareness of the circumstances which may trigger a filing obligation, including the timeframe within which such a filing would be required to be made. As of the date of adoption of these Disclosure Policies and Procedures, the Rule requires the City to provide notice the Municipal Securities Rulemaking Board’s Electronic Municipal Market Access system (“EMMA”) of the occurrence of the following events, to be filed within ten (10) business days of the occurrence of any such event:

- Principal and interest payment delinquencies;
- Non-payment related defaults, if material;
- Unscheduled draws on debt service reserves reflecting financial difficulty;
- Unscheduled draws on credit enhancements reflecting financial difficulty;
- Substitution of credit or liquidity providers, or their failure to perform;
- Adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701 TEB) or other material notices of determination with respect to the tax status of the security or other material events affecting the tax status of the security;
- Modifications to rights of security holders, if material;
- Bond calls, if material, and tender offers;
- Defeasances;
- Release, substitution, or sale of property securing repayment of the securities, if material;
- Rating changes;
- Bankruptcy, insolvency, receivership or similar event of the City;
- The consummation of a merger, consolidation, or acquisition involving the City or the sale of all or substantially all of the assets of the City, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- Appointment of a successor or additional trustee or the change of name of a trustee, if material.

- The Finance Director shall ensure the City complies with the ongoing filing requirements of all such Undertakings. The Finance Director may utilize the services of an outside dissemination agent to assist with the foregoing responsibilities, and, if necessary, to transmit the annual report to EMMA.

5. Documents to be Retained

The Finance Director, working with the City Clerk as needed, shall be responsible for retaining records demonstrating compliance with these Disclosure Policies and Procedures. The Finance Director shall retain an electronic or paper file (“Deal File”) for each continuing disclosure annual report that the City completes. Each Deal File shall include final versions of Disclosure Documents identified in Exhibit “A” hereto; written confirmations, certifications, letters and legal opinions described herein; and a list of individuals (City officials and outside consultants) involved in the preparation of each of the Disclosure Documents. The Deal File shall be maintained for a period of five years from the later of the date of delivery of the Obligations referenced in the Disclosure Document, or the date the Disclosure Document is published, posted, or otherwise made publicly available, as applicable.

6. Website Disclaimer

The City’s website is a very useful tool for communicating with citizens and taxpayers in the City, and this informational tool should be encouraged. In certain instances, potential investors may also find the City’s website useful, which requires that the City be cautious in the administration of its website. Relating to information of the “investor relations” variety (i.e., information that the City reasonably expects to reach investors and the trading markets), the City shall include a disclaimer to the following effect before allowing access to potential investors:

The information on this website does not and should not be considered an offer to buy or sell securities. In connection with certain outstanding public debt issues of the City of Miami Gardens, Florida (the “City”), the City files, or causes to be filed, its offering statements, its audited financial statements, certain operating data and financial information, and occasional voluntary notices on the Municipal Securities Rulemaking Board’s Electronic Municipal Market Access system (“EMMA”) which can be accessed at <http://emma.msrb.org/>. The information on EMMA and this website is for informational purposes only, and does not include all information which may be of interest to a potential investor, nor does it purport to present full and fair disclosure within the meaning of the applicable federal securities laws. Such information about the City is only accurate as of its date, and the City undertakes no obligation to update such information beyond its date. No representation is being made that there has not been a change in the affairs of the City since such date. Such information is subject to change without notice and posting of other information on the website does not imply that there has been no change in the affairs of the City since the date of such information. The updating or lack of updating of any information contained on EMMA or this website should not be considered to convey a complete picture of the affairs of the City. Such information concerning past performance should not be relied upon as a forecast of future performance. Third party information is believed to be reliable; however, the City takes no responsibility for its accuracy.

BY CLICKING OK, I ACKNOWLEDGE I HAVE READ THE DISCLAIMER DOCUMENT BEFORE USING THE INVESTOR’S SITE.

7. Periodic Training

As of the date of adoption of these Disclosure Policies and Procedures, pertinent City staff are current in the knowledge of their obligations under applicable law with regards to disclosure issues impacting Offering Statements and annual continuing disclosure obligations. At least every three (3) years, or as may be necessary upon the occurrence of new developments impacting disclosure, the City’s dissemination agent, or its Disclosure Counsel, shall be engaged to conduct training for the City officials identified herein, including, but not limited to, the Mayor, the City Manager, the Finance Director and the City Attorney, to review their roles and responsibilities in these Disclosure Policies and Procedures. Such training shall include: (i) a review of the City’s annual filing requirements in each active continuing disclosure undertaking, (ii) a review of the list of enumerated events and the timeframe within which a filing would be required to be made in each active continuing disclosure undertaking, and (iii) updates on current issues in the area of federal securities law as well as a question and answer session. Feedback on the process should be invited. During the training process, the need for modifications to the Disclosure Policies and Procedures, if any, should be considered.

8. Chief Disclosure Officer

The Finance Director is responsible for ensuring compliance by the City with these Disclosure Policies and Procedures and will have general oversight of the entire disclosure process which shall include: (i) maintaining appropriate records of compliance with these Disclosure Policies and Procedures; (ii) evaluating the effectiveness of the procedures contained in the Disclosure Policies and Procedures and (iii) recommending appropriate changes to the Disclosure Policies and Procedures when revisions or modifications to the process become necessary.

9. General Principles

- a. Everyone involved in the disclosure process should be encouraged to raise potential disclosure items (such as matters that may have a material adverse effect on the financial condition of the City or its ability to fulfill its contractual obligations described in an Offering Statement) at any time, and report them to the Finance Director. However, if such potential issues or concerns are related to information provided, or to be provided, by the Finance Director, such issues or concerns shall be reported to the City Attorney.
- b. Everyone should be encouraged to err on the side of raising issues to the officials described in (1) above and shall communicate any such concerns in writing (including through electronic mail) to such officials.
- c. While care should be taken not to shortcut or eliminate any steps outlined in the Disclosure Policies and Procedures on an ad hoc basis, the Disclosure Policies and Procedures contained herein are a “work in progress” and recommendations for improvement should be solicited and regularly considered.
- d. The process of primary disclosure should not be viewed as a mechanical insertion of current information and data. Everyone involved in the preparation of Offering Statements should consider the need for revisions in the form and content of the sections for which they are responsible at the time of each update.
- e. Care should be taken that any information produced and maintained for public consumption, and which may be relied upon by an investor in making an investment decision in the primary or secondary market, does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading.
- f. Consideration should be made, based on consultation with Disclosure Counsel, as to whether a public statement by a City official or the response by the City to an investor inquiry (e.g., a question from one of the City’s investors) may be material enough to merit a voluntary EMMA filing in order to ensure that the City’s Obligations are trading based on equal access to material information.

EXHIBIT A**LIST OF DISCLOSURE DOCUMENTS**

- 1.** Preliminary and final official statements, private placement memoranda and remarketing memoranda relating to the City's Obligations, together with any supplements.
- 2.** Financial Statements.
- 3.** Filings made by the City with the MSRB, or made on behalf of the City by a dissemination agent, whether made pursuant to a continuing disclosure undertaking to which the City is a party or otherwise.
- 4.** Press releases and other information distributed by the City for public dissemination to the extent that such releases are reasonably expected, in the determination of the Finance Director, to reach investors and the trading markets for municipal securities.
- 5.** Rating agency presentations.
- 6.** Postings on the investor information section of the City's website.
- 7.** Any other communications that are reasonably expected, in the determination of the Finance Director, to reach investors and the trading markets for municipal securities.

Investment Policy

Scope

This investment policy applies to all financial assets of the City, which are under the direct control of the City in accordance with Section 218.415, Florida Statutes. This policy applies to all funds under the control and possession of the City in excess of those required to meet short-term expenses. The investment of bond proceeds shall be in accordance to the corresponding Bond Resolutions or Trust Indentures. This policy is also applicable to all persons responsible for authorizing and executing investment transactions of such funds.

Investment Objectives

The following investment objectives will be applied in the management of the City's funds.

1. Safety of Principal

The foremost objective of this investment program is the safety of the principal of those funds within the portfolios. Investment transactions shall seek to keep capital losses at a minimum, whether they are from securities defaults or erosion of market value. To attain this objective, diversification is required so that potential losses on individual securities do not exceed the income generated from the remainder of the portfolios.

2. Maintenance of Liquidity

The portfolios shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. Periodic cash flow analyses will be completed to ensure that the portfolios are positioned to provide sufficient liquidity.

3. Return on Investment

The portfolios shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. However, return is attempted through active management utilizing total return strategy (which includes both realized and unrealized gains and losses in the portfolios). This total return strategy seeks to increase the value of the portfolios through reinvestment of income and capital gains. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Despite this, a trade may recognize a loss from time to time to achieve a perceived relative value based on its potential to enhance the total return of the portfolios.

Standards of Care

Prudent Person Rule

Investments shall be made with judgment and care - under circumstances then prevailing - which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as probable income to be derived.

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the policy, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

While the standard of prudence to be used by investment officials who are officers or employees is the Prudent Person standard, any person or firm hired or retained to invest, monitor, or advise concerning these assets shall be held to the higher standard of "Prudent Expert". The standard shall be that in investing and reinvesting moneys and in acquiring, retaining, managing, and disposing of investments of these funds, the contractor shall exercise: the judgment, care, skill, prudence, and diligence under the circumstances then prevailing, which persons of prudence, discretion, and intelligence, acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims by diversifying the investments of the funds, so as to minimize the risk, considering the probable income as well as the probable safety of their capital.

Ethical Standards

The City Manager, Finance Department employees, and all involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. The above personnel shall disclose any material interests in financial institutions with which they conduct business and any personal financial or investment positions that could be related to the performance of the investment portfolio. Investment related officers and personnel shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

All personnel involved in the investment function shall adhere closely to the following:

- All persons authorized to place or approve investments shall not, personally nor through a close relative, maintain any accounts, interests or private dealings, including the incurring of debt, with any broker/dealer or financial institution with which the City places investments, except for regular savings accounts, checking accounts, money market accounts, or other transactions which are offered on a non-negotiable basis to the general public.
- All persons authorized to place or approve investments shall report to the City any kinship relations with employees of firms with which the City places investments.
- Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.
- Employees and investment officials shall disclose to the City any material financial interests in financial institutions that conduct business within the City, and they shall further disclose any significant personal financial/investment positions that could be related to the performance of the City portfolios.
- Employees and officers shall subordinate their personal investment transactions to those of the City, particularly with regard to the time of purchases and sales.

Delegation of Authority

- **Procedures and Internal Controls** - Responsibility for the administration of the investment program is vested in the City Manager. The City Manager shall exercise this authority and regulate the administration of the investment program through the Finance Department. No person may engage in an investment transaction except as stated in the internal controls section of the policy. Management responsibility for the investment program's day-to-day operations is hereby delegated to the Finance Director by the City Manager who shall establish written procedures for the operation of the investment program consistent with the policy. Such procedures shall include but not limited to: monitoring cash balances; determining amounts recommended for investment, including the use of cash flow estimates provided by the Finance Department; recommending investment types; coordinating investment activity with financial institutions and broker/dealers; buying and selling securities; maintaining appropriate records; maintaining safekeeping receipts for investments purchased, where necessary; reporting to the City periodically on investment activity. The City Manager and Finance Director shall also determine and implement appropriate accounting procedures for investment activity and establish a system of internal controls. Internal controls are designed to prevent and control losses of public funds arising from fraud, employee error, misrepresentation by third-parties, unanticipated changes in financial markets or imprudent actions by employees and officers. They include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this investment policy and the procedures established by the City Manager and Finance Director.
- **Authorization of Investments** - The City Manager's designees shall be authorized to transact investments of the funds of the City in accordance with Section 218.415, Florida Statutes and this policy. Consequently, except for investments of surplus funds in the Local Government Surplus Funds Trust Fund, or as authorized by the Florida Interlocal Cooperation Act of 1969, Section 163.01, Florida Statutes, all investments must comply with the parameters stated in the Permitted Investments table in this policy.

- **Custody of Securities** - The City Manager and Finance Director shall be authorized to establish safekeeping accounts and/or other arrangements for documents as may be necessary within the boundaries of this stated policy (Also, see SAFEKEEPING OF SECURITIES).
- **Cash Forecasts** - The City Manager and Finance Director are authorized to review annual forecasted cash requirements for use in determining appropriate length of investments. The Assistant Director for Budget shall periodically adjust the annual forecasted cash requirements, as needed, to provide opportunities for maximizing investment results. When such revisions occur, they will be made available to the City Manager and Finance Director.

Portfolio Management (Active and Passive)

Active Management of an investment portfolio implies the investing official, occasionally or frequently, will sell some investment securities to shift assets into other vehicles. This may be done simply to rebalance a portfolio that has become over-concentrated in one sector, or it may reflect an effort to enhance total returns by trading or swapping into securities that are expected to outperform the original holding. Active management may be employed to guard against other risks such as liquidity and/or interest rate risk.

This contrasts with the Passive Management technique that involves buy-and-hold purchases that require relatively minimal personal judgment, no particular market timing and the lowest possible administrative and transaction costs. By using an active investment strategy, rather than one of buy and hold, portfolio yield may be enhanced without an appreciable increase in risk and the portfolio can be rebalanced to adjust for overconcentration in one sector, structure, type or maturity.

Continuing Education

The City Manager and Finance Director or any other personnel responsible for overseeing investments or designee shall annually complete 8 hours of continuing education in subjects or course of study related to investment practices and products.

Maturity & Liquidity Requirements

To the extent possible, an attempt will be made to match investment maturities, from the Permitted Investments table in this policy, with known cash needs and anticipated cash flow requirements. The maturities of the underlying securities of a repurchase agreement will follow the requirements of the Securities Industry and Financial Markets Association (SIFMA) Master Repurchase Agreement.

Risk & Diversification

Assets held shall be diversified to control risks resulting from over concentration of assets in a specific maturity, issuer, instruments, dealer, or bank through which these instruments are bought and sold. The City Manager and Finance Director shall determine diversification strategies within the established guidelines.

Authorized Investments & Portfolio Composition

Investments should be made subject to the cash flow needs and such cash flows are subject to revisions as market conditions and the City's needs change. However, when the invested funds are needed in whole or in part for the purpose originally intended or for more optimal investments, the City Manager and Finance director may sell the investment at the then-prevailing market price and place the proceeds into the proper account at the City's custodian.

The following are the investment requirements and allocation limits on security types, issuers, and maturities as established by the City Council. Diversification strategies within the established guidelines shall be reviewed and revised periodically as necessary by the City Manager and Finance Director. The City Manager and Finance Director shall have the option to further restrict investment percentages from time to time based on market conditions, risk and diversification investment strategies. The percentage allocations requirements for investment types and issuers are calculated based on the original cost of each investment, at the time of purchase. Investments not listed in this policy are prohibited. The following requirements do not apply to funds derived from the sale of debt.

TABLE: PERMITTED INVESTMENTS

Sector	Sector Maximum (%)	Per Issuer Maximum (%)	Minimum Ratings Requirement ¹	Maximum Maturity
U.S. Treasury	100%	100%	N/A	5.50 Years avg. life ³ for GNMA
GNMA		40%		
Other U.S. Government Guaranteed (e.g., AID, GTC)		25%		
Federal Agency/GSE: FNMA, FHLMC, FHLB, FFCB*	75%	40% ²	N/A	5.50 Years
Federal Agency/GSE other than those above		10%		
Supranationals where U.S. is a shareholder and voting member	25%	10%	Highest ST or Highest LT Rating Categories (A-1/P-1, AAA/Aaa, or equivalent)	5.50 Years
Corporates	3%	0.20 %	Highest ST or Three Highest LT Rating Categories (A-1/P-1, A-/A3 or equivalent)	5.50 Years
Municipals	25%	5%	Highest ST or Three Highest LT Rating Categories (SP-1/MIG 1, A-/A3, or equivalent)	5.50 Years
Agency Mortgage-Backed Securities (MBS)	25%	40% ²	N/A	5.50 Years Avg. Life ³
Asset-Backed Securities (ABS)	25%	5%	Highest ST or LT Rating (A-1+/P-1, AAA/Aaa, or equivalent)	5.50 Years Avg. Life ³
Non-Negotiable Collateralized Bank Deposits or Savings Accounts	50%	None, if fully collateralized	None, if fully collateralized.	5 Years
Commercial Paper (CP)	25%	5%	Highest ST Rating Category (A-1/P-1, or equivalent)	270 Days
Repurchase Agreements (Repo or RP)	40%***	20%	Counterparty (or if the counterparty is not rated by an NRSRO, then the counterparty's parent) must be rated in the Highest ST Rating Category (A-1/P-1, or equivalent) If the counterparty is a Federal Reserve Bank, no rating is required	3 Years
Money Market Funds (MMFs)	50%	25%	Highest Fund Rating by all NRSROs who rate the fund (AAAm/Aaa-mf, or equivalent)	N/A
Intergovernmental Pools (LGIPs)	75%	100%	Highest Fund Quality and Volatility Rating Categories by all NRSROs who rate the LGIP, (AAAm/AAAf, S1, or equivalent)	N/A
Florida Local Government Surplus Funds Trust Funds ("Florida Prime") SBA	100%	N/A	Highest Fund Rating by all NRSROs who rate the fund (AAAm/Aaa-mf, or equivalent)	N/A
Purchase of Tax Certificates: See Next Section for parameters				
Uncollateralized Investment Agreements that meet the criteria above.				
Notes: ¹ Rating by at least one SEC-registered Nationally Recognized Statistical Rating Organization ("NRSRO"), unless otherwise noted. ST=Short-term; LT=Long-term. ² Maximum exposure to any one Federal agency, including the combined holdings of Agency debt and Agency MBS, is 40%. ³ The maturity limit for MBS and ABS is based on the expected average life at time of settlement, measured using Bloomberg or other industry standard methods. * Federal National Mortgage Association (FNMA); Federal Home Loan Mortgage Corporation (FHLMC); Federal Home Loan Bank or its District banks (FHLB); Federal Farm Credit Bank (FFCB). ** The City Council of the City of Miami Gardens adopted a policy to incorporate the State of Florida's "Protecting Florida's Investment Act," (Chapter 2007-88, Laws of Florida), prohibiting the investment of public funds managed by the City in any "scrutinized companies" with active business operations in Sudan or Iran, as listed by the State Board of Administration (SBA) on a quarterly basis, in accordance with the provisions of the Act. *** This limit may be increased up to 75% if collateralized by Treasuries, Agencies or Munis.				

The City may invest in delinquent tax certificates for property located in Miami Gardens within the following guidelines:

- a. First year tax certificates must be purchased from the property appraiser's second tax certificate sale each year (18% fixed sale).
 - b. Second year certificates must be from those properties for which the City holds the first-year certificate.
 - c. The City shall not purchase any certificate on any property for which there is a current homestead exemption, and which is currently occupied.
 - d. City staff shall review all properties from which a tax deed is eligible and shall recommend to City Council those properties that will serve a public purpose through community redevelopment, parks and recreation, public infrastructure, housing assistance potential, revenue generation or other such purpose that City Council may deem appropriate.
 - e. Prior to filing for a tax deed to any property, the City Council must approve by Resolution the acquisition of such property.
1. **U.S. Treasury & Government Guaranteed** – U.S. Treasury obligations, and obligations the principal and interest of which are backed or guaranteed by the full faith and credit of the U.S. Government.
 2. **Federal Agency/GSE** – Debt obligations, participations or other instruments issued or fully guaranteed by any U.S. Federal agency, instrumentality or government-sponsored enterprise (GSE).
 3. **Supranationals** – U.S. dollar denominated debt obligations of a multilateral organization of governments where U.S. is a shareholder and voting member.
 4. **Corporates** – U.S. dollar denominated corporate notes, bonds or other debt obligations issued or guaranteed by a domestic corporation, financial institution, non-profit, or other entity.
 5. **Municipals** – Obligations, including both taxable and tax-exempt, issued or guaranteed by any State, territory or possession of the United States, political subdivision, public corporation, authority, agency board, instrumentality or other unit of local government of any State or territory.
 6. **Agency Mortgage Backed Securities** – Mortgage-backed securities (MBS), backed by residential, multi-family or commercial mortgages, that are issued or fully guaranteed as to principal and interest by a U.S. Federal agency or government sponsored enterprise, including but not limited to pass-throughs, collateralized mortgage obligations (CMOs) and REMICs.
 7. **Asset-Backed Securities** – Asset-backed securities (ABS) whose underlying collateral consists of loans, leases or receivables, including but not limited to auto loans/leases, credit card receivables, student loans, equipment loans/leases, or home-equity loans.
 8. **Non-Negotiable Certificate of Deposit and Savings Accounts** – Non-negotiable interest bearing time certificates of deposit, or savings accounts in banks organized under the laws of this state or in national banks organized under the laws of the United States and doing business in this state, provided that any such deposits are secured by the Florida Security for Public Deposits Act, Chapter 280, Florida Statutes.
 9. **Commercial Paper** – U.S. dollar denominated commercial paper issued or guaranteed by a domestic corporation, company, financial institution, trust or other entity, only unsecured debt permitted.
 10. **Repurchase Agreements** – Repurchase agreements (Repo or RP) that meet the following requirements:
 - a. Must be governed by a written SIFMA Master Repurchase Agreement which specifies securities eligible for purchase and resale, and which provides the unconditional right to liquidate the underlying securities should the Counterparty default or fail to provide full timely repayment.
 - b. Counterparty must be a Federal Reserve Bank, a Primary Dealer as designated by the Federal Reserve Bank of New York, or a nationally chartered commercial bank.
 - c. Securities underlying repurchase agreements must be delivered to a third party custodian under a written custodial agreement and may be of deliverable or tri-party form. Securities must be held in the City's custodial account or in a separate account in the name of the City.
 - d. Acceptable underlying securities include only securities that are direct obligations of, or that are fully guaranteed by, the United States or any agency of the United States, or U.S. Agency-backed mortgage related securities.
 - e. Underlying securities must have an aggregate current market value of at least 102% (or 100% if the counterparty is a Federal Reserve Bank) of the purchase price plus current accrued price differential at the close of each business day.
 - f. Final term of the agreement must be 1 year or less.

11. Money Market Funds – Shares in open-end and no-load money market mutual funds, provided such funds are registered under the Investment Company Act of 1940 and operate in accordance with Rule 2a-7.

A thorough investigation of any money market fund is required prior to investing, and on an annual basis. Appendix 1 is a questionnaire that contains a list of questions, to be answered prior to investing, that cover the major aspects of any investment pool/fund. A current prospectus must be obtained.

12. Local Government Investment Pools – State, local government or privately-sponsored investment pools that are authorized pursuant to state law.

A thorough investigation of any intergovernmental investment pool is required prior to investing, and on an annual basis. Appendix 1 is a questionnaire that contains a list of questions, to be answered prior to investing, that cover the major aspects of any investment pool/fund. A current prospectus must be obtained.

13. The Florida Local Government Surplus Funds Trust Funds (“Florida Prime”) – A thorough investigation of the Florida Prime is required prior to investing, and on an annual basis. Appendix 1 is a questionnaire that contains a list of questions, to be answered prior to investing, that cover the major aspects of any investment pool/fund. A current prospectus or portfolio report must be obtained.

General Investments & Portfolio Limits

1. General investment limitations:

- a. Investments must be denominated in U.S. dollars and issued for legal sale in U.S. markets.
- b. Minimum ratings are based on the highest rating by any one Nationally Recognized Statistical Ratings Organization (“NRSRO”), unless otherwise specified.
- c. All limits and rating requirements apply at time of purchase.
- d. Should a security fall below the minimum credit rating requirement for purchase, the City Manager and Finance Director will make recommendations to follow within a reasonable amount of time to minimize loss of principle value.
- e. The maximum maturity (or average life for MBS/ABS) of any investment is 5.50 years. Maturity and average life are measured from settlement date. The final maturity date can be based on any mandatory call, put, pre-refunding date, or other mandatory redemption date.

2. Investment in the following are permitted, provided they meet all other policy requirements:

- a. Callable, step-up callable, called, pre-refunded, putable and extendable securities, as long as the effective final maturity meets the maturity limits for the sector
- b. Variable-rate and floating-rate securities
- c. Subordinated, secured and covered debt, if it meets the ratings requirements for the sector
- d. Zero coupon issues and strips, excluding agency mortgage-backed Interest-only structures (I/Os)
- e. Treasury TIPS

3. The following are NOT PERMITTED investments, unless specifically authorized by statute and with prior approval of the governing body:

- a. Trading for speculation
- b. Derivatives (other than callables and traditional floating or variable-rate instruments)
- c. Mortgage-backed interest-only structures (I/Os)
- d. Inverse or leveraged floating-rate and variable-rate instruments
- e. Currency, equity, index and event-linked notes (e.g. range notes), or other structures that could return less than par at maturity
- f. Private placements and direct loans, except as may be legally permitted by Rule 144A or commercial paper issued under a 4(a)(2) exemption from registration
- g. Convertible, high yield, and non-U.S. dollar denominated debt
- h. Short sales
- i. Use of leverage
- j. Futures and options
- k. Mutual funds, other than money market funds
- l. Equities, commodities, currencies and hard assets

Master Repurchase Agreement

The City will require all approved institutions and dealers transacting repurchase agreements to execute and perform as stated in the Securities Industry and Financial Markets Association (SIFMA) Master Repurchase Agreement. All repurchase agreement transactions will adhere to requirements of the SIFMA Master Repurchase Agreement.

Authorized Investment Institutions and Dealers

Only firms meeting one of the following requirements shall be eligible to serve as Qualified Institutions:

1. Non-Primary Dealers and investment institutions which are designated as Primary Dealers by the Federal Reserve Bank of New York (source of information: http://www.newyorkfed.org/markets/pridealers_current.html). The firm must comply with all of the following requirements.
 - a. Primary and regional dealers that qualify under Securities and Exchange Commission Rule 15 C3-1 (uniform net capital rule);
 - b. Capital of no less than \$10,000,000;
 - c. Registered as a dealer under the Securities Exchange Act of 1934;
 - d. A member of the Financial Industry Regulatory Authority, Inc. (FINRA);
 - e. Registered to sell securities in Florida; and
 - f. The firm and assigned broker have been engaged in the business of effecting transactions in U.S. government and agency obligations for at least five (5) consecutive years; or,
2. Public Depositories qualified by the Treasurer of the State of Florida, in accordance with Chapter 280, Florida Statutes. A listing of the Qualified Public Depositories is available at https://apps8.fldfs.com/CAP_Web/PublicDeposits/ActiveQPDDisplayList.aspx
3. Qualified Public Depositories may provide the services of a securities dealer through a Section 20 subsidiary of the financial institution.
4. Direct issuers of commercial paper.

The City Manager and Finance Director shall utilize and maintain its own list of approved primary and non-primary dealers using the criteria listed under Authorized Investment Institutions and Dealers.

Delivery v. Payment

All securities transactions of the City shall be conducted on a "DELIVERY V. PAYMENT" basis. Simultaneous with the release of City funds to purchase a security, there will be a delivery of the security purchased. Accordingly, for any sale of a security, there will be a simultaneous transfer of funds to the City before the release of the security. This procedure ensures that the City neither transfers funds or securities before receiving the reciprocal portion of the transaction. Transfers will occur simultaneously through a custodial bank authorized to conduct transactions on behalf of the City.

Delivery in or out of safekeeping with a Federal Reserve Bank will be completed simultaneously.

Collateralization

Collateral for public deposits is controlled by the State of Florida through Chapter 280, Florida Statutes. The City shall not be under any obligation to secure additional collateral beyond the provisions of Chapter 280, except in the case of Repurchase Agreements.

In addition to the collateralization requirements for Repurchase Agreements contained in this policy, collateral requirements for Repurchase Agreements shall be contained in the Master Repurchase Agreement executed between the City and the broker/dealer or financial institution. The actual collateral requirements will be based on economic and financial conditions existing at the time of execution, as well as the credit risk of the broker/dealer or financial institution which enters into the Repurchase Agreement with the City. Generally, the broker/dealer or financial institution may substitute equal value securities for any pledged securities only with the written consent of the City and, at all times, the aggregate value of such securities shall be marked to market.

At no time will the collateral (margin ratios) be less than 102% of the original investment plus accrued interest.

Safekeeping of Securities

To protect against potential fraud and embezzlement, the investment securities of the City shall be secured through third-party custody and safekeeping procedures. Sections 218.415(18)(a) and (b), Florida Statutes, state:

1. Every security purchased under this section on behalf of the governing body of a City shall be properly earmarked and:
 - a. If registered with the issuer or its agents, must be immediately placed for safekeeping in a location that protects the governing body's interest in the security or with Custodian Bank(s);
 - b. If in book entry form, must be held for the credit of the governing body by a depository chartered by the Federal Government, the state, or any other state or territory of the United States which has a branch or principal place of business in this state as defined in s. 658.12, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this state, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or
 - c. If physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault.
2. The unit of local government's governing body may also receive bank trust receipts in return for investment of surplus funds in securities. Any trust receipts received must enumerate the various securities held, together with the specific number of each security held. The actual securities on which the trust receipts are issued may be held by any bank depository chartered by the Federal Government, this state, or any other state or territory of the United States which has a branch or principal place of business in this state as defined ins. 658.12, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts, and which is doing business in this state.

Certificates of deposit and other time deposits do not require safekeeping with a third-party custodian since all such deposits may only be transacted with Qualified Public Depositories under Chapter 280, Florida Statutes; collateral for such deposits is protected and under the control of Chapter 280, Florida Statutes.

Investments held in custody and safekeeping by a Federal Reserve Bank will qualify as third-party safekeeping.

As noted in the pro-forma Custodial Agreement, all securities purchased by, and all collateral obtained by the City should be properly designated as an asset of the City when appropriate arrangements are made for the holding of City assets by third parties. No withdrawal of securities, in whole or in part, shall be made from safekeeping, except by authorized personnel of the governmental unit.

Third Party Custodial Agreements

All securities, with the exception of certificates of deposits, shall be held with a third-party custodian and all securities purchased by, and all collateral obtained by the City should be properly designated as an asset of the City. The securities must be held in an account separate and apart from the assets of the financial institution. A third-party custodian is defined as any bank depository chartered by the Federal Government, the State of Florida, or any other state or territory of the United States which has a branch or principal place of business in the State of Florida as defined in Section 658.12, Florida Statutes, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in the State of Florida. Certificates of deposits maintained by book-entry at the issuing bank shall clearly identify the City as the owner.

The City shall execute third-party custodial agreement(s) with its bank(s) and depository institution(s). Such agreements may include letters of authority from the City, details as to the responsibilities of each party, method of notification of security purchases, sales, delivery procedures related to repurchase agreements and wire transfers, safekeeping and transaction costs, procedures in case of wire failure or other unforeseen mishaps and describing the liability of each party.

The custodian shall accept transaction instructions only from those persons who have been duly authorized by the City and which authorization has been provided, in writing, to the custodian. No withdrawal of securities, in whole or in part, shall be permitted from safekeeping unless by a duly authorized person.

The third-party custodian shall provide the Finance Director & the Assistant Director for Finance and Accounting with safekeeping receipts that provide detailed information on the securities held by the custodian. Security transactions between a broker/dealer and the custodian involving the purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure that the custodian will have the security or money,

as appropriate, in hand at the conclusion of the transaction. Securities held as collateral shall be held free and clear of any liens.

Diversification

The City will diversify its investments by security type, institution and maturities to reduce the portfolio's risk while attaining acceptable rates of return. The Permitted Investments in this policy addresses these diversification considerations.

Diversification strategies within the established guidelines shall be reviewed and revised periodically, as deemed necessary.

Bid Requirement

After the City Manager and Finance Director have determined the approximate maturity date based on cash flow needs and market conditions and has analyzed and selected one or more optimal types of investments, a minimum of three (3) qualified banks and/or approved broker/dealers must be contacted and asked to provide bids/offers on investments in question. Bids will be held in confidence until the bid deemed to best meet the investment objectives is determined and selected.

However, if obtaining bids/offers are not feasible and appropriate, investments may be purchased utilizing the comparison to current market price method on an exception basis. Acceptable current market price providers include, but are not limited to the following:

- a. TradeWeb
- b. Bloomberg Information Systems
- c. Wall Street Journal or a comparable nationally recognized financial publication providing daily market pricing.
- d. Daily market pricing provided by the CITY'S third-party custodian or its correspondent institutions.

Examples of when this method may be used include the following:

- a. When time constraints due to unusual circumstances preclude the use of the competitive bidding process
- b. When no active market exists for the issue being traded due to the age or depth of the issue
- c. When the transaction involves new issues or issues in the "when issued" market

Overnight sweep investments will not be bid but may be placed with the City's depository bank relating to the demand account for which the repurchase agreement was purchased.

Internal Controls

The City Manager shall exercise and monitor a set of internal controls which are designed to protect the City's funds and ensure proper accounting and reporting of the securities transactions. Such internal controls shall consist of the following:

- a. All securities purchased or sold will be transferred only under the "delivery versus payment" method to ensure that funds or securities are not released until all criteria relating to the specific transactions are met.
- b. The City Manager is authorized to accept, on behalf of and in the name of the City of Miami Gardens, bank trust receipts and/or confirmations as evidence of actual delivery of the obligation or securities in return for investment of funds. Trust receipts or confirmations shall fully describe the various obligations or securities held. The receipt or confirmation shall state that the investment is held in the name of the City of Miami Gardens.
- c. Written documentation and/or confirmation of telephone transactions and wire transfers will be maintained.
- d. There will be adequate separation of duties with clear delegation of authority among investment personnel.
- e. Custodial safekeeping shall be properly utilized.
- f. Investment review and performance reporting, interim and annual, shall be done by the Finance Director and reviewed by the City Manager.
- g. The Finance Director will promptly notify the City Manager of any threat to the safety of the portfolio and proper security measures will be suggested and implemented to conform to market conditions.
- h. There will be an avoidance of bearer-form securities.

- i. There will be no physical delivery of securities, except certificates of deposit, which will be maintained in a safe in an approved financial institution.
- j. There will be a prohibition of collusion.
- k. A wire transfer agreement with the custodial bank outlining the various controls and security provisions for making and receiving wire transfers shall be executed.
- l. Quarterly safekeeping account statements shall be maintained.
- m. Transaction confirmations will be received from the financial institution or securities dealer awarded the investment and maintained as investment document.
- n. Periodic training and educational opportunities will be provided and made available concerning investments and related subjects for appropriate personnel.
- o. Investment activity will be performed by the Finance Director and subsequently approved by the City Manager. In the absence of the Finance Director, the Chief Staff Accountant responsible for overseeing investment record keeping, will perform the investment activity and obtain approval of the City Manager.
- p. The following personnel are designated by the City Manager as having authority to initiate all investment activities.
 - i. Finance Director
 - ii. Chief Staff Accountant responsible for overseeing investment record keeping (if one is appointed).
- q. Additional controls will be established in written policies and procedures by the City Manager as needed.
- r. The internal controls for investments receipts to the City Manager's office listing the specific instrument, par value, rate, maturity, and any other pertinent information. In addition, the safekeeping institution shall send a report on at least a quarterly basis listing all securities held in each safekeeping account which shall be verified by the City Manager's office. All securities purchased by the City under this policy shall be purchased using the "delivery versus payment" procedure. If it is ever determined to be necessary to perform security transactions on a "free delivery" basis, or to have securities held by the broker/dealer for a temporary period, the approval of the Finance Director must be secured prior thereto and the reason documented in writing.

Performance Measurements

To assist in the evaluation of the portfolios' performance, the Deputy City Manager will use performance benchmarks for short-term and long-term portfolios, which will allow measurement of its returns against other investors in the same markets. Examples of these benchmarks include:

1. The short-term investment portfolio (portfolio with maturities 12 months and less) shall be designed with the annual objective of exceeding the weighted average return (net book value rate of return) of the S&P Rated GIP Index Government 30-Day Gross of Fees Yield.
2. The long-term investment portfolio shall be designed with the annual objective of exceeding the return of the Bank of America Merrill Lynch 1-3 Year U.S. Treasury/Agency Index compared to the portfolio's total rate of return. The Bank of America Merrill Lynch 1-3 Year U.S. Treasury/Agency Index represents all U.S. Treasury securities maturing over one year, but less than three years. This maturity range is an appropriate benchmark based on the objectives of the City.

The appropriate index will have a duration and asset mix that approximates the portfolios and will be utilized as a benchmark to be compared to the portfolios yield to worst at cost and/or total rate of return (if applicable).

On an annual basis, the City Manager or his designee shall prepare and submit to the City Council a written report on all invested funds. The annual report shall provide all, but not limited to, the following: a complete list of all invested funds, name or type of security in which the funds are invested, the amount invested, the maturity date, earned income, the book value, the market value, and the yield on each investment.

The annual report will show performance on both a book value and total rate of return (if applicable) basis when required and will compare the results to the above-stated performance benchmarks. All investments shall be reported at fair value per GASB standards. Investment reports shall be available to the public.

Miami Gardens City Reporting Requirements

To provide appropriate performance measures, the City Manager or his designee will prepare and deliver to the City a quarterly report of investment activity. This report will contain the following minimum level of information regarding the portfolios:

- Amount of each investment
- Type of investment and percentage share of total portfolios
- Financial institution or broker/dealer
- Purchase and sale dates (trade and settlement)
- Maturity date
- Yield
- Income received, accrued or prepaid (total and by fund)

Reservation of Authority

The City Manager and Finance Director shall review the Policy annually. The authority to issue and/or revise this policy is reserved for the city.

Budget Policy

Budgetary Practices and Basis of Budgeting

Balanced Budget

A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that all governmental operating budgets submitted and approved, must be balanced without borrowing. The basis of budgeting for all governmental funds is on a modified accrual basis, while the enterprise fund is on an accrual basis.

1. **Operating Budget Practices:** Each department and division prepares its own budget for review by the City Manager. The budget is approved in the form of an appropriations ordinance after the Mayor and Council have conducted advertised public hearings. The Operating Budget is adopted at the Fund level. During the year, it is the responsibility of the City Manager to administer the budget. The legal control, which the budget ordinance establishes over spending, is set up under Generally Accepted Accounting Principles. The City Manager has the authority to transfer budgeted amounts between Departments within any Fund, but changes in the total appropriations level for any given Fund can only be enacted by the Mayor and Council through an amendment to the current appropriations ordinance, except for prior year encumbrances carried-forward, grants, reimbursements and bond proceeds, which the City Manager may appropriate to the appropriate fund without further Council action.

The City will adopt an annual General Fund budget in which expenditures, net of pay-as-you-go capital project contributions, do not exceed projected revenues. As a management policy, budgetary control is maintained in the General and the Special Revenue Funds at the program level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in overruns of balances are not processed (locked out of the computer system) until sufficient appropriations are made available through approved intrafund transfers.

The City Manager is authorized by the City's adopted purchasing ordinance, to expend certain amounts without further action by City Council. The Manager is authorized to expend up to \$10,000 without bidding; however, the City Manager has established a staff policy that generally requires multiple quotes for such purchases. Authorization to approve purchase orders under this amount has been delegated to the Assistant City Managers. Purchases between \$10,000 and \$25,000 can be authorized by the City Manager subject to the securing of at least three (3) written quotes. Purchases between \$25,000 and \$50,000 can be authorized by the City Manager after a formal, sealed bidding process. Such purchases are reported after the fact to City Council in a monthly report. All purchases over \$50,000 must be approved by City Council.

2. **Basis of Accounting and Budgeting:** The basis for budgeting is the same as the basis for accounting. Budgets for General, Special Revenue, Capital Projects, and Debt Service Funds are adopted on a basis consistent with Generally Accepted Accounting Principles. Accordingly, all Governmental Fund budgets are presented on the modified accrual basis as well as the "current resources measurement focus." Under this method of accounting, revenue is recorded when susceptible to accrual, such as when measurable and available for the funding of current appropriations. The Governmental Funds are the General Fund, the Special Revenue Funds, the Capital Projects Fund, and the Debt Service Fund. Enterprise Fund budgets are presented on the full accrual basis as well as "the economic resources measurement focus". Under this method of accounting, revenues are recognized when earned, as billed and unbilled, and expenditures are recorded when incurred. The City has only one Enterprise Fund, the Stormwater Fund. See the Fund Summaries Budget Detail sections for detailed information on the Fund descriptions.
3. **Capital Improvements Program Practices:** Along with the operating budget, the City Manager submits a Capital Improvements Program (CIP) to the Mayor and Council. This document provides for improvements to the City's public facilities for the ensuing fiscal year and five years thereafter. The first year of the plan establishes a capital budget for the new fiscal year. The remaining five years serve as a guide for use in determining probable future debt issuance needs and operating cost impacts. The Capital Budget is adopted at the Fund level. CIP expenditures are accounted for in the Capital Projects Fund or the Enterprise Funds, as appropriate, and are funded by a variety of sources. The City strives to maintain a reasonable balance between "pay-as-you-go" financing and bond financing for its capital improvements in order to maintain debt within prudent limits.

In July 2020, the City received ratings A1 from Moody's, and A+ Stable from Standard & Poor for the issuance of the General Obligation Bond.

Other Budget Policies

1. Formal budgetary integration is employed as a management control device during the year for all funds.
2. All fund budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
3. Florida Statutes provide that expenditures in excess of those total fund budgets are unlawful.
4. Unused appropriations lapse at the end of each fiscal year. Such unexpended funds may be retained in the appropriate fund's reserve or budgeted for the subsequent fiscal year.
5. The City has chosen to implement GASB 45 through a combination of pay-as-you-go and trust reserve. For those amounts accruing for implied future costs, the City's policy is to fund these expenses as it always has, on a yearly, pay-as-you-go budget basis. The City's health insurance premiums are highly competitive with other cities and the addition of future retirees is not expected to have more than an incremental affect on this budgetary item.

As for those future costs associated with the City's own post-retirement benefits, there will be a direct expense of the City, thus the City has elected to establish a trust for these future expenditures.

Budget Amendments

Budget Amendments

The City adopts the annual budget at the Fund level. Budget amendments are required when it is necessary to move funds between budgeted funds, to create new funds, or to appropriate funds from fund balance. Generally, budget amendments are done once or twice each year.

Internal Budget Adjustments (Budget Transfers)

General

Budget transfers are designed to give the City Manager a degree of flexibility in his/her budgetary administration. They may generally be approved for one of four reasons. First, a budgetary mistake may have been made in the approved budget. Because the budget cycle must begin so early in the year, it is very easy to overlook certain items which should have been included, or to over and/or underestimate the expenses or need for certain other items. A second reason for which transfers should be approved is emergency purchases. In many instances, equipment, supply, or maintenance costs must be incurred at a higher level than could have been anticipated due to a breakdown of equipment, the assumption of a new service, or unusually large contract prices.

A third reason for an amendment is an avoidance of future cost increases. Such opportunities often arise when a certain product or service can be purchased at a certain time rather than putting off the purchase until a later date.

Finally, a municipal organization needs to be dynamic to respond to change. Often this requires moving funds from one area to another.

Budget adjustments exist for very specific reasons, as noted above and should not be used to balance an organization's budget each month. Operating within one's available budgetary resources is a managerial responsibility, and one which should be taken very seriously. While the approved budget is only a plan and can be changed as circumstances change; it should be adhered to as closely as possible. The budget should contain a reasonable working capital reserve account in each Fund to meet unexpected needs.

When needs are less than originally anticipated or should prices come in lower than budgeted, excess funds should accrue as savings to the City. They should not be considered as available dollars for additional expenditures beyond the appropriation level contained in the approved budget without specific justification. These accrued savings become fund balance reserve or cash forwarded into the next year's budget; a valuable revenue in maintaining service levels and avoiding tax rate increases. The more that can be accrued in one year, the easier the budget process will be the next year.

Capital equipment item funds are budgeted for in the annual budget; however, as needs change, individual items are not specifically approved in the budget. Additional capital equipment needs can be purchased if funds are available. First, if the amount does not exceed \$10,000, and if the requesting party has the funds available, then the Department Head can approve the purchase. If the individual item or systems exceed \$10,000 but do not exceed \$50,000, and if the requesting party has funds available, then the City Manager can approve the purchase after following approved purchasing procedures. Individual items or systems over \$50,000 require City Council approval with justification of fund availability whether from the adopted budget or the appropriate reserve.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded in order to reserve that portion of the applicable appropriation, is utilized in the governmental funds.

Policies

1. The City Manager is authorized to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority includes the authority to correct inter- programmatic budgeting and accounting allocations. The budgetary level of control is at the fund level.

2. The City Manager has the authority to adjust the adopted budget to correct scrivener's errors.
3. A receipt of revenue from a source not anticipated in the budget and received for a particular purpose including, but not limited to, grants, donations, gifts, or reimbursement for damages, may be appropriated by the City Manager and expenditures provided for in the budget.
4. The City Manager is hereby authorized to create a suspension reserve account in each fund and, further, authorized to transfer funds across appropriation centers into said accounts.

Accounting, Auditing And Financial Reporting

1. The City's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and the standards set by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
2. An independent public accounting firm will perform an annual audit. The auditor's opinion will be included with the City's published Comprehensive Annual Financial Report (CAFR).
3. The City's CAFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial reporting program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, provide full Disclosure of all financial activities and related matters, and minimize ambiguities and potentials for misleading inference.
4. The City's budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends, and resources.
5. The Finance Department will also prepare, in conjunction with the release of the CAFR, the "Popular Annual Financial Report" which is a condensed and easy to read version of the annual CAFR. This document will be provided to residents so that they can easily understand how the City is using their funds. This document will also be submitted to the GFOA committee in order to receive their award.
6. Financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
7. Monthly budget reports shall be prepared and presented to the City Council on a timely basis.
8. The Finance Department will also prepare, in conjunction with the release of the CAFR, an annual "Financial Trends Report" and presented to the City Council on a timely basis.



Miami Gardens



2020

SUMMARY OF FUNDS



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Summary of All Funds Consolidated Budget Summary FY 2024	
Description	FY 2024 Budget
RE-APPROPRIATE FUND BALANCE - ALL FUNDS	\$10,683,093
REVENUES - ALL FUNDS	
Property Taxes	\$56,956,855
Franchise Fees	\$8,100,625
Intergovernmental Revenue	\$19,670,162
Utility Taxes	\$11,745,381
Fuel Taxes	\$2,216,832
Fines and Forfeitures	\$3,645,750
Licenses, Permits & Fees	\$6,381,881
Charges for Services	\$14,628,427
Grants and Loans	\$2,596,807
Miscellaneous	\$3,430,318
Interfund Transfers	\$14,293,311
TOTAL REVENUES - ALL FUNDS	\$143,666,349
TOTAL RESOURCES AVAILABLE - ALL FUNDS	\$154,349,442
EXPENDITURES - ALL FUNDS	
Operating Expenditures	
Personnel Services	\$79,868,401
Operating Expenses	\$32,433,723
Debt Service Payment	\$11,102,123
Interfund Transfers	\$14,293,312
Non-Operating Expenses	\$9,607,532
TOTAL OPERATING EXPENDITURES - ALL FUNDS	\$147,305,091
Capital Outlay	\$7,044,351
TOTAL EXPENDITURES - ALL FUNDS	\$154,349,442
TOTAL REVENUE OVER EXPENDITURES	\$-

Summary of Funds	
General Fund Budget Summary FY 2024	
DESCRIPTION	FY 2024 BUDGET
RE-APPROPRIATE FUND BALANCE	\$-
REVENUES - GENERAL FUND	
Property Taxes	\$52,995,865
Franchise Fees	\$8,100,625
Intergovernmental Revenue	\$14,408,445
Utility Taxes	\$11,745,381
Fines and Forfeitures	\$3,642,950
Licenses, Permits & Fees	\$2,878,625
Charges for Services	\$8,297,092
Grants & Loans	\$75,000
Miscellaneous	\$1,986,648
Interfund Transfers	\$1,908,053
TOTAL REVENUES	\$106,038,684
TOTAL RESOURCES AVAILABLE - GENERAL FUND	\$106,038,684
EXPENDITURES - GENERAL FUND	
Council/Legislative	\$1,757,441
Civic Engagement	\$324,041
City Manager	\$2,063,574
Public Affairs	\$1,320,845
Special Events	\$4,863,000
City Clerk	\$1,031,585
Finance	\$1,733,138
Human Resources	\$1,479,221
City Attorney	\$1,187,693
Planning Division	\$994,154
School Crossing Guards	\$766,353
Police	\$50,671,298
Code Enforcement	\$2,318,558
Parks & Recreation	\$12,980,249
Procurement	\$572,230
Information Technology	\$3,914,504
Fleet	\$3,962,575
City Hall Maintenance	\$953,387
Non-Departmental	\$13,144,838
TOTAL EXPENDITURES	\$106,038,684
TOTAL REVENUE OVER EXPENDITURES - GENERAL FUND	\$-

Summary of Funds Transportation Fund Budget Summary FY 2024	
Description	FY 2024 Budget
RE-APPROPRIATE FUND BALANCE	\$2,570,500
REVENUES - TRANSPORTATION FUND	
Fuel Taxes	\$2,216,832
Intergovernmental Revenue	\$5,261,717
Fines and Forfeitures	\$2,800
Licenses, Permits & Fees	\$202,000
Charges for Services	\$30,000
Miscellaneous Revenues	\$40,700
Interfund Transfers	\$235,246
TOTAL REVENUES	\$7,989,295
TOTAL RESOURCES AVAILABLE - TRANSPORTATION FUND	\$10,559,795
EXPENDITURES - TRANSPORTATION FUND	
Administration Division	\$2,062,542
Keep Miami Gardens Beautiful Division	\$278,702
Streets Division	\$2,269,289
CITT- Capital Improvements	\$3,688,724
CITT- Transit	\$2,260,538
TOTAL EXPENDITURES	\$10,559,795
TOTAL REVENUE OVER EXPENDITURES - TRANSPORTATION FUND	\$-

Summary of Funds Grant Fund Summary FY 2024	
DESCRIPTION	FY 2024 BUDGET
RE-APPROPRIATE FUND BALANCE	\$-
REVENUES - GRANT FUND	
Children's Trust Grant	\$650,000
TOTAL REVENUES	\$650,000
TOTAL FUNDS AVAILABLE - GRANT FUND	\$650,000
EXPENDITURES - GRANT FUND	
Children's Trust- YAS	\$650,000
TOTAL EXPENDITURES	\$650,000
TOTAL REVENUE OVER EXPENDITURES - GRANT FUND	\$-

Summary of Funds	
Development Services Fund Budget Summary FY 2024	
DESCRIPTION	FY 2024 BUDGET
RE-APPROPRIATE FUND BALANCE	\$1,677,425
REVENUES - DEVELOPMENT SERVICES FUND	
Licenses, Permits & Fees	\$2,352,022
Charges for Services	\$286,351
Miscellaneous Revenues	\$74,313
TOTAL REVENUES	\$2,712,686
TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND	\$4,390,111
EXPENDITURES - DEVELOPMENT SERVICES FUND	
Building Department	\$4,390,111
TOTAL EXPENDITURES	\$4,390,111
TOTAL REVENUE OVER EXPENDITURES - DEVELOPMENT SERVICES FUND	\$-

Summary of Funds Impact Fees Fund Summary FY 2024	
DESCRIPTION	FY 2024 BUDGET
RE-APPROPRIATE FUND BALANCE	\$6,435,168
TOTAL FUNDS AVAILABLE - IMPACT FEES FUND	\$6,435,168
EXPENDITURES - IMPACT FEES FUND	
Open Space/Parks Impact Fees	\$4,219,245
Police Impact Fees	\$1,887,673
Admin. Impact Fees	\$328,250
TOTAL EXPENDITURES	\$6,435,168
TOTAL REVENUE OVER EXPENDITURES - IMPACT FEES FUND	\$-

Summary of Funds SHIP Fund Summary FY 2024	
DESCRIPTION	FY 2024 BUDGET
RE-APPROPRIATE FUND BALANCE	\$-
REVENUES - SHIP FUND	
State Housing Initiative Program Revenue	\$843,205
TOTAL REVENUES	\$843,205
TOTAL FUNDS AVAILABLE - SHIP FUND	\$843,205
EXPENDITURES - SHIP FUND	
State Housing Initiative Program	\$843,205
TOTAL EXPENDITURES	\$843,205
TOTAL REVENUE OVER EXPENDITURES - SHIP FUND	\$-

Summary of Funds CDBG Fund Summary FY 2024	
DESCRIPTION	FY 2024 BUDGET
RE-APPROPRIATE FUND BALANCE	\$-
REVENUES-CDBG FUND	
Community Development Block Grant Revenue	\$1,028,602
TOTAL REVENUES	\$1,028,602
TOTAL FUNDS AVAILABLE - CDBG FUND	\$1,028,602
EXPENDITURES - CDBG FUND	
Community Development Block Grant Program	\$1,028,602
TOTAL EXPENDITURES	\$1,028,602
TOTAL REVENUE OVER EXPENDITURES - CDBG FUND	\$-

Summary of Funds Formula One Fund 2024	
Description	FY 2024 Budget
RE-APPROPRIATE FUND BALANCE	\$-
REVENUES - FORMULA ONE FUND	
Miscellaneous Revenues	\$444,444
TOTAL REVENUES	\$444,444
TOTAL RESOURCES AVAILABLE - FORMULA ONE FUND	\$444,444
EXPENDITURES - FORMULA ONE FUND	
Formula One Programming	\$444,444
TOTAL EXPENDITURES	\$444,444
TOTAL REVENUE OVER EXPENDITURES - FORMULA ONE FUND	\$-

Summary of Funds	
Special Taxing Districts Fund Summary FY 2024	
DESCRIPTION	FY 2024 BUDGET
RE-APPROPRIATE FUND BALANCE	\$-
REVENUES - SPECIAL REVENUE FUND	
Special Lighting Districts Revenue	\$895,926
TOTAL REVENUES	\$895,926
TOTAL FUNDS AVAILABLE - SPECIAL TAXING DISTRICTS FUND	\$895,926
EXPENDITURES - SPECIAL REVENUE FUND	
Special Lighting Districts Expenditures	\$895,926
TOTAL EXPENDITURES	\$895,926
TOTAL REVENUE OVER EXPENDITURES - SPECIAL TAXING DISTRICTS FUND	\$-

Summary of Funds Debt Service Fund Summary FY 2024	
DESCRIPTION	FY 2024 BUDGET
RE-APPROPRIATE FUND BALANCE	\$-
REVENUES - DEBT SERVICE FUND	
Ad Valorem Taxes	\$3,960,990
Transfers In	\$6,594,405
TOTAL REVENUES	\$10,555,395
TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND	\$10,555,395
EXPENDITURES - DEBT SERVICE FUND	
Principal and Interest Payments	\$10,555,395
TOTAL EXPENDITURES	\$10,555,395
TOTAL REVENUE OVER EXPENDITURES - DEBT SERVICE FUND	\$-

Summary of Funds	
Capital Projects Fund Summary FY 2024	
DESCRIPTION	FY 2024 BUDGET
RE-APPROPRIATE FUND BALANCE	\$-
REVENUES - CIP FUND	
Transfer In- General Fund	\$5,555,607
Build America Bonds Rebate	\$859,213
TOTAL REVENUES	\$6,414,820
TOTAL FUNDS AVAILABLE - CAPITAL PROJECTS FUND	\$6,414,820
EXPENDITURES - CIP FUND	
Capital Projects Operations	\$6,414,820
TOTAL EXPENDITURES	\$6,414,820
TOTAL REVENUE OVER EXPENDITURES - CAPITAL PROJECTS FUND	\$-

Summary of Funds Stormwater Fund Summary FY 2024	
DESCRIPTION	FY 2024 BUDGET
RE-APPROPRIATE FUND BALANCE	\$-
REVENUES - STORMWATER FUND	
Charges for Services	\$6,014,984
Licenses, Permits & Fees	\$53,308
Miscellaneous Revenues	\$25,000
TOTAL REVENUES	\$6,093,292
TOTAL FUNDS AVAILABLE - STORMWATER FUND	\$6,093,292
EXPENDITURES - STORMWATER FUND	
Stormwater Operating Division	\$3,171,363
Engineering Services Division	\$2,921,929
TOTAL EXPENDITURES	\$6,093,292
TOTAL REVENUE OVER EXPENDITURES - STORMWATER FUND	\$-



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Miami Gardens



2020

TWO YEAR SUMMARY COMPARISON



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All Funds Summary with Year-to-Year Changes by Revenue Source

This table offers an overview of all major operating revenues that comprise the City's financial accounting system. The summary below shows all funds.

All Funds Summary with Year-to-Year Changes by Revenue Source

ALL FUNDS REVENUES	BUDGET FY 2023	BUDGET FY 2024	% Change
Property Taxes	\$49,973,868	\$56,956,855	14.00% ⁽¹⁾
Franchise Fees	\$5,601,750	\$8,100,625	44.60% ⁽²⁾
Intergovernmental Revenue	\$19,247,805	\$19,670,162	2.20%
Utility Taxes	\$11,383,922	\$11,745,381	3.20%
Fuel Taxes	\$1,993,498	\$2,216,832	11.20% ⁽³⁾
Fines and Forfeitures	\$3,608,250	\$3,645,750	1.00%
Licenses & Permits	\$6,257,600	\$6,381,881	2.00%
Charges for Services	\$13,823,370	\$14,628,427	5.80%
Grants/Loans	\$4,456,036	\$4,840,842	8.60% ⁽⁴⁾
Miscellaneous Revenues	\$932,696	\$1,186,283	27.20% ⁽⁵⁾
Interfund Transfers	\$14,246,623	\$14,293,311	0.30%
Re-appropriated Fund Balance	\$12,468,267	\$10,683,093	(14.30%)
TOTAL OPERATING REVENUES	\$143,993,685	\$154,349,442	7.20%

CHART NOTES

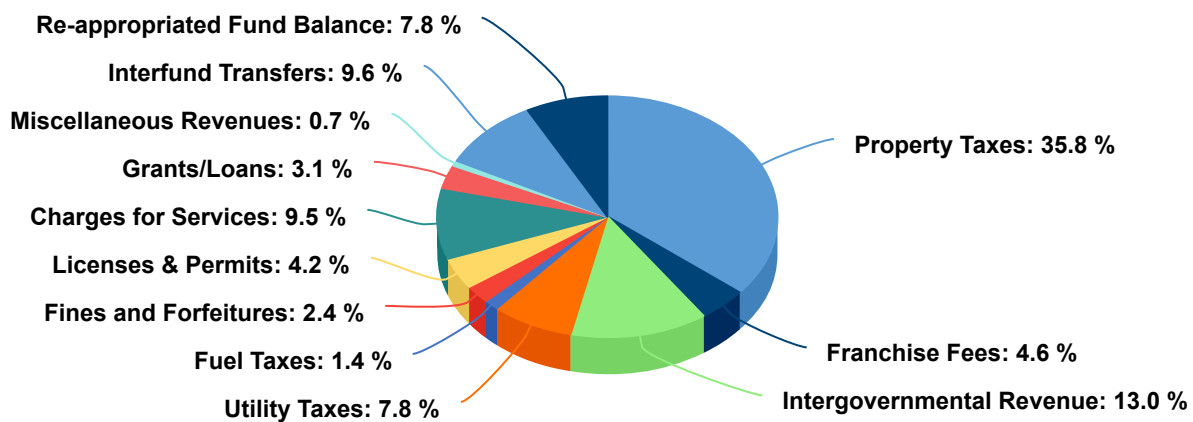
⁽¹⁾ Increase is attributed to growth in the City's taxable value

⁽²⁾ Attributed to increase in Electric Franchise Fees revenues

⁽³⁾ Reflects increase for Local Option Gas Tax distribution

⁽⁴⁾ Children's Services Trust- funding YAS program increased for FY24

All Funds: Revenue by Source for FY 2023-2024



All Funds Summary with Year-to-Year Changes by Expenditure Class

This table offers an overview of all operating expenditures for each class of expenditure that comprises the City's financial accounting system. The system consists of various funds: The General Fund, the Transportation Fund, The Development Services Fund, The Community Development Block Grant Fund, The Capital Projects Fund, The Stormwater Utility Fund, The Grants Fund, The Special Taxing Districts Fund and the Debt Service Fund.

All Funds Summary with Year-to-Year Changes by Expenditure Class

All Funds Expenditures	Budget FY 2023	Budget FY 2024	% Change
Personnel Expenditures	\$70,582,009	\$79,868,401	13.20% ⁽¹⁾
Operating Expenses	\$28,928,162	\$32,433,723	12.10% ⁽²⁾
Debt Service Payment	\$11,142,881	\$11,102,123	(0.40%)
Capital Outlay	\$9,990,220	\$7,044,351	(29.50%) ⁽³⁾
Interfund Transfers	\$14,246,623	\$14,293,312	0.30%
Non-Operating Expenses	\$9,112,965	\$9,607,532	5.40%
TOTAL OPERATING EXPENDITURES	\$144,002,860	\$154,349,442	7.20%

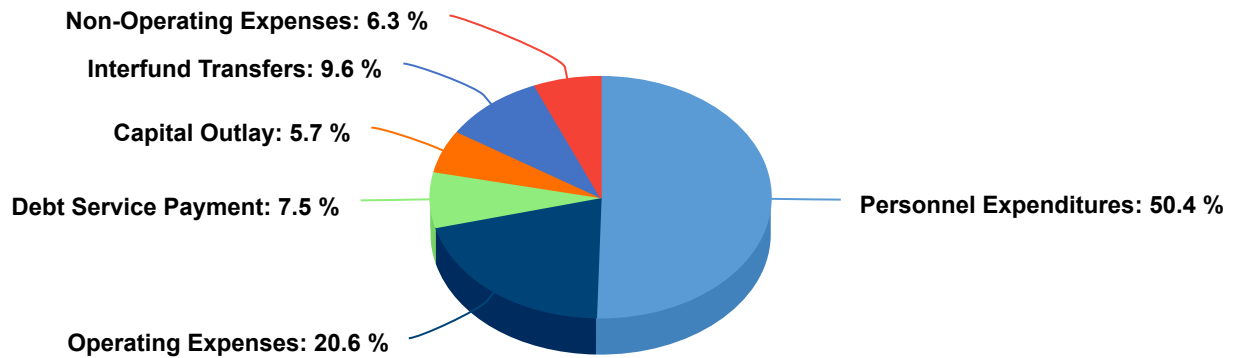
CHART NOTES

⁽¹⁾ Reflects increases salaries as well as increases for pension and health benefits

⁽²⁾ Increase due overall increase in operating expenses.

⁽³⁾ Decrease in capital projects scheduled for Stormwater and Transportation

All Funds: Expenditure by Use for FY 2023-2024



All Funds Expenditure Summary and Year-to-Year Changes by Department

This table offers an overview of all operating expenditures by each operating department within the City's financial accounting system.

All Funds Expenditures by Department with Year-to-Year Changes

All Funds Expenditures	Budget FY 2023	Budget FY 2024	% Change
Council/Legislative	\$1,618,825	\$1,757,441	8.56%
Civic Engagement	\$296,682	\$324,041	9.22%
City Manager	\$3,159,642	\$2,063,574	(34.69%) ⁽¹⁾
Public Affairs	\$1,002,440	\$1,320,845	31.76% ⁽²⁾
Special Events	\$4,268,000	\$4,863,000	13.94%
City Clerk	\$697,345	\$1,031,585	47.93% ⁽³⁾
Finance	\$1,535,183	\$1,733,138	12.89%
Human Resources	\$1,379,451	\$1,479,221	7.23%
City Attorney	\$1,153,011	\$1,187,693	3.01%
Public Safety	\$45,090,474	\$51,437,651	14.08%
Code Enforcement	\$2,164,704	\$2,318,558	7.11%
Parks & Recreation	\$11,293,036	\$13,630,249	20.70% ⁽⁴⁾
Information Technology	\$3,231,705	\$3,914,504	21.13%
Procurement	\$611,576	\$572,230	(6.43%)
Public Works			
Fleet Management Division	\$3,749,426	\$3,962,575	5.68%
City Hall Maintenance Division	\$937,078	\$953,387	1.74%
Transportation Division	\$11,108,940	\$10,559,795	(4.94%)
Stormwater Division	\$7,823,258	\$6,093,292	(22.11%) ⁽⁵⁾
Planning & Zoning	\$924,976	\$994,154	7.48%
Building Services	\$3,890,647	\$4,390,111	12.84%
Community Development	\$1,833,752	\$1,871,807	2.08%
Capital Improvement	\$6,431,539	\$6,414,820	(0.26%)
Non-Departmental			
General Administration	\$12,185,884	\$13,144,838	7.87%
Debt Service	\$10,595,842	\$10,555,395	(0.38%)
Formula One Fund	\$0	\$444,444	-
Special Taxing District	\$746,604	\$895,926	20.00%
Impact Fees Fund	\$6,263,665	\$6,435,168	2.74%
TOTAL OPERATING EXPENSES	\$143,993,685	\$154,349,442	7.19%

CHART NOTES

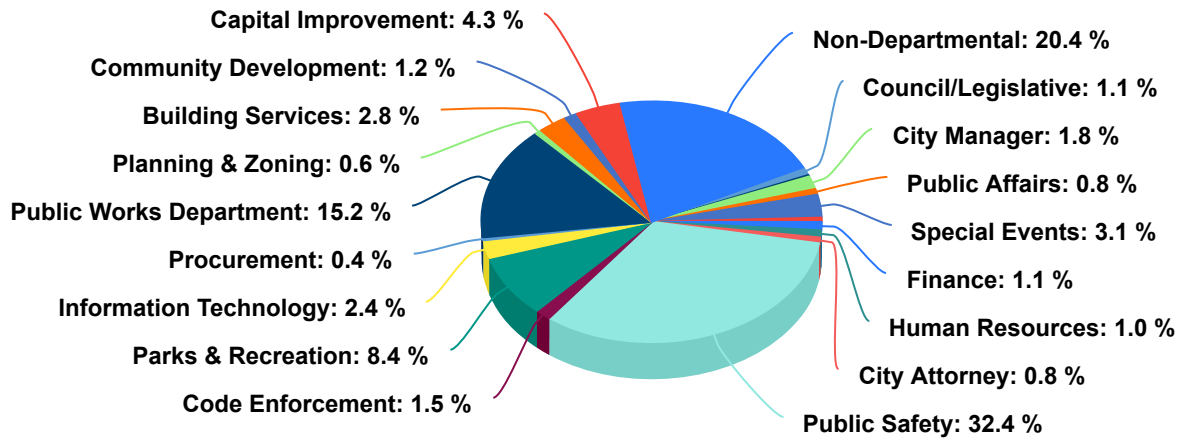
⁽¹⁾ Reflects elimination of grant funding for the Live Healthy Miami Gardens division

⁽²⁾ Addition of two (2) new positions

⁽³⁾ Addition of one (1) position plus increased funding for election expenses

⁽⁴⁾ Attributed to funding for Lester Brown Park and Bennett Lifter Park

⁽⁵⁾ Decrease in capital projects scheduled for Stormwater

All Funds: Expenses by Department for FY 2023-2024

General Fund: Revenue Summary and Year-to-Year Changes

This table offers an overview of the General Fund's revenues. The General Fund is the principal accounting entity for the City operating departments.Changes

General Fund Revenues by Source with Year-to-Year Changes

Revenues	Budget FY 2023	Budget FY 2024	% Change
Property Taxes	\$46,012,884	\$52,995,865	15.20% ⁽¹⁾
Franchise Fees	\$5,601,750	\$8,100,625	44.60% ⁽²⁾
Intergovernmental Revenue	\$13,200,788	\$14,408,445	9.10% ⁽³⁾
Utility Taxes	\$11,383,922	\$11,745,381	3.20%
Fines and Forfeitures	\$3,605,450	\$3,642,950	1.00%
Licenses, Fees & Permits	\$2,676,000	\$2,878,625	7.60%
Charges for Services	\$7,592,347	\$8,297,092	9.30% ⁽⁴⁾
Grants/Loans	\$68,000	\$75,000	10.30%
Miscellaneous	\$1,811,647	\$1,986,648	9.70%
Interfund Transfers	\$1,844,709	\$1,908,053	3.40%
TOTAL OPERATING REVENUES	\$93,797,497	\$106,038,684	13.10%

CHART NOTES

⁽¹⁾ Increase is attributed to 14.88% growth in taxable value for FY 2024

⁽²⁾ Increase in estimate for Electric Franchise fees

⁽³⁾ Increase in State Revenue Sharing and Half-Cent Sales Tax distribution

⁽⁴⁾ Anticipated increase in recreation/special events revenues as well as Off Duty Police Officer revenues

General Fund: Expenditure Summary and Year-to-Year Changes

This table offers an overview of the General Fund's expenditures. The General Fund is the principal accounting entity for the City operating departments.

General Fund Expenditures by Division with Year-to-Year Changes

Expenditures	Budget FY 2023	Budget FY 2024	% Change
Council/Legislative	\$1,618,825	\$1,757,441	8.60%
Civic Engagement	\$296,682	\$324,041	9.20%
City Manager	\$1,939,851	\$2,063,574	6.40%
Public Affairs	\$1,002,440	\$1,320,845	31.80% ⁽¹⁾
Special Events	\$4,268,000	\$4,863,000	13.90%
City Clerk	\$697,345	\$1,031,585	47.90% ⁽²⁾
Finance	\$1,535,183	\$1,733,138	12.90% ⁽³⁾
Human Resources	\$1,379,451	\$1,479,221	7.20%
City Attorney	\$1,153,011	\$1,187,693	3.00%
Planning & Zoning	\$924,976	\$994,154	7.50%
Public Safety	\$45,090,474	\$51,437,651	14.10% ⁽⁴⁾
Code Enforcement	\$2,164,704	\$2,318,558	7.10%
Parks & Recreation	\$11,010,886	\$12,980,249	17.90% ⁽⁵⁾
Gen. Services (IT, Fleet, Procurement & CH Maint)	\$8,529,785	\$9,402,696	10.20% ⁽⁶⁾
Non-Departmental	\$12,185,884	\$13,144,838	7.90%
TOTAL OPERATING EXPENDITURES	\$93,797,497	\$106,038,684	13.10%

CHART NOTES

⁽¹⁾ Addition of two (2) new positions

⁽²⁾ Addition of one (1) position plus increased funding for election expenses

⁽³⁾ Addition of one (1) new position

⁽⁴⁾ Addition of seven (7) Police Officers; one (1) Victim Advocate; and a Video Retrieval Specialist

⁽⁵⁾ Attributed to funding for Lester Brown Park and Bennett Lifter Park

⁽⁶⁾ Primarily attributed to the 172% increase for Property Insurance

Transportation Fund: Revenue Summary and Year to Year Changes

This table offers an overview of all Transportation Fund revenues. The Transportation fund accounts for expenditures having to do with the City's transportation network including transit, roads, and right-of-way and associated expenditures.

Transportation Fund Revenues by Source with Year-to-Year Changes

Revenues	Budget FY 2023	Budget FY 2024	% Change
Fuel Taxes	\$1,993,498	\$2,216,832	11.20% ⁽¹⁾
License, Fees & Payments	\$202,000	\$202,000	-%
Intergovernment Revenues	\$5,232,526	\$5,261,717	0.60% ⁽²⁾
Charges For Services	\$30,000	\$30,000	-%
Fines and Forfeitures	\$2,800	\$2,800	-%
Miscellaneous Revenues	\$58,247	\$40,700	(30.10%) ⁽³⁾
Interfund Transfers	\$228,394	\$235,246	3.00%
Fund Balance	\$3,361,475	\$2,570,500	(23.50%) ⁽³⁾
TOTAL OPERATING REVENUES	\$11,108,940	\$10,559,795	(4.90%)

CHART NOTES

⁽¹⁾ Reflects increase in Local Option Gas Tax revenues

⁽²⁾ Reflects increase in estimated State Shared revenues

⁽³⁾ Reflects decrease in revenues for Bus Bench advertising

⁽³⁾ Decrease in use of fund balance

Transportation Fund: Expenditure Summary and Year-to-Year Changes

This table offers an overview of all Transportation Fund expenditures. The Transportation fund accounts for expenditures having to do with the City's transportation network including transit, roads, and right-of-way and associated areas.

Transportation Fund Expenditures by Division with Year-to-Year Changes

Expenditures	Budget FY 2023	Budget FY 2024	% Change
Administration Division	\$2,002,967	\$2,062,542	3.00%
Keep Miami Gardens Beautiful	\$224,833	\$278,702	24.00% ⁽¹⁾
Streets Division	\$2,332,870	\$2,269,289	(2.70%)
CITT- Transportation Capital Projects	\$4,608,444	\$3,688,724	(20.00%) ⁽²⁾
CITT- Transit	\$1,939,826	\$2,260,538	16.50% ⁽³⁾
TOTAL OPERATING EXPENDITURES	\$11,108,940	\$10,559,795	(4.90%)

CHART NOTES

⁽¹⁾ Overall increase in operating expenses

⁽³⁾ Reflects decreased expenditures for infrastructure improvements, pavement management project, and sidewalk projects

⁽³⁾ Addition of one (1) new position plus overall increase in operating expenses

Grant Fund - Revenue & Expenditure Summary and Year-to-Year Changes

The Grant Fund accounts for those revenues and expenditures that are funded by various Federal, State and Local grants.

This tables below offers an overview of the Grant Fund's Revenues and Expenditures.

Grant Fund Revenues by Source with Year-to-Year Changes

Revenues	Budget FY 2023	Budget FY 2024	% Change
CDC Grant	\$1,219,791	\$-	(100.00%) ⁽¹⁾
Children's Trust Grant	\$282,150	\$650,000	130.40% ⁽²⁾
TOTAL OPERATING REVENUES	\$1,501,941	\$650,000	(56.70%)

Grant Fund Expenditures by Division

Expenditures	Budget FY 2023	Budget FY 2024	% CHANGE
CDC Reach Rise Grant	\$814,491	\$-	(100.00%)
CDC- Covid & Flu Program	\$405,300	\$-	(100.00%)
Children's Trust- YAS	\$282,150	\$650,000	130.40%
TOTAL OPERATING EXPENDITURES	\$1,501,941	\$650,000	(56.70%)

CHART NOTES

⁽¹⁾ Reflects elimination of grant funding

⁽²⁾ Increased funding for Children's Trust- YAS program

Development Services Fund: Revenue Summary and Year-to-Year Changes

This table offers an overview of the Development Services Fund's Revenues. This fund accounts for those revenues and expenditures that involve the physical development of land in the City to include planning and construction.

Development Services Fund Revenues by Source with Year-to-Year Changes

Revenues	Budget FY 2023	Budget FY 2024	% Change
License, Fees & Payments	\$2,597,996	\$2,352,022	(9.50%)
Charges For Services	\$407,539	\$286,351	(29.70%) ⁽¹⁾
Miscellaneous Revenues	\$11,759	\$74,313	532.00% ⁽²⁾
Fund Balance	\$873,353	\$1,677,425	92.10% ⁽³⁾
TOTAL OPERATING REVENUES	\$3,890,647	\$4,390,111	12.80%

CHART NOTES

⁽¹⁾ Decrease in Unsafe Structure charges and Technology Surcharge for FY 2024

⁽²⁾ Increase in Interest Income and other miscellaneous revenues

⁽³⁾ Increase in use of fund balance to offset operational expenses

Development Services Fund Expenditures by Division

Expenditures	Budget FY 2023	Budget FY 2024	% CHANGE
Building Services	\$3,890,647	\$4,390,111	12.80% ⁽¹⁾
TOTAL OPERATING EXPENDITURES	\$3,890,647	\$4,390,111	12.80%

CHART NOTES

⁽¹⁾ Addition of Assistant Building Official position plus overall increase in operating expenditures for FY24

Impact Fee Fund - Revenue & Expenditure Summary and Year-to-Year Changes

The Impact Fee Fund accounts for fees that are charged on new land development and also on the expansion, replacement or change of use of existing land uses. These fees are designed to capture a portion of the cost of providing the capital infrastructure needed to integrate the development into the existing community.

This tables below offers an overview of the Impact Fees Fund's Revenues and Expenditures.

Impact Fee Fund Revenues by Source with Year-to-Year Changes

Revenues	Budget FY 2023	Budget FY 2024	% Change
Fund Balance	\$6,263,665	\$6,435,168	2.70%
TOTAL OPERATING REVENUES	\$6,263,665	\$6,435,168	2.70%

Impact Fees Fund Expenditures by Division

Expenditures	Budget FY 2023	Budget FY 2024	% Change
Open Space/Parks Impact Fees	\$4,276,320	\$4,219,245	(1.30%)
Police Impact Fees	\$1,703,489	\$1,887,673	10.80%
Admin. Impact Fees	\$283,856	\$328,250	15.60%
TOTAL OPERATING EXPENDITURES	\$6,263,665	\$6,435,168	2.70%

SHIP Fund - Revenue & Expenditure Summary and Year to-Year Changes

The State Housing Initiatives Partnership program (SHIP) Fund accounts for state grant funding provided by Florida Housing. The program provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing.

This tables below offers an overview of the SHIP Fund's Revenues and Expenditures.

SHIP Fund Revenues by Source Year-to-Year Changes

Revenues	Budget FY 2023	Budget FY 2024	% Change
Intergovernment Revenues	\$748,689	\$843,205	12.60%
TOTAL OPERATING REVENUES	\$748,689	\$843,205	12.60%

SHIP Fund Expenditures by Division Year-to-Year Changes

Expenditures	Budget FY 2023	Budget FY 2024	% Change
State Housing Initiative Program	\$748,689	\$843,205	12.60%
TOTAL OPERATING EXPENDITURES	\$748,689	\$843,205	12.60%

CDBG Fund - Revenue & Expenditure Summary and Year-to-Year Changes

The Community Development Block Grant (CDBG) Fund accounts for federal grant funding provided by the the U.S. Department of Housing and Urban Development (HUD). The goal of the funding is to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.

This tables below offers an overview of the CDBG Fund's Revenues and Expenditures.

CDBG Fund Revenues by Source Year-to-Year Changes

Revenues	Budget FY 2023	Budget FY 2024	% Change
Intergovernment Revenues	\$1,085,063	\$1,028,602	(5.20%)
TOTAL OPERATING REVENUES	\$1,085,063	\$1,028,602	(5.20%)

CDBG Fund Expenditures by Division Year-to-Year Changes

Expenditures	Budget FY 2023	Budget FY 2024	% Change
Administrative and Programming	\$1,085,063	\$1,028,602	(5.20%)
TOTAL OPERATING EXPENDITURES	\$1,085,063	\$1,028,602	(5.20%)

Formula One Fund

The City of Miami Gardens (City) entered into a Memorandum of Understanding (“MOU”) with Hard Rock Stadium (HRS) and its affiliate, South Florida Motorsports, LLC (“Promoter”), to ensure a lasting and meaningful positive impact for City residents and businesses in connection with the Formula One racing event. The promoter made an intentional commitment to empower and directly benefit the City of Miami Gardens and its residents by committing five million dollars (\$5,000,000.00) of funding over 10 years for community benefits programs to be administered by the City.

This tables below offers an overview of the Formula One Fund’s Revenues and Expenditures.

Formula One Fund Revenues by Source Year-to-Year Changes

Revenues	Budget FY 2023	Budget FY 2024	% Change
Intergovernment Revenues	\$-	\$444,444	100.00%
TOTAL OPERATING REVENUES	\$-	\$444,444	100.00%

Formula One Fund Expenditures by Division Year-to-Year Changes

Expenditures	Budget FY 2023	Budget FY 2024	% Change
Formula One Programming	\$-	\$444,444	100.00%
TOTAL OPERATING EXPENDITURES	\$-	\$444,444	100.00%

Special Taxing Districts Fund - Revenue & Expenditure Summary and Year-to-Year Changes

The Special Taxing Districts Fund provides for street light maintenance, enhancements and improve efficiency by the use of LED lighting. This fund utilizes special services through a non-ad valorem assessment.

This tables below offers an overview of the Special Taxing Districts Fund's Revenues and Expenditures.

Special Taxing Districts Fund Revenues by Source Year-to-Year Changes

Revenues	Budget FY 2023	Budget FY 2024	% Change
Special Assessment- Charges for Public Service	\$746,604	\$895,926	20.00%
TOTAL OPERATING REVENUES	\$746,604	\$895,926	20.00%

Special Taxing Districts Fund Expenditures by Division Year-to-Year

Expenditures	Budget FY 2023	Budget FY 2024	% Change
Special Lighting Districts	\$694,198	\$833,039	20.00%
TOTAL OPERATING EXPENDITURES	\$694,198	\$833,039	20.00%

Debt Service Fund - Revenue & Expenditure Summary and Year to Year Changes

The Debt Service Fund was established to account for and pay the principal and interest on the City's various debt issues. Funds are received by inter-fund transfers from the various operating funds in proportion to the equipment or facilities purchased for them.

This tables below offers an overview of the Debt Service Districts Fund's Revenues and Expenditures.

Debt Service Fund Revenues by Source Year-to-Year Changes

Revenues	Budget FY 2023	Budget FY 2024	% Change
Ad Valorem Taxes	\$3,960,984	\$3,960,990	-%
Interfund Transfer- General Fund	\$666,406	\$663,582	(0.40%)
Interfund Transfer- Transportation Adm	\$388,698	\$388,009	(0.20%)
Interfund Transfer- Capital Projects	\$5,579,754	\$5,542,814	(0.70%)
TOTAL OPERATING REVENUES	\$10,595,842	\$10,555,395	(0.40%)

Debt Service Fund Expenditures by Division Year-to-Year Changes

Expenditures	Budget FY 2023	Budget FY 2024	% CHANGE
Debt Service Payments	\$10,595,842	\$10,555,395	(0.40%)
TOTAL OPERATING EXPENDITURES	\$10,595,842	\$10,555,395	(0.40%)

Capital Projects Fund - Revenue & Expenditure Summary and Year-to-Year Changes

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

This tables offers an overview of the Capital Projects Districts Fund's Revenues and Expenditures.

Capital Project Fund Revenues by Source Year-to-Year Changes

Revenues	Budget FY 2023	Budget FY 2024	% Change
Miscellaneous Revenues	\$892,877	\$859,213	(3.80%)
Interfund Transfer- General Fund	\$5,538,662	\$5,555,607	0.30%
TOTAL OPERATING REVENUES	\$6,431,539	\$6,414,820	(0.30%)

Capital Project Fund Expenditures by Division Year-to-Year Changes

Expenditures	Budget FY 2023	Budget FY 2024	% CHANGE
Capital Projects Operations	\$6,431,539	\$6,414,820	(0.30%)
TOTAL OPERATING EXPENDITURES	\$6,431,539	\$6,414,820	(0.30%)

Stormwater Utility Fund - Revenue & Expenditure Summary and Year-to-Year Changes

The Stormwater Utility Fund was created to account for the revenues and expenditures associated with the City's Stormwater Utility. Revenues to this fund come from a Stormwater assessment against all property in the City as well as from grants for specific projects.

This tables below offers an overview of the Stormwater Utility Fund's Revenues and Expenditures.

Stormwater Utility Fund Revenues by Source Year-to-Year Changes

Revenues	Budget FY 2023	Budget FY 2024	% Change
License, Fees & Payments	\$35,000	\$53,308	52.30% ⁽¹⁾
Charges For Services	\$5,793,484	\$6,014,984	3.80%
Miscellaneous Revenues	\$25,000	\$25,000	-%
Fund Balance	\$1,969,774	\$-	(100.00%)
TOTAL OPERATING REVENUES	\$7,823,258	\$6,093,292	(22.10%)

CHART NOTES

⁽¹⁾ Increase in Stormwater assessments

Stormwater Utility Fund Expenditures by Division Year-to-Year

Expenditures	Budget FY 2023	Budget FY 2024	% CHANGE
Storm Water- Operations	\$3,371,320	\$3,171,363	(5.90%)
Storm Water- Engineering	\$4,451,938	\$2,921,929	(34.40%) ⁽¹⁾
TOTAL OPERATING EXPENDITURES	\$7,823,258	\$6,093,292	(22.10%)

CHART NOTES

⁽¹⁾ Attributable to decrease in funding for infrastructure improvement projects



Miami Gardens



2020

ALL FUNDS BUDGET SUMMARY



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ALL FUNDS BUDGET SUMMARY

FY 2022- FY2024

	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
RE-APPROPRIATE FUND BALANCE - ALL FUNDS	\$-	\$12,468,267	\$10,683,093
REVENUES - ALL FUNDS			
Property Taxes	\$42,030,532	\$49,973,868	\$56,956,855
Franchise Fees	\$8,187,789	\$5,601,750	\$8,100,625
Intergovernmental Revenue	\$22,781,677	\$19,247,805	\$19,670,162
Utility Taxes	\$11,297,844	\$11,383,922	\$11,745,381
Fuel Taxes	\$2,183,811	\$1,993,498	\$2,216,832
Fines and Forfeitures	\$4,641,618	\$3,608,250	\$3,645,750
Licenses & Permits & Fees	\$8,980,380	\$6,257,600	\$6,381,881
Miscellaneous	\$2,868,945	\$3,204,830	\$3,430,318
Charges for Services	\$13,513,534	\$13,823,370	\$14,628,427
Grants and Loans	\$18,259,317	\$2,183,902	\$2,596,807
Interfund Transfers	\$28,011,260	\$14,246,623	\$14,293,311
TOTAL REVENUES - ALL FUNDS	\$162,756,707	\$131,525,418	\$143,666,349
TOTAL RESOURCES AVAILABLE - ALL FUNDS	\$162,756,707	\$143,993,685	\$154,349,442
EXPENDITURES - ALL FUNDS			
Council/Legislative	\$1,568,076	\$1,618,825	\$1,757,441
Civic Engagement	\$293,777	\$296,682	\$324,041
City Manager	\$1,822,427	\$1,939,851	\$2,063,574
Public Affairs	\$922,791	\$1,002,440	\$1,320,845
Special Events	\$5,893,338	\$4,268,000	\$4,863,000
City Clerk	\$625,767	\$697,345	\$1,031,585
Finance	\$1,403,206	\$1,535,183	\$1,733,138
Human Resources	\$1,268,596	\$1,379,451	\$1,479,221
City Attorney	\$1,233,084	\$1,153,011	\$1,187,693
School Crossing Guard	\$456,581	\$724,469	\$766,353
Police	\$42,276,546	\$44,366,005	\$50,671,298
Code Enforcement	\$1,720,514	\$2,164,704	\$2,318,558
Parks & Recreation	\$7,693,875	\$11,010,886	\$12,980,249
Procurement	\$509,110	\$611,576	\$572,230
Information Technology	\$2,691,354	\$3,231,705	\$3,914,504
Fleet	\$11,352,598	\$3,749,426	\$3,962,575
City Hall Maintenance	\$930,300	\$937,078	\$953,387
Non-Departmental	\$14,436,263	\$18,449,549	\$19,580,006
Public Works	\$9,021,063	\$11,108,940	\$10,559,795
Planning	\$741,160	\$924,976	\$994,154
Building	\$3,614,973	\$3,890,647	\$4,390,111
Capital Projects	\$11,480,823	\$6,431,539	\$6,414,820
State Housing Initiative Program	\$177,538	\$748,689	\$843,205
Grants	\$15,594,796	\$1,501,941	\$650,000
Formula One Programming	\$-	\$-	\$444,444
Special Taxing Districts	\$657,348	\$746,604	\$895,926
Community Development Block Grant	\$1,521,360	\$1,085,063	\$1,028,602
Stormwater Operations	\$3,430,072	\$7,823,258	\$6,093,292
Debt Service	\$14,403,534	\$10,595,842	\$10,555,395
TOTAL EXPENDITURES - ALL FUNDS	\$157,740,870	\$143,993,685	\$154,349,442



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Miami Gardens



2020

BUDGET DETAILS BY FUND



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Budget Detail by Fund

For financial purposes, the City conducts its operations from various accounting entities called “Funds.” Each Fund is treated as a ‘business’ and is designed to operate quasi- independently from the other funds. The City’s current operating funds are: The General Fund; the Transportation Fund; the Development Services Fund; the Special Revenue Fund; the Capital Projects Fund, the Stormwater Utility Fund, the CDBG Grant Fund, the SHIP Grant Fund and the Debt Service Fund.

The General Fund is the principal fund through which the City conducts business. Its activities are supported and complemented by the other operating funds. Each of the various Funds has its own revenue sources and undertakes expenditures relative to their stated purpose. They may “purchase” various needed services from one or more of the other City Funds, or may provide administrative oversight to the other funds for a cost. Monies can only move between the Funds under certain circumstances as outlined in the City’s Charter, financial policies and/or the adopted budget ordinance.

General Fund revenues are collected by the City and by Miami-Dade County and the State of Florida on behalf of the City. Revenue estimates are prepared in several ways. First, some revenue estimates are prepared by staff based on historical collection data for such revenues as Business Tax Licenses, Solid Waste Franchise, Gas Franchise, Certificates of Use and local fees and charges. Finally, certain revenue estimates are provided by the State such as revenue sharing, half cent sales tax and telecommunication services tax.

Estimating revenues is always difficult. Trying to anticipate economic trends a year in advance is at best problematic. General budgeting principles dictate the use of caution in revenue prediction and that approach has been used by staff to develop the estimates herein. Where little historical data exists, a general 1-2% increase in the revenue has been used. Property taxes are budgeted at 95% which is required by the Florida Statute.

Historical Citywide Revenues by Fund

Fund	All Funds Revenues				
	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
General Fund	\$87,382,744	\$86,050,587	\$106,471,247	\$93,797,497	\$106,038,684
Transportation Fund	\$8,150,491	\$8,594,653	\$9,970,898	\$11,108,940	\$10,559,795
Grant Fund	\$2,241,672	\$1,413,215	\$15,594,796	\$1,501,941	\$650,000
SHIP Fund	\$313,133	\$(88,320)	\$776,177	\$748,689	\$843,205
CDBG Fund	\$3,348,820	\$1,435,402	\$1,679,481	\$1,085,063	\$1,028,602
Dev Services Fund	\$5,692,388	\$7,653,433	\$5,039,489	\$3,890,647	\$4,390,111
Impact Fee Fund	\$1,054,567	\$1,575,682	\$520,461	\$6,263,665	\$6,435,168
Formula One Fund	\$-	\$-	\$1,000,000	\$-	\$444,444
Special Taxing Dist Fund	\$503,925	\$751,169	\$713,015	\$746,604	\$895,926
Debt Service Fund	\$67,301,698	\$11,287,625	\$14,444,492	\$10,595,842	\$10,555,395
Capital Projects Fund	\$22,461,862	\$7,343,185	\$8,540,917	\$6,431,539	\$6,414,820
Stormwater Fund	\$5,470,693	\$5,295,284	\$4,817,806	\$7,823,258	\$6,093,292
TOTAL REVENUE	\$203,921,993	\$131,311,915	\$169,568,779	\$143,993,685	\$154,349,442



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Miami Gardens



2020

GENERAL FUND

The background of the slide is a photograph of a park. In the foreground, there are several palm trees and some low-lying shrubs. In the background, there is a playground with blue and green equipment and a large blue and green canopy. A black metal bench is visible in the middle ground.



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General Fund Overview

The General Fund, is the main operating fund for the City of Miami Gardens. It provides for services not specifically funded in the City's other funds including public safety, parks and recreation, code compliance, and planning and zoning. The General Fund also funds administrative offices such as the Legislative Office, the City Manager's Office, the City Clerk's Office, the City Attorney's Office, Human Resources, Financial Services and Information Technology.

The majority of resources for the General Fund are provided by taxes. Other receipts that are not allocated by law or contractual agreement to other funds are also accounted for in this fund. The General Fund budget for FY 2024 totals \$106,038,684 , an increase of \$12,241,187 from that of the previous fiscal year.

General Fund Revenues

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Ad Valorem Taxes	\$32,823,228	\$35,181,784	\$38,038,438	\$46,012,884	\$52,995,865
Franchise Fees	\$2,469,388	\$7,124,194	\$8,187,789	\$5,601,750	\$8,100,625
Utility Taxes	\$11,267,300	\$11,538,441	\$11,297,844	\$11,383,922	\$11,745,381
License, Fees & Permits	\$2,497,038	\$2,692,796	\$2,192,523	\$2,676,000	\$2,878,625
Intergov'tal Revenue	\$10,797,700	\$12,469,198	\$14,755,523	\$13,200,788	\$14,408,445
Interfund Transfers	\$12,083,450	\$2,974,425	\$11,696,668	\$1,844,709	\$1,908,053
Charges for Services	\$4,849,608	\$4,293,152	\$7,934,264	\$7,592,347	\$8,297,092
Fines and Forfeitures	\$5,569,201	\$6,293,214	\$4,527,155	\$3,605,450	\$3,642,950
Miscellaneous	\$1,760,520	\$2,791,250	\$644,337	\$1,811,647	\$1,986,648
Grants & Loans	\$3,265,311	\$692,133	\$208,975	\$68,000	\$75,000
TOTAL REVENUE	\$87,382,744	\$86,050,587	\$99,483,516	\$93,797,497	\$106,038,684

General Fund Expenditures

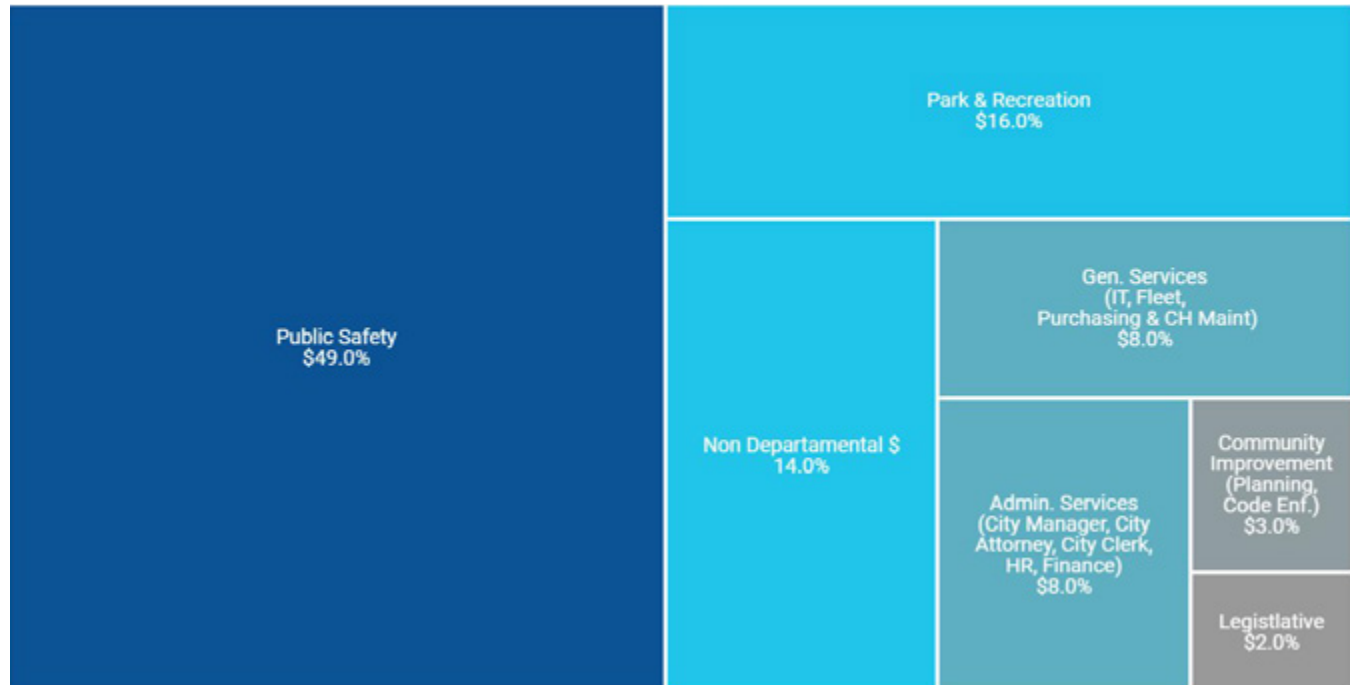
Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$51,848,336	\$52,864,999	\$55,745,734	\$62,501,942	\$71,258,723
Operating Expenses	\$16,521,673	\$15,581,146	\$21,735,732	\$22,676,231	\$26,074,867
Capital Outlay	\$257,708	\$158,239	\$7,258,913	\$311,458	\$128,275
Non-Operating Expenses	\$8,000	\$483,451	\$837,503	\$2,102,798	\$2,357,630
Interfund Transfers	\$6,560,693	\$6,384,038	\$9,766,604	\$6,205,068	\$6,219,189
TOTAL EXPENDITURES	\$75,196,410	\$75,471,873	\$95,344,486	\$93,797,497	\$106,038,684

Analysis

In FY 2014 the City Council adopted an operating millage rate of 6.9363. The FY 2024 adopted budget is balanced at the same rate of 6.9363, making this the tenth year the millage rate has remained the same.

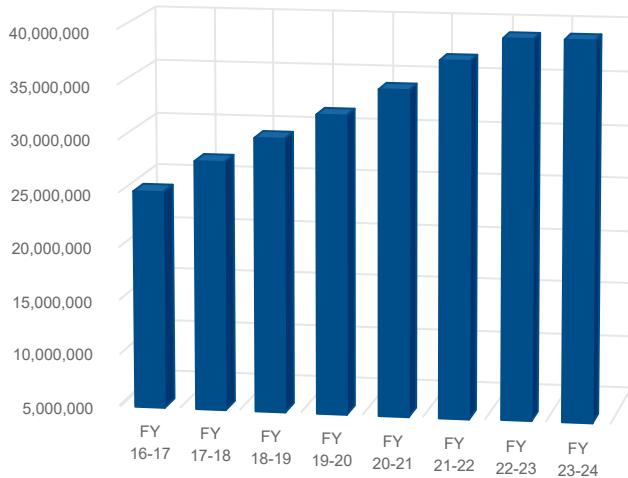
The FY 2024 taxable value is 14.88% higher than the FY 2023 certified taxable value. The City received the State estimates for State Revenue Sharing and Sales Tax distribution projections for FY 2024, which are projected to increase to pre-Covid-19 pandemic levels.

General Fund Expenditure by Division for FY 2023-2024



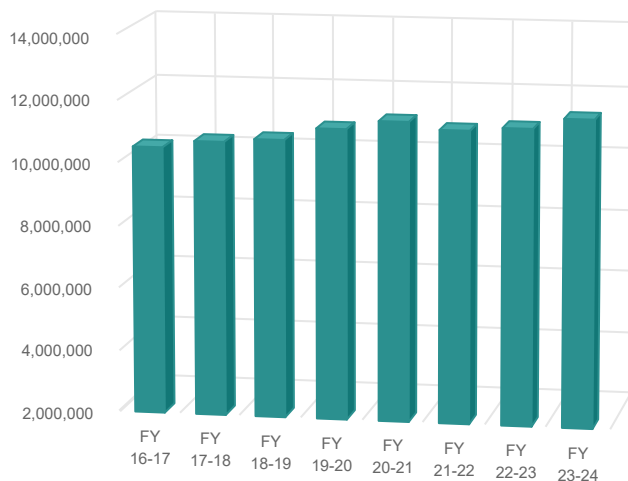
Major Revenues

Ad Valorem Tax Receipts History



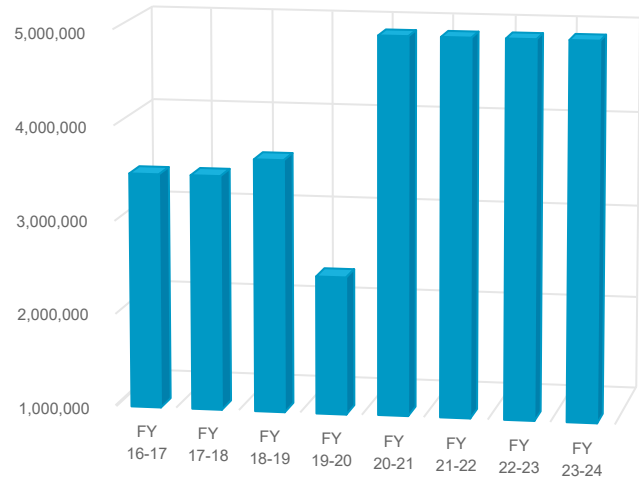
Since FY 14, the City has been levying 6.9363 mill. FY 23-24 reflects an increase of 14.3% in taxable value, and the proposed millage rate is 6.9363, the same as previous ten (10) years

Utility Tax Receipts History



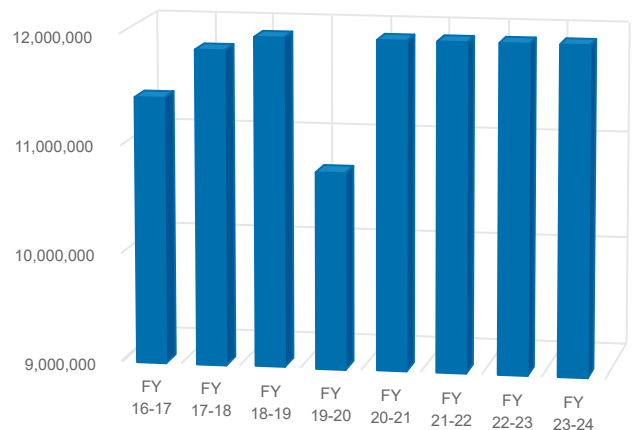
The Utility tax is a charge on various public utilities serving the City's residents. The City receives its electric taxes through Miami-Dade County which first deducts the City's pro-rata share of pre-incorporation County bond debt service. The City is served by three (3) water utilities: Opa Locka, Miami-Dade County and North Miami Beach. Also included in this category is the Communication Service Tax.

Franchise Fee Receipts History



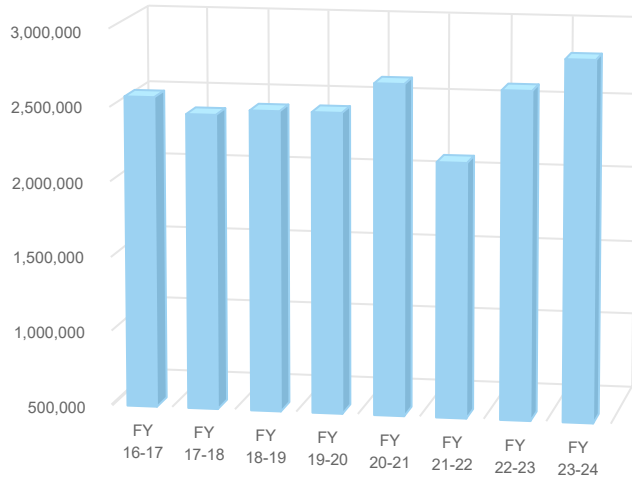
Franchise fees include electric, gas, and solid waste. They are collected by the private utilities and remitted to the City. In 2019, the City entered into a 30 year agreement with Florida Power and Light (FPL) replacing the previous agreement between FPL and Miami-Dade County. The agreement, began in August 2020 and will continue until 2049, resulted in a significant increase in Electric Franchise Fee revenues for the City.

Intergovernmental Revenue Receipts History



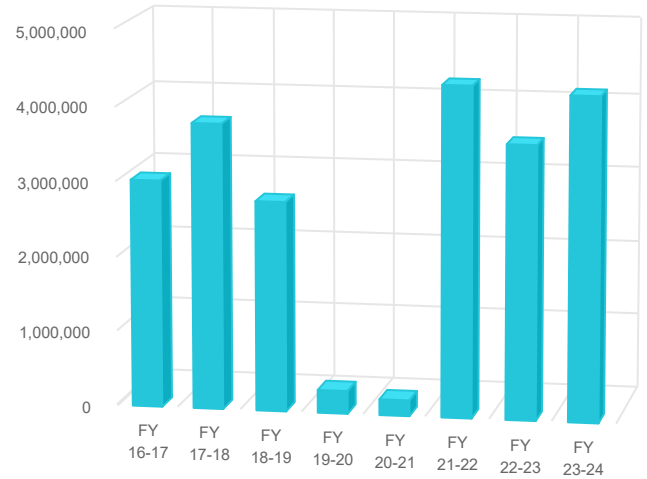
Next to property taxes, intergovernmental revenues are the City's largest source of revenue. The bulk of these revenues are from State Revenue Sharing (approx. 76.2% of which stays in the General Fund and 23.8% goes to the Transportation Fund by State law), and from the State Half-Cent Sales Tax. State Revenue for FY 23-24 are anticipated to increase to pre-COVID-19 pandemic levels.

Licenses And Permits Revenue History



Permits covered in this category include Alarm Permits, Landlord Permit fees and Business Licenses and Planning & Zoning fees. These fees are fairly steady with only a small impact over the short run from economic changes. Revenues for FY 23-24 are anticipated to remain in line with that of the previous year.

Cultural & Recreational Revenue History



Revenues received from recreation events, special events and facilities are generally very steady and predictable. Revenues for FY 19-20 and FY 20-21 were significantly decreased given the cancellation of many events as a result of the COVID-19 pandemic, particularly the City's signature event Jazz in the Gardens which was canceled for both fiscal years.



Miami Gardens



2020

TRANSPORTATION FUND OVERVIEW



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Transportation Fund Overview

The Transportation fund accounts for expenditures having to do with the City's transportation network including transit, roads, and right-of-way and associated expenditures.

TRANSPORTATION FUND REVENUES

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
1st Local Option Fuel Tax	\$1,454,992	\$1,494,706	\$1,580,638	\$1,465,267	\$1,605,647
2nd Local Option Fuel Tax	\$547,852	\$565,055	\$603,173	\$528,231	\$611,185
CITT	\$4,248,977	\$5,187,794	\$6,455,734	\$4,300,000	\$4,300,000
Banners	\$-	\$12,025	\$3,850	\$2,000	\$2,000
Intergov'tal Revenue	\$501,947	\$46,281	\$31,360	\$31,358	\$31,358
State Revenue Sharing	\$729,798	\$772,022	\$727,753	\$901,168	\$930,359
Public Works' Permits	\$261,271	\$215,288	\$103,568	\$200,000	\$200,000
Other	\$405,654	\$301,482	\$319,596	\$319,441	\$308,746
Reappropriated Fund Balance	\$-	\$-	\$-	\$3,361,475	\$2,570,500
TOTAL REVENUES	\$8,150,491	\$8,594,653	\$9,825,672	\$11,108,940	\$10,559,795

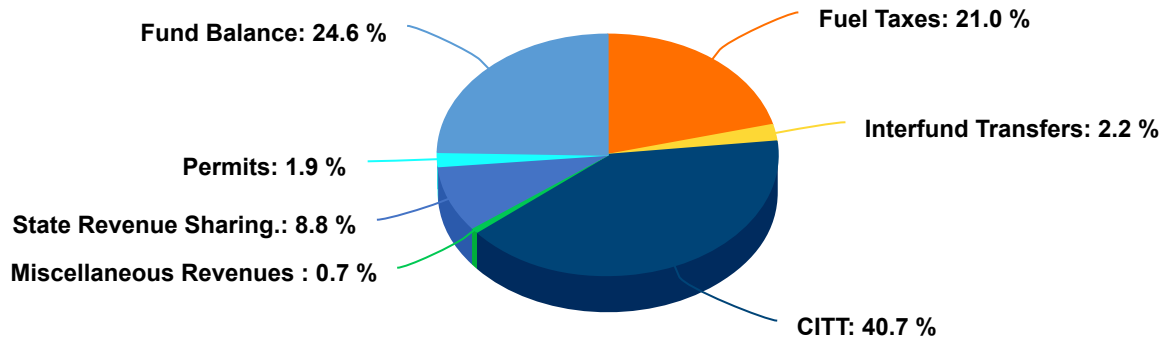
TRANSPORTATION FUND EXPENDITURES

Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$2,594,917	\$2,779,817	\$2,941,964	\$3,222,169	\$3,572,821
Operating Expenses	\$1,669,699	\$1,679,683	\$1,462,387	\$2,349,463	\$2,419,748
Capital Outlay	\$3,631,097	\$3,943,611	\$3,364,057	\$4,279,304	\$3,360,000
Interfund Transfers	\$817,431	\$849,368	\$1,195,500	\$1,258,004	\$1,207,226
TOTAL EXPENDITURES	\$8,713,144	\$9,252,479	\$8,963,908	\$11,108,940	\$10,559,795

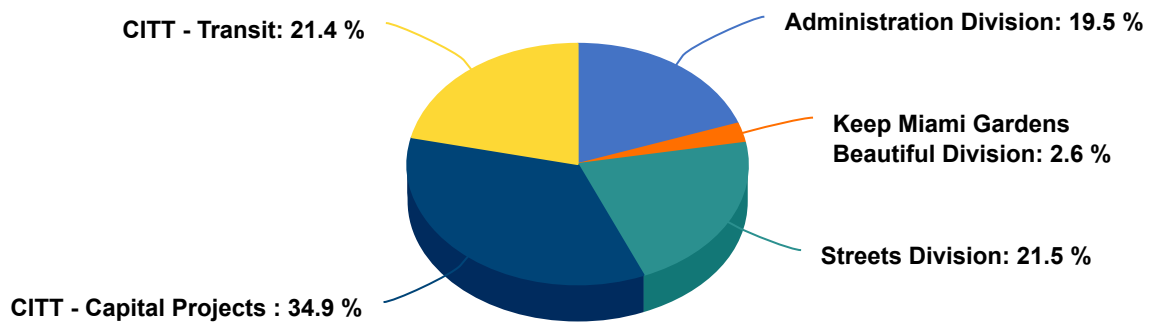
Analysis

Transportation Fund revenues are generally very steady and predictable. The main sources of revenue are Local Option Gas Tax, State Revenue Sharing and CITT. Miami-Dade County settled with the City in FY 2012 the participation in the Citizens Independent Transportation Trust. The funding is derived from the % cent sales tax. There was a one-time settlement distributed in FY 2012 for the City's previous year's share. Effective FY 2013, the City has since received its share of revenue based on population.

Transportation Fund Revenue by Source for FY 2023-2024

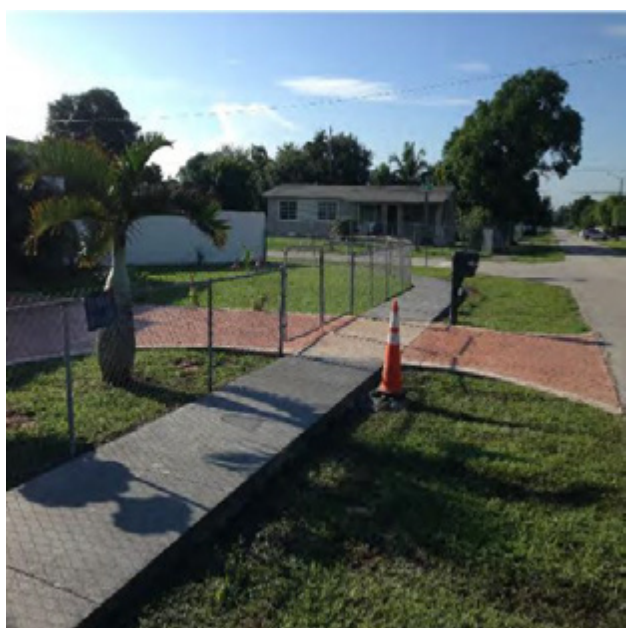


Transportation Fund Expenditures by Division for FY 2023-2024





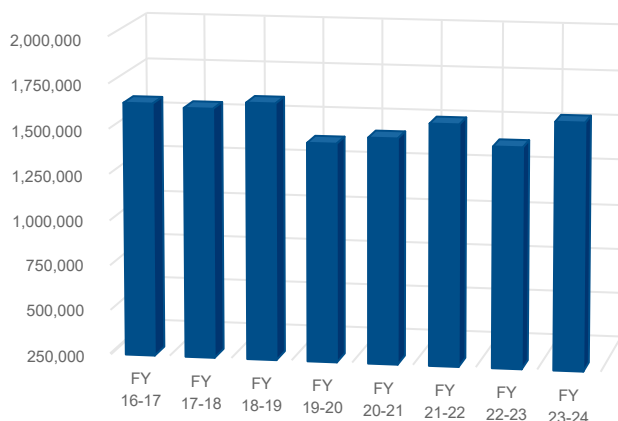
Miami Gardens Transit Program Bus



Bunche Park Sidewalk Repairs Before And After

Major Revenues

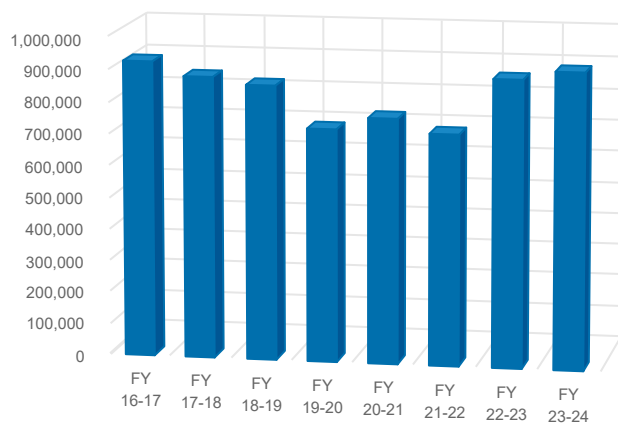
1St Local Option Fuel Tax History



The State authorizes several gas taxes to support transportation operations at the local government level.

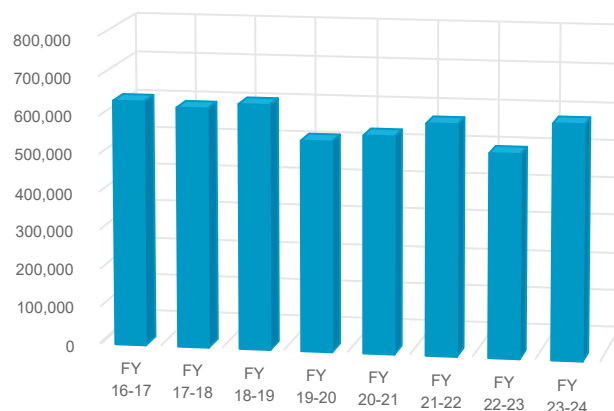
The first is the 1 to 6 Cents Local Option Fuel Tax that is imposed on Motor and Diesel Fuels. The funds are collected by the state and forwarded to the City on a monthly basis. Miami Gardens receives 2.5747989% of the collection in Miami-Dade County.

State Revenue Sharing Receipts History



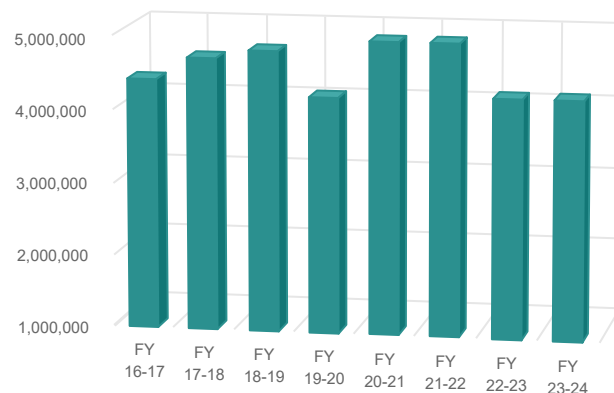
The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes are allocated to local governments for specific, authorized purposes.

2Nd Local Option Fuel Tax History



The State authorizes several gas taxes to support transportation operations at the local government level. The second is the 1 to 5 Cents Local Option Fuel Tax that is imposed on Motor Fuels. The funds are collected by the state and forwarded to the City on a monthly basis.

CITT (1/2 Cent Sales Tax Surcharge) Receipts History



In 2002, Miami-Dade County held a referendum to raise the general sales tax by ½ cent and to dedicate this additional revenue to funding transportation needs. As part of the process, the County entered into agreements with all existing cities to share this revenue if it passed. The County would keep 80% and the cities would share 20%. Even though the original resolution establishing this arrangement stated that if new cities came along, they would negotiate with the County for their proportionate share. Three cities have incorporated since that date and the County has refused to negotiate in good faith with any of them (Miami Gardens, Doral and Cutler Bay).

Revenue received under this tax must be used by the cities for transportation purposes only. At least 20% must be used for transit-related purposes and the balance can be used for other transportation needs.



Miami Gardens



2020

GRANT FUND OVERVIEW



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Grant Fund Overview

The Grant Fund accounts for those revenues and expenditures that are funded by various Federal, State and Local grants.

For FY 2024, this fund is inclusive of funding awarded through the Department of Human Services, Centers for Disease Control and Prevention (CDC) and the Children's Trust of Miami-Dade County.

Grant Fund Revenues

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Health Community Partnership Grant Program	\$118,764	\$-	\$-	\$-	\$-
CDC Reach Grant	\$592,842	\$804,002	\$677,132	\$814,491	\$-
Health Procurement Ordinance	\$2,000	\$-	\$-	\$-	\$-
Alliance for a Healthier Generation	\$-	\$3,849	\$1,605	\$-	\$-
HFSF Covid19 Racial & Ethnic Disparities	\$-	\$12,694	\$3,958	\$-	\$-
Healthy Out of School Time	\$-	\$3,536	\$464	\$-	\$-
CDC- Covid 19	\$-	\$127,367	\$313,307	\$405,300	\$-
Children's Trust Grant	\$212,540	\$183,622	\$155,722	\$282,150	\$650,000
Police Grants- US Dept. of Justice	\$-	\$48,632	\$133,090	\$-	\$-
Police Grants- Byrne	\$186	\$25,664	\$110,312	\$-	\$-
Fed. Grant- US Treasury ARPA	\$-	\$7,738	\$14,052,482	\$-	\$-
Police Grants- UASI	\$113,197	\$36,663	\$-	\$-	\$-
State Grant- VOCA (Public Safety)	\$-	\$131,800	\$134,175	\$-	\$-
State Grant- FDLE (Public Safety)	\$-	\$3,067	\$-	\$-	\$-
FDOT Pedestrian Bridge/Tunnel	\$1,132,796	\$34,103	\$-	\$-	\$-
FDOT- Rdwy Assessment Study	\$69,347	\$(9,522)	\$-	\$-	\$-
TOTAL REVENUES	\$2,241,672	\$1,413,215	\$15,582,247	\$1,501,941	\$650,000

Grant Fund Expenditures

Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$404,764	\$500,995	\$3,294,638	\$506,108	\$286,825
Operating Expenses	\$783,444	\$857,914	\$1,086,185	\$995,833	\$358,981
Capital Outlay	\$1,053,466	\$54,306	\$1,213,973	\$-	\$4,194
TOTAL EXPENDITURES	\$2,241,674	\$1,413,215	\$5,594,796	\$1,501,941	\$650,000



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Miami Gardens



2020

SHIP FUND



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SHIP Fund Overview

The State Housing Initiatives Partnership program (SHIP) Fund accounts for state grant funding provided by Florida Housing. The program provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing.

SHIP Fund Revenues

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Intergovernmental Revenues	\$313,133	\$(88,320)	\$776,177	\$748,689	\$843,205
TOTAL REVENUES	\$313,133	\$(88,320)	\$776,177	\$748,689	\$843,205

SHIP Fund Expenditures

Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$25,972	\$20,362	\$8,176	\$-	\$54,879
Operating Expenses	\$224,479	\$310,223	\$169,362	\$2,500	\$151,442
Non-Operating Expenses	\$-	\$-	\$-	\$746,189	\$636,884
TOTAL EXPENDITURES	\$250,451	\$330,585	\$177,538	\$748,689	\$843,205



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Miami Gardens



2020

The background of the lower half of the image is a photograph of a park. It shows several palm trees in the foreground, a grassy area, and a playground with blue and green equipment in the background. A bench is visible in the middle ground.

CDBG FUND



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CDBG Fund Overview

The Community Development Block Grant (CDBG) Fund accounts for federal grant funding provided by the the U.S. Department of Housing and Urban Development (HUD). The goal of the funding is to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.

CDBG Fund Revenues

Revenue Type	Actual FY19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Intergovernmental Revenues	\$3,348,820	\$1,435,402	\$1,679,481	\$1,085,063	\$1,028,602
TOTAL REVENUES	\$3,348,820	\$1,435,402	\$1,679,481	\$1,085,063	\$1,028,602

CDBG Fund Expenditures

Expenditure Type	Actual FY19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$222,880	\$199,163	\$188,248	\$149,397	\$152,075
Operating Expenses	\$1,025,210	\$607,502	\$331,883	\$34,800	\$83,645
Capital Outlay	\$1,874,321	\$323,962	\$1,001,229	\$900,866	\$792,882
TOTAL EXPENDITURES	\$3,122,411	\$1,130,627	\$1,521,360	\$1,085,063	\$1,028,602



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Miami Gardens



2020

DEVELOPMENT SERVICES FUND



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Development Services Fund Overview

The Development Services Fund revenues are derived primarily from user fees and are used to fund activities of the Building Services Division. General economic forecasts for the South Florida vicinity are used to adjust revenue estimates up or down, depending on trends.

Development Services Fund Revenues

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Building Permits	\$4,941,717	\$6,698,238	\$5,171,297	\$2,597,996	\$2,352,022
Charges for Services	\$703,020	\$923,483	\$412,506	\$407,539	\$286,351
Miscellaneous Revenues	\$47,651	\$31,712	\$(562,516)	\$11,759	\$74,313
Re-appropriated Fund Balance	\$-	\$-	\$-	\$873,353	\$1,677,425
TOTAL REVENUES	\$5,692,388	\$7,653,433	\$5,021,287	\$3,890,647	\$4,390,111

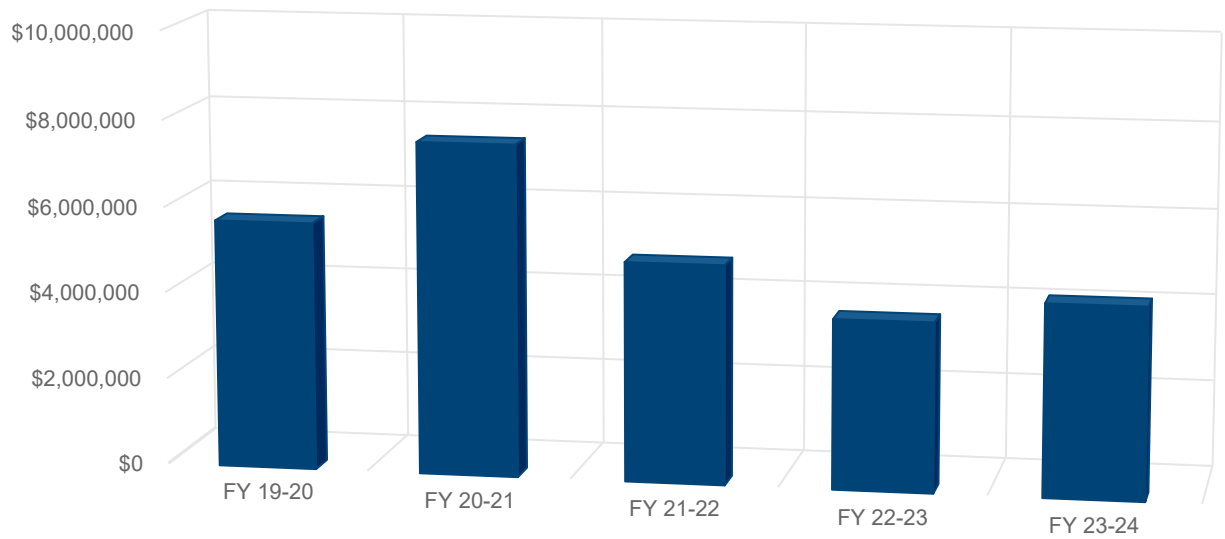
Development Services Fund Expenditures

Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$2,039,575	\$2,093,502	\$2,053,177	\$2,305,456	\$2,684,743
Operating Expenses	\$434,049	\$680,105	\$762,017	\$791,803	\$940,631
Capital Outlay	\$195,020	\$96,120	\$120,654	\$88,388	\$-
Interfund Transfers	\$444,775	\$553,484	\$667,128	\$705,000	\$764,737
Non-Operating Expenses	\$592,509	\$1,685,088	\$-	\$-	\$-
TOTAL EXPENDITURES	\$3,705,928	\$5,108,299	\$3,602,976	\$3,890,647	\$4,390,111

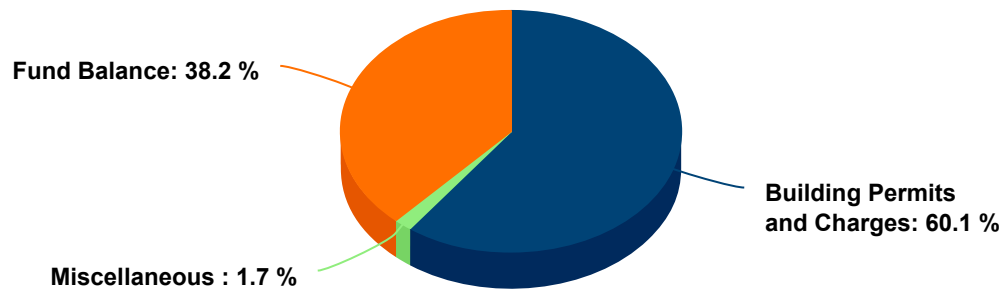
Analysis

The Development Services Fund has experienced some very good years of revenue generation starting in FY 2017-2018. In the past, the department had experienced a slowdown in the local building community, which led to a decrease in revenue. In return, the General Fund had to provide subsidy for a couple of years.

History of Development Services Fund Revenue

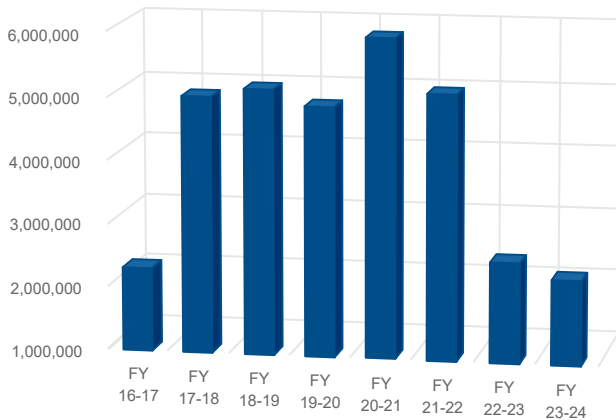


Development Services Fund Revenue by Source for FY 2023-2024



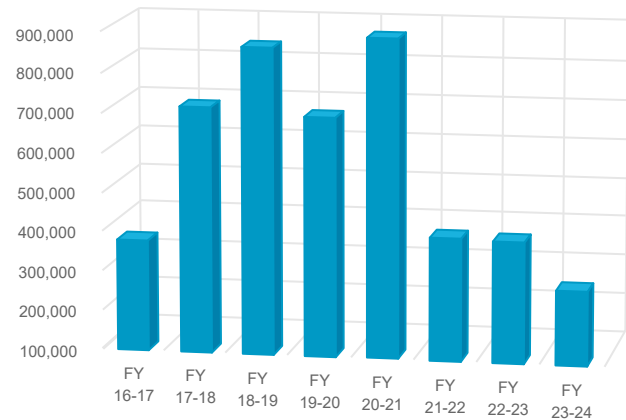
Major Revenues

Building Fees Receipts History



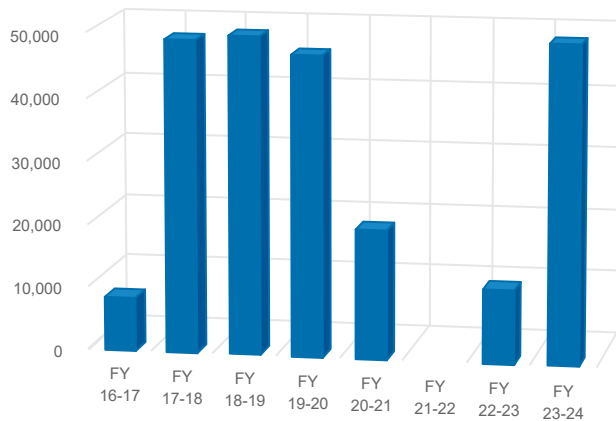
The City's Building Department assesses various fees for its services. These fees are designed to recover the cost of processing and inspecting various land development and construction related activities.

Technology Surcharge Receipts History



The State authorizes several gas taxes to support transportation operations at the local government level. The second is the 1 to 5 Cents Local Option Fuel Tax that is imposed on Motor Fuels. The funds are collected by the state and forwarded to the City on a monthly basis.

Unsafe Structures Charges History



In compliance with the Florida Building Code, National Electrical Code, and Miami Gardens Code, Chapter 28, certain expenses (such as Initiation and processing fee for all work without a permit and all Unsafe Structures cases after given ninety (90) days to comply) are recovered from necessary Building Services Division enforcement and/or demolitions.



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Miami Gardens



2020

IMPACT FEE FUND



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Impact Fee Fund

Impact fees are charged on new land development and also on the expansion, replacement or change of use of existing land uses and are designed to capture a portion of the cost of providing the capital infrastructure needed to integrate the development into the existing community. They can only be used for new services or capital expenditures designed to serve this new population or business. The City of Miami Gardens, through Miami-Dade County, levies several impact fees. These include impact fees for Law Enforcement, Parks Open Space and Parks Improvements. Also included is a General Administration Fee that is assessed as part of the fees.

- Law enforcement impact fees are imposed upon all land uses that create an impact on law enforcement services. This includes Commercial, Industrial and Residential.
- Parks and Recreation Open Space impact fees are imposed upon all land uses that create an impact on City parks.
- Parks and Recreation Improvement impact fees are imposed upon all land uses that create an impact on City parks.
- Admin Fees- In addition to the above impact fees, Miami-Dade County levies impact fees on development within the City including Road and School impact fees.

Impact Fees Fund Revenues

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Open Space/Parks Impact	\$628,671	\$996,723	\$309,769	\$4,276,320	\$4,219,245
Police Impact Fees	\$380,258	\$443,410	\$166,297	\$1,703,489	\$1,887,673
Admin. Impact Fees	\$45,638	\$135,549	\$44,395	\$283,856	\$328,250
TOTAL REVENUES	\$1,054,567	\$1,575,682	\$520,461	\$6,263,665	\$6,435,168

Impact Fees Fund Expenditures

Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Open Space/Parks Impact	\$-	\$-	\$366,844	\$4,276,320	\$4,219,245
Police Impact Fees	\$-	\$-	\$-	\$1,703,489	\$1,887,673
Admin. Impact Fees	\$-	\$-	\$-	\$283,856	\$328,250
TOTAL EXPENDITURES	\$-	\$-	\$366,844	\$6,263,665	\$6,435,168



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Miami Gardens



2020

FORMULA ONE FUND



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Formula One Fund Overview

The City of Miami Gardens (City) entered into a Memorandum of Understanding (“MOU”) with Hard Rock Stadium (HRS) and its affiliate, South Florida Motorsports, LLC (“Promoter”), to ensure a lasting and meaningful positive impact for City residents and businesses in connection with the Formula One racing event. The promoter made an intentional commitment to empower and directly benefit the City of Miami Gardens and its residents by committing five million dollars (\$5,000,000.00) of funding over 10 years for community benefits programs to be administered by the City.

Formula One Fund Revenues

Revenue Type	Actual FY19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Miscellaneous Revenues	\$-	\$-	\$1,000,000	\$-	\$444,444
TOTAL REVENUES	\$-	\$-	\$1,000,000	\$-	\$444,444

Formula One Fund Expenditures

Expenditure Type	Actual FY19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Operating Expenses	\$-	\$-	\$-	\$-	\$267,000
Non-Operating Expenses	\$-	\$-	\$-	\$-	\$177,444
TOTAL EXPENDITURES	\$-	\$-	\$-	\$-	\$444,444



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Miami Gardens



2020

SPECIAL TAXING DISTRICT FUND



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Special Taxing Districts Fund Overview

The Special Taxing Districts Fund was transferred from the County to the City in FY 2019 to become the governing body for the Maintenance and Street Light Special Taxing District. This fund provides special services through a non-ad valorem assessment. Each district listed below is assessed a fee to help improve areas that need extra lighting due to insufficient light intensity. The fund provides street light maintenance, enhancements and improved efficiency by the use of LED lighting.

Special Taxing District Fund Revenues

Revenues	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Crestview	\$55,742	\$55,724	\$57,568	\$69,082
Bunche Park	\$54,483	\$54,114	\$55,792	\$66,950
Scott Lake Manor	\$49,952	\$49,273	\$50,895	\$61,073
Scott Lake Manor East	\$129,551	\$129,444	\$133,861	\$160,633
Andover	\$22,451	\$22,444	\$43,211	\$51,854
Stoneybrook	\$9,271	\$9,313	\$9,585	\$11,502
Westwood Manor	\$5,331	\$5,321	\$5,272	\$6,327
Miami Gardens	\$25,626	\$25,637	\$26,384	\$31,661
Peachtree Lane	\$5,276	\$5,268	\$5,459	\$6,551
Lake Lucerne	\$19,425	\$19,227	\$19,884	\$23,861
Andover First Addition	\$16,052	\$16,179	\$-	\$-
Liberty Homes	\$29,792	\$29,801	\$30,692	\$36,831
Riverdale	\$20,168	\$20,165	\$20,769	\$24,923
Rolling Oaks	\$10,525	\$9,771	\$10,069	\$12,083
Venetian Acres	\$17,773	\$8,795	\$11,789	\$14,147
North Dade Country Club	\$56,933	\$55,634	\$57,565	\$69,078
Bunche Park South	\$15,325	\$15,261	\$15,711	\$18,853
Greendale	\$6,031	\$6,044	\$6,232	\$7,478
Jordan's Landing	\$15,547	\$15,546	\$16,108	\$19,330
Sunshine State Industrial Park	\$54,016	\$48,679	\$50,414	\$60,497
Air Park Industrial	\$5,714	\$4,438	\$4,604	\$5,524
Palmetto Lakes Industrial	\$62,618	\$53,914	\$57,583	\$69,099
MDPD Subdivision	\$1,666	\$1,706	\$1,735	\$2,082
Park Center Business	\$2,421	\$2,425	\$3,016	\$3,620
Lakes of Tuscany	\$18,295	\$14,398	\$14,997	\$17,997
Golden Glades	\$20,056	\$15,480	\$16,037	\$19,244
Air Park Industrial Maint	\$21,129	\$19,014	\$21,372	\$25,646
TOTAL REVENUES	\$751,169	\$713,015	\$746,604	\$895,926

Special Taxing District Fund Expenditures

Expenditures	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Crestview	\$53,646	\$54,165	\$57,568	\$69,082
Bunche Park	\$45,740	\$46,942	\$55,792	\$66,950
Scott Lake Manor	\$40,640	\$43,107	\$50,895	\$61,073
Scott Lake Manor East	\$120,860	\$124,258	\$133,861	\$160,633
Andover	\$8,162	\$3,744	\$43,211	\$51,854
Stoneybrook	\$7,140	\$7,343	\$9,585	\$11,502
Westwood Manor	\$5,160	\$5,310	\$5,272	\$6,327
Miami Gardens	\$25,679	\$26,531	\$26,384	\$31,661
Peachtree Lane	\$6,490	\$6,661	\$5,459	\$6,551
Lake Lucerne	\$18,398	\$18,981	\$19,884	\$23,861
Andover First Addition	\$259	\$22,991	\$-	\$-
Liberty Homes	\$21,053	\$21,755	\$30,692	\$36,831
Riverdale	\$17,562	\$16,363	\$20,769	\$24,923
Rolling Oaks	\$7,734	\$1,153	\$10,069	\$12,083
Venetian Acres	\$11,125	\$18,253	\$11,789	\$14,147
North Dade Country Club	\$57,883	\$60,414	\$57,565	\$69,078
Bunche Park South	\$12,227	\$12,539	\$15,711	\$18,853
Greendale	\$2,854	\$5,336	\$6,232	\$7,478
Jordan's Landing	\$251	\$15,423	\$16,108	\$19,330
Sunshine State Industrial Park	\$48,281	\$48,399	\$50,414	\$60,497
Air Park Industrial	\$4,123	\$4,941	\$4,604	\$5,524
Palmetto Lakes Industrial	\$52,996	\$53,593	\$57,583	\$69,099
MDPD Subdivision	\$1,638	\$1,540	\$1,735	\$2,082
Park Center Business	\$4,107	\$4,556	\$3,016	\$3,620
Lakes of Tuscany	\$9,567	\$10,313	\$14,997	\$17,997
Golden Glades	\$11,524	\$12,122	\$16,037	\$19,244
Air Park Industrial Maint	\$-	\$10,615	\$21,372	\$25,646
TOTAL EXPENDITURES	\$595,099	\$657,348	\$746,604	\$895,926



Miami Gardens



2020

DEBT SERVICE FUND



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Debt Service Fund Overview

The Debt Service Fund was created in FY 2008 to provide transparency to the City's debt issues. User Departments make internal transfers into the Debt Service Fund in the amount of their pro-rata share of various bond issues; the payments to the bond holders are made from here.

The Debt Service Fund was established to account for and pay the principal and interest on the City's various debt issues. Funds are received by inter-fund transfers from the various operating funds in proportion to the equipment or facilities purchased for them.

The use of the Debt Service Fund provides additional transparency to the general public as to the City's bonded indebtedness. Also, included in the fund are capital lease payments for equipment financed in this manner. There is no staff in this fund.

Debt Service Fund Revenues

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Property Tax	\$4,234,009	\$3,957,988	\$3,992,094	\$3,960,984	\$3,960,990
Transfers-In	\$12,362,689	\$7,329,637	\$10,452,398	\$6,634,858	\$6,594,405
Miscellaneous Revenues	\$50,705,000	\$-	\$-	\$-	\$-
TOTAL REVENUES	\$67,301,698	\$11,287,625	\$14,444,492	\$10,595,842	\$10,555,395

Debt Service Fund Expenditures

Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Debt Service	\$58,651,247	\$11,285,044	\$14,403,534	\$10,595,842	\$10,555,395
TOTAL EXPENDITURES	\$58,651,247	\$11,285,044	\$14,403,534	\$10,595,842	\$10,555,395

Analysis

The Debt Service Fund was started mid-year in FY 2008. The decrease for FY 2023 can be attributed to the Series 2009B \$8,800,000 Taxable Land Acquisition Revenue Bonds being paid off the previous year.



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Miami Gardens



2020

CAPITAL PROJECTS FUND



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Capital Projects Fund Overview

The Capital Projects Fund is an accounting entity designed to ease the administration of multiyear capital projects. Capital expenditures are defined as amounts expended for fixed asset acquisitions and improvements. Generally, an asset is considered a capital expenditure if over \$5,000 with an expected life of 3 years or more.

The Division of Capital Improvement Projects is responsible for the planning, coordination, execution, supervision of all construction related capital projects in the City and for the administration of all capital funds.

Revenues in the Capital Projects Fund are determined by the secured grants and proposed or prior bond issues. For the past few years, the Division has been busy with the City Hall Project, and parks improvements. In late FY 2014, the City issued a \$60,000,000 General Obligation Bond, therefore, the Division will be busy with many projects in the coming few years. Any unspent bond proceeds of the projects will be automatically carried forward to the next fiscal year. The Five Year CIP plan will provide details of when the projects will be implemented.

Capital Projects Fund Revenues

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Transfers-In	\$5,577,299	\$5,403,516	\$5,622,251	\$5,538,662	\$5,555,607
Grants	\$174,295	\$130,911	\$1,143,078	\$-	\$-
Impact Fees	\$1,310,268	\$1,808,758	\$1,775,588	\$892,877	\$859,213
Sale of Other Assets	\$15,400,000	\$-	\$-	\$-	\$-
TOTAL REVENUES	\$22,461,862	\$7,343,185	\$8,540,917	\$6,431,539	\$6,414,820

Capital Projects Fund Expenditures

Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$557,001	\$576,278	\$582,171	\$828,368	\$775,221
Operating Expenses	\$2,759,547	\$2,425,713	\$1,111,135	\$23,417	\$96,785
Capital Outlay	\$5,065,019	\$7,901,680	\$3,868,926	\$-	\$-
Interfund Transfers	\$21,320,112	\$5,959,143	\$5,918,591	\$5,579,754	\$5,542,814
TOTAL EXPENDITURES	\$29,701,679	\$16,862,814	\$11,480,823	\$6,431,539	\$6,414,820



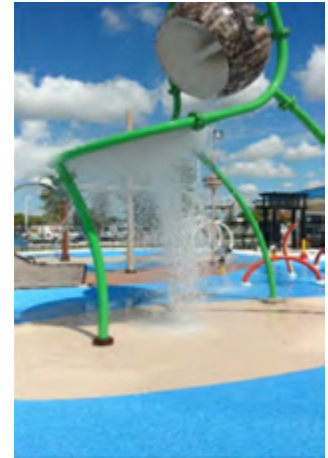
Buccaneer Park



Buccaneer Park Mega Soaker



Betty T. Ferguson field's artificial turf



Buccaneer Park Mega Soaker



North Dade Optimist Park Bleachers



Norwood Park



Miami Gardens



2020

STORMWATER FUND



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Stormwater Utility Fund Overview

The Stormwater Utility Fund was created to account for the revenues and expenditures associated with the City's Stormwater Utility. Revenues to this fund come from a Stormwater assessment against all property in the City as well as from grants for specific projects. Assessments are determined by a property's total number of Equivalent Residential Units (ERUs). Each ERU represents 1,548 square feet of impervious surface. The rate is \$6 per ERU per month. Revenue is based on a count of existing ERUs adjusted for estimated new construction coming on-line during the fiscal year. Actual work and supervision of the Utility's employees are handled by the Public Works Department.

Stormwater Utility Fund Revenues

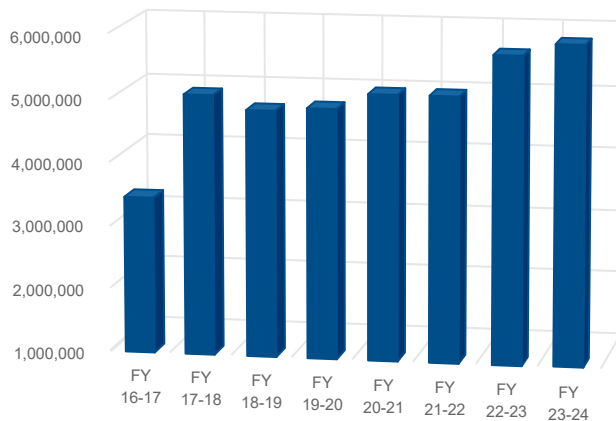
Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Stormwater Fees	\$4,934,518	\$5,181,436	\$5,187,731	\$5,828,484	\$6,068,292
Grant	\$476,175	\$80,272	\$-	\$-	\$-
Other	\$60,000	\$33,576	\$138,055	\$25,000	\$25,000
Re-appropriated Retained Earnings	\$-	\$-	\$-	\$1,969,774	\$-
TOTAL REVENUES	\$5,470,693	\$5,295,284	\$5,325,786	\$7,823,258	\$6,093,292

Stormwater Utility Fund Expenditures

Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,013,065	\$882,540	\$930,881	\$1,068,569	\$1,083,114
Operating Expenses	\$1,752,474	\$1,791,852	\$1,825,480	\$1,298,336	\$1,144,698
Capital Outlay	\$-	\$-	\$-	\$4,410,204	\$2,759,000
Debt Service	\$196,354	\$180,779	\$228,476	\$547,352	\$547,134
Interfund Transfers	\$496,930	\$511,838	\$445,235	\$498,797	\$559,346
TOTAL EXPENDITURES	\$3,458,823	\$3,367,009	\$3,430,072	\$7,823,258	\$6,093,292

Major Revenues

Stormwater Utility Fees History

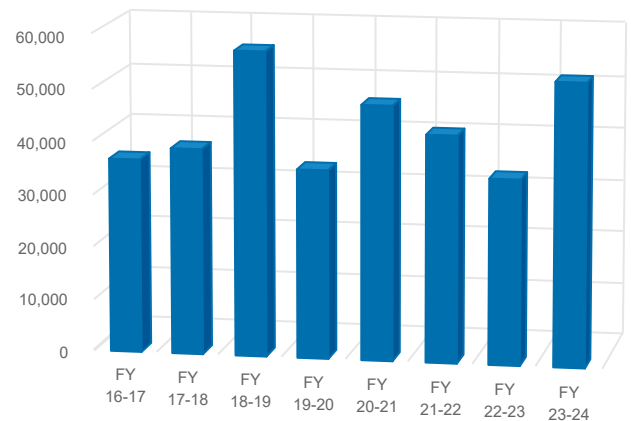


United States Environmental Protection Agency (USEPA) has required that local governments have a program to deal with stormwater runoff, improve water quality discharge, to maintain the existing stormwater discharge system, to implement and remain compliant with the Environmental Protection Agency's National Pollutant Discharge Elimination System (NPDES) Permit Program through efficient operations and the use of Best Management Practices (BMP).

In order to implement such a program, the State of Florida has authorized local governments to establish stormwater utilities and to charge a fee as necessary to cover the costs of such a program. Miami-Dade County initially established a stormwater utility for the Miami-Gardens area. In April of 2006, the City assumed management of the utility through its own ordinance and interlocal agreement with the County.

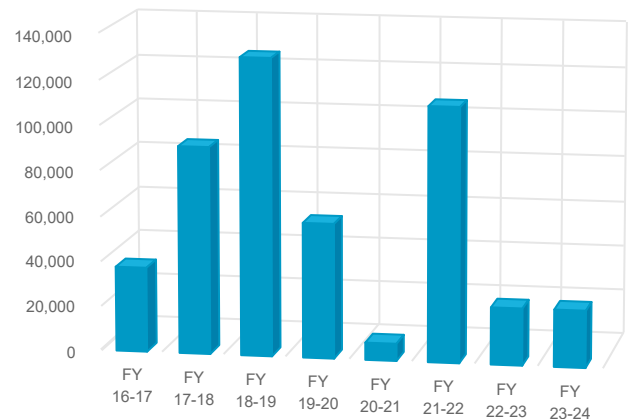
Under the Miami Gardens Stormwater Utility, each property is charged a monthly fee of \$6.00 per Equivalent Residential Unit (ERU). An ERU is based on a typical residential unit having 1,800 square feet of impermeable surface area. Commercial properties are charged based on their total ERUs.

Stormwater Permit Fees History



As part of the requirements the City must comply with in order to participate in the National Flood Insurance Program is a plan review process for all new construction and substantial improvements. The floodplain fees are designed to cover the costs of administering this program to comply with the federal regulations. Fees are charged upon application for a qualifying process, either to the developer or to the resident.

Interest Income Receipts History



This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 2008, the City began allocating earned interest to the various operating funds in proportion to their participation in pooled cash.



Miami Gardens

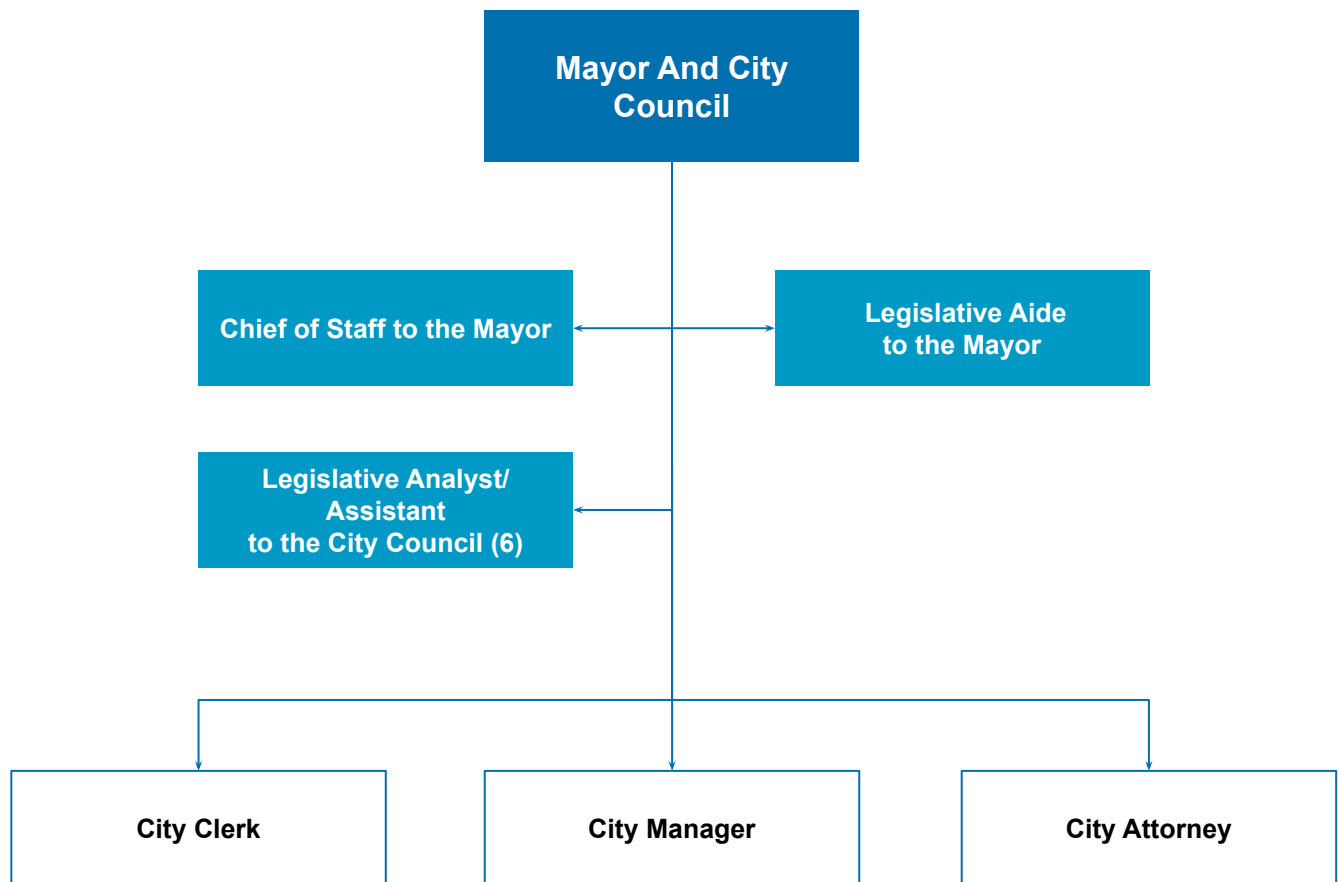


2020

DEPARTMENT/ OFFICES



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Legislative Department

Mission

The Legislative Department accounts for the activities of the Mayor, City Council and associated support staff. The Mayor and City Council provide policy leadership for the City and perform other duties as prescribed in the City of Miami Gardens' Charter and applicable state law. The Mayor and City Council are considered officials and not employees of the City and thus, are not counted in the overall employment data.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Legislative Analyst/Asst. to the City Council	6.00	4.00	6.00	7.00	6.00
Executive Assistant to the Mayor	1.00	1.00	0.00	0.00	0.00
Chief of Staff to the Mayor	0.00	0.00	1.00	1.00	1.00
Legislative Aide to the Mayor	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING	8.00	6.00	8.00	9.00	8.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$738,485	\$1,120,699	\$1,261,806	\$1,279,710	\$1,386,104
Operating Expenses	\$300,890	\$324,623	\$306,270	\$339,115	\$371,337
TOTAL EXPENDITURES	\$1,039,375	\$1,445,322	\$1,568,076	\$1,618,825	\$1,757,441

Legislative Department

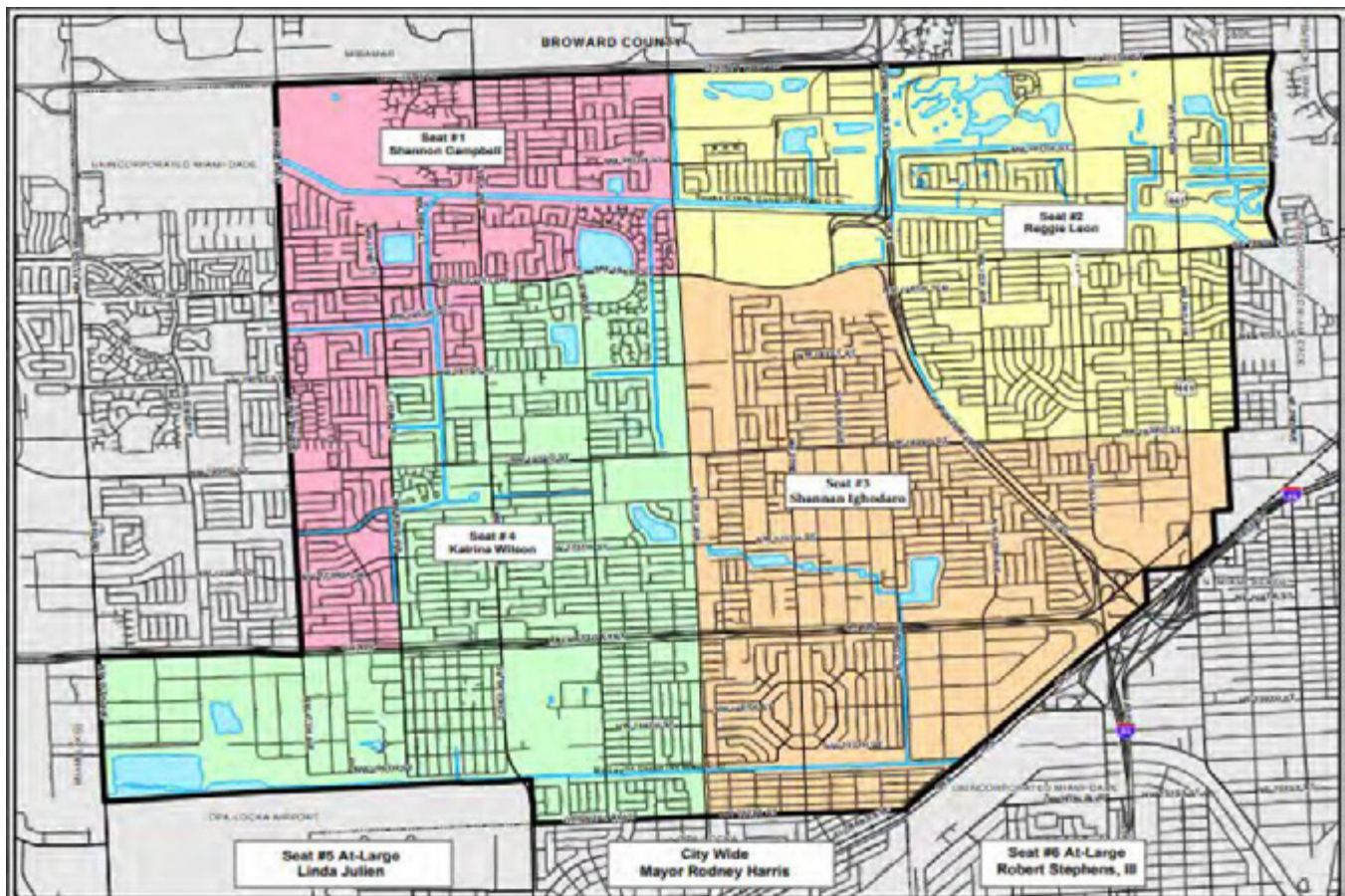
Accomplishments, Goals & Objectives

FY 2023-2024 Goals and Objectives

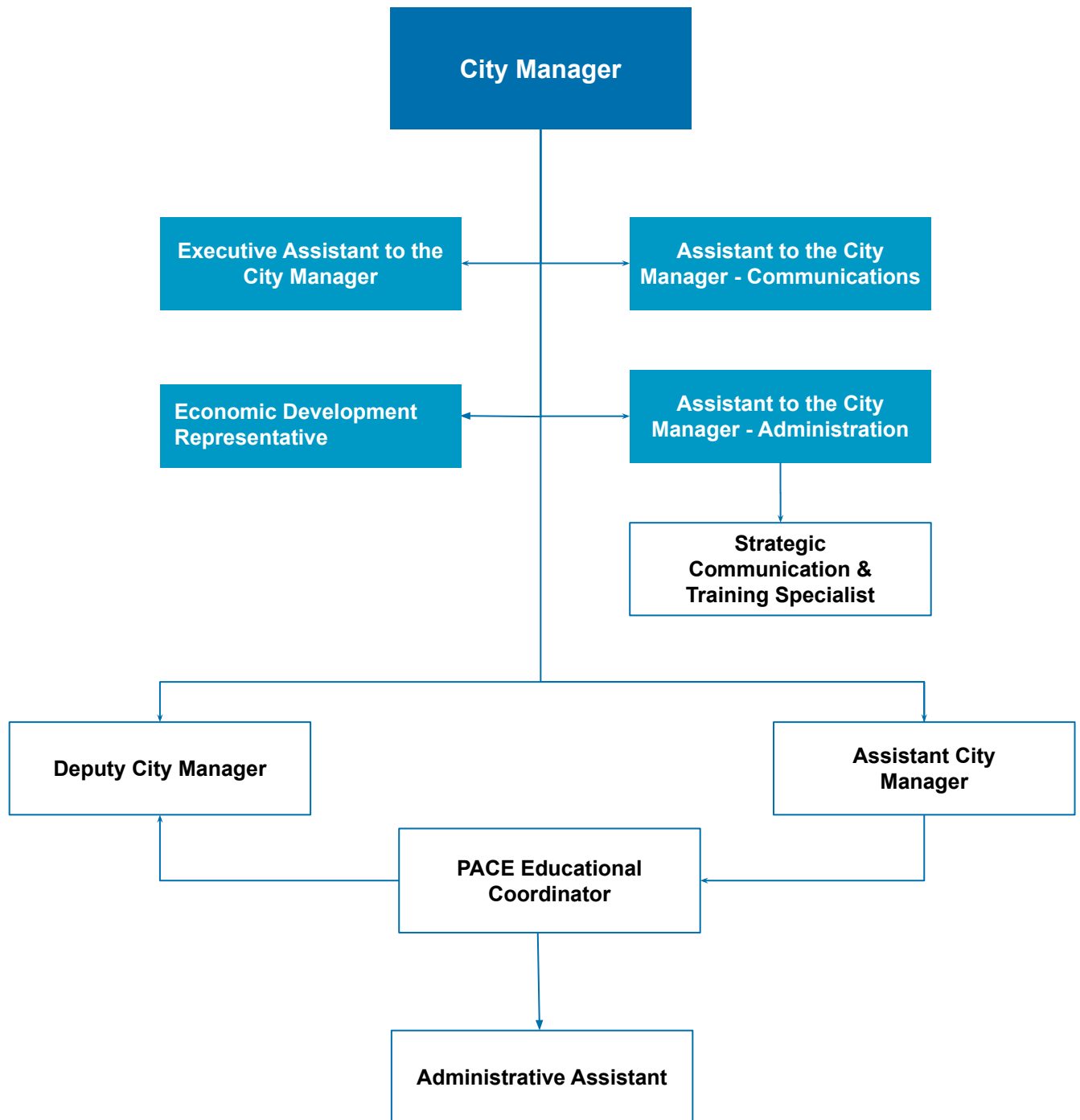
- Strategic Planning.
- Oversight and direction of the expenditure of bond proceeds.
- Provide guidance on the City's economic development plans.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Hold Budget Awareness meetings.	Number of forums held.	3	4	4
Adopt annual City operating plans.	Complete by September 30, of each year.	Completed on September 25, 2021	Completed on September 28, 2022	To be Completed on September 27, 2023



City Council Boundary Map



Office of the City Manager

Mission

The Office of the City Manager's budget accounts for the activities of the City Manager, Deputy City Manager, Assistant City Manager, and an Assistant to the City Manager. The City Manager is responsible for the day-to-day operation of the City through the various City Departments including staffing, preparing and administering the City budget, and recommending policy alternatives to the Mayor and City Council. The City Manager is appointed by the Mayor, confirmed by the City Council and reports to the Mayor and City Council.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
City Manager	1.00	1.00	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	0.75	1.00	1.00	1.50	1.30
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Strategic Administrative Officer	1.00	0.00	0.00	0.00	0.00
Economic Development Representative	1.00	0.00	0.00	1.00	1.00
PACE Educational Coordinator	0.00	0.00	0.00	0.00	1.00
Strategic Communication & Training Specialist	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING	8.75	7.00	7.00	8.50	9.30

Program Expenditures

Category	Actual FY 19-20	Actual FY20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,354,086	\$1,428,320	\$1,575,652	\$1,614,255	\$1,887,978
Operating Expenses	\$148,433	\$161,110	\$246,775	\$325,596	\$175,596
TOTAL EXPENDITURES	\$1,502,519	\$1,589,430	\$1,822,427	\$1,939,851	\$2,063,574

Analysis

The Office of the City Manager does not deliver traditional services. Evaluation of the activities of the Department is somewhat subjective. The increase in personnel costs can be attributed to the addition of the PACE Educational Coordinator position as well as salary increases for all staff.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Completed sale of the 35-acre City owned land for economic development
- Advanced projects included in the Bond Implementation Plan
- Bunche Park (May 2021)
- Cloverleaf Groundbreaking (June 2021)
- Senior Family Center (July 2021)
- Andover Park Groundbreaking (July 2021)
- The City's taxable value increased to 14.9%.

FY 2023-2024 Goals and Objectives

- Advance projects included in the Bond Implementation Plan
- Increase the City's overall financial capacity

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Submit budget to Council as per City's Charter	Submit budget to Council before July 31 of each year.	Submit to Council on July 24, 2021	Submit as per budget calendar and prior to July 31	Submit as per budget calendar and prior to July 31
Conduct budget special meetings.	Number of workshops conducted	1	2	2
Customer Concerns	Percentage of customer concerns processed and closed.	100%	100%	100%

Health & Human Services - CDC Reach Rise Project

Mission

The City of Miami Gardens was awarded a five-year (2018-2023) grant from the Department of Human Services, Centers for Disease Control and Prevention (CDC), Racial and Ethnic Approaches to Community Health (REACH) in an effort to support the work of Live Healthy Miami Gardens (LHMG).

This 5-year CDC program is designed to improve health, prevent chronic diseases, and reduce health disparities among racial and ethnic populations with the highest risk, or burden, of chronic disease. The REACH project will align with the practices promoted by the CDC's National Center for Chronic Disease Prevention and Health Promotion program.

The goal of the project is to reduce chronic disease cases and deaths in Miami Gardens by increasing resident access of preventive and primary care resources, increasing the supply of and demand for healthy local foods, and transforming built and social environments to sustain improved physical activity levels and nutrition quality.

Staffing Levels

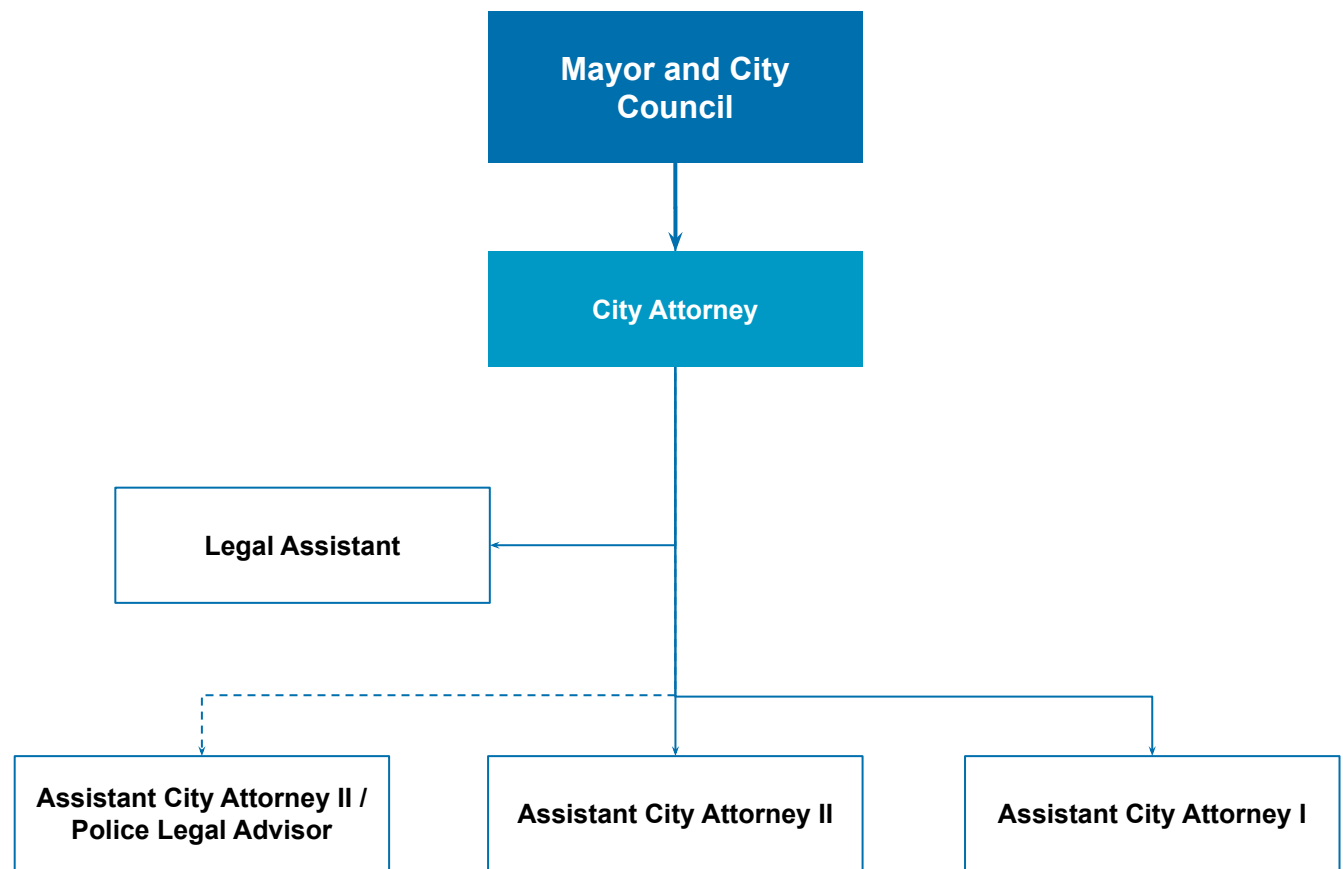
Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Administrative Assistant	0.80	0.80	0.80	1.00	0.00
Program Director	1.00	1.00	1.00	1.00	0.00
Program Associate	1.00	1.00	1.00	1.00	0.00
TOTAL STAFFING	2.80	2.80	2.80	3.00	0.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$224,024	\$238,817	\$267,373	\$295,646	\$-
Operating Expenses	\$489,583	\$705,246	\$739,573	\$924,145	\$-
TOTAL DIVISION	\$713,607	\$944,063	\$1,006,946	\$1,219,791	\$-

Analysis

The project was funded for a five-year period (2018-2023). Funding was not granted for the upcoming year.



Office of the City Attorney

Mission

The Office of the City Attorney provides full legal service to the City in all legal areas. The Office interprets drafts and administers City ordinances, and contracts; represents the City in litigation matters, real estate transactions and land use matters. Moreover, this Office provides general legal advice to the City on various matters, including, but not limited to, contractual, business, municipal labor relations, civil service rights, bond issues, planning and zoning, code enforcement and community redevelopment. The Police Legal Advisor also provides full legal support to the City's Police Department.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney II	0.00	0.00	1.00	1.00	1.00
Assistant City Attorney I	0.00	0.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	0.00	0.00	0.00
Intern	0.00	0.00	0.00	0.50	0.00
Legal Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING	3.00	3.00	4.00	4.50	4.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$565,576	\$732,515	\$926,862	\$840,561	\$873,244
Operating Expenses	\$112,039	\$254,657	\$306,222	\$312,450	\$314,449
TOTAL EXPENDITURES	\$677,615	\$987,172	\$1,233,084	\$1,153,011	\$1,187,693

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Filed foreclosure surplus claims on behalf of the City resulting in \$91,830.65 as of March 2023.
- Coordinated receiving funds from the Opioid litigation cases.
- Oversaw the litigation against North Miami Beach resulting in a successful appeal. Drafted bill for consideration by the Florida Legislature, that as of March 2023, is being considered and has passed one committee.
- Successfully resolved the JP Morgan Predatory Lending Case.
- Successfully settled the Miami Dade vs. Indigo Partner's litigation.
- Successfully resolved litigation against the City involving annexed property.
- Continued to successfully represent the City in numerous litigation matters. (See Quarterly Litigation Reports).
- Continuing to provide quality legal services to the City Council and staff.
- Chaired the City Attorney's Committee of the Miami-Dade County League of Cities (MDCLC) and provided numerous trainings for MDCLC.

FY 2023-2024 Goals and Objectives

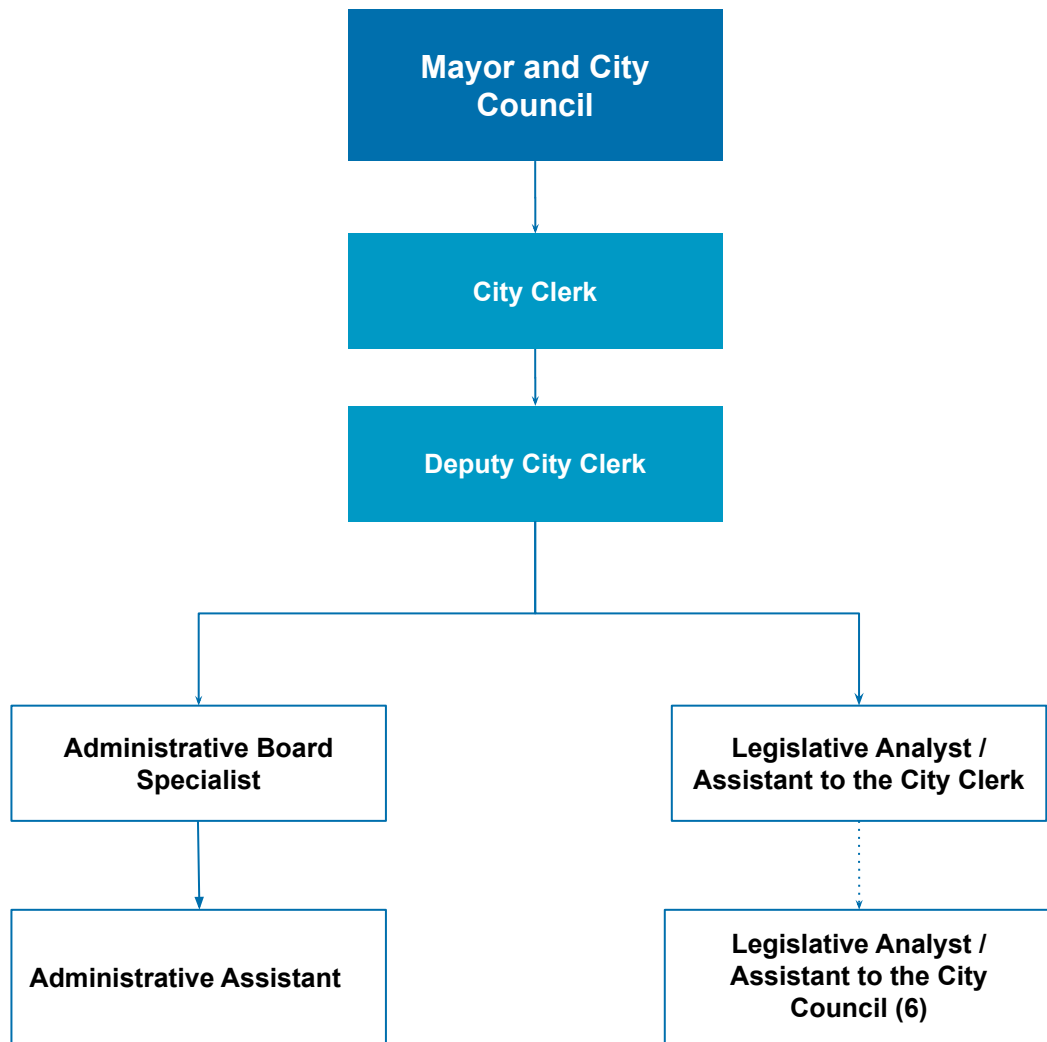
- Finalizing litigation with North Miami Beach or reaching a Settlement.
- Continuing to successfully pursue and defend litigation cases involving the City.
- Continuing to provide quality legal services to the City Council and staff.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Serve as legal advisor to the City Council, City Manager, Directors & other City officials and agencies.	Frequency in which advice is rendered.	Daily	Daily	Daily
Provide formal written and informal/oral opinions as requested by City Council, City Manager, Directors and Staff.	Number of legal opinions rendered.	Daily	Daily	Daily
Defend the City in lawsuits, brought in Court and in administrative proceedings and pursue suits on behalf of the City.	Percentage of cases won.	Majority	Majority	Majority
Serve as Legal Advisor to City staff.	Frequency in which advice is rendered.	Daily	Daily	Daily
Prepare Ordinances.	Number of Ordinances.	19	15	15
Prepare Resolutions.	Number of Resolutions.	200	200	200

Office of the City Attorney

Provide contract and other document review and preparation.	Number of contracts reviewed or prepared.	Approx. 75	Approx. 75	Approx. 75



Office of the City Clerk

Mission

The Office of the City Clerk is committed to providing the highest quality and level of professional and courteous customer service by creating, maintaining and safeguarding the official records of the City in accordance with state law and the Code of Ordinances. Our mission is to facilitate and support city legislative processes and meetings, record and provide access to the City's official records, preserve the City's history, and conduct elections with integrity.

The Office of the City Clerk is responsible for conducting all City elections and for preserving all permanent records, ordinances, resolutions, proclamations, minutes, contracts, historical documents and other official records in compliance with Florida Statutes and City of Miami Gardens Code of Ordinances. The Clerk also administers the lobbyist registration ordinance. The Clerk is responsible for preparation and distribution of the City Council agenda. In addition, the City Clerk provides services to: the Code Compliance Division as Clerk to Special Master Hearings as it relates to Code Enforcement Cases; the Miami Gardens Police Department as Clerk to Special Master Hearings as it relates to Red Light Camera hearings; and the Miami Gardens Police Department as Clerk to Special Master Hearings as it relates to Cry Wolf/False Alarm Hearings.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	0.00	1.00
Administrative Board Specialist	0.00	0.00	0.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Legislative Analyst/Assistant to the City Clerk	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING	4.00	4.00	4.00	4.00	5.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$458,984	\$485,968	\$494,485	\$581,660	\$787,695
Operating Expenses	\$126,987	\$133,633	\$131,282	\$115,685	\$243,890
TOTAL EXPENDITURES	\$585,971	\$619,601	\$625,767	\$697,345	\$1,031,585

Analysis

The increase in personnel costs can be attributed to addition of an Administrative Assistant position as well as an overall increase in salaries for all staff. The increase in Operating Expenses includes funding for a Legislative Internship Program and the Redistricting Project.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

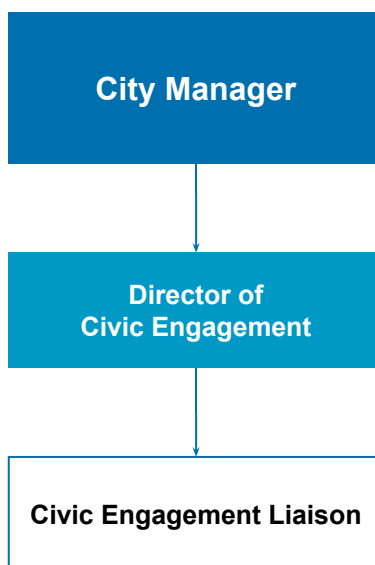
- Processed 343 public records request as of April 4, 2023
- Implemented online election campaign reporting
- Increased advisory board applications.
- Complete Census Demographic and Voting Rights Analysis of Residential Areas
- Conducted City-Wide Records Management Training
- Destroyed 200 Cubic Feet of Records that has met retention schedule
- Started the Office of the City Clerk Legislative Intern Program

FY 2023-2024 Goals and Objectives

- Conducted 2024 General Election.
- Update Residential Boundaries based on census analysis
- Perform a full review and update of records retention schedules
- Automate workflow for contracts and agreements
- Increase legislative support through innovation and technology

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Submit finalized agenda items to Mayor for review by the established deadline 100% of the time.	Percentage of agenda items submitted by establish deadline.	100%	100%	100%
Prepare and distribute Council agenda by established deadline 100% of the time.	Percentage of agenda distributed in accordance with timeframe.	95%	95%	100%
Process all ordinances and resolutions within 10 working days after signed by the Mayor.	Percentage of time signed ordinances and resolutions are processed within required timeframe.	95%	95%	100%
Prepare minutes for City Council approval per scheduled.	Percentage of minutes prepared per schedule.	85%	90%	100%
Provide efficiency in responding to Public Record Requests.	Provide responses within 15 working days of requests.	90%	90%	95%



Office of Civic Engagement

Mission

The Office of Civic Engagement was created to enhance the City's engagement with its residents and local business community, to aid in building a trusting relationship between the City and the community, to implement various civic awareness initiatives, to grow and develop the City's business districts to create a livable and economically vital community.

The overarching goal for the Office of Civic Engagement is to educate, inform and empower Residents and Business Owners. Through proactive and positive engagement opportunities, residents gain the knowledge needed to contribute as active and informed members of a democratic society in order to promote the growth of a healthy city, local economic vitality, social justice and the common good.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Office Director of Civic Engagement	1.00	1.00	1.00	1.00	1.00
Civic Engagement Liaison	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING	2.00	2.00	2.00	2.00	2.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$223,183	\$216,799	\$243,921	\$254,182	\$281,040
Operating Expenses	\$179,802	\$51,093	\$49,856	\$42,500	\$43,001
TOTAL EXPENDITURES	\$402,985	\$267,892	\$293,777	\$296,682	\$324,041

Analysis

Funding for this program remains relatively stable compared to FY2023. Sufficient funding has been made available to conduct the necessary operations of the Office.

Office of Civic Engagement

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

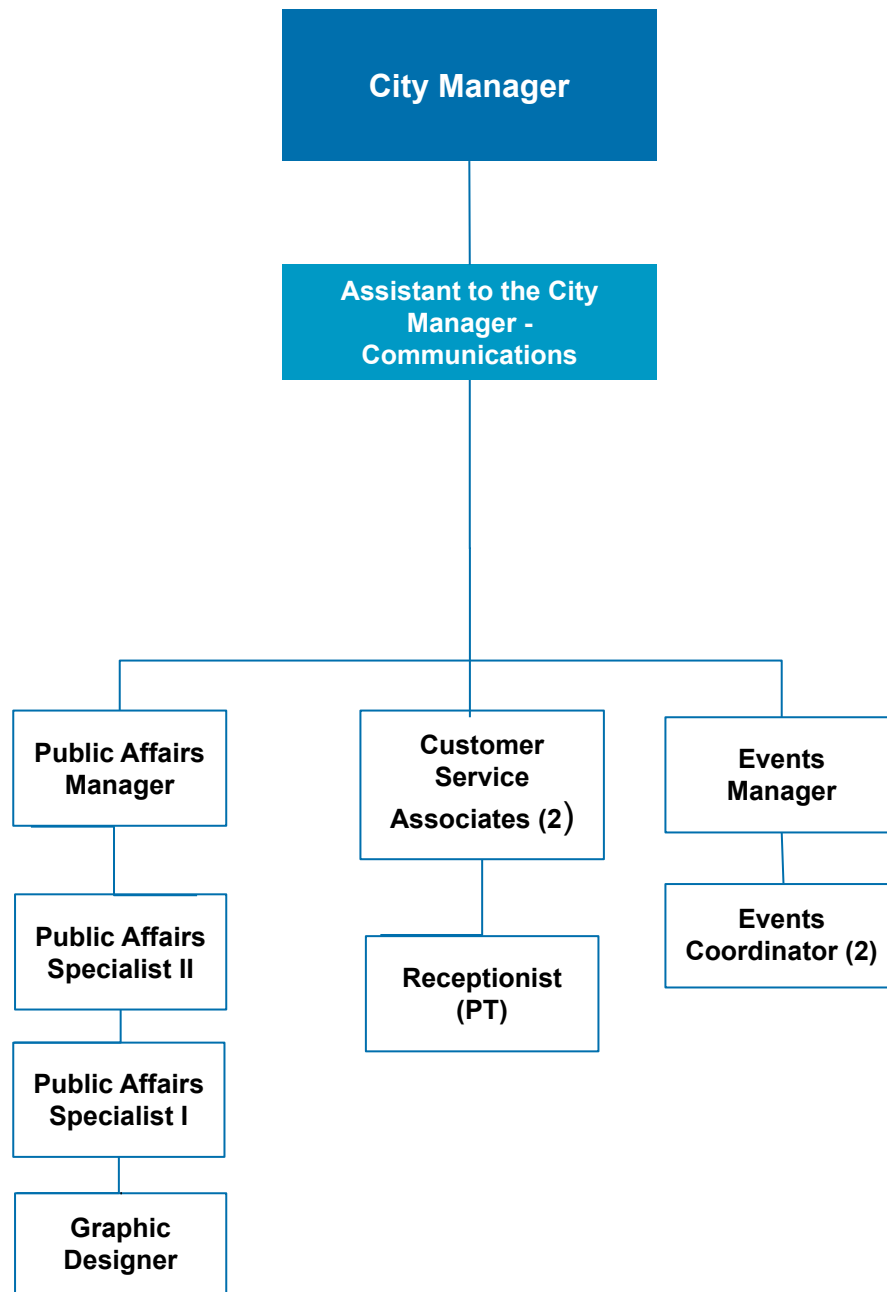
- Provided business support and technical assistance for over (50) businesses in the City.
- Conducted (7) education outreach seminars with Oasis of Miami Gardens.
- Develop COVID-19 Business Support Programs with grant funding from Miami Health Foundation.
- Developed a comprehensive Map Guide that provides information regarding City boundaries and other important information regarding City departments
- Publish a “Doing Business with the City of Miami Gardens” guide.
- Coordinated emergency relief efforts for displaced residents sheltered at Betty T. Ferguson Recreational Center.
- Coordinated the establishment of the Community Health Hub at the Senior Family Center
- Hosted Small Business Registration Event with Miami Dade County Public Schools

FY 2023-2024 Goals and Objectives

- Provide business support and technical assistance for (100) businesses in the City.
- Conduct outreach and education opportunities through seminars.
- Collaborate with Oasis Miami Gardens to revive the Greater Miami Gardens Chamber of Commerce
- Establish “Welcome to Miami Gardens” Technical Assistance program for small Businesses.
- Establish a Volunteer Miami Gardens Program to encourage residents to participate in City events.
- Work with Miami Dade Economic Advocacy Trust to promote their housing programs within the City of Miami Gardens.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Promote and maintain a positive City image.	Number of Outreach and collaborative opportunities achieved.	35	30	45
Encourage proactive civic engagement.	Number of residents that participate in engagement initiative	2,700	2,500	3,000
Provide business support and technical assistance	Number of businesses that receive assistance	75	50	100
Establish COVID-19 Vaccination Sites within Miami Gardens	Number of sites established within the City	0	0	5



Office of Public Affairs

Mission

The Public Affairs Division is responsible for coordinating the City's public, media, marketing and external relations. This office is further tasked with the organization of seasonal activities, publicity/marketing campaigns, managing crisis and addressing negative publicity. Other duties involve developing the day to day management of all internal and external communication strategies as well as long-term strategies for both. The Public Affairs Division is responsible for producing professionally written documents, brochures, summaries, books, manuals and reports as directed by the City Manager.

The role of the Public Affairs Division is quite diverse in the sense it must function in dual or multiple roles to meet the demands for public information in this present era. The Public Affairs Division is an intricate part in establishing positive relationships with all outside entities and the community. The primary goal of the Office is to disseminate information and keep the public informed, in conjunction with working with the media to allow this to happen.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Assistant to the City Manager-Communications	0.00	0.00	1.00	0.00	0.00
Director of Public Affairs	1.00	1.00	0.00	0.00	0.00
Public Affairs Manager	0.00	0.00	1.00	1.00	1.00
Graphic Artist	1.00	1.00	1.00	1.00	1.00
Public Affairs Specialist II	1.00	2.00	1.00	0.00	1.00
Public Affairs Specialist I	1.00	0.00	0.00	2.00	1.00
Digital Media Specialist	1.00	1.00	1.00	0.00	0.00
Administrative Assistant	0.00	1.00	1.00	0.00	0.00
Receptionist (part-time)	2.40	2.40	1.60	0.80	0.80
Customer Service Associate	0.00	0.00	0.00	1.80	1.80
Events Coordinator	0.00	0.00	0.00	0.00	2.00
Events Manager	0.00	0.00	0.00	1.00	1.00
TOTAL STAFFING	7.40	8.40	7.60	7.60	9.60

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$475,198	\$337,026	\$308,023	\$504,940	\$782,844
Operating Expenses	\$566,110	\$323,202	\$614,768	\$497,500	\$538,001
TOTAL EXPENDITURES	\$1,041,308	\$660,228	\$922,791	\$1,002,440	\$1,320,845

Analysis

The increase in personnel services can be attributed to the addition of 2 Event Coordinator positions while the increase in operating expenses can be attributed to the additional funding associated with the CMG Community Newspaper.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Automated Departmental requests for website updates.
- Launched the City's new promotional campaign, tourism website and metaverse experience.
- Launched MG TV (in collaboration with IT).
- Worked with the Deputy City Manager to establish the valuation of the City's assets for revenue generating opportunities.
- Implemented a marquee sign at City Hall.
- Implemented a robust employee wellness program under the City's learning and organizational development efforts.

FY 2023-2024 Goals and Objectives

- At the direction of the City Manager, develop and finalize a five to ten-year Strategic Plan for the City of Miami Gardens.
- Transition to phase II (sales process) of the corporate sponsorship program with the Deputy City Manager.
- Finalize implementation of a wayfinding signage program throughout the City.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Communicate information to the City's residents through written material.	Number of publications/flyers/ads/ electronic communications disseminated.	1,141	1,150	1,200
Effectively engage residents using social media.	Number of fans/followers/subscribers on the City's Facebook, Twitter, Instagram, and constant contact page (culmative total).	20,700	21,500	22,100
Promote quality cultural, educational and recreational programming for City residents.	Number of City-sponsored and cosponsored events.	150	160	175
Promote a positive image for Miami Gardens.	Number of graphic design projects produced.	209	223	273

Special Events Division

Mission

The City of Miami Gardens Special Events Division will provide quality citywide special events to the community that offer ever-changing activities, entertainment, and incomparable customer service in a clean, safe environment.

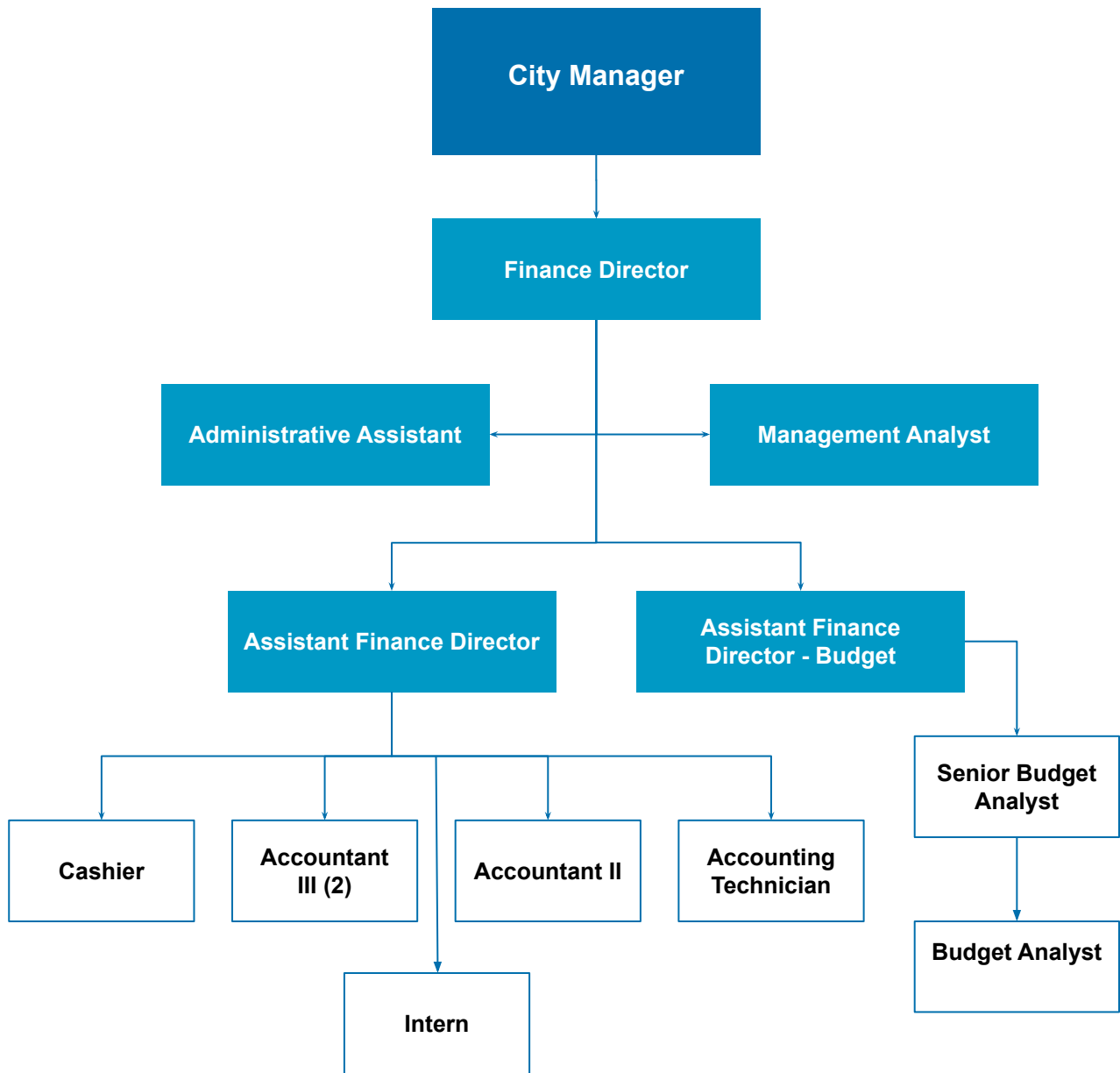
The City's signature event, the Jazz in the Gardens music festival, has become one of the premiere spring events in the southeastern region of the United States. Based on the overwhelming response received in past years, the City has strategically positioned Jazz in the Gardens as a national event, rapidly gaining increased recognition and visibility.

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Operating Expenses	\$2,089,067	\$270,730	\$5,893,338	\$4,268,000	\$4,863,000
TOTAL EXPENDITURES	\$2,089,067	\$270,730	\$5,893,338	\$4,268,000	\$4,863,000



2023 Jazz in the Gardens



Finance Department

Mission

The Finance Department is responsible for maintaining the fiscal integrity of the City's finances by ensuring accounts are paid on time, purchase orders are proper, revenue is properly accounted for and the general ledger of the City is accurate. The Department monitors the financial activities of all City Departments to ensure compliance with City policies and general accounting principles. It ensures travel vouchers and other receipts are complete and proper, petty cash is handled accurately and according to policy. The Department assists the City Manager in the preparation of the annual budget and prepares the Comprehensive Annual Financial Report and the Popular Annual Financial Report, and implements internal control procedures that safeguard all City assets.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	2.00	2.00	2.00	2.00	2.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Accountant III	2.00	2.00	2.00	2.00	2.00
Accountant II	0.00	0.00	0.00	1.00	1.00
Accountant I	0.00	1.00	1.00	0.00	0.00
Cashier	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	1.00	1.00
Senior Budget Analyst	0.00	0.00	0.00	0.00	1.00
Budget Analyst	2.00	2.00	2.00	2.00	1.00
Accounting Technician	2.00	1.00	1.00	1.00	1.00
Intern	0.00	0.00	0.00	0.00	1.00
TOTAL STAFFING	11.50	11.50	11.50	12.00	13.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,017,162	\$1,205,340	\$1,289,928	\$1,431,321	\$1,634,925
Operating Expenses	\$94,957	\$87,717	\$113,278	\$103,862	\$98,213
TOTAL EXPENDITURES	\$1,112,119	\$1,293,057	\$1,403,206	\$1,535,183	\$1,733,138

Analysis

In FY 2024 budget, the department has increased in personnel by one full time intern position and reclassified a Budget Analyst position to a Senior Budget Analyst. Sufficient funding has been made available to conduct the necessary operations of the department.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

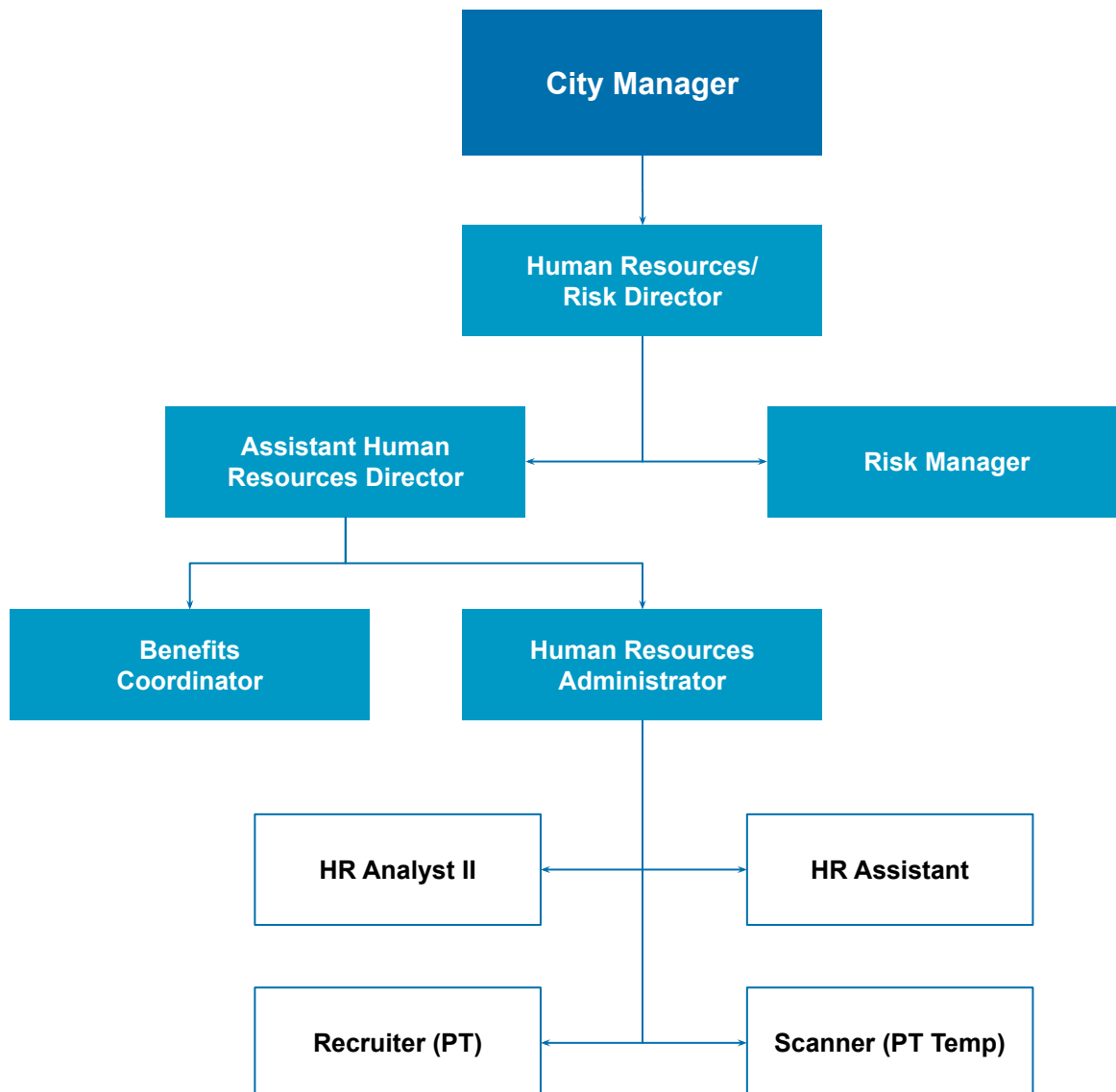
- Received GFOA Distinguished Budget Presentation Award for FY 2023 Budget document.
- Received Certificate of Achievement for Excellence in Financial Report (COA) for the FY 2021 Comprehensive Annual Financial Report.

FY 2023-2024 Goals and Objectives

- To secure COA award for the FY 2023 Comprehensive Annual Financial Report and the Distinguished Budget Presentation Award for the FY 2024 Budget document.
- Automate Comprehensive Annual Financial Report

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Accurately provide financial reports to requesting agencies by their respective due dates.	Did the City provide financial reports on requested dates?	Yes	Yes	Yes
Obtain Certificate of Achievement for Excellence in Financial Reporting from GFOA.	Did the City receive the Award?	Yes	Not available until CAFR issued	Not available until CAFR issued
Obtain Popular Annual Financial Reporting Award from GFOA.	Did the City receive the Award?	Yes	Not available until PAFR issued	Not available until PAFR issued
Obtain Budget Award from GFOA.	Did the City receive the Award?	Yes	Not available until Budget is completed	Not available until Budget is completed
Receive unqualified auditor opinion.	Did the City receive unqualified opinion?	Yes	Not Available until CAFR issued	Not Available until CAFR issued
Improve internal controls.	Number of Management Comments.	1%	0%	0%
Provide efficiency in Accounts Payable.	Payment made within 30 days.	73%	80%	80%
Accuracy in Accounts Payable.	Percentage of voided checks over total checks issued.	1.57%	1.10%	1.10%



Human Resources Department

Mission

The Human Resources Department provides administrative support, subject matter expertise, and consultative services to approximately six hundred (600) full-time, part-time, seasonal employees, interns, and retirees. The Department strives for operational effectiveness and efficiency in its delivery of Human Resources, Organizational Development and Risk Management services in support of the City's global goals and objectives. Our success hinges on earning and maintaining the trust, satisfaction, respect and confidence of our internal and external customers, leading change and instilling a sense of community, pride and loyalty in City of Miami Gardens employees.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Human Resources and Risk Director	1.00	1.00	1.00	1.00	1.00
Assistant Human Resources Director	1.00	1.00	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Administrator	1.00	1.00	1.00	1.00	1.00
Benefits Administrator	0.00	0.00	1.00	1.00	1.00
Benefits Coordinator	1.00	1.00	0.00	0.00	0.00
Human Resources Analyst II	1.00	1.00	1.00	1.00	1.00
Recruiter	0.80	0.80	0.80	1.00	1.00
Scanner	0.80	0.80	0.80	0.80	0.80
HR Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING	8.60	8.60	8.60	8.80	8.80

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,020,834	\$1,044,790	\$1,123,121	\$1,191,816	\$1,299,586
Operating Expenses	\$139,886	\$139,669	\$145,475	\$187,635	\$179,635
TOTAL EXPENDITURES	\$1,160,720	\$1,184,459	\$1,268,596	\$1,379,451	\$1,479,221

Analysis

For FY 24, The Human Resource department will continue to look into additional funding that will provide outside council to assist with labor negotiations and other personnel issues.

Human Resources Department

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Paperless Open Enrollment for 2022 Employee Benefits, including, Health Insurance, Life Insurance, Dental Insurance, Vision Insurance, and Disability Insurance.
- Implemented NEOGov program to make the onboarding process paperless.

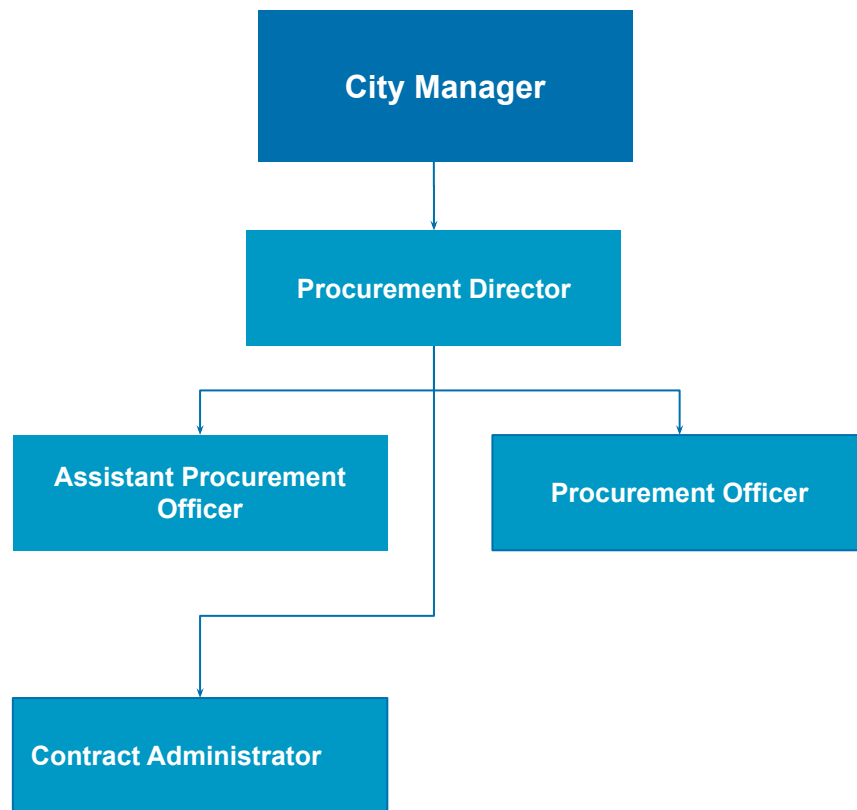
FY 2023-2024 Goals and Objectives

- Develop succession plan for the Department.
- Successful contract negotiations for the Collective Bargaining Agreement between the PBA and the City of Miami Gardens.
- Successful Contract Negotiations for the Collective Bargaining Agreement between the Teamsters Union and the City of Miami Gardens.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Return all employee performance evaluations revised to departments within 1 week.	Percentage of time employee evaluations were processed within 1 week of evaluation date.	90%	95%	95%
Safety Committee Meetings.	Number of Safety Committee meetings conducted within 45 days.	0	4	4
During open enrollment, ensure that 100% of changes are accurately processed and entered into Eden.	Percentage of changes submitted to the insurance carrier within 30 days	92%	95%	95%

Office of Procurement Management



Office of Procurement Management

Mission

The Office of Procurement Management is committed to reducing the cost of government spending by promoting a cohesive procurement system that ensures integrity and fairness, to acquire commodities, services and construction, while creating opportunities for vendor participation and encouraging business and residential economic growth within the City of Miami Gardens Community.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Procurement Director	1.00	1.00	1.00	1.00	1.00
Assistant Procurement Director	0.00	0.00	0.00	1.00	1.00
Senior Procurement Officer	1.00	1.00	1.00	0.00	0.00
Procurement Officer	1.00	1.00	1.00	2.00	1.00
Buyer	1.00	1.00	1.00	1.00	0.00
Contract Administrator	0.00	0.00	0.00	0.00	1.00
Purchasing Assistant	1.00	1.00	1.00	0.00	0.00
TOTAL STAFFING	5.00	5.00	5.00	5.00	4.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$428,940	\$429,329	\$479,193	\$583,907	\$544,561
Operating Expenses	\$24,602	\$26,047	\$29,917	\$27,669	\$27,669
TOTAL EXPENDITURES	\$453,542	\$455,376	\$509,110	\$611,576	\$572,230

Analysis

The Office of Procurement Management plays a large role in ensuring the City Departments receive the best quality of goods and services for the lowest prices in a timely manner. In FY 2024, the department has decreased in personnel due to the elimination of a Buyer position. Sufficient funding has been made available to conduct the necessary operations of the Office.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

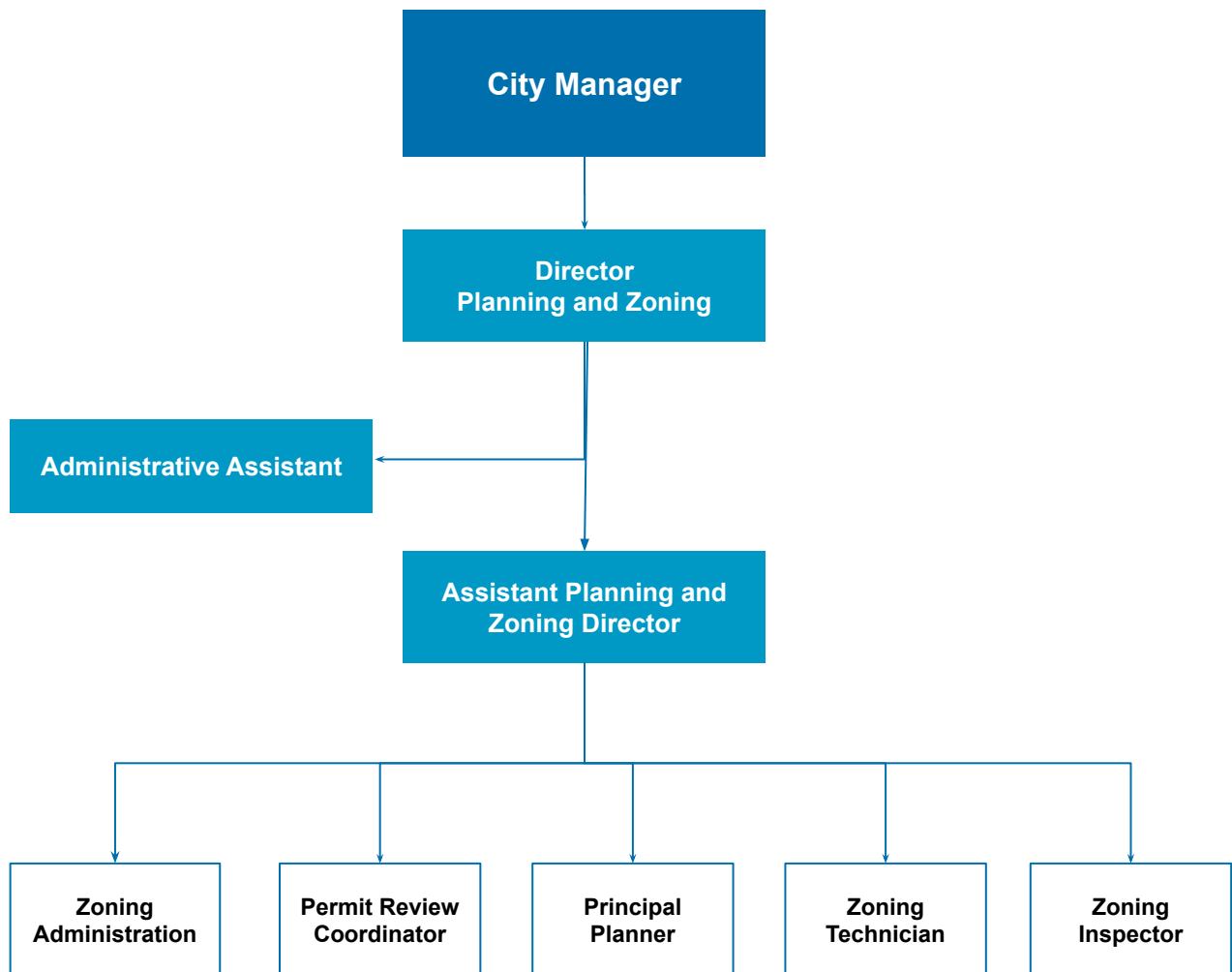
- Managed and promoted City of Miami Gardens Business and Resident Economic Growth Plan (CMG-BREP).
- Hosted local outreach seminars.
- Maintained electronic vendor registration database.
- Maintained our electronic bidding only platform
- Recognized March 2023 as Procurement Professional Month through City Council Proclamation.
- Maintained Southeast Florida Governmental Cooperative Group membership by attending local chapter meetings and served as lead agency on Bids.

FY 2023-2024 Goals and Objectives

- Increase small business outreach and interaction with the City of Miami Gardens.
- Promotion of March as Procurement Month supported by City Council Proclamation and hold workshops to educate City staff and local vendors on the procurement process.
- Host (2) outreach seminars for local businesses on “How to Do Business” with the City of Miami Gardens.
- Revise Purchasing Card Manual.
- Host two (2) annual Citywide Procurement virtual training classes for City staff.
- Revise Purchasing Card Manual.
- Process ≥ 90% Requisition and related Purchase Orders within 5 days of receipt of Requisition in OPM.
- Apply for AEP & FAPPO awards
- Design and creation of Procurement Academy Platform
- Updating Contracting documents Policies and Procedures

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Meet or exceed external customer expectations on Request for Proposals.	Number of protests* per \$25 million purchased.	0	0	0
City of Miami Gardens Business Resident Economic Plan (CMG-BREP)	Number of City of Miami Gardens Residents Employed through the CMG-BRE Program	20	20	20
Workload- volume of purchase orders processed within the Division.	Number of purchasing transactions.	661	700	700
Proficiency in processing Purchase Orders.	Purchase Orders processed within 5 days in receipt by Purchasing Division.	average 1 day processing time	average 2 day processing time	average 2 day processing time



Planning and Zoning Division

Mission

The Planning and Zoning (P&Z) division is one of five divisions that makes up the Community Improvement Department. The Planning and Zoning (P&Z) Office is responsible for all planning and zoning activities throughout the City. Our mission is to utilize the Land Development Regulations as an economic development tool to promote land development activities which provide opportunities for the business community and which enhance the living environment for residents of the City.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Planning & Zoning Director	1.00	1.00	1.00	1.00	1.00
Asst. Planning & Zoning Director	0.00	0.00	0.00	0.00	1.00
Senior Planner	1.00	0.00	0.00	1.00	0.00
Associate Planner	2.00	2.00	2.00	1.00	0.00
Executive Secretary	0.00	0.10	0.10	0.10	0.00
Zoning Inspector	1.00	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	1.00	1.00
Environmental Permit Coordinator	0.00	0.00	1.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.00	0.10
Zoning Administrator	0.00	1.00	1.00	1.00	1.00
Zoning Technician	0.00	0.00	0.00	1.00	1.00
Site Planner/Landscape Reviewer	0.00	0.00	0.00	1.00	0.00
Permit Review Coordinator	0.00	0.00	0.00	0.00	1.00
Community Improvement Director	0.00	0.20	0.20	0.00	0.00
Intern	0.00	0.50	0.50	0.00	0.00
TOTAL STAFFING	6.00	6.80	7.80	8.10	7.10

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$646,784	\$660,088	\$640,097	\$788,668	\$818,498
Operating Expenses	\$107,488	\$154,285	\$79,506	\$112,161	\$175,656
Capital Outlay	\$41,056	\$20,235	\$21,557	\$24,147	\$-
TOTAL EXPENDITURES	\$795,328	\$834,608	\$741,160	\$924,976	\$994,154

Analysis

Funding for the Planning and Zoning department remains relatively flat compared to that of the previous fiscal year. The department is expected to continue to see an increase in both public and private development as General Obligation Bond projects come under review and as the City continues to attract commercial and industrial development along with entertainment uses.

Planning and Zoning Division

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Establish an Innovation Overlay District for older, existing industrial areas with corresponding design standards.
- Update the City Comprehensive Development Master Plan to incorporate Rapid Transit Zone, Property Rights Element and Water Supply Plan
- Update the City Land Development Regulations to concur with updates to the City Comprehensive Development Master Plan and incorporate necessary changes based on current development environment.

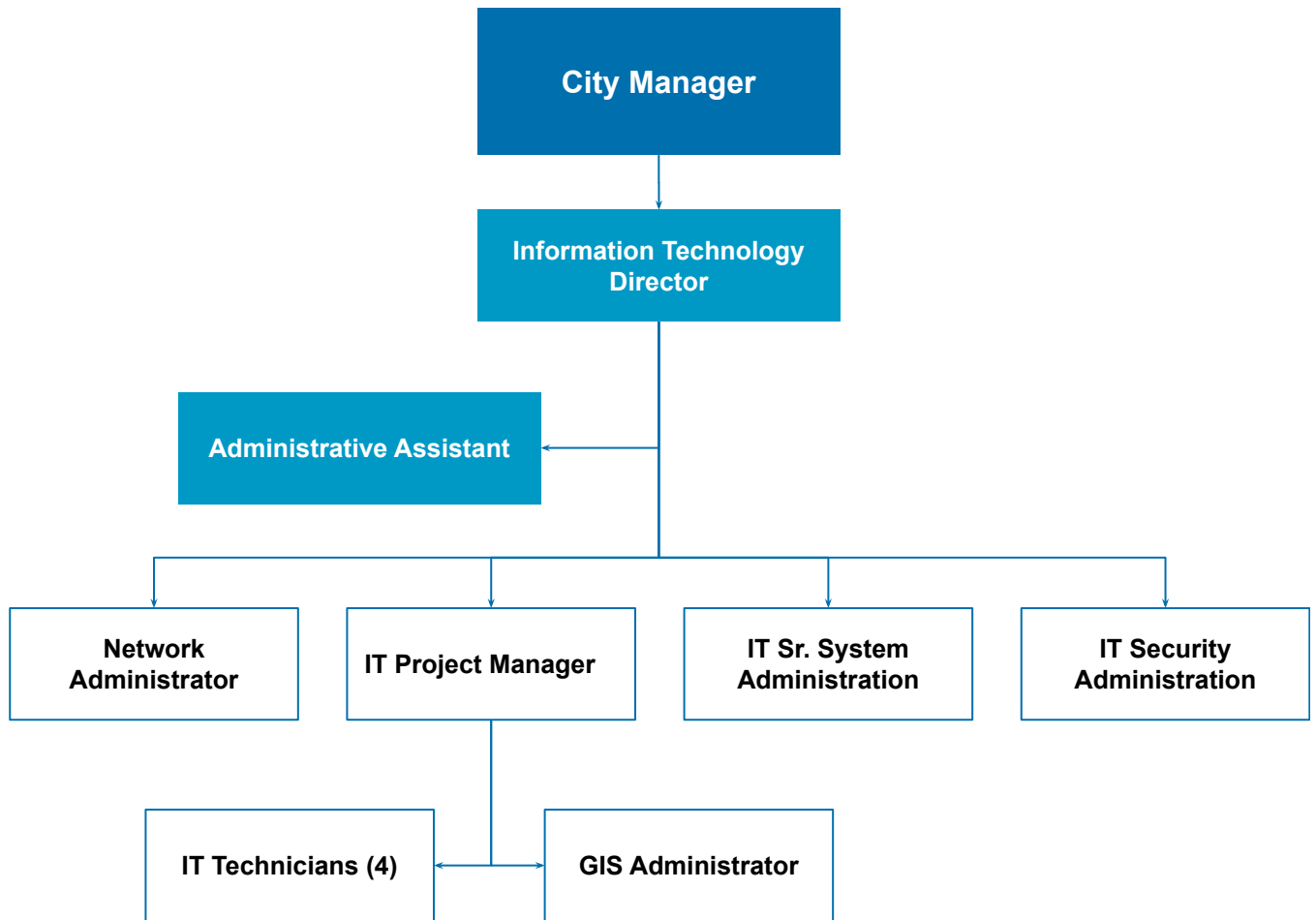
FY 2023-2024 Goals and Objectives

- Transitioned to online e-permitting system for all planning and zoning applications
- Incorporated new annexation area into the City's and work with businesses in the area to bring up to City standards.
- Facilitated major development and redevelopment throughout the City to include 35 acres at the City Center, 119 acres of land owned by Calder Casino (Derby Pointe), Phase II of Class A Warehouse space at Eastgroup Gateway Commerce Park and Bridge Pointe, and Gateway Apartments multi-family development.
- Worked with gas stations along the City major corridors to come into landscape compliance

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Respond to the increased demand for open air dining in response to the Covid-19 pandemic.	Creation of an easy reference Outdoor Dining guide to provide to new and existing restaurants within the City.	Not Measured	1	100%
Improve and enhance existing neighborhood stock and older industrial sites within the City in a manner that is complementary to newer development	Establishment of policy changes and adoption of new codes targeting key residential and industrial areas within the City.	Not Measured	1	100%
Increase densities along the NW 27th Avenue corridor to facilitate Rapid Transit opportunities..	Adopt language into the Comprehensive Development Master plan that facilitates increased densities along the County's Rapid Transit Zone.	Not Measured	0	100%

Information Technology Department



Information Technology Department

Mission

The Information Technology Department is committed to providing responsible help desk service and solutions to all City Departments. The Information Technology Department will continue to improve business processes and implement solutions with the use of technology.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
IT Director	1.00	1.00	1.00	1.00	1.00
Telecommunications System Analyst	1.00	1.00	1.00	1.00	0.00
IT Support Technician II	0.00	0.00	0.00	2.00	2.00
IT Project Manager	0.00	0.00	0.00	0.00	1.00
IT Support Technician	4.00	4.00	4.00	2.00	2.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Senior Systems Administrator	1.00	1.00	1.00	1.00	1.00
IT Security Auditor	1.00	1.00	1.00	1.00	0.00
Network Administrator	1.00	1.00	1.00	1.00	1.00
IT Security Administrator	0.00	0.00	0.00	0.00	1.00
GIS Administrator	0.00	0.00	0.00	0.00	0.50
GIS Analyst	0.50	0.50	0.50	0.50	0.00
TOTAL STAFFING	10.50	10.50	10.50	10.50	10.50

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,008,942	\$1,150,306	\$989,822	\$1,128,741	\$1,281,610
Operating Expenses	\$1,467,839	\$1,375,204	\$1,534,492	\$1,903,160	\$2,504,619
Capital Outlay	\$8,212	\$54,532	\$167,040	\$199,804	\$128,275
TOTAL EXPENDITURES	\$2,484,993	\$2,580,042	\$2,691,354	\$3,231,705	\$3,914,504

Analysis

The Office of Information Technology has made several software upgrades and improvements for remote working. Disaster recovery with cloud backup has been implemented. Computer replacements are still on going for both City Hall and Police Department. Operating increases are attributable to new software implementation, data storage, along with security and threat assessments.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- The Office of Information Technology upgraded our Internet Service for City Hall, to match the same optic fiber standard of PD. We have also upgraded from SonicWall firewall to FortiGate, for a more stable connection while on-site or connected via VPN (Work from Home)
- Mark43 is live and in collaboration with our Police Department.
- Senior Family Center is successfully equipped with connectivity to City Hall as well as public Wi-Fi and currently updating Avaya phone system.
- Laptops with VPN access are continued being distributed from the current budget. We have identified 30% of the personal computer inventory is due for replacement.
- Tyler Energov project is live.
- The Office of Information Technology along with the Public Affairs Department has implemented a new PEG (Public Educational Government) TV Channel (77) from Comcast, to air city content 24/7, as well as our council meetings.
- The Office of Information Technology has replaced the Nice Recording system which upgraded our Dispatch call center in the Communications Department at PD and allow up to 100 channels of recording (from currently 8). This upgrade will also allow for a newer version of the software with more security features.
- The Office of Information Technology has replaced the older network infrastructure in both, City Hall, and PD.
- The Office of Information Technology has replaced old servers in PD, City Hall, Public Works and at Betty T location.
- The Office of Information Technology upgraded the current audio-visual technology in the City Hall community room, to include a TV, and wireless connectivity for presentations.
- The Office of Information Technology currently has scheduled the replacement of the 3 projectors on 4/28/2023.
- The Office of Information Technology is currently waiting for the vendor to send the laptops in regards to the "Lease to Rotate" vs "Lease to Own" program from Dell Inc. Budgeting for a 200-laptop replacement that would take care of a good number of officers that currently patrol with old equipment with poor specs, as well as civilian employees in PD, City Hall and Parks.
- The Department has taken ownership of various city-wide projects that demands IT Project expertise and resources on an ongoing basis, for which we have hired a Project Manager to oversee.
- The Office of Information Technology has upgraded the iRecord system in the Interview Room of Investigations at PD, as the current system ran out of support several years ago.
- The Office of Information Technology along with the City Manager's office has decided on a software that is more cost-effective grants management system to keep compliance, transparency, and consistency across departments and our grants applicants.

FY 2023-2024 Goals and Objectives

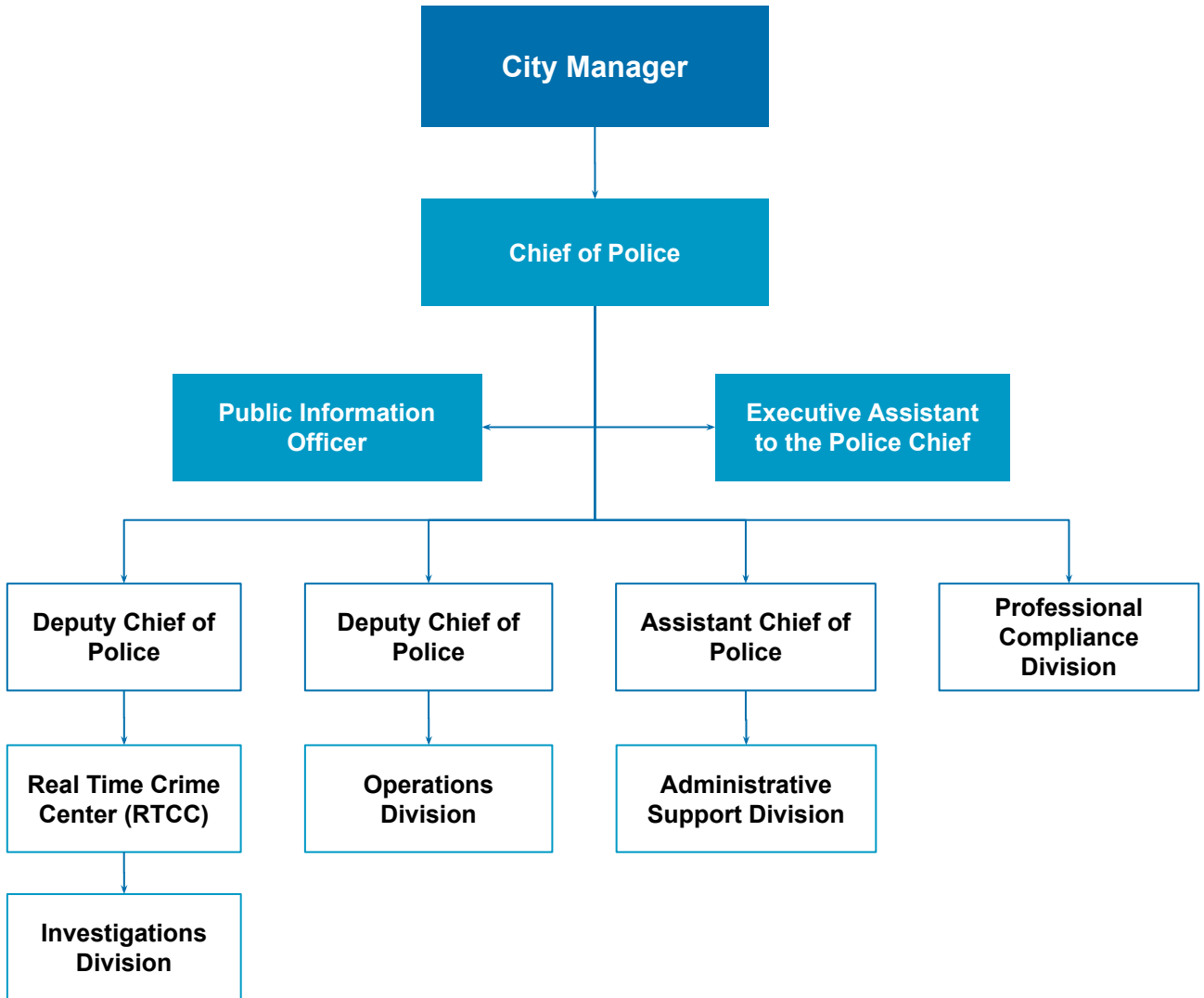
- The Office of Information Technology evaluate adopting cloud technologies while establishing secure protocols for CJIS information stored by our Police Department.

Information Technology Department

- The Office of Information Technology will implement new backup / disaster recovery that was approved for the present fiscal year, for faster recovery in case of a natural disaster, and to prevent cybersecurity incidents by using a more secure platform for backups.
- The Office of Information Technology will consolidate our phone systems from having Cisco and Avaya, into Avaya in every connected location.
- We will evaluate adding file servers to a couple of new locations added last year.
- The Office of Information Technology is working with the Police Department to replace more expensive ISP (Internet Service Provider), with more accessible services, such as AT&T fiber, to bring the camera feed from our parks to the Police Department at a lower cost. This will demand more overseeing from our Network Administrator.
- The Office of Information Technology plans on replacing the Accela work order system in use at the Public Works Department with a more robust and feature rich system that uses GIS and mobile technology.
- The Office of Information Technology is currently working with Finance to evaluate the replacement of our ERP, Eden by Tyler, Eden will be out of support by 2027 and this is at least a 3-year project.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Implemented a new PEG (Public Educational Government) TV Channel from Comcast, to air city content 24/7, as well as our council meetings.	Measured by accessibility of information by the residents	60%	100%	100%
Replaced old servers in PD, City Hall, Public Works and at Betty T location.	Measured by the connectivity by users and residents	40%	90%	50%
Replace aging laptops for CH and PD.	Measured by amount of users accessing the network and how much resources are utilize.	30%	40%	70%



Public Safety Department

Mission

The City of Miami Gardens Public Safety Department is comprised of the Police Department and the School Crossing Guard program.

The Miami Gardens Police Department is committed to building a better tomorrow through community interaction. This will be accomplished through mutual trust and cooperation with those “We Serve”.

The School Safety Crossing Guard Program is designed to enhance the safety of elementary and middle school children by facilitating their safe access to and from school.

The Public Safety Department is committed to providing ethical, quality and responsive service to the community with professionalism, pride and trust. This trust will be established by providing service which will be fair but firm, and by protecting our citizens with consistent commitment which will be unyielding.

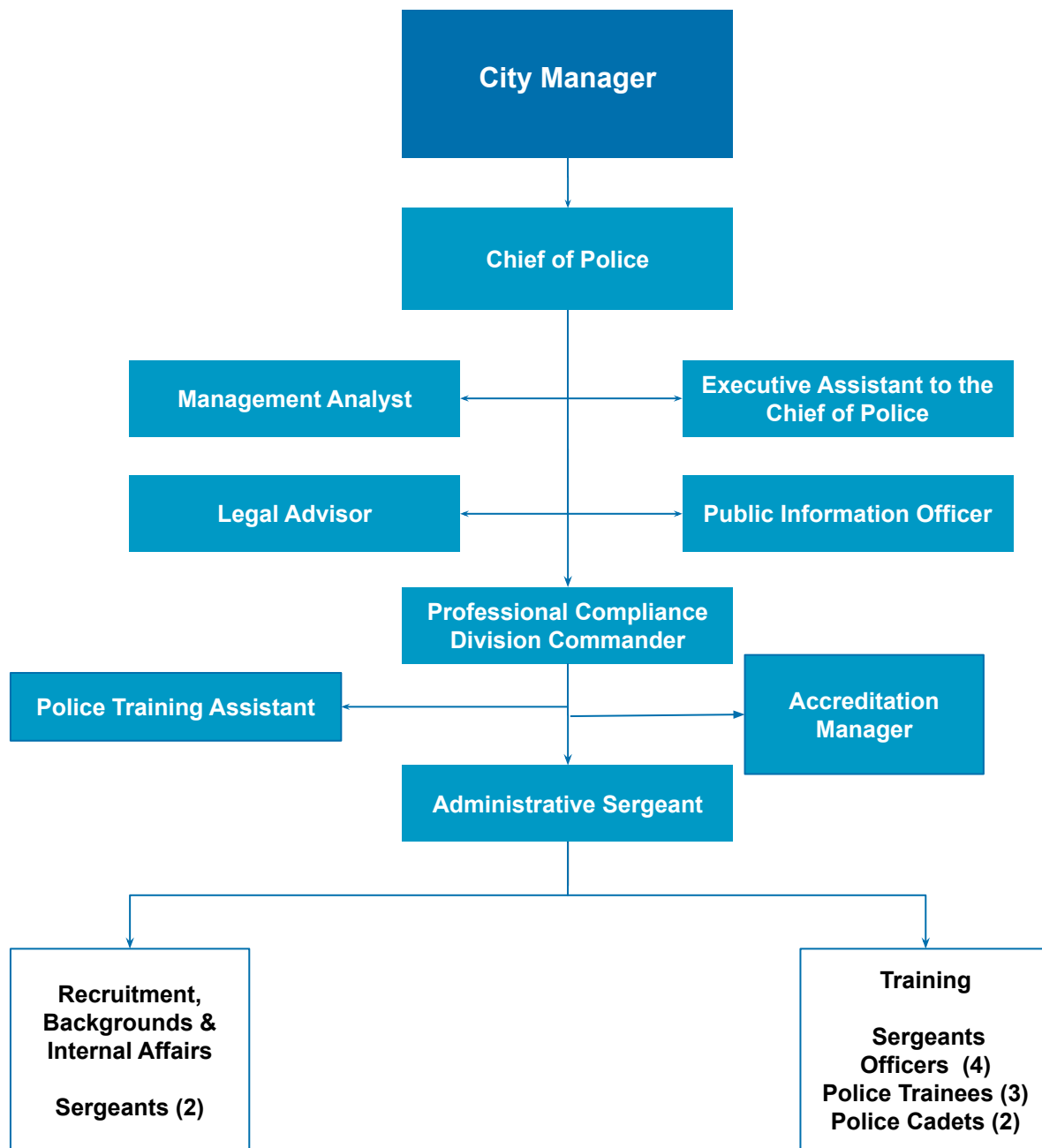
Public Safety Department Expenditures

Expenditures By Program	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Administration Division	\$35,035,606	\$35,120,509	\$41,663,214	\$43,850,358	\$50,177,951
Operations Division	\$62,584	\$76,493	\$73,372	\$72,000	\$58,200
Investigations Division	\$128,638	\$205,769	\$154,099	\$131,640	\$116,440
Support Services Division	\$455,548	\$228,976	\$381,198	\$312,007	\$318,707
School Crossing Guard	\$528,522	\$448,400	\$456,581	\$724,469	\$766,353
General Fund Total	\$36,210,898	\$36,080,147	\$42,728,464	\$45,090,474	\$51,437,651
COPS II Grant	\$1,439,038	\$1,502,026	\$-	\$-	\$-
COPS III Grant	\$1,319,305	\$1,261,913	\$-	\$-	\$-
COPS IV Grant	\$1,344,819	\$1,297,259	\$-	\$-	\$-
DOJ- Edward Byrne Grant	\$186	\$25,664	\$110,312	\$-	\$-
UASI Grant	\$113,197	\$36,663	\$-	\$-	\$-
Project Safe Neighborhoods Grant	\$-	\$3,067	\$-	\$-	\$-
COVID Emergency Supplemental Funding	\$-	\$48,632	\$133,090	\$-	\$-
State Grant- VOCA (Public Ssfety)	\$-	\$131,800	\$134,176	\$-	\$-
Grant Fund Total	\$4,216,545	\$4,307,024	\$377,578	\$-	\$-
TOTAL EXPENDITURES	\$40,427,443	\$40,387,171	\$43,106,042	\$45,090,474	\$51,437,651

Public Safety Department

Staffing Levels

Police Administration, Investigations , Operations & Support Services Divisions					
Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	0.00	0.00	2.00	2.00	2.00
Asst. Chief of Police	2.00	2.00	1.00	1.00	1.00
Commander	2.00	2.00	2.00	2.00	2.00
Major	3.00	3.00	2.00	2.00	2.00
Captain	10.00	10.00	10.00	10.00	10.00
Sergeant	26.00	26.00	34.00	34.00	34.00
Police Officers	151.00	158.00	185.00	185.00	192.00
Police Cadet	7.00	0.00	0.00	0.00	0.00
Assistant City Attorney II	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the Chief of Police	1.00	1.00	1.00	1.00	1.00
Accreditation Manager	0.00	0.00	1.00	1.00	1.00
Police Training Assistant	1.00	1.00	1.00	1.00	1.00
Diversions Coordinator	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	4.00	4.00	4.00	4.00	4.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Community Service Aide	3.00	3.00	3.00	3.00	6.00
Records Clerk	5.00	5.00	5.00	5.00	5.00
Records Clerk Supervisor	1.00	1.00	1.00	1.00	1.00
Court Liaison/ Off-Duty Coordinator	1.00	1.00	1.00	1.00	1.00
Telecommunications Manager	1.00	1.00	1.00	1.00	1.00
Telecommunicator	16.00	16.00	16.00	16.00	16.00
Telecommunicator Trainee	0.00	0.00	4.00	4.00	4.00
Telecommunications Supervisor	2.00	2.00	2.00	2.00	2.00
Property & Evidence Custodian	2.00	2.00	2.00	2.00	2.00
Property & Evidence Custodian II	1.00	1.00	1.00	1.00	1.00
Victim Advocate	2.00	2.00	2.00	2.00	3.00
Real Time Crime Analyst	8.00	8.00	8.00	8.00	8.00
Crime Analyst Supervisor	1.00	1.00	1.00	1.00	1.00
Crime Scene Supervisor	1.00	1.00	1.00	1.00	1.00
Crime Scene Technician	5.00	5.00	5.00	5.00	5.00
Detention Officer	0.00	0.00	0.00	1.60	1.60
Video Retrieval Specialist	0.00	0.00	0.00	0.00	1.00
Traffic Assistant	2.00	2.00	2.00	2.00	2.00
TOTAL STAFFING	261.00	261.00	301.00	303.60	315.60



Public Safety Department - Police Administration Division

Mission

The Police Administrative Division encompasses the Office of the Chief, Professional Compliance Division and Police Legal Advisor. The Chief of Police is the highest ranking law enforcement officer within the Department and is responsible for policy development, control, supervision, and program implementation of the Department and is accountable for the effective delivery of police services to the City of Miami Gardens. There are two Deputy Chief's and one Assistant Chief of Police who works directly for the Chief of Police, and are responsible for the Divisions within the Department. In addition, the Professional Compliance Division is charged with recruitment and backgrounds, internal investigation of misconduct and policy violations, personnel training and accreditation.

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$33,290,223	\$33,494,614	\$39,725,290	\$41,906,791	\$48,167,329
Operating Expenses	\$1,737,383	\$1,625,895	\$1,927,802	\$1,928,567	\$1,955,622
Non-Operating Expenses	\$8,000	\$-	\$10,122	\$15,000	\$55,000
TOTAL EXPENDITURES	\$35,035,606	\$35,120,509	\$41,663,214	\$43,850,358	\$50,177,951

Analysis

The Administrative Division will continue to reduce the Police Department and City's exposure to liability by coordinating essential and effective training at every level of the Department. The Division will also ensure the lawful, ethical and professional use of the Department's personnel, units, processes and programs when delivering police services to the community. The increase in funding for FY 2024 can be attributed to the addition of 7 Police Officer positions, 3 Community Service Aides, a Victim Advocate and a Video Retrieval Specialist.

Public Safety Department - Police Administration Division

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Hired twenty-one (21) individuals; to include seventeen (17) Certified Police Officer and four (4) Civilians.
- Maintained accreditation with the Florida Commission of Law Enforcement Accreditation. All agency policies were reviewed and met the accrediting entity's standards.
- Continued our partnership with faith-based organizations, community groups and neighboring law enforcement agencies, provided services to our community, and fostered initiatives which helped to combat violence in the City of Miami Gardens.
- Implemented a new Police Academy FastTrack Sponsorship Program tailored to meet the needs of the Miami Gardens Police Department.
- March 21, 2022 at 11:55 p.m., we were advised that the Interlocal Agreement for the City's annexation request of Ives Estate was executed. Police services began immediately.

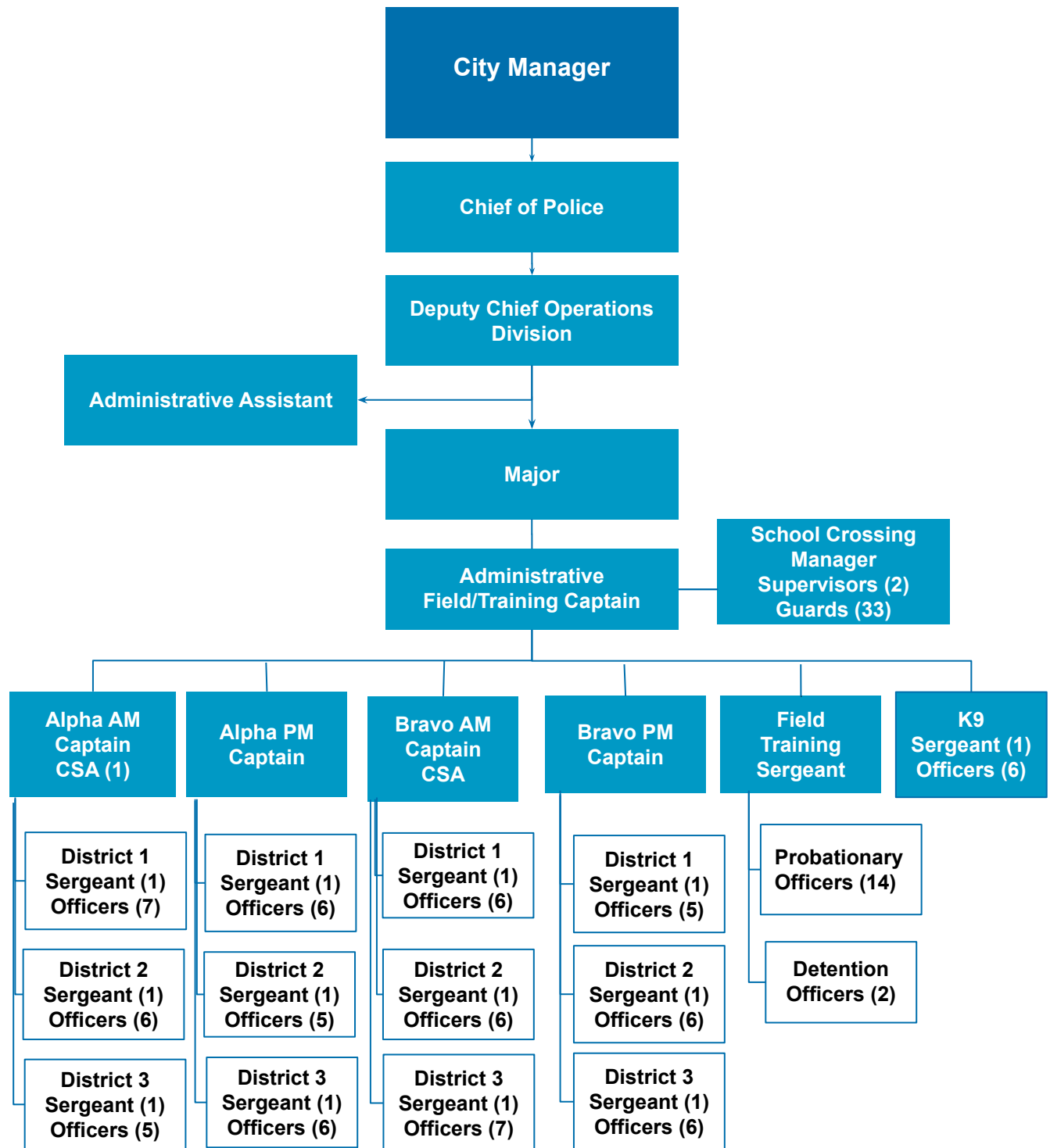
FY 2023-2024 Goals and Objectives

- Hire 19 Certified Police Officer.
- Streamline the Training Unit processes for day-to-day operations to include electronic submission of training requests, publish training courses, administer course evaluations, and electronic record keeping.
- Streamline the Professional Compliance Unit record keeping process by converting background, personnel and internal affairs paper files into electronic formats.
- Host another successful National Night Out event for our residents.
- Rolling out Benchmark Analytics for data and report collecting.
- Maintain the new Police Academy FastTrack Sponsorship Program to quickly and effectively fill vacancies due to attrition, with quality candidates.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Fill 100% of sworn vacancies within the Department within the fiscal year.	Percentage of sworn police officer vacancies filled.	100%	100%	100%
Conduct administrative review for 100% of all complaints received for police department personnel as requested.	Percentage of administrative reviews of police department personnel from complaints received.	100%	100%	100%
Conduct 12 Police Command Staff community/business walks during the fiscal year.	Number of police command Staff community/business walks conducted.	7	10	10
Coordinate professional training for all personnel as required by FDLE.	Percentage of officers trained.	100%	100%	100%

Public Safety Department - Police Operations Division



Public Safety Department - Police Operations Division

Mission

The Operations Division is the most visible division within the Miami Gardens Police Department. It is responsible for providing day-to-day police services to citizens, businesses, stakeholders, and visitors to the City of Miami Gardens. This division is responsible for the Uniform Officers, Bike Patrol, Honor Guard, and the Intergovernmental Section. The Intergovernmental Section is comprised of the Community Enrichment Team that oversees the Citizens on Patrol program, Neighborhood Resources Officers, Explorer Program, and Police Athletic League.

The Operations Division's primary mission is to provide a safe haven for citizens, visitors, and business owners of this community. Our goal is to be proactive by implementing community policing to close the gap between police and the citizens. Officers will respond to calls for service, conduct preliminary investigations, park and walk details, and enforce traffic violations. We have implemented several details conducted by the patrol supervisor at random, based on the call volume and staff coverage. Additionally, the Operations Division coordinates monthly operations that consist of all divisions extending invitations to outside resources such as Circle of Brotherhood, Walking One-Stop, Florida Department of Transportation, and other neighboring agencies. The goal is to work collaboratively together to deter and curtail criminal activities throughout the city. Our objective is to work closely with the community to address crime trends, quality of life issues, social services, and faith-based partners, with the ultimate goal of building a safer community for our citizens, business owners, and visitors.

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Operating Expenses	\$62,584	\$76,493	\$73,372	\$72,000	\$58,200
TOTAL EXPENDITURES	\$62,584	\$76,493	\$73,372	\$72,000	\$58,200

Analysis

For Fiscal Year 2024, the Operations Division primary target is improving police and community relations as we enhance public safety. Crime reduction will be achieved through preventive patrol and concentrated enforcement.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

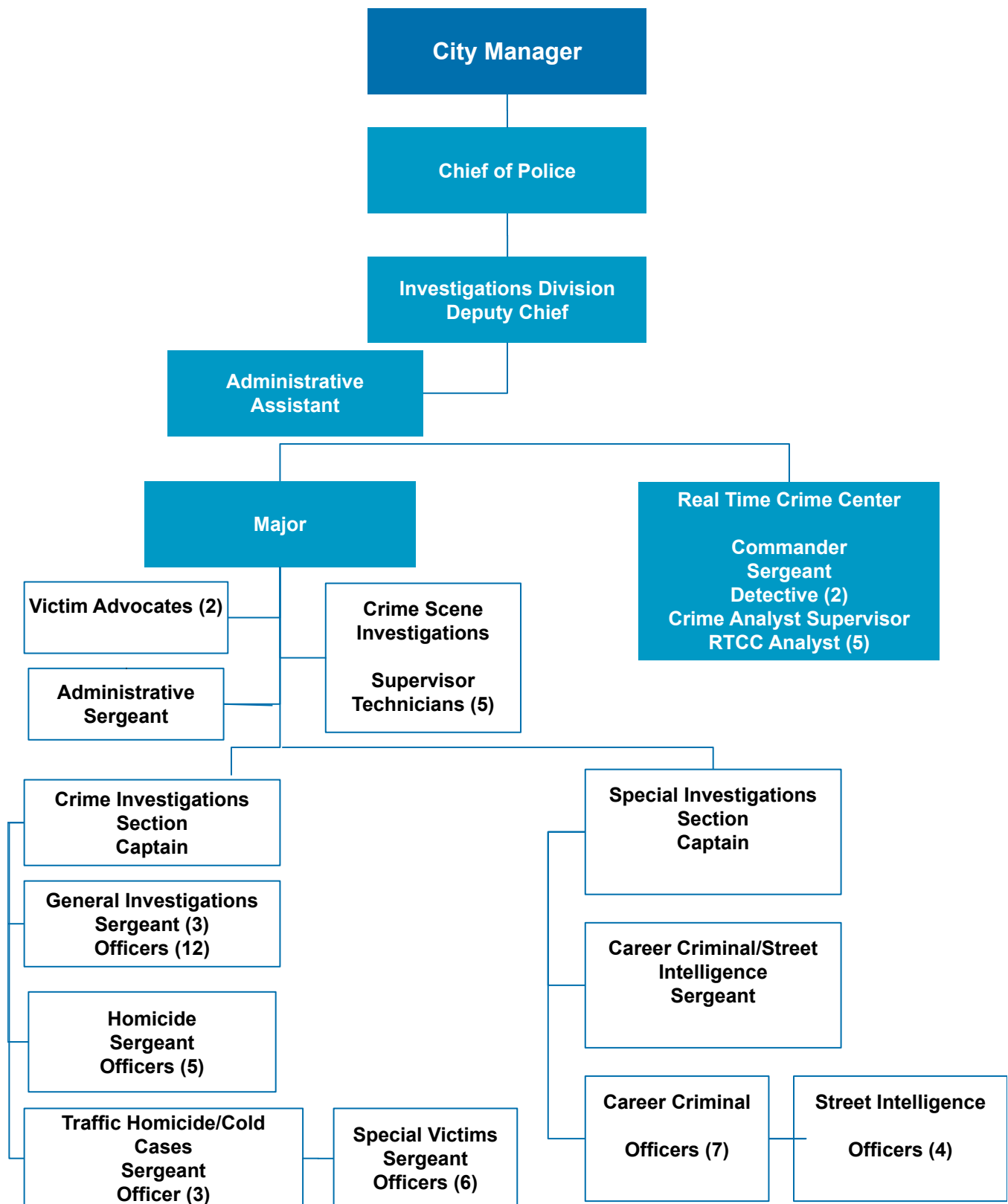
- Acquired a new Bloodhound K-9 from Jimmy Ryce Foundation.
- Provided high visibility in areas where there was an increase in crime.
- Assisted Code Enforcement with monthly Clean Sweeps
- Grinch Buster's, New Year's Eve, Memorial Day, Martin Luther Kind and Fourth of July proactive details.
- Two officers were selected for Miami-Dade Chief's Association for Law Enforcement Officers Award
- One sergeant was selected for a National Organization of Black Law Enforcement Executives Awards.

FY 2023-2024 Goals and Objectives

- Develop a Detention Officer Detail to help transport arrestees and allow patrol officers to continue maintain visibility and handle calls for service.
- Increase Community Service Aides to six to assist with the high volume of traffic accidents in the City.
- Decrease crime throughout the City and increase manpower in Operations.
- Certify Canine dogs in detection of narcotics, explosives, guns and missing/endangered persons.
- Build stronger bonds with local stakeholders (residential and commercial).
- Encourage neighborhood problem solving as part of its policing strategies.
- Develop a Homeless Program Detail to help control the number of Homeless men and women within the community.

Performance Indicators

Service	Actual FY 21-22	Actual FY 22-23	Projected FY 23-24
Population Served	114,284	114,284	114,284
Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
#FTE Employees	95	95	125
Arrests	679	679	*
Traffic Citations	1,418	1,418	*
Calls per officer	494	530	*
Arrests per 100,00	*	*	*



Public Safety Department - Police Investigations Division

Mission

The mission of the Investigation Division (ID) is to provide the highest quality criminal investigative and special investigation support to the Miami Gardens Police Department by conducting timely and thorough criminal investigations using advanced forensic equipment, investigative techniques, and conducting proactive responses to specific areas of increased violent and property crime incidents. The Special Investigations Section is tasked with reducing gun violence, investigating gang activity. They collaborate with the U.S. Marshall's Service, Bureau of Alcohol, Tobacco, Firearms and Explosives, Secret Service, Federal Bureau of Investigation and Drug Enforcement Administration in efforts to reduce gun violence. The Division's primary objective is to reduce violent and property crimes within the City of Miami Gardens through consistent professional service and commitment to the citizens of Miami Gardens.

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Operating Expenses	\$128,638	\$205,769	\$154,099	\$131,640	\$116,440
TOTAL EXPENDITURES	\$128,638	\$205,769	\$154,099	\$131,640	\$116,440

Analysis

The VOCA (Victim of Crime Acts) Grant for the Victim Advocate Unit was submitted by the State of Florida Attorney General's Office and has not been awarded to our agency as of yet for Fiscal Year 2023. We are looking to Initiate enhanced enforcement initiatives and target violent offenders through the analysis of investigative and intelligence information, utilizing confidential informants to infiltrate illicit drug organizations and firearm enforcement initiatives to reduce violent crime.

Public Safety Department - Police Investigations Division

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Through thorough, passionate, and diligent investigative efforts, CID increased the clearance rate on all crime categories to an overall 34%, thereby facilitating the arrests of 163 offenders who were terrorizing the streets of the City of Miami Gardens.
- Reestablished its professional liaison with external law enforcement entities to use communication, innovative strategies and collaboration for prevention, arrest, and conviction of subjects. Established a Memorandum of Understanding and joined the South Florida Internet Crimes against Children Operational Task Force.
- Conducted anti-gun violence by targeting neighborhoods experiencing rising crime and violent offenders, resulting in the arrest of 479 violent offenders, seizures of 180,429 grams of marijuana, 1,360.5 grams of cocaine, 153 firearms, \$1,112,487 in US currency.
- Created the Gang Unit to document and investigate established and newly forming Gang/Group criminal activity with the intent to hinder and minimize the financial gains and involvement in felonious activity occurring with the City.
- Expanded its efforts to make victims aware of crime victim services, educate the youth in anti-bullying and date rape concerns.

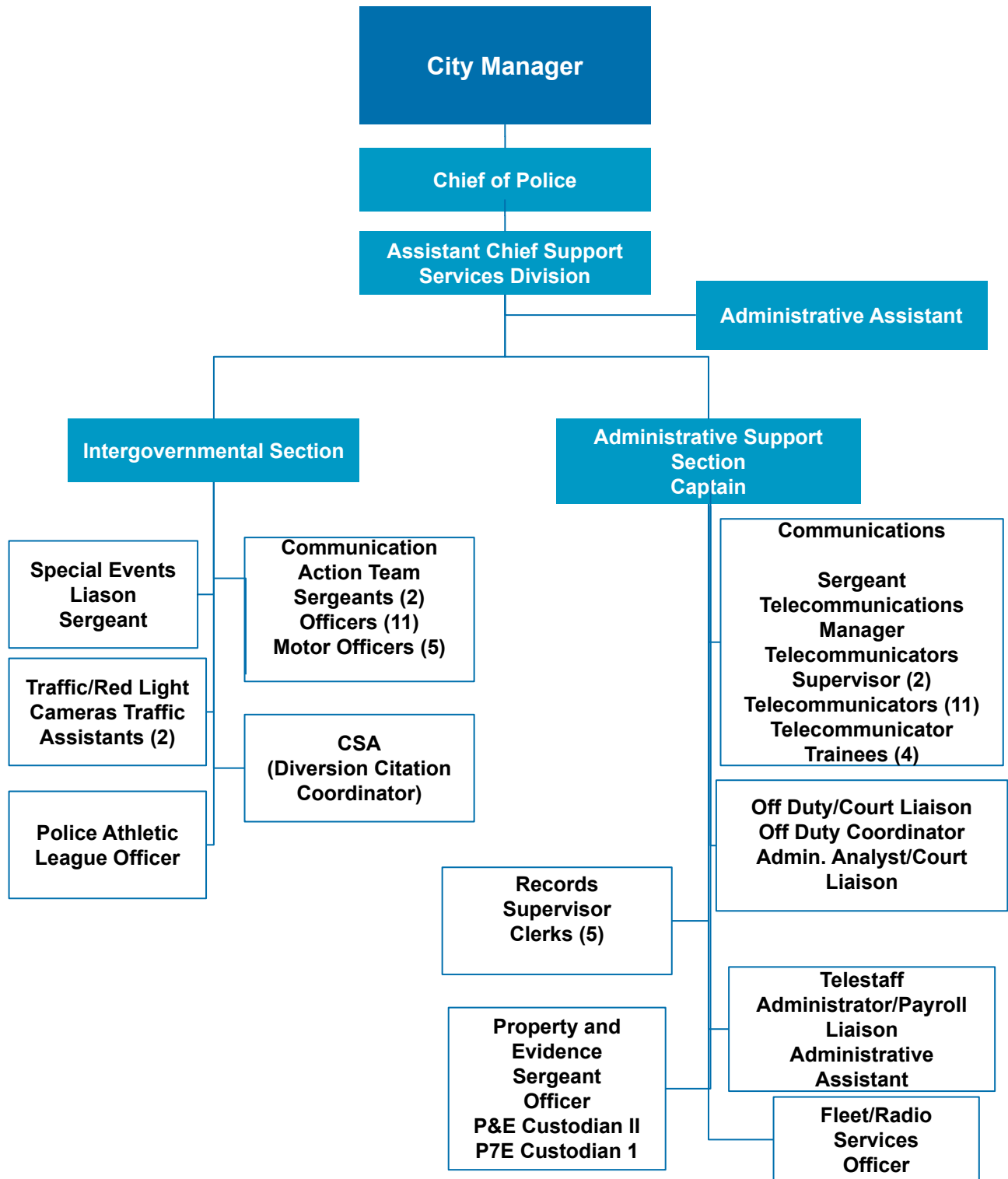
FY 2023-2024 Goals and Objectives

- To create of a Homeland Security Section to investigate and provide real-time information concerning potential crimes, threats, and interruptions to the quality of life to the citizens of Miami Gardens.
- Growing the Real Time Crime Center to a 24/7 operation.
- Continue to develop the newly formed Gang Unit by establishing the working relationships with our federal, state and local partners.
- Fill all vacancies within the Investigations Division.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Increase clearance rate on all crime categories by 5%.	Comprehensive Statistical (CompStat) Records Management System (RMS) data will be evaluated for all crime categories.	21%	19%	19%
Increase the homicide clearance rate by 5%.	Evaluate CompStat and RMS data.	42%	46%	46%

Public Safety Department - Police Support Services Division



Public Safety Department - Police Support Services Division

Mission

The Support Services Division is tasked with accomplishing many objectives within the Miami Gardens Police Department. The Division is broken down into the following Units: Community Enrichment Team (CET), Traffic and Motors, Traffic Homicide Investigations (THI), Property & Evidence, Records, Communications, Off Duty and Court Liaison Services., Fleet, False Alarms and Quartermaster. These Units assist the other Divisions within the Department by allowing them to carry out their functions in a more efficient manner. Support Division provides many of the internal and “back-office” support services for the efficient and effective functioning of the police department, supporting front-line personnel in the accomplishment of their duties as well as providing direct services to the community i.e. community events, issues, and meetings, and traffic issues within the city.

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$961	\$-	\$-	\$-	\$-
Operating Expenses	\$454,587	\$228,976	\$381,198	\$312,007	\$318,707
TOTAL EXPENDITURES	\$455,548	\$228,976	\$381,198	\$312,007	\$318,707

Analysis

The Administrative Support Division is diligently filling the vacancies within the Communications Center, which will help in reducing overtime. The Unit is consistently preparing for an unannounced audit and ensuring compliance for the accreditation process. The Division will continue to work towards providing the delivery of positive customer services for the entire agency, as a tool for developing improved positive community collaboration.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Processed 238 Background Checks (October 1, 2021 – March 18, 2022).
- Processed and responded to over 2,891 public records requests (October 1, 2021 – March 18, 2022).
- Collected \$ 89,400.63 in revenue for the City of Miami Gardens (October 1, 2021 – March 18, 2022).
- Communications Unit received 28,741 Non 9-1-1 telephone calls and 10,889 9-1-1 telephone calls (October 1, 2021 – March 18, 2022).
- The CET Unit attended over 100 community meetings. The CET Unit prepared action plans for Juneteenth 2021, Rolling Loud 2021, Christmas in the Gardens 2021, and Jazz in the Gardens 2022. Which were all successful and had no major issues.
- The Red Light Camera reviews were reduced with the assistance of personnel within the division.

FY 2023-2024 Goals and Objectives

- Dispose of a number of property items equivalent to 90% of the number of items received after property has exceeded the statute of limitations and retention guidelines.
- Reduce overtime expenses related to Communications Unit by 5%. In the process of hiring new personnel to fill vacancies.
- Aggressively address traffic concerns within the city to limit the amount of crashes and TH1 investigations
- Continue to have active community involvement and address citizen concerns.
- PAL program Golf Tournament as a fundraiser to aid in funding the PAL Program.
- Continue to reduce the Red Light Camera reviews.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Process, file and provide public records requests from public in compliance with the law 100% of the time.	Percentage of time to process and provide request in a timely manner.	100%	100%	100%
Validate 100% of the Florida Crime Information Center (FCIC) and National Crime Information Center (FCIC) files in compliance with the law.	Percentage of files validated in compliance with the law.	100%	100%	100%
Maintain records of all property and evidence handled by the Police Department in compliance with the law 100% of the time.	Percentage of property and evidence processed in compliance with laws.	100%	100%	100%
Reduce dispatch time on all Priority and NonPriority calls for service.	Average amount of dispatch time for Priority and NonPriority calls.	P-2.7 Min. NP-10.5 Min.	P-5.0 Min. NP-10.0 Min.	P-5.0 Min. NP-10.0 Min.
Review Part I incidents from RMS Daily Records Review weekly.	All Part I incidents reviewed and removed from RMS Daily Records Review.	100%	100%	100%
Receive and process all red light camera violations at the Records Unit window weekly.	Ensure all payments are applied and documents in the accounting system.	100%	100%	100%

Public Safety Department - COPS II Grant Division

Mission

Between FY 2013 and FY 2015, the City received three separate COPS grant awards which provided funding for 31 Police Officers (COPS II- 10 Officers; COPS III- 10 Officers; and COPS IV- 11 Officers). Each grant was awarded with the understanding that the City would maintain the Officers for at least an additional year after the grant expires. All three grants have now expired and the 31 Police Officer positions are now accounted for in the Administration Division.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Police Officers	10.00	10.00	0.00	0.00	0.00
TOTAL STAFFING	10.00	10.00	0.00	0.00	0.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,439,038	\$1,502,026	\$-	\$-	\$-
TOTAL EXPENDITURES	\$1,439,038	\$1,502,026	\$-	\$-	\$-

Public Safety Department - OPS III Grant Division

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Police Officers	10.00	10.00	0.00	0.00	0.00
TOTAL STAFFING	10.00	10.00	0.00	0.00	0.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,319,305	\$1,261,913	\$-	\$-	\$-
TOTAL EXPENDITURES	\$1,319,305	\$1,261,913	\$-	\$-	\$-

Public Safety Department - COPS IV Grant Division

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Police Officers	11.00	11.00	0.00	0.00	0.00
TOTAL STAFFING	11.00	11.00	0.00	0.00	0.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,344,819	\$1,297,259	\$-	\$-	\$-
TOTAL EXPENDITURES	\$1,344,819	\$1,297,259	\$-	\$-	\$-

Public Safety Department - Public Safety Grants

Mission

The Police Department has been the recipient of various State and Federal Grants to aid in carrying out its mission. This includes grants such as DOJ - Edward Byrne Grant, UASI Grant, Project Safe Neighborhoods Grant, COVID Emergency Supplemental Funding and State Grant- VOCA (Public Safety).

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$-	\$120,491	\$177,695	\$-	\$-
Operating Expenses	\$-	\$99,671	\$145,949	\$-	\$-
Capital Outlay	\$113,383	\$25,664	\$53,934	\$-	\$-
TOTAL EXPENDITURES	\$113,383	\$245,826	\$377,578	\$-	\$-

Public Safety Department - School Crossing Guard Program

Mission

The School Safety Crossing Guard Program is designed to enhance the safety of elementary and middle school children by facilitating their safe access to and from school. The City currently has fifty-five (55) crossing guard posts throughout the City serving the City's eighteen (18) public elementary schools, although students from other levels utilize the crossings on a daily basis. The School Crossing Guard Unit's goal is to provide operational support services to staff Miami Gardens based elementary schools with school crossing guards.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
School Crossing Guard Supervisor	1.40	1.40	1.40	1.50	1.50
School Crossing Guard (Part Time)	15.00	13.75	13.75	13.75	13.75
School Crossing Guard Manager	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING	17.40	16.15	16.15	16.25	16.25

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Buded FY 22-23	Budget FY 23-24
Personnel Services	\$522,606	\$431,354	\$445,512	\$707,099	\$746,154
Operating Expenses	\$5,916	\$17,046	\$11,069	\$17,370	\$20,199
TOTAL EXPENDITURES	\$528,522	\$448,400	\$456,581	\$724,469	\$766,353

Analysis

Funding for Fiscal Year 2024, remains relatively flat compared to that of the previous fiscal year.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

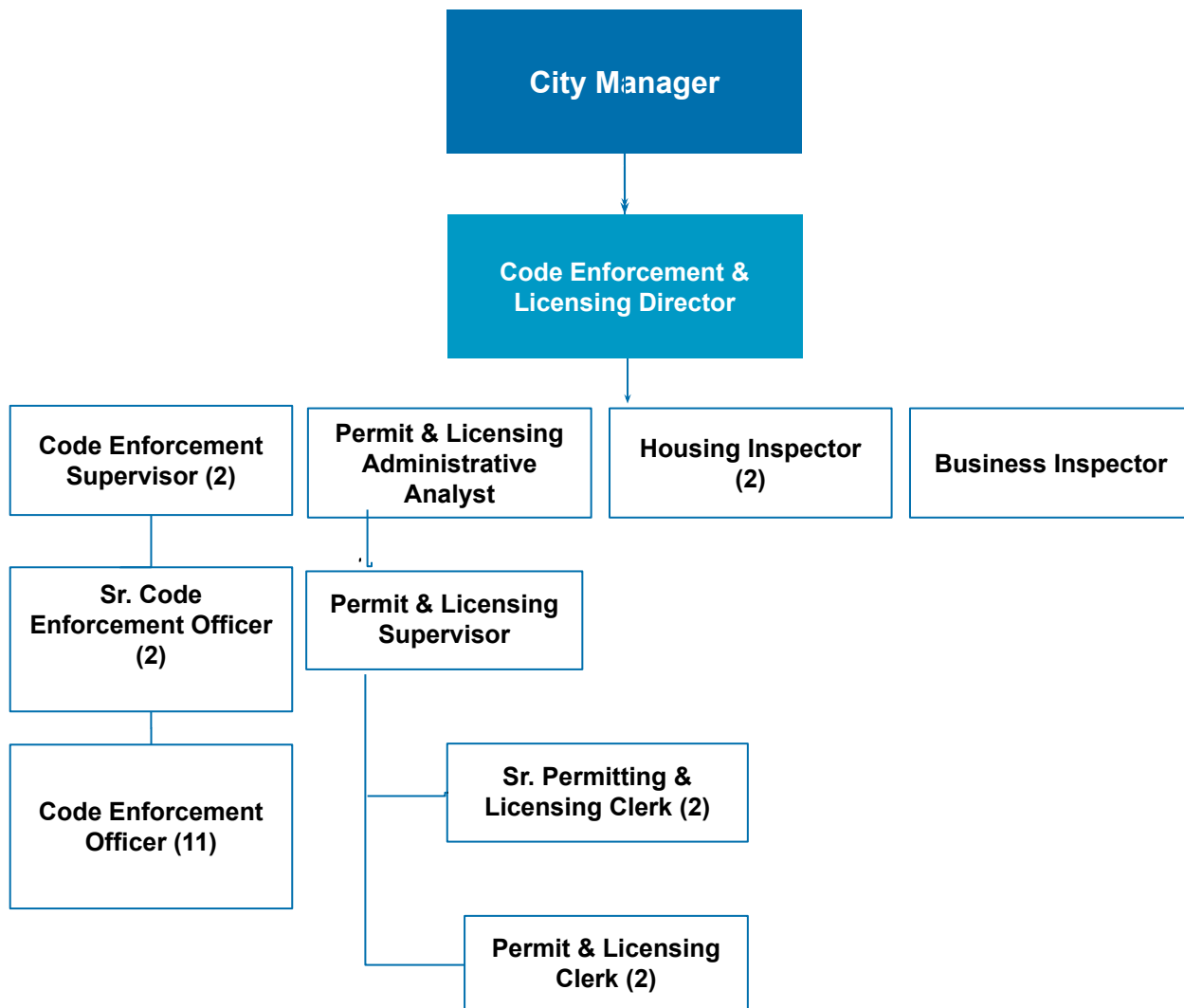
- Participated in Quarterly Crossing Guard Leadership Meetings.
- Safely crossed 100% of the students throughout the year without incident..
- Installed car seats restraints and/or provided checks on a case-by-case basis (Prior to Covid-19).
- Established uniform practices of school traffic safety.
- Promoted (1) PT Supervisor to FT. Promoted (1) SCG to PT Supervisor.

FY 2023-2024 Goals and Objectives

- Maintain adequate staffing for the School Crossing Guard function (During Covid-19).
- Maintain our Safe Routes to School Plan for selected schools in the city.
- Present Pedestrian Safety Education programs at community and school events.
- Conduct Child Passenger Safety classes to educate community and continue to provide inspections to the community.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Safely cross 100% of the students who come into the area of responsibility of the school crossing guard.	Percentage of students who are safely crossed.	100%	100%	100%
Conduct at least 4 child ID Programs throughout the year, as requested.	Number of Child ID Programs participated in.	4	10	10
Work with Police Department or Community Organizations to share pedestrian safety information on at least 4 occasions.	Number of pedestrian safety information sessions.	4	10	10



Code Compliance Division

Mission

The Code Compliance Division was established to preserve, protect, and improve the physical, social, and economic health of the City of Miami Gardens. Our mission is to provide exceptional service to every citizen, customer and business owner/operator; while creating quality-based solutions to support and manage the unique needs of each customer. Our goal is to continue to build and maintain an attractive, appealing, and safe environment for all.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Code Enforcement Officer	9.00	8.50	8.50	8.50	7.00
Sr. Code Enforcement Officer	0.00	0.00	1.00	1.00	2.00
Code Enforcement Supervisor	2.00	2.00	2.00	2.00	2.00
Permit & Licensing Administrative Analyst	0.00	0.00	0.00	1.00	1.00
Permit & License Clerk Supervisor	1.00	1.00	1.00	1.00	1.00
Sr. Permit & License Clerk	0.00	0.00	2.00	2.00	2.00
Permit & License Clerk	6.00	6.00	3.00	3.00	2.00
Housing Inspector	2.00	2.00	2.00	2.00	2.00
Code Enforcement & License Director	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer Train	1.00	1.00	1.00	1.00	4.00
Business Inspector	0.00	0.00	0.00	1.00	1.00
Community Improvement Director	0.00	0.20	0.20	0.00	0.00
TOTAL STAFFING	22.00	21.70	21.70	23.50	25.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,424,673	\$1,400,787	\$1,483,793	\$1,960,736	\$2,118,191
Operating Expenses	\$109,485	\$87,125	\$147,714	\$127,211	\$200,367
Capital Outlay	\$169,359	\$83,472	\$89,007	\$76,757	\$-
TOTAL EXPENDITURES	\$1,703,517	\$1,571,384	\$1,720,514	\$2,164,704	\$2,318,558

Analysis

For FY 2024, the department converted 2 Code Compliance Officer positions and a Permit and License Clerk position to Code Enforcement Officer Trainee positions. Additionally, a Senior Code Enforcement Officer position was funded for the upcoming fiscal year.

Code Compliance Division

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

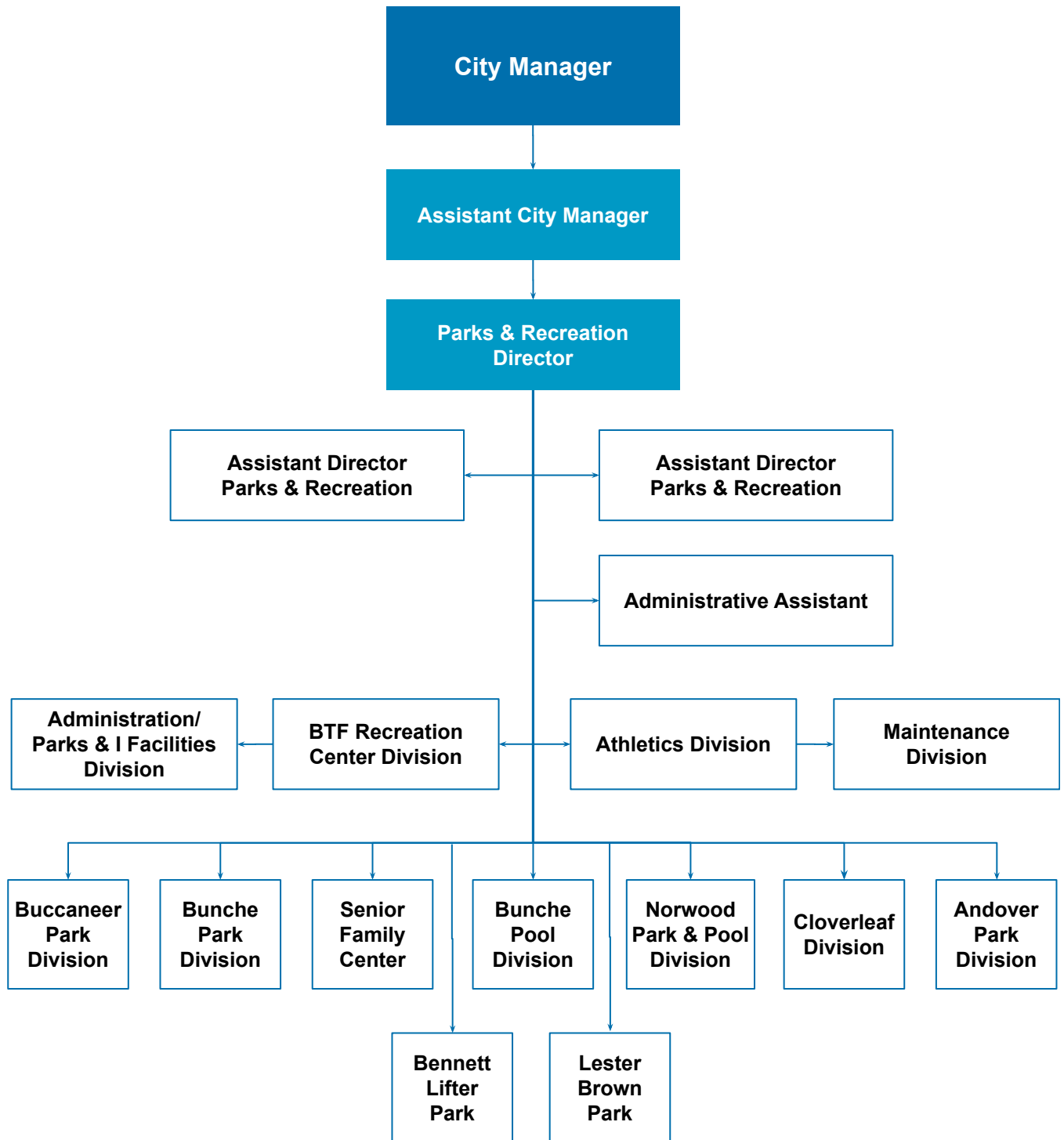
- Conducted Hybrid automated Special Master hearings (Virtual and in Person)
- Used overhead projection to highlight code violation in hearings
- Created a Special Details Team and increased night, holiday, commercial vehicle and vendor operations by 80%
- Increased voluntary compliance by 42%
- Utilized one (1) Business License team with greater focus on Annexation Assimilation and education with greater efficiency
- Reduced the number of illegal dumping areas under surveillance, tracked and referred

FY 2023-2024 Goals and Objectives

- Fully register all Recreational Vehicles (RV's) within the City of Miami Gardens
- Eradicate living in RV's, boats and sheds within the City
- Increase the number of Strategic Zone Enforcement Task Force
- Increase commercial vehicle detail and night operations by 60%
- Increase Business Licensing Enforcement operation to find unregistered business
- Increase customer electronic (online) payments methods and options

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Improve customer service delivery for customers.	Provide lien search results within 5-7 business days. Respond to customer complaints within 24-48 hours.	95%	100%	100%
Completion of final Business License Renewal Mailings.	100% mailings to delinquent and late business license renewals.	100%	100%	98%
Completion of Landlord Mailings.	100% mailings to delinquent and late landlord fee renewals.	100%	60%	98%
Maintain certifications for inspectors.	Maintain training and certifications for 100% of inspectors.	100%	100%	100%
Cross Training of staff to accommodate flexible coverage of this section.	Complete a minimum of 50% cross training of permit clerks to accommodate staffing burden around renewal timeframes.	50%	100%	100%
Identify & schedule cases for Special Masters Hearings.	Conduct 11 Special Masters hearings annually.	100%	100%	100%
Locate and Register Recreational Vehicles Citywide	Conduct 50% Registration of all Recreational Vehicles within the City of Miami Gardens	70%	40%	100%



Parks and Recreation Department

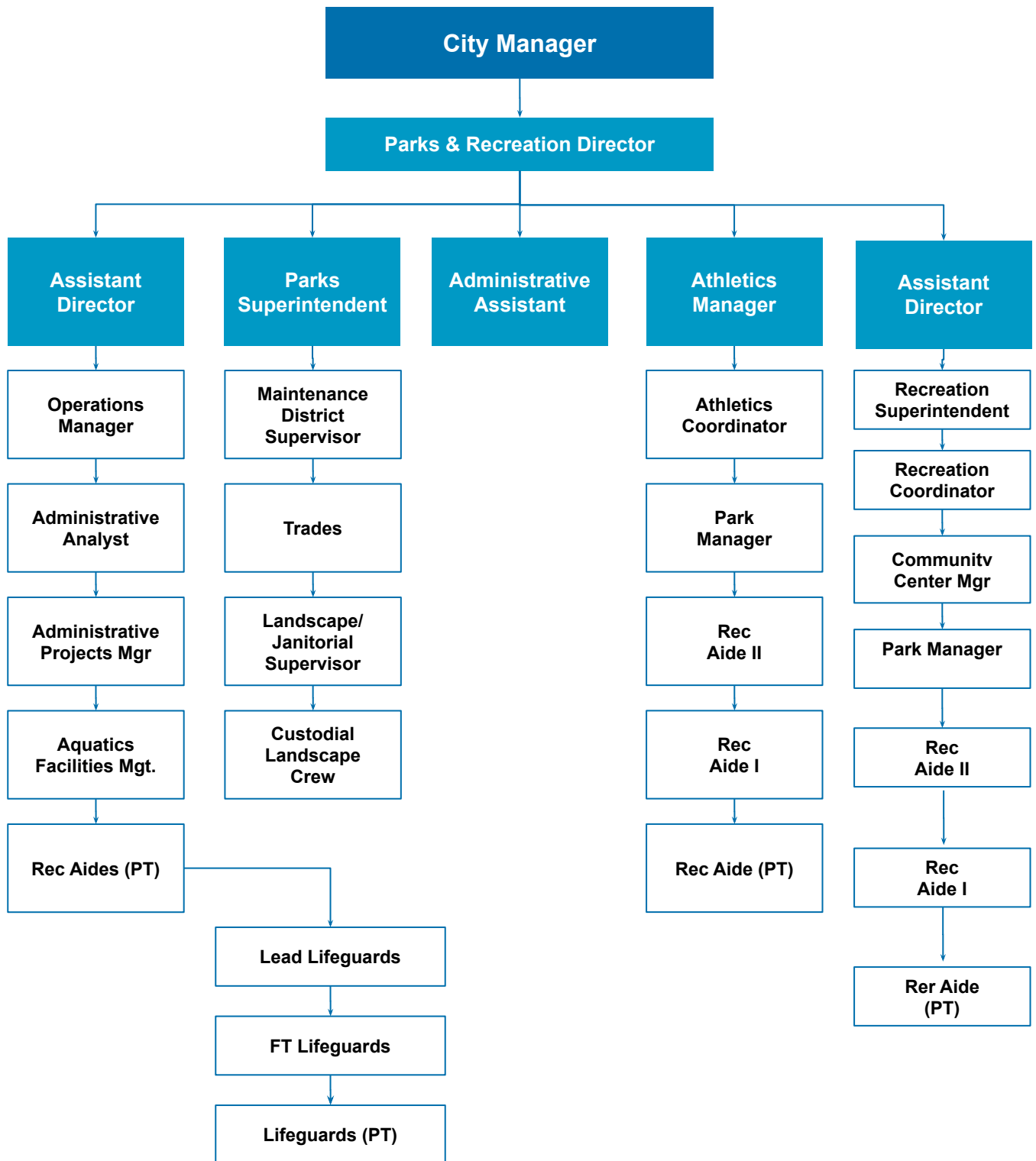
Mission

The mission of the Parks and Recreation Department is to create and maintain unparalleled recreational opportunities, unique high quality parks, trails and public spaces, enhancing our community with exceptional customer service. The Department also offer a variety of inclusive services for the betterment of the residents, ensuring residents receive the highest possible standards.

Parks and Recreation Department Expenditures

Expenditures By Program	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Administration Division	\$1,786,716	\$1,680,811	\$2,052,395	\$2,371,120	\$2,731,770
BTFRC Division	\$1,249,794	\$1,223,796	\$1,305,608	\$1,792,703	\$2,038,798
Athletics Division	\$716,167	\$832,848	\$882,401	\$1,113,831	\$1,039,949
Bunche Pool Division	\$242,010	\$310,159	\$275,572	\$368,518	\$414,574
Maintenance Division	\$1,171,830	\$1,238,173	\$1,401,273	\$2,093,729	\$2,387,920
Buccaneer Park Division	\$452,434	\$443,051	\$439,082	\$645,692	\$681,361
Norwood Park & Pool	\$310,319	\$364,226	\$399,718	\$598,097	\$447,543
Bunche Park Division	\$151,835	\$301,163	\$351,602	\$707,002	\$737,653
Senior Family Center	\$-	\$140,369	\$492,384	\$835,916	\$1,061,283
Cloverleaf Park	\$-	\$-	\$73,617	\$308,497	\$306,295
Andover Park	\$-	\$-	\$20,223	\$175,781	\$172,003
Bennett Lifter Park	\$-	\$-	\$-	\$-	\$357,301
Lester Brown Park	\$-	\$-	\$-	\$-	\$603,799
General Fund Total	\$6,081,105	\$6,534,596	\$7,693,875	\$11,010,886	\$12,980,249
Children's Trust- YAS Prog	\$140,718	\$124,903	\$119,843	\$282,150	\$650,000
Alliance For A Healthier Generation	\$-	\$3,849	\$1,605	\$-	\$-
Healthy Out Of School Time	\$-	\$3,536	\$464	\$-	\$-
Children's Trust- YEN Prog	\$71,823	\$58,720	\$35,878	\$-	\$-
Grant Fund Total	\$212,541	\$191,008	\$157,790	\$282,150	\$650,000
TOTAL EXPENDITURES	\$6,293,646	\$6,725,604	\$7,851,665	\$11,293,036	\$13,630,249

Parks and Recreation Department - Administration Division



Parks and Recreation Department - Administration Division

Mission

The Recreation Division is committed to providing our citizens with a wide variety of recreational opportunities supported by our parks, facilities and personnel. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00
Teacher	1.70	1.70	1.70	1.70	1.95
Operations Service Manager	1.00	1.00	1.00	1.00	1.00
Recreation Aides II	3.00	3.00	3.00	2.00	1.00
Recreation Aides I	2.00	2.00	2.00	1.00	1.00
Recreation Aides	10.40	10.40	10.40	7.65	9.25
Information Officer	1.00	1.00	1.00	0.00	0.00
Recreation Supervisor	3.00	3.00	3.00	0.00	0.00
Recreation Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Parks & Recreation Director	2.00	2.00	2.00	2.00	2.00
Park Manager	0.00	0.00	0.00	2.00	3.00
Recreation Superintendent	0.00	0.00	0.00	1.00	1.00
Administrative Projects Manager	0.00	0.00	0.00	1.00	1.00
TOTAL STAFFING	28.10	28.10	28.10	23.35	25.20

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,316,076	\$1,306,909	\$1,405,174	\$1,855,179	\$2,093,806
Operating Expenses	\$470,640	\$373,902	\$647,221	\$505,191	\$437,964
Capital Outlay	\$-	\$-	\$-	\$10,750	\$-
Reserve for Facilities Operations	\$-	\$-	\$-	\$-	\$200,000
TOTAL EXPENDITURES	\$1,786,716	\$1,680,811	\$2,052,395	\$2,371,120	\$2,731,770

Analysis

The recreation program will focus on improving the aesthetics, safety, and cleanliness of our parks and recreation facilities. Funding has been placed in reserves for any emergency maintainance issues that may arise.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Renewed the Children's Trust Youth Development Grant for afterschool and summer camp programs. The Recreation Department was awarded \$282,150 for children grades K-5 at three (3) sites and an additional \$125,240 for youth grades 6-12 at one (1) site for 5 years.
- Renewed grant for Alliance for Healthier Generation which provided six (6) workshops for program afterschool participants and one (1) workshop with parents on how to make healthy smoothies using fruits and vegetables.
- In accordance with CDC COVID Safety Protocols hosted a safe Afterschool, Summer Camp, Winter Camp, and Kids Day Off programs through Children's Trust at AJ King, Carol City and Rolling Oaks.
- Groundbreaking events for Lester Brown and Bennett Lifter.
- Opening and Ribbon Cutting for Senior Family Center and Bunche Park.
- Staff attended various e-learning sessions to develop communication, supervisory and leadership skills in organization, decision making, performance, coaching and motivation.
- Continued the sponsorship with Lowes to supplement the costs of a community gardening program.
- Coordinated Fright Night in the Gardens, Holiday Tree Lighting, Employee Thanksgiving Appreciation, Black History Food Truck Event, Valentine's Day Event, and Black Business Showcase and Resource Fair

FY 2023-2024 Goals and Objectives

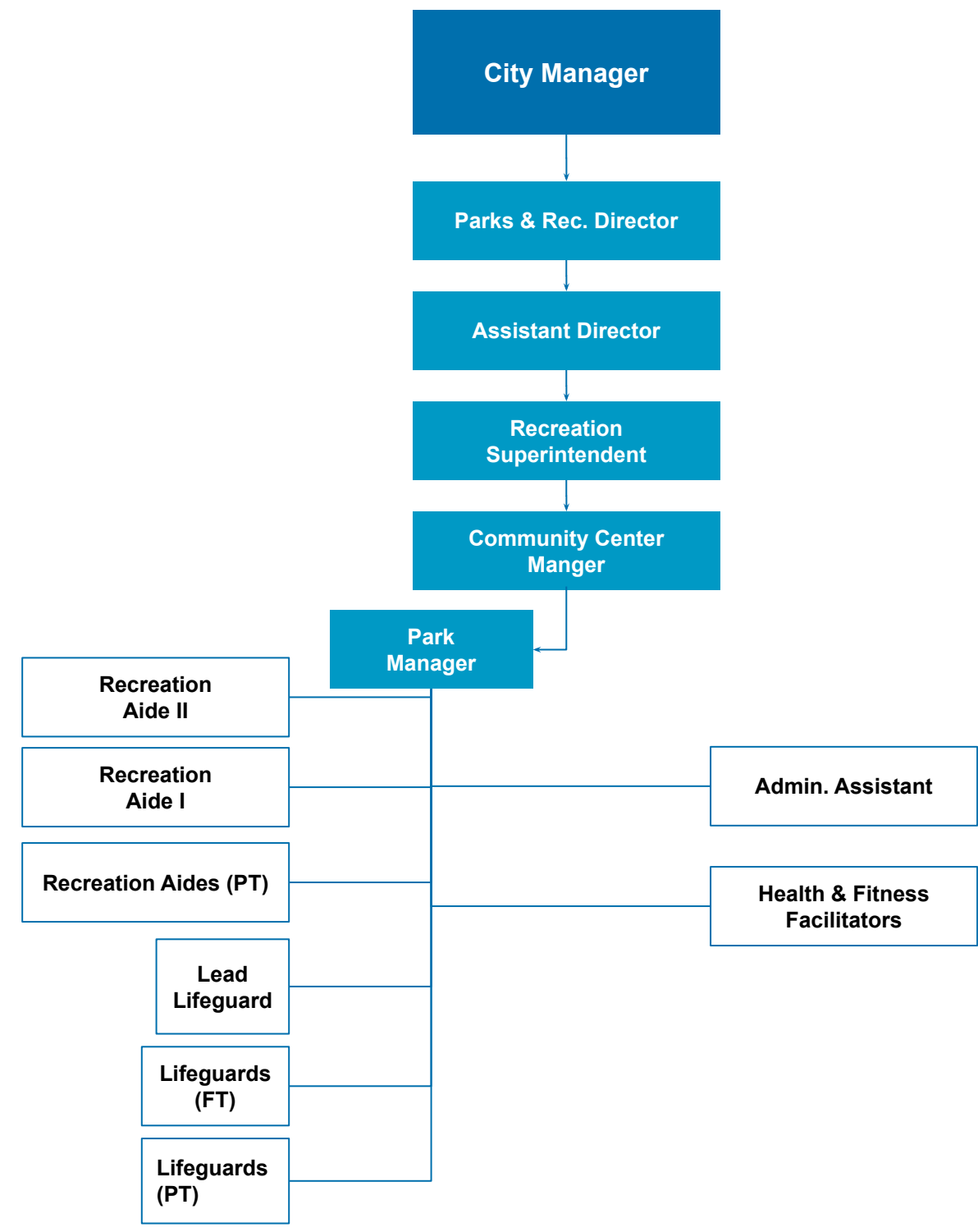
- Establish three (3) new partnerships with organizations to provide programs and activities for school age youth.
- Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs).
- Continue to offer professional development for staff to improve work ethic and knowledge of parks and recreational activities.
- Continue to improve the aesthetics of our parks, playgrounds, athletic fields, facilities and open spaces throughout the city.
- Expand the community garden at Scott Park and acquire sponsorships to supplement the materials needed to expand the program.

Parks and Recreation Department - Administration Division

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Establish five ⁽⁵⁾ new partnerships with organizations to provide programs and activities for school age youth.	Number of new partnerships established.	N/A	3 new partnerships	3 new partnerships
Increase attendance within our Afterschool, Summer Camp, Winter Camp, Spring camp, and Kids Day off programs.	Number of new registrants within these programs	ASC:90 SC:150 WC:45 SC: 100	ASC: 90 SC: 150 WC: 45 SC: 100	ASC: 90 SC: 150 WC: 45 SC: 100
Survey at least five ⁽⁵⁾ programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.)	Create a survey and distribute to users to evaluate customer satisfaction	Survey 30% of programs	Survey 50% of programs	Survey 50% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	75% of all staff	75% of all staff	75% of all staff
Implement programs to focus on recreation and education at all city recreational facilities.	Number of new programs	5	10	10
Professional Certifications within the Parks and Recreation Department	Place staff on a course to test and receive professional certifications	5	5	5
Establish teen programs at three ⁽³⁾ sites within the city.	Number of new programs and attendance within each.	1	1	1

Parks and Recreation Department - Betty T. Ferguson Recreational Complex Division



Parks and Recreation Department - Betty T. Ferguson Recreational Complex Division

Mission

The Betty T. Ferguson Recreational Complex is committed to fostering inclusive community participation by providing an environmentally sound facility for cultural arts, education, recreation, celebration and locally based human services in order to increase opportunity for personal and collective growth in the Miami Gardens Community.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Community Center Manager	1.00	1.00	1.00	0.00	1.00
Assistant Community Center Manager	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00
Recreation Supervisor	1.00	1.00	1.00	0.00	0.00
Janitorial Crew Worker	1.60	1.60	1.60	0.80	1.00
Park Ranger Supervisor	1.00	0.00	0.00	0.00	0.00
Park Ranger	2.40	2.40	2.40	2.40	2.40
Recreation Aide	4.00	4.00	4.80	5.60	4.00
Recreation Aide I	2.00	2.00	2.00	2.00	1.00
Recreation Aide II	0.00	0.00	0.00	0.00	1.00
Health & Fitness Facilitator	2.40	2.40	2.40	2.40	2.40
Event Specialist	1.00	1.00	1.00	0.00	0.00
Lead Lifeguard Water Safety In	0.00	0.00	0.00	1.00	1.00
Lifeguard Water Safety Instruc	0.00	0.00	0.00	0.80	0.80
Lifeguard Water Sfty Inst (Ft)	0.00	0.00	0.00	3.00	3.00
Lifeguard	0.00	0.00	0.00	0.00	0.50
Aquatic Facility Manager	0.00	0.00	0.00	1.00	1.00
Park Manager	0.00	0.00	0.00	1.00	2.00
Chess Instructor	0.50	0.50	0.50	0.50	0.50
TOTAL STAFFING	18.90	17.90	18.70	21.50	21.60

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$594,108	\$605,621	\$584,855	\$1,115,855	\$1,257,655
Operating Expenses	\$655,686	\$618,175	\$720,753	\$676,848	\$781,143
TOTAL EXPENDITURES	\$1,249,794	\$1,223,796	\$1,305,608	\$1,792,703	\$2,038,798

Analysis

The Betty T. Ferguson Recreational complex continues to be highly utilized from rentals, sporting events and special events. Our goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements. Increase in Operations related to pool coming back online and additional programming, while personnel cost related to increased staffing and salaries.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Offered classes to include Pilates, Martial Arts, Line Dancing, Yoga, Zumba, and Haitian Creole to the community.
- Hosted the Miami Gardens Fitness Challenge, Ole School Car Show, Community Karaoke, Stepping After Dark, and Music in the Park
- Staff attended various e-learning sessions to develop communication, supervisory and leadership skills in organization, decision making, performance, coaching and motivation.
- Established a new Facility Usage agreement with StubHub and Formula1 to utilize the recreational facility for ticket distribution.
- Began renovations in the interior rooms and hallways with paint, flooring, furniture and lighting.

FY 2023-2024 Goals and Objectives

- Survey at least five (5) programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run programs.
- Benchmark the facility in industry standards in staffing, maintenance costs and capital projects.
- Improve the overall aesthetics, landscaping, facility cleanliness and safety protocols.
- Continue the new partnership with Florida Memorial University for usage of Track, Field, and locker rooms.
- Continue to renovate the interior rooms and hallways with paint, flooring, furniture and lighting.
- Increase rental revenue to include facility and outdoor stadium.
- Develop activities and programs for young adults ages 23 to 55.
- Renovate Natatorium.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Survey at least five ⁽⁵⁾ programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.)	Create a survey and distribute to users to evaluate customer satisfaction.	10	15	15
Benchmark the facility in industry standards in staffing, maintenance costs and capital projects.	Survey various cities with facilities of similar size, programming and usage.	3	3	3
Improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.	Develop and implement a maintenance plan to include checklists described by best practices and industry standards.	3	3	3
Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards.	Staff membership in various professional organization and regular attendance at trainings, workshops, sessions and conferences.	4	75% of all staff	75% of all staff



Parks and Recreation Department - Athletics Division

Mission

The Athletics Division is committed to providing lifelong learning experiences to the residents of Miami Gardens while enhancing their achievement of educational goals. Our goal is to teach the values of teamwork, pride, respect, commitment, good work ethic, sportsmanship and development of the proper winning attitude. It is our hope that through our athletic programs, participating residents will adopt these guidelines and develop a positive winning attitude that will carry over into all aspects of their lives.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Community Center Manager	0.00	0.00	0.00	1.00	0.00
Park Manager	0.00	0.00	0.00	0.00	1.00
Athletics Manager	1.00	1.00	1.00	1.00	1.00
Athletics Coordinator	1.00	1.00	1.00	1.00	1.00
Athletics Supervisor	2.00	1.00	1.00	1.00	0.00
Aquatic Facility Manager	1.00	1.00	1.00	0.00	0.00
Recreation Aide I	2.00	2.00	2.00	1.00	0.00
Recreation Aide II	2.00	2.00	2.00	1.00	1.00
Lead Lifeguard Water Safety	1.00	1.00	1.00	0.00	0.00
Lifeguard Water Safety Instructor	2.80	3.80	3.80	0.00	0.00
Lifeguard	0.50	0.50	0.50	0.50	0.00
Lead Tutors/Tutor	1.50	0.00	0.00	0.00	0.00
Recreation Aide	4.00	4.00	4.00	0.80	0.80
TOTAL STAFFING	18.80	17.30	17.30	7.30	4.80

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$502,991	\$500,651	\$410,069	\$537,331	\$363,770
Operating Expenses	\$213,176	\$332,197	\$472,332	\$576,500	\$676,179
TOTAL EXPENDITURES	\$716,167	\$832,848	\$882,401	\$1,113,831	\$1,039,949

Analysis

The Athletics Division will continue to offer exceptional programs to the community. In FY23/24 the division will focus on offering more leagues such as baseball, soccer and t-ball to provide additional programs to our residents. The division will also explore adult leagues such as kickball, softball and flag football.

Parks and Recreation Department - Athletics Division

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Established new agreements with Marlins Youth Academy, Monstarz, and GOMA Tennis Academy to provide basketball, baseball, tennis and flag football programs.
- Continued the partnership with Florida Memorial Athletic Division for volunteers to assist with programs within the division.
- Established summer sports program for ages 6-14 and Summer Hoops Program for High school Girls.
- Renewed the Soccer for Success grant through the US Soccer Foundation.
- Staff attended various e-learning sessions to develop communication, supervisory and leadership skills in organization, decision making, performance, coaching and motivation.

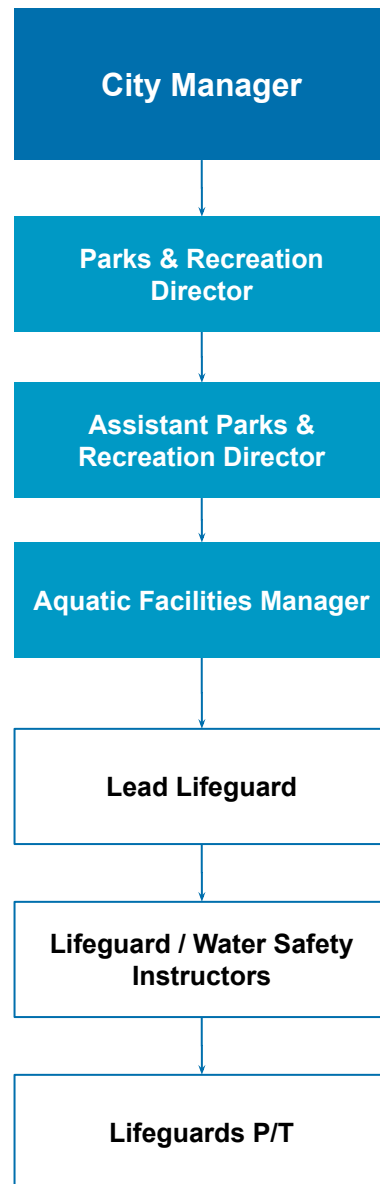
FY 2023-2024 Goals and Objectives

- Expand tennis, baseball, basketball, flag football and t-ball leagues.
- Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs).
- Develop additional non-traditional sports opportunities for youth.
- Renew the Soccer for Success grant through the US Soccer Foundation.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Develop ⁽³⁾ new aquatic programs, Ex. Scuba & Snorkeling.	Implement new programs	1	2	2
Survey programs twice a year to gauge customer satisfaction of services. (i.e. facility cleanliness, rentals, service providers and city run programs).	Create a survey and distribute to users to evaluate customer satisfaction.	Survey 20% of programs	Survey 20% of programs	Survey 20% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards.	Staff membership in various professional organization and regular attendance at trainings, workshops, sessions and conferences.	2	75% of all staff	75% of all staff
Establish partnership with surrounding schools and churches.	Implement a marketing strategy to have information distributed within both schools and churches.	2	25% of schools and churches in the area	25% of schools and churches in the area

Parks and Recreation Department - Bunche Pool Division



Parks and Recreation Department - Bunche Pool Division

Mission

Bunche Pool is committed to providing our citizens with a wide variety of aquatic programs to educate, increase awareness and promote water safety. Our goal is to deliver superior programs and services while providing a clean, safe and fun facility for our patrons to utilize.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Lead Lifeguard Water Safety Instructor	0.80	0.80	0.80	1.00	1.00
Lifeguard Water Safety Instructor (PT)	2.75	2.75	2.75	2.75	2.75
Lifeguard Water Sfty Inst (FT)	1.00	1.00	1.00	1.00	1.00
Park Manager	0.00	2.00	2.00	0.00	0.00
TOTAL STAFFING	4.55	6.55	6.55	4.75	4.75

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$155,342	\$237,294	\$149,425	\$274,644	\$288,751
Operating Expenses	\$86,668	\$72,865	\$126,147	\$93,874	\$125,823
TOTAL EXPENDITURES	\$242,010	\$310,159	\$275,572	\$368,518	\$414,574

Analysis

The Division will focus on developing new aquatic programs such as Learn to swim, Scuba & Snorkeling.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Developed Aqua Pole classes and continued Learn to Swim classes and Aqua Fit for the community.
- Staff attended various virtual FRPA sessions.
- Staff attended various e-learning sessions to develop communication, supervisory and leadership skills in organization, decision making, performance, coaching and motivation.
- Implemented Summer Movie Night for July is Parks and Recreation Month.

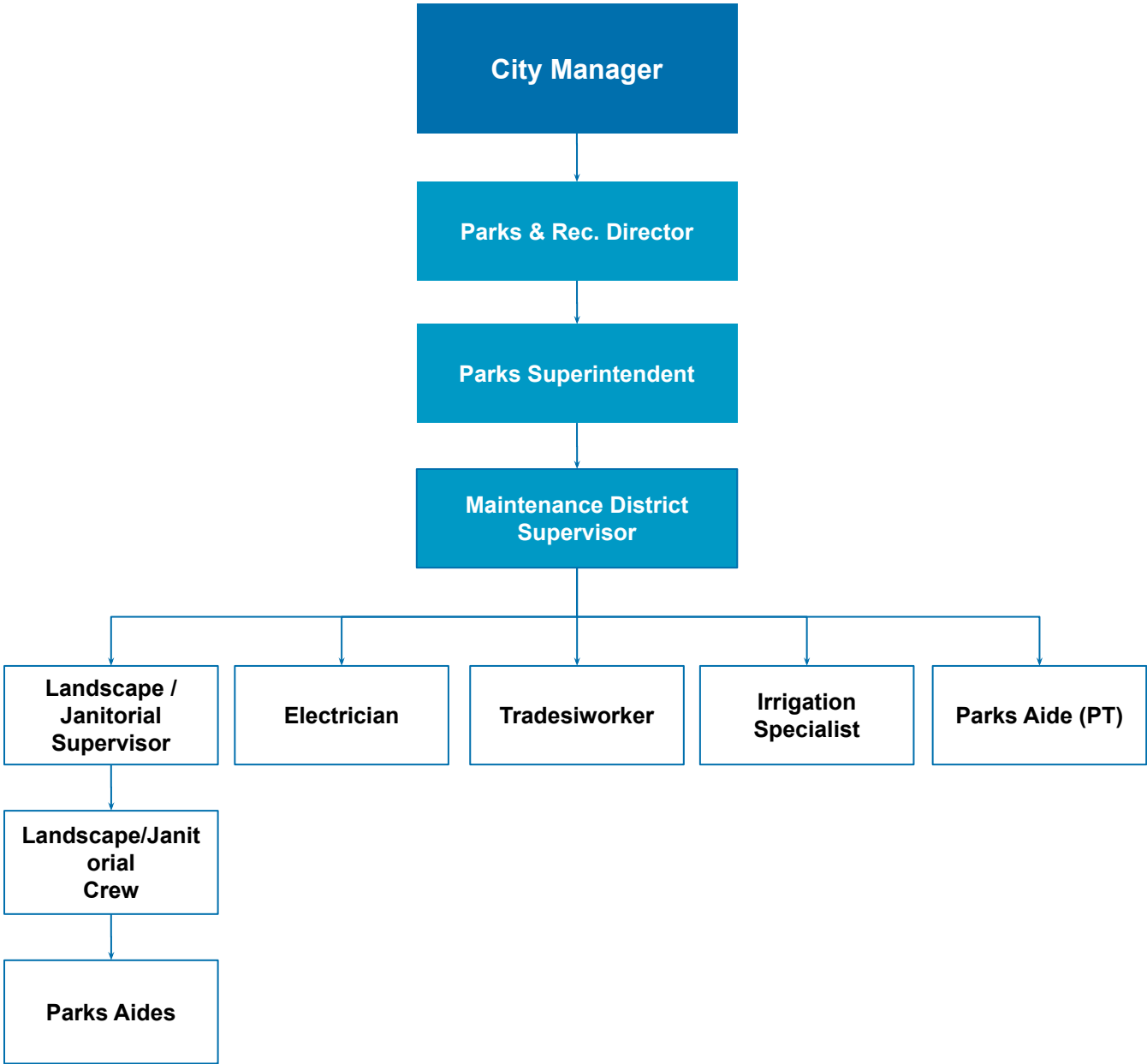
FY 2023-2024 Goals and Objectives

- Develop (3) new aquatic programs. (Such as Jr Lifeguarding, CPR/First Aid Classes).
- Continue to establish partnerships with surrounding schools and churches.
- Survey programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run programs.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Develop ⁽³⁾ new aquatic programs, Ex. Scuba & Snorkeling.	Implement new programs	0	2	2
Survey programs twice a year to gauge customer satisfaction of services. (i.e. facility cleanliness, rentals, service providers and city run programs).	Create a survey and distribute to users to evaluate customer satisfaction.	Survey 20% of programs	Survey 20% of programs	Survey 20% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards.	Staff membership in various professional organization and regular attendance at trainings, workshops, sessions and conferences.	2	75% of all staff	75% of all staff
Establish partnership with surrounding schools and churches.	Implement a marketing strategy to have information distributed within both schools and churches.	2	10% of schools and churches in the area	10% of schools and churches in the area

Parks and Recreation Department - Maintenance Division



Parks and Recreation Department - Maintenance Division

Mission

The Park Maintenance Division exists to maintain, develop and improve the parks and municipal facilities entrusted to our residents by the citizens of the Miami Gardens community. We are dedicated to providing a clean, attractive and safe environment for all who use our parks and visit the municipal facilities under our care.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Maintenance District Supervisor	1.00	1.00	1.00	0.00	0.00
Park Maintenance Manager	0.00	0.00	0.00	1.00	1.00
Janitorial Supervisor	3.00	3.00	3.00	3.00	3.00
Janitorial Crew Worker	3.00	3.00	3.00	4.00	4.00
Landscape Supervisor	3.00	2.00	2.00	1.00	1.00
Landscape Crew Worker	6.00	6.00	6.00	6.00	6.00
Trades Worker	3.00	4.00	4.00	5.00	5.00
Irrigation Supervisor	0.30	0.30	0.30	0.30	0.30
Park Aide	0.00	0.00	0.00	6.20	7.00
Parks Superintendent	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING	20.30	20.30	20.30	27.50	28.30

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$925,933	\$918,534	\$1,001,879	\$1,661,358	\$1,780,331
Operating Expenses	\$239,902	\$319,639	\$399,394	\$432,371	\$607,589
Capital Outlay	\$5,995	\$-	\$-	\$-	\$-
TOTAL EXPENDITURES	\$1,171,830	\$1,238,173	\$1,401,273	\$2,093,729	\$2,387,920

Analysis

The Parks Maintenance Division continues to develop various strategies to improve the beatification of the City's parks, facilities and playgrounds. As the Division continues to address the weekend deficiencies of cleaning the parks and ensuring the maintenance tier plan is being executed on a daily basis, more accomplishments will be seen from this Division.

Parks and Recreation Department - Maintenance Division

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

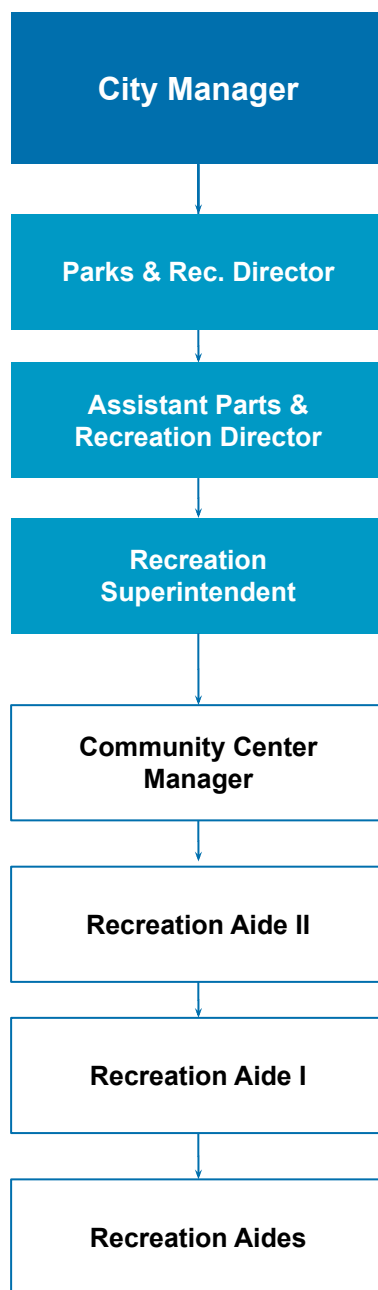
- Continue to align Park Maintenance staff to work closely with recreation staff to address deficiencies and repairs as needed.
- Staff attended various e-learning sessions to develop communication, supervisory and leadership skills in organization, decision making, performance, coaching and motivation.
- Continue to implement a maintenance plan to include check lists, service logs to insure equipment is maintained and service according to industry and manufacturer standards.

FY 2023-2024 Goals and Objectives

- Continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.
- Training to offer professional development opportunities for staff to improve work ethic, leadership skills and knowledge of parks and recreational activities.
- Increase number of professional certifications within the division.
- Updating fleet to include new vehicles and utility vehicle.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards.	Staff membership in various professional organization and regular attendance at trainings, workshops, sessions and conferences.	2	75% of all staff	75% of all staff
Repairing various issues within the City by addressing and processing workorders received.	Number of workorders completed.	150	200	200



Parks and Recreation Department - Buccaneer Park Division

Mission

Buccaneer Park is committed to providing our citizens with a wide variety of recreational opportunities supported by our parks, facilities and personnel. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Community Center Manager	1.00	1.00	1.00	1.00	1.00
Asst. Community Center Manager	1.00	1.00	1.00	0.00	0.00
Park Manager	0.00	0.00	0.00	1.00	1.00
Recreation Aide II	1.00	1.00	1.00	1.00	1.00
Recreation Aide I	1.00	1.00	1.00	1.00	1.00
Recreation Aide	3.40	3.40	3.40	5.00	5.00
TOTAL STAFFING	7.40	7.40	7.40	9.00	9.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$329,062	\$327,177	\$283,673	\$476,231	\$492,196
Operating Expenses	\$123,372	\$115,874	\$155,409	\$169,461	\$189,165
TOTAL EXPENDITURES	\$452,434	\$443,051	\$439,082	\$645,692	\$681,361

Analysis

Funding for FY 2024 remains relatively flat compared to the previous fiscal year. Buccaneer Park will continue to provide spring and winter camps.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

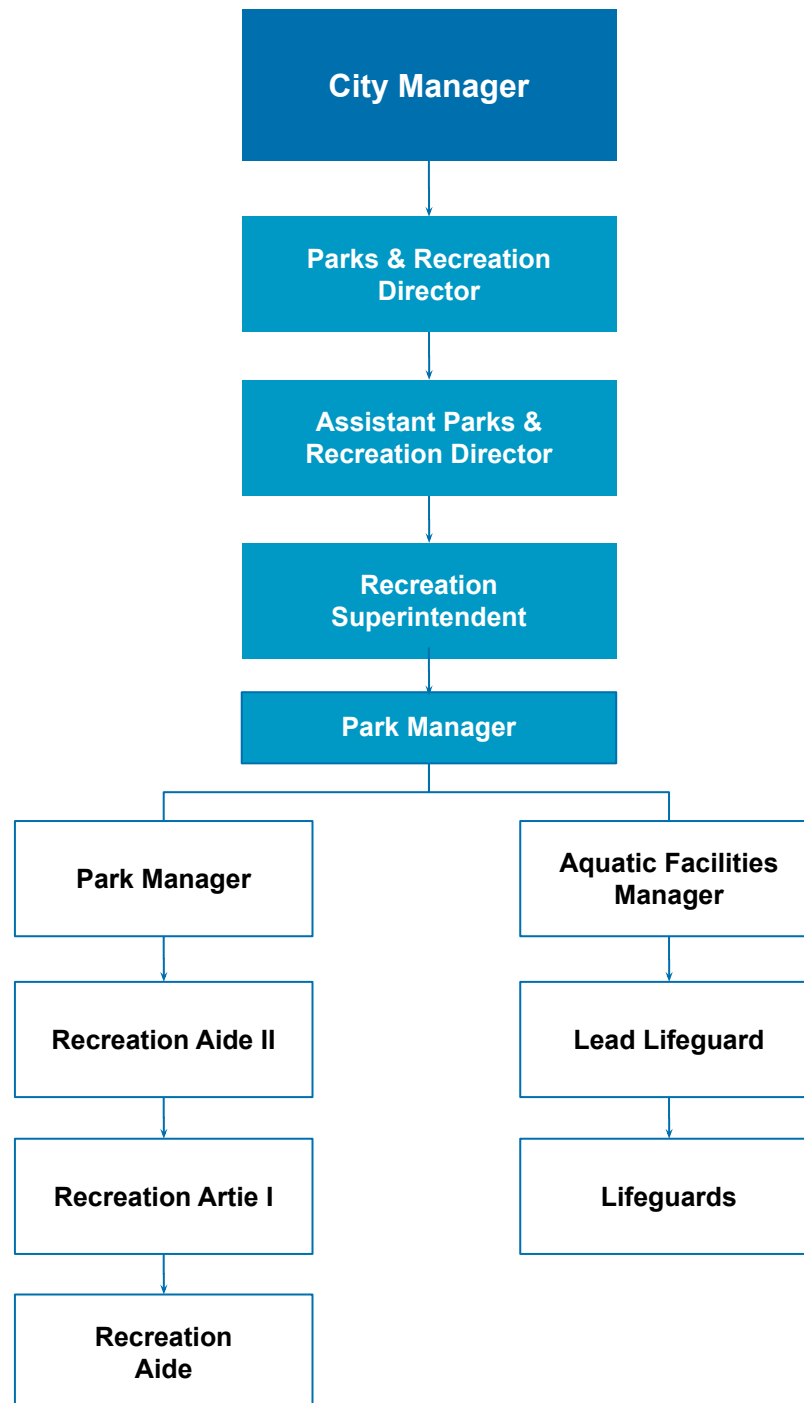
- Partnered with GOMA Tennis Academy and Miami Tennis Outreach to provide a Tennis program to the community.
- Assisted with various community events (such as Baha Reunion, Toy Giveaway and Bingo with a Twist).
- Staff attended various e-learning sessions to develop communication, supervisory and leadership skills in organization, decision making, performance, coaching and motivation.

FY 2023-2024 Goals and Objectives

- Establish two (2) new partnerships with organizations to provide programs and activities for school age youth and teens.
- Establish spring and winter camp for youth.
- Continue to increase attendance and activities with the Teen Program.
- Survey at least two (2) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs).
- Continue to offer professional development for staff to improve work ethic and knowledge of parks and recreational activities that focus on recreation and education.
- Host a Summer Teen program for 25 youth.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Increase attendance within our Teen Program.	Number of new registrants within these programs	N/A	15	15
Survey at least two ⁽²⁾ programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.)	Create a survey and distribute to users to evaluate customer satisfaction.	N/A	Survey 20% of programs	Survey 20% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	3	75% of all staff	75% of all staff
Implement programs to focus on recreation and education at all city recreational facilities.	Number of new programs	0	1	1



Parks and Recreation Department - Norwood Park & Pool Division

Mission

Norwood Park and Pool is committed to providing a wide variety of recreational and aquatic opportunities for our residents. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Recreation Supervisor II	1.00	1.00	1.00	0.00	0.00
Recreation Aide II	1.00	1.00	1.00	0.00	0.00
Recreation Aide I	1.00	1.00	1.00	0.00	0.00
Recreation Aide	4.00	4.00	4.00	1.20	1.20
Lead Lifeguard Water Safety	2.00	2.00	2.00	1.80	1.80
Lifeguard	3.90	3.90	3.90	2.40	2.40
Park Manager	0.00	0.00	0.00	2.00	1.00
TOTAL STAFFING	12.90	12.90	12.90	7.40	6.40

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$141,093	\$153,031	\$170,820	\$316,896	\$241,594
Operating Expenses	\$169,226	\$211,195	\$228,898	\$281,201	\$205,949
TOTAL EXPENDITURES	\$310,319	\$364,226	\$399,718	\$598,097	\$447,543

Analysis

Norwood Park will continue to improve on its aquatic program and increase partnerships. The goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

Parks and Recreation Department - Norwood Park & Pool Division

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- In accordance with CDC COVID Safety Protocols, hosted a safe Afterschool, Summer Camp, Winter Camp, Teen and Kids Day off programs through Children's Trust.
- Partnered with Monstarz to offer Basketball clinics for ages 6-14.
- Offered swim lessons for youth and adults.
- Partnered with PSWAP for evening swim lessons and lifeguarding and CPR/First Aid classes.
- Staff attended various e-learning sessions to develop communication, supervisory and leadership skills in organization, decision making, performance, coaching and motivation.

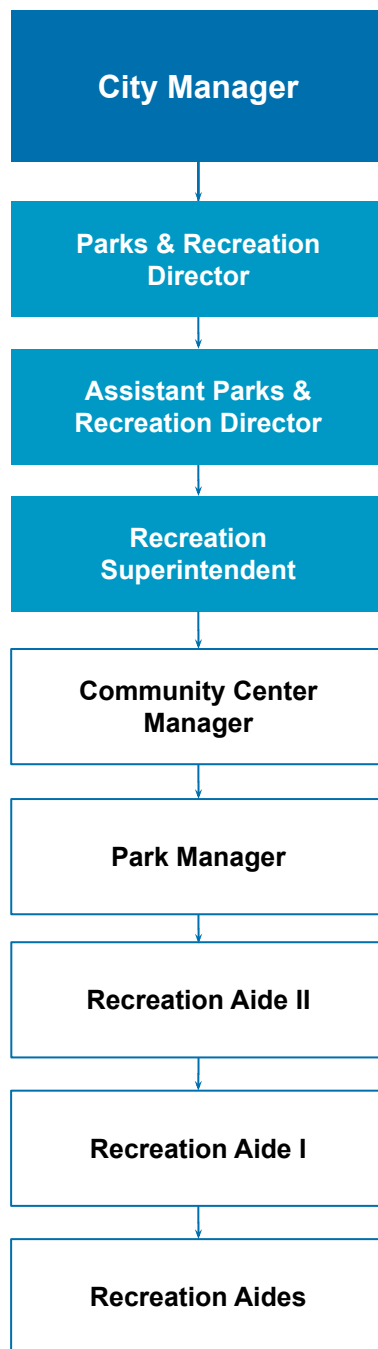
FY 2023-2024 Goals and Objectives

- Create innovative aquatic programming to educate while providing physical fitness and water safety.
- Establish two (2) new partnerships with organizations to provide programs and activities for school age youth and teens.
- Offer professional development for staff to improve work ethic and knowledge of parks and recreational activities.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Establish two ⁽²⁾ new partnerships with organizations to provide programs and activities for school age youth.	Number of new partnerships established	N/A	2	2
Establish Afterschool, Summer Camp, Winter Camp, Spring Camp, Teen and Kids Day off programs.	Number of registrants within these programs.	ASC: 18 SC: 18 WC: 18 SC: 30	ASC: 12 SC: 25 WC: 5 SC: 10	ASC: 12 SC: 25 WC: 5 SC: 10
Create innovative aquatic programming to educate while providing physical fitness and water safety.	Number of new programs established	0	2	2
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	2	75% of all staff	75% of all staff

Parks and Recreation Department - Bunche Park Division



Parks and Recreation Department - Bunche Park Division

Mission

Bunche Park is committed to providing a wide variety of recreational opportunities for our residents. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Community Center Manager	1.00	1.00	1.00	1.00	1.00
Asst. Community Center Manager	1.00	0.00	0.00	0.00	0.00
Park Manager	0.00	0.00	0.00	1.00	1.00
Recreation Supervisor II	1.00	1.00	1.00	1.00	0.00
Event Specialist	0.00	1.00	1.00	0.00	0.00
Recreation Aide II	1.00	1.00	1.00	0.00	0.00
Recreation Aide I	1.00	1.00	1.00	0.00	1.00
Recreation Aide	5.00	5.00	5.00	2.80	2.00
TOTAL STAFFING	10.00	10.00	10.00	5.80	5.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$132,710	\$154,553	\$133,931	\$341,484	\$296,175
Operating Expenses	\$19,125	\$146,610	\$217,671	\$365,518	\$441,478
TOTAL EXPENDITURES	\$151,835	\$301,163	\$351,602	\$707,002	\$737,653

Analysis

Bunche Park provides a variety of programs and camps. The goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

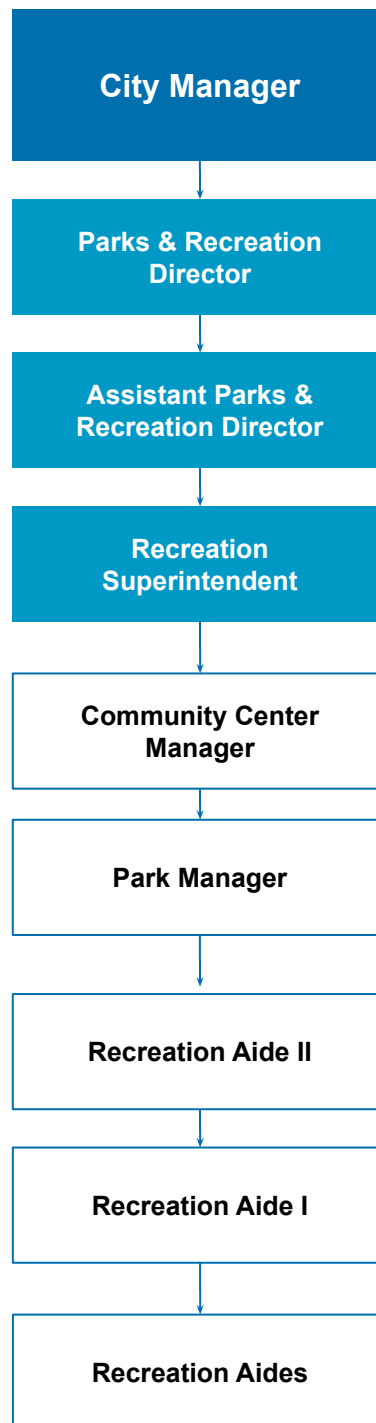
- Partnered with SEEK to provide STEAM Saturdays, afterschool and camp programs.
- Partnered with Next Generation, RAW Lacrosse, Whole Armor, Paint with Faith, and Global Gymnastics and Fitness to provide programming to the community.
- Established a Facility Usage agreement with True Prep Academy and Dade Christian to utilize Bunche Park Field for practices and games.
- Offered programs such as gymnastics, volleyball, dance, chess, lacrosse, wrestling, painting, digital arts, chess, and walking club.
- Reactivated the Bunche Park Cowboys Youth football and cheer.
- Staff attended various e-learning sessions to develop communication, supervisory and leadership skills in organization, decision making, performance, coaching and motivation.

FY 2023-2024 Goals and Objectives

- Implement Afterschool, Summer Camp, Winter Camp, Spring Camp, Teen and Kids Day off programs.
- Form two (2) new partnerships with organizations to provide programs and activities for school age youth and teens.
- Offer professional development for staff to improve work ethic and knowledge of parks and recreational activities.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Implement Afterschool, Summer Camp, Winter Camp, Spring camp, Teen and Kids Day off programs to focus on recreation and education.	Number of new registrants within these programs	N/A	ASC: 30 SC: 30 WC: 20 SC: 20	ASC: 30 SC: 30 WC: 20 SC: 20
Offer alternative sports programs such as wrestling, fencing, soccer, volleyball football, basketball, lacrosse, cricket, and badminton.	Number of new programs within these programs	N/A	5	5
Establish two ⁽²⁾ new partnerships with organizations to provide programs and activities for school age youth and teens.	Number of new partnerships established	N/A	2 new partnerships	2 new partnerships
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	N/A	75% of all staff	75% of all staff



Parks and Recreation Department - Senior Family Center Division

Mission

The Senior Family Center is committed to providing a wide variety of recreational opportunities for our residents. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Community Center Manager	0.00	1.00	1.00	1.00	1.00
Asst. Community Center Manager	0.00	1.00	1.00	0.00	0.00
Park Manager	0.00	1.00	1.00	1.00	2.00
Recreation Aide II	0.00	1.00	1.00	2.00	3.00
Trades Worker	0.00	1.00	1.00	1.00	1.00
Recreation Aide	0.00	4.00	4.00	3.20	3.20
TOTAL STAFFING	0.00	9.00	9.00	8.20	10.20

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$-	\$7,596	\$222,369	\$471,056	\$635,025
Operating Expenses	\$-	\$132,773	\$270,015	\$364,860	\$426,258
TOTAL EXPENDITURES	\$-	\$140,369	\$492,384	\$835,916	\$1,061,283

Analysis

In FY23-24, the Senior Center will enhance it's recreational activities for residents. Our goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

Parks and Recreation Department - Senior Family Center Division

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Developed extensive programming for seniors to include walking club, line dancing, field trips, game days, chess, yoga, pilates, cooking demonstrations, seminars, tech program, luncheons and other events.
- Formed partnerships with Silver Sneakers, Renew Active, Chen Medical, Solis Healthcare, Mas Health, Humana and AmeriCare to provide programs and services to the community.
- Hosted Breast Cancer Brunch, Veterans and Memorial Days Events, Senior Ice Cream Social and Senior Valentine's Day Event, Senior Health Fair, Senior Holiday Party.
- Staff attended various e-learning sessions to develop communication, supervisory and leadership skills in organization, decision making, performance, coaching and motivation.

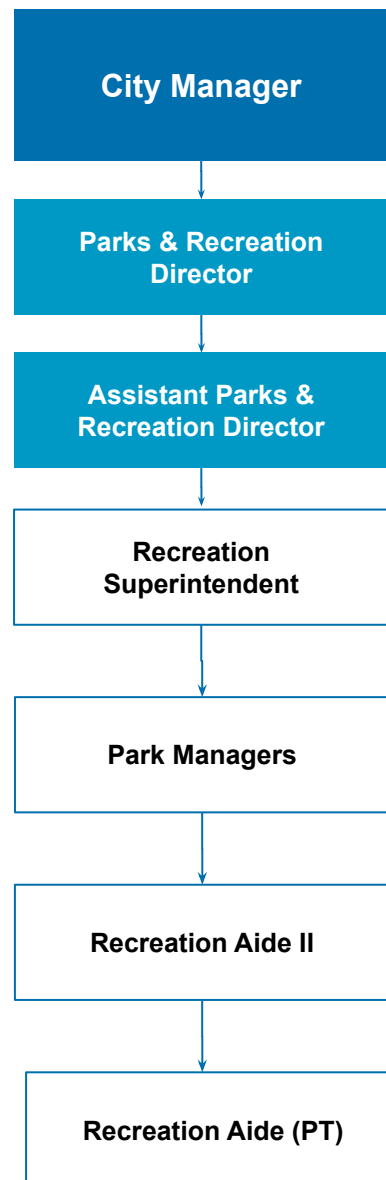
FY 2023-2024 Goals and Objectives

- Establish traditional and alternative senior programming such as computer classes, pickle ball, knitting, sewing, gardening, estate planning, health education, outdoor movies and activities, fieldtrips, and senior luncheons.
- Expand the current senior program to include seniors on current waiting list.
- Form two (2) new partnerships with organizations to provide programs and activities for seniors.
- Offer professional development for staff to improve work ethic and knowledge of parks and recreational activities.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Establish traditional and alternative senior programming such as computer classes, pickle ball, knitting, sewing, gardening, estate planning, health education, outdoor movies and activities, fieldtrips, and senior luncheons.	Number of new registrants within these programs	N/A	6	6
Establish new partnerships with organizations to provide programs and activities for seniors.	Number of new partnerships established	N/A	4	4
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	N/A	75% of all staff	75% of all staff

Parks and Recreation Department - Cloverleaf Park Division



Parks and Recreation Department - Cloverleaf Park Division

Mission

The Cloverleaf Park is committed to providing a wide variety of recreational opportunities for our residents. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Park Manager	0.00	0.00	0.00	1.00	1.00
Recreation Aide II	0.00	0.00	0.00	1.00	1.00
Recreation Aide	0.00	0.00	0.00	1.60	1.60
TOTAL STAFFING	0.00	0.00	0.00	3.60	3.60

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$-	\$-	\$31,018	\$187,347	\$193,239
Operating Expenses	\$-	\$-	\$42,599	\$121,150	\$113,056
TOTAL EXPENDITURES	\$-	\$-	\$73,617	\$308,497	\$306,295

Analysis

In FY23-24, the Cloverleaf Park will enhance it's recreational activities for residents. Our goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Partnered with Nationwide to provide an afterschool and basketball program to the community.
- Hosted various community events and meetings.
- Staff attended various e-learning sessions to develop communication, supervisory and leadership skills in organization, decision making, performance, coaching and motivation.
- Installed and maintained Big Green community garden to promote healthier lifestyles, and learn about planting and growing various plants, fruits and vegetables

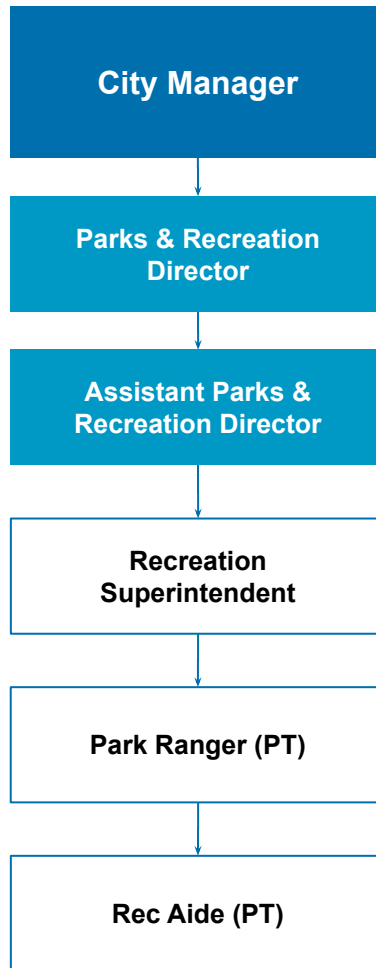
FY 2023-2024 Goals and Objectives

- Create innovative programming to educate while providing physical fitness.
- Establish a partnership with organization to provide programs and activities for residents.
- Offer professional development for staff to improve work ethic and knowledge of parks and recreational activities.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Establish a new partnerships with an organization to provide programs and activities for school age youth.	Number of new partnerships established	N/A	1	1
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	N/A	75% of all staff	75% of all staff

Parks and Recreation Department - Andover Park Division



Parks and Recreation Department - Andover Park Division

Mission

Andover Park is committed to providing an open green space, walking trail, outdoor courts and a sensory playground for our residents. Our goal is to ensure that the park is clean and safe for our patrons to enjoy.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Park Ranger	0.00	0.00	0.00	0.80	0.80
Recreation Aide	0.00	0.00	0.00	1.60	1.60
TOTAL STAFFING	0.00	0.00	0.00	2.40	2.40

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$-	\$-	\$-	\$101,122	\$102,481
Operating Expenses	\$-	\$-	\$20,223	\$74,659	\$69,522
TOTAL EXPENDITURES	\$-	\$-	\$20,223	\$175,781	\$172,003

Analysis

In FY23-24, the Andover Park will enhance it's recreational activities for residents. Our goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

Parks and Recreation Department - Andover Park Division

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Maintained area to ensure cleanliness and safety for residents' daily enjoyment.
- Hosted private birthday parties and events.

FY 2023-2024 Goals and Objectives

- Create and nurture an environment for residents to enjoy outdoor activities to include: playground, basketball court, open greens space and a walking trail.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Create and nurture an environment for residents to enjoy outdoor activities to include: playground, basketball court, open greens space and a walking trail.	Ensure all areas of the park are safe, clean, and the equipment is in good order and maintained according to industry standards	N/A	N/A	N/A

Parks and Recreation Department - Bennett Lifter Park Division



Parks and Recreation Department - Bennett Lifter Park Division

Mission

Andover Park is committed to providing an open green space, walking trail, outdoor courts and a sensory playground for our residents. Our goal is to ensure that the park is clean and safe for our patrons to enjoy.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Park Manager	0.00	0.00	0.00	0.00	1.00
Recreation Aide II	0.00	0.00	0.00	0.00	1.00
Recreation Aide	0.00	0.00	0.00	0.00	1.60
TOTAL STAFFING	0.00	0.00	0.00	0.00	3.60

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$-	\$-	\$-	\$-	\$189,539
Operating Expenses	\$-	\$-	\$-	\$-	\$167,762
TOTAL EXPENDITURES	\$-	\$-	\$-	\$-	\$357,301

Analysis

FY 2024 marks the first full year of operation for Bennett Lifter Park. Our goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

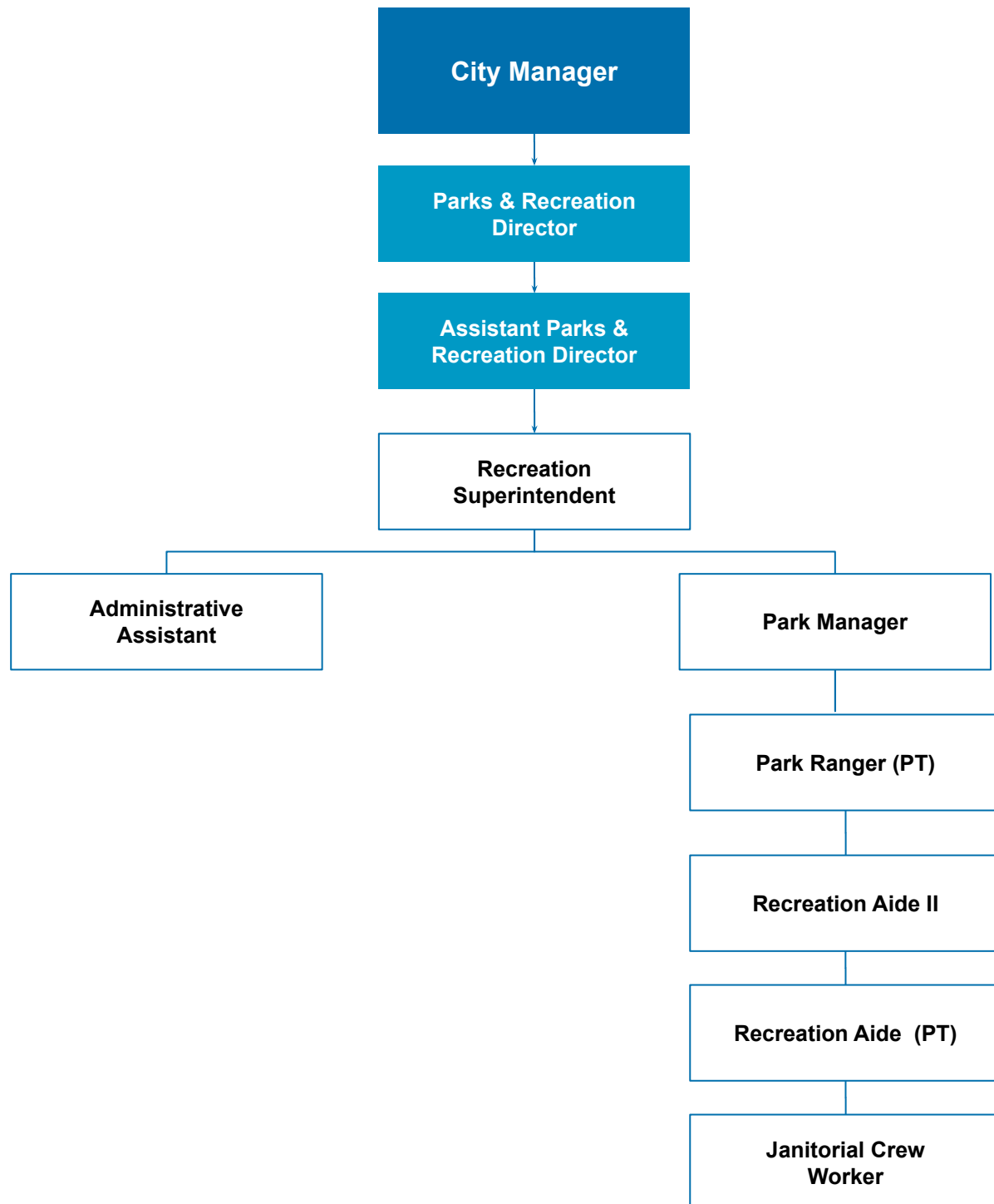
- N/A- Facility opened June 2023

FY 2023-2024 Goals and Objectives

- Create and nurture an environment for residents to enjoy outdoor activities to include: playground, basketball court, open greens space and a walking trail.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Create and nurture an environment for residents to enjoy outdoor activities to include: playground, basketball court, open greens space and a walking trail.	Ensure all areas of the park are safe, clean, and the equipment is in good order and maintained according to industry standards	N/A	N/A	N/A



Parks and Recreation Department - Lester Brown Park Division

Mission

Andover Park is committed to providing an open green space, walking trail, outdoor courts and a sensory playground for our residents. Our goal is to ensure that the park is clean and safe for our patrons to enjoy.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Park Manager	0.00	0.00	0.00	0.00	1.00
Recreation Adie	0.00	0.00	0.00	0.00	1.00
Park Ranger	0.00	0.00	0.00	0.00	0.80
Janitorial Crew Worker	0.00	0.00	0.00	0.00	1.00
Recreation Aide	0.00	0.00	0.00	0.00	1.60
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
TOTAL STAFFING	0.00	0.00	0.00	0.00	6.40

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$-	\$-	\$-	\$-	\$345,897
Operating Expenses	\$-	\$-	\$-	\$-	\$257,902
TOTAL EXPENDITURES	\$-	\$-	\$-	\$-	\$603,799

Analysis

FY 2024 marks the first full year of operation for Lester Brown Park. Our goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

Parks and Recreation Department - Lester Brown Park Division

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- N/A- Facility opened June 2023

FY 2023-2024 Goals and Objectives

- Create and nurture an environment for residents to enjoy outdoor activities to include: playground, basketball court, open greens space and a walking trail.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Create and nurture an environment for residents to enjoy outdoor activities to include: playground, basketball court, open greens space and a walking trail.	Ensure all areas of the park are safe, clean, and the equipment is in good order and maintained according to industry standards	N/A	N/A	N/A

Children's Trust Grant - YAS Program

Mission

The City of Miami Gardens Parks and Recreation Department was awarded grant funding from The Children's Trust of Miami-Dade County for After-school Programs and Summer Camps.

As part of the Youth Afterschool and Summer (YAS) initiative, the City of Miami Gardens will operate four (4) program sites and provide 120 children in grades K-5 with a quality afterschool and summer programs for children in the Miami Gardens area. Highlights of this program will include literacy, fitness, social skills, homework assistance and family engagement.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Teacher	1.25	1.50	1.50	1.50	1.25
Recreation Aide	5.60	5.60	5.60	5.60	5.60
Program Manager	0.80	0.80	0.80	0.80	0.80
TOTAL STAFFING	7.65	7.90	7.90	7.90	7.65

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$121,015	\$96,659	\$105,466	\$210,462	\$286,825
Operating Expenses	\$19,703	\$28,244	\$14,377	\$71,688	\$358,981
Capital Outlay	\$-	\$-	\$-	\$-	\$4,194
TOTAL EXPENDITURES	\$140,718	\$124,903	\$119,843	\$282,150	\$650,000

Analysis

The goal of this program is to provide life skills and a variety of educational and fitness related activities, to maintain interest, and create an atmosphere where each child's need for selfexpression can be met.

Children's Trust Grant - YEN Program

Mission

The City of Miami Gardens Parks and Recreation Department was awarded grant funding from The Children's Trust of Miami-Dade County for Youth Enrichment and Supports.

As part of the Youth Enrichment and Supports (YEN) initiative, the City of Miami Gardens provides 50 children in grades 6-12 with a quality afterschool program and 25 children's summer camp programs and activities in the Miami Gardens area. Highlights of this program includes literacy, fitness, social skills, homework assistance and family engagement.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Teacher	4.00	4.00	4.00	0.00	0.00
Recreation Aide	0.80	0.80	0.80	0.00	0.00
Program Manager	0.80	0.80	0.80	0.00	0.00
TOTAL STAFFING	5.60	5.60	5.60	0.00	0.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$59,725	\$45,028	\$31,427	\$-	\$-
Operating Expenses	\$12,098	\$13,692	\$4,451	\$-	\$-
TOTAL EXPENDITURES	\$71,823	\$58,720	\$35,878	\$-	\$-

Analysis

Funding for this program was eliminated in FY 2023

Healthy Out Of School Time Grant

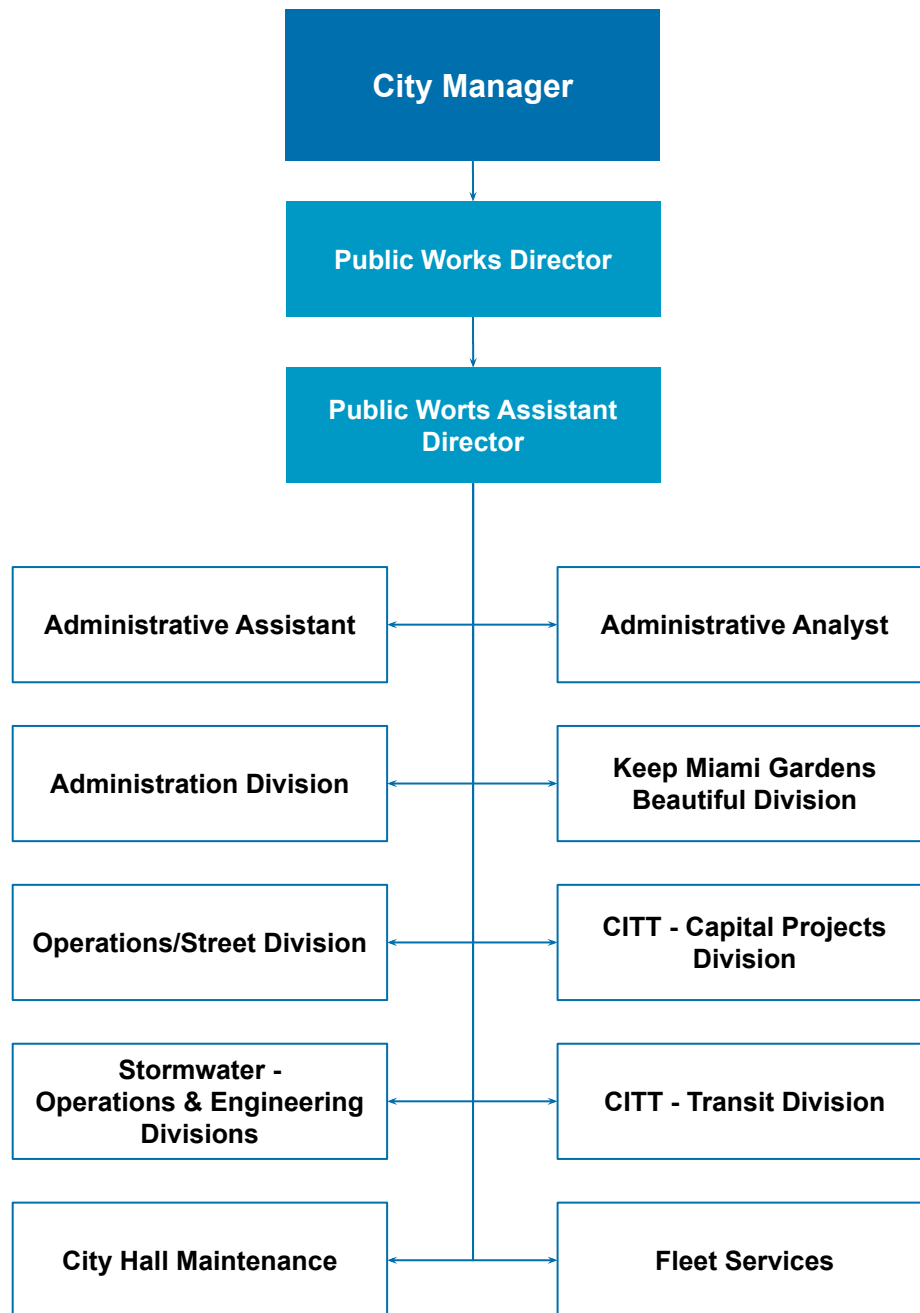
Mission

The City of Miami Gardens Parks and Recreation Department was awarded grant funding from The Alliance For A Healthier Generation.

As a part of the Alliance for a Healthier Generation (AHG) / Healthy Out Of School Time (HOST) initiative, children at our camps will be able to learn life skills and lessons that will make them more independent as they go about life. All lessons will be fun and extremely hands on. The kids and campers will gain an understanding of food and where it comes from. By providing healthy cooking demos, they will learn about nutrition, gain an appreciation for healthy eating, along with learning to navigate a kitchen and how to safely handle food.

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Operating Expenses	\$-	\$7,385	\$2,069	\$-	\$-
TOTAL EXPENDITURES	\$-	\$7,385	\$2,069	\$-	\$-



Healthy Out Of School Time Grant

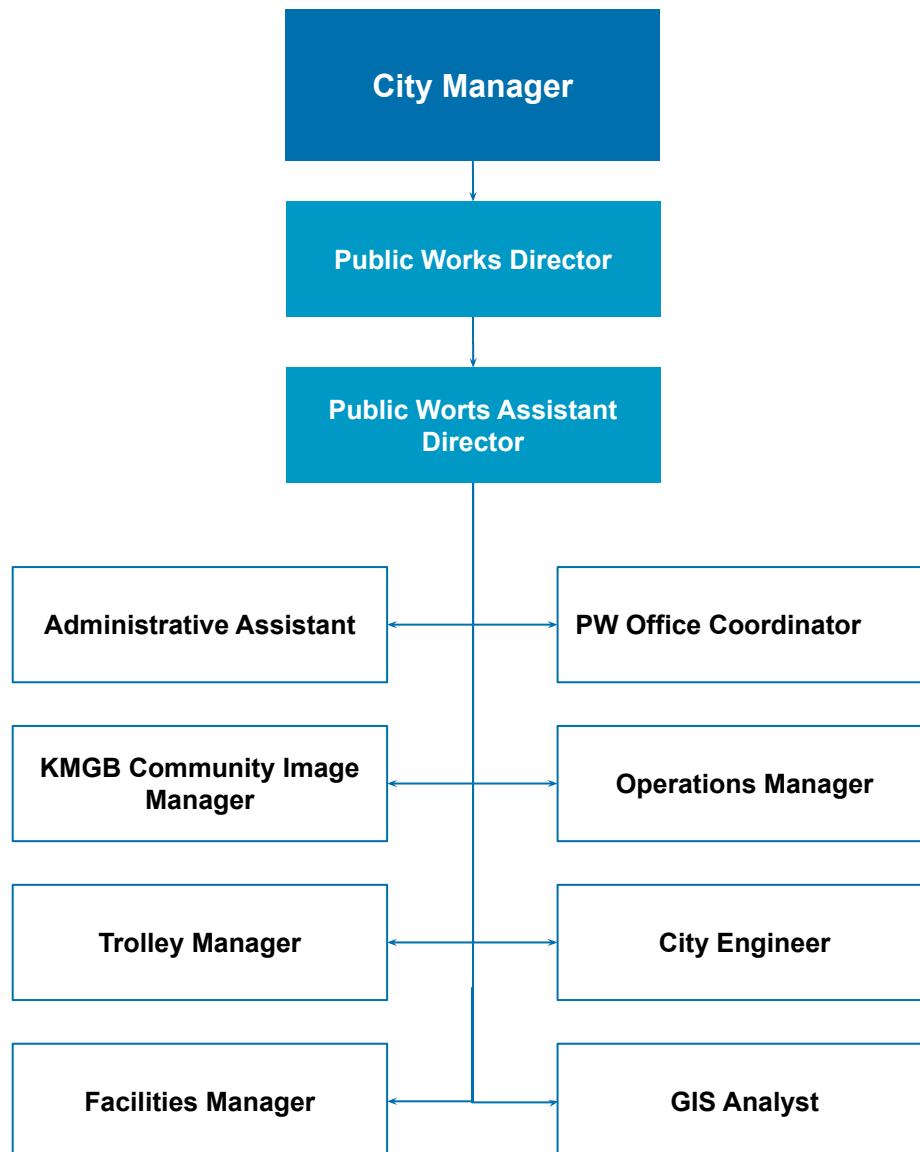
Mission

The Public Works Department (PWD) is responsible for the maintenance of public property within the City's limit. This includes: Beautification Projects; Landscape/Grounds Maintenance; Public Streets; Roads; and Stormwater Utility.

The department also houses the Fleet Services Division, which maintains the City's vehicles and equipment and Facilities Maintenance, which includes the upkeep of the Miami Gardens Municipal Complex and city owned properties. Furthermore, the PWD oversees the CMG Circulator, a free community bus service for residents and visitors. The Department also has the responsibility to coordinate Debris Management along-side Miami- Dade County and the City's contractor.

Public Works Department Expenditures

Expenditures By Program	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Fleet Services Division	\$2,209,781	\$3,998,772	\$11,352,598	\$3,749,426	\$3,962,575
City Hall Maintenance	\$862,284	\$962,692	\$930,300	\$937,078	\$953,387
General Fund Total	\$3,072,065	\$4,961,464	\$12,282,898	\$4,686,504	\$4,915,962
Administration Division	\$1,465,485	\$1,498,525	\$1,921,918	\$2,002,967	\$2,062,542
KMGB Division	\$207,944	\$196,707	\$174,599	\$224,833	\$278,702
Operations/Street Division	\$1,951,912	\$2,052,963	\$2,042,533	\$2,332,870	\$2,269,289
CITT- Capital Proj Division	\$3,637,505	\$3,933,104	\$3,566,880	\$4,608,444	\$3,688,724
CITT- Transit Division	\$1,402,198	\$1,342,332	\$1,315,133	\$1,939,826	\$2,260,538
CITT- Settlement	\$48,100	\$228,848	\$-	\$-	\$-
Transportation Fund Total	\$8,713,144	\$9,252,479	\$9,021,063	\$11,108,940	\$10,559,795
Stormwater Operations	\$3,042,086	\$2,958,290	\$3,035,417	\$3,371,320	\$3,171,363
Engineering Division	\$416,737	\$408,719	\$394,655	\$4,451,938	\$2,921,929
Stormwater Fund Total	\$3,458,823	\$3,367,009	\$3,430,072	\$7,823,258	\$6,093,292
Stadium Pedestrian Bridge & Tunnel	\$1,132,796	\$34,102	\$-	\$-	\$-
FDOT Roadway Assessment Study	\$69,347	\$(9,522)	\$-	\$-	\$-
Grant Fund Total	\$1,202,143	\$24,580	\$-	\$-	\$-
TOTAL EXPENDITURES	\$16,446,175	\$17,605,532	\$24,734,033	\$23,618,702	\$21,569,049



Public Works Department - Administration Division

Mission

The Department operates through five (5) Divisions- The Administration Division, The Keep Miami Gardens Beautiful Program Division, the Streets Division, and Stormwater Utility Operations. The Administration Division of the Public Works Department is responsible for the activities of the Public Works Director and staff.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Public Works Director	1.00	1.00	1.00	1.00	1.00
Assistant PublicWorks Director	1.00	1.00	1.00	1.00	1.00
Public Works Operations Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	2.00
GIS Analyst	0.25	0.25	0.25	0.00	0.00
TOTAL STAFFING	4.25	4.25	4.25	4.00	5.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$556,821	\$601,094	\$641,491	\$654,476	\$774,606
Operating Expenses	\$36,766	\$37,785	\$74,076	\$61,183	\$70,710
Capital Outlay	\$54,467	\$10,278	\$10,851	\$29,304	\$10,000
Interfund Transfers	\$817,431	\$849,368	\$1,195,500	\$1,258,004	\$1,207,226
TOTAL EXPENDITURES	\$1,465,485	\$1,498,525	\$1,921,918	\$2,002,967	\$2,062,542

Analysis

The Administrative Division of the Public Works Department is responsible for oversight of the Department's operations through three (3) Operating Divisions (Landscaping, Streets and Keep Miami Gardens Beautiful) and a separate Division housed in the Stormwater Utility Fund. For Fiscal Year 2024, the division will continue to work with Florida Department of Transportation to ensure city projects are completed in a timely manner.

Public Works Department - Administration Division

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Researched and received grants for additional funds for tree planting to meet our Canopy Study Stormwater Projects.
- Continued to work with the City Manager's Office for transitioning the City's Fleet Division to E-fleet –Enterprise, Inc. Continued to make all the divisions more efficient and accountable for the tasks.
- Planned and Implemented the Engineering Public Works Project for the Fiscal Year.
- Added the Traffic Coordinator position to implement the Traffic Calming in the City.
- Hired the new City Engineer after the previous retired in 2021. The Assistant Public Works Director has been overseeing Engineering with all the Capital Projects.

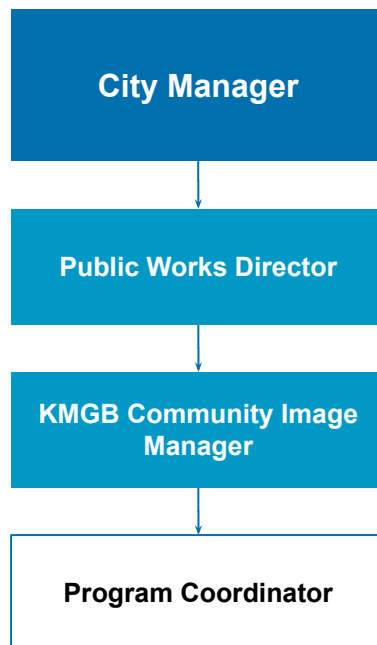
FY 2023-2024 Goals and Objectives

- Work with the FDOT and the County with all the projects in the City.
- Complete the County Appraiser's Tax Roll Process for the Stormwater and Streetlight District Fees on tax roll.
- Administer all the Public Works Capital Projects with the Engineering Division.
- Continuing the transition of the Fleet Division to E-fleet as vehicles are replaced.
- Increase our customer service to our internal and external customers.
- Continue to gather drainage structures inventory.
- Complete the annexation of the commercial/industrial area off NW 183 Street south and east of NW Miami Court. Drainage, Sidewalk and Road Resurfacing project to include new streetlights. This section of streetlight will be added to the Golden Glades Streetlight District after FPL installs the streetlights in the whole area.
- Continue to make Public Works a Smarter Department to move forward with the Smart City Initiative.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Respond to all customer concerns within 48 hours.	Response time to customer concerns.	100%	100%	100%
Increase the number of awarded grants.	Number of grants awarded.	1	2	3
Secure grant funding whenever feasible for public works projects	Amount of grant funding secured.	1,716,380	1,268,612	30,000
Ensure all work orders are completed for the FY.	Number of work orders completed	113	130	100
Obtain "Satisfied" rating from a higher percentage of surveyed customers than previous year.	Percent of customers satisfied with service rendered.	100%	100%	100%

Public Works Department - Keep Miami Gardens Beautiful Division



Public Works Department - Keep Miami Gardens Beautiful Division

Mission

The Keep Miami Gardens Beautiful Program Division of the Public Works Department is responsible for the beautification activities of the City. The Division operates primarily through volunteer efforts and concentrates its efforts on right-of-way beautification and litter removal. It is responsible for City entrance signs and planted areas. The Division sponsors a number of joint programs with various homeowner associations throughout the City. The Division is responsible for monitoring the City's littering efforts and responsibility for the removal of litter with the City's contractor(s).

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
KMGB Program Manager	1.00	1.00	1.00	0.00	0.00
KMGB Community Image Manager	0.00	0.00	0.00	1.00	1.00
KMGB Program Coordinator	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING	2.00	2.00	2.00	2.00	2.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$151,525	\$154,600	\$138,830	\$151,183	\$191,602
Operating Expenses	\$56,419	\$42,107	\$35,769	\$73,650	\$87,100
TOTAL DIVISION	\$207,944	\$196,707	\$174,599	\$224,833	\$278,702

Analysis

The Division continues to be involved with environmental education. In Fiscal Year 24, the City continues to provide programs to include the Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, Great American Clean-up, Arbor Day and Recycling.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- The City received the 2022 Tree City USA certification and the Litter Control and Prevention Grant from State Department of Transportation.
- The City Adopt-A Tree program gave away over 1,000 trees to our residents during the City's Annual Arbor Day celebration.
- Continued increasing the tree canopy in the City per the Tree Canopy Study.
- Completed the County NEATS Grant under the tree planting initiative.
- Completed the 2022 GREEN Miami-Dade County Matching Grant.
- Assisted with the Keep America Beautiful-Hard Rock Stadium Recycling Event.
- The Beautification Board has been working with staff on beautification around the City.

FY 2023-2024 Goals and Objectives

- To apply for beautification grant (tree plantings, litter control, etc.).
- Plant 500 street and right of way trees as a part of the City's tree canopy program.
- Create new community pride volunteer programs to beautify the City.
- Continue the KMGB Programs (Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, and Arbor Day). This year the division is adding Dare to Care and Keep it Green Signage.
- Coordinate clean-up activities throughout the communities to keep Miami Gardens clean from litter and assist Council members with their community cleanup efforts.

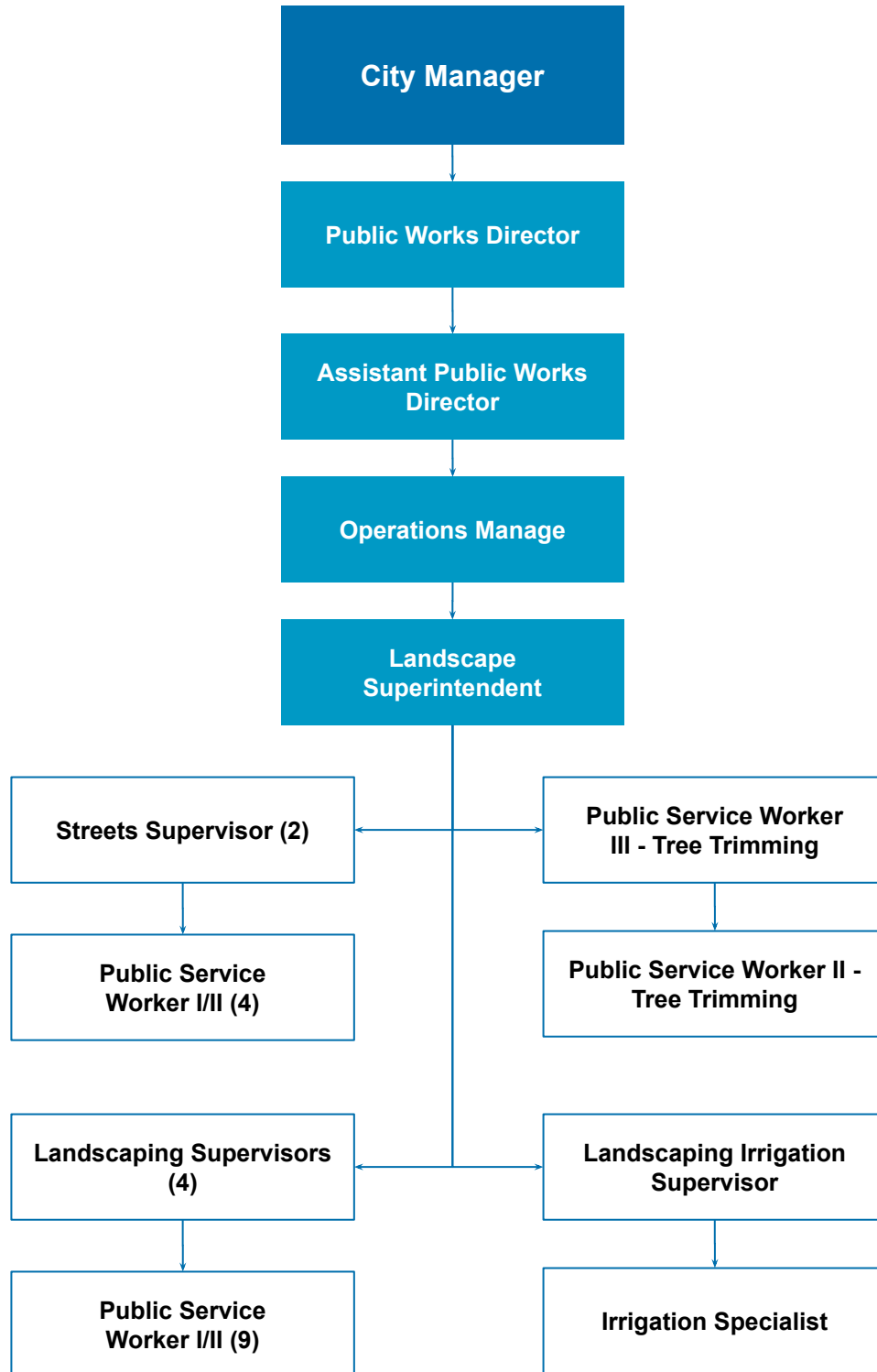
Public Works Department - Keep Miami Gardens Beautiful Division

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Recruit Volunteers for clean-up efforts.	Number of volunteer hours.	907	850	1,200
Increase the City's Urban Tree Canopy.	Number of trees planted.	773	600	400
Save on potable irrigation water usage.	Number of gallons saved.	1,110,455	581,841	600,000
Increase the road litter removal	Number of bags picked up.	1,894	1,500	1,500
Increase the Adopt A Road sections	Number of roads adopted.	1	1	3
Increase School outreach (environmental education)	Number of classes/workshops	0	2	5
Increase community tree care awareness	Number of workshops/seminars	1	1	3



**KEEP MIAMI GARDENS
BEAUTIFUL**
KEEP AMERICA BEAUTIFUL AFFILIATE



Public Works Department - Operations/Streets Division

Mission

The Streets Division of the Public Works Department is responsible for maintenance of the City's three hundred (300) plus miles of streets, medians, sidewalks and street rights-of-way and ten (10) miles of canals. The Division administers the annual street paving program and pedestrian access efforts. The Division serves as the staff of the Stormwater Utility through a charge-back system.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Landscape Superintendent	1.00	1.00	1.00	1.00	1.00
Arborist	0.25	0.00	0.00	0.00	0.00
Public Service Supervisor	6.00	6.00	6.00	6.00	6.00
Public Service Worker I	7.00	7.00	7.00	7.00	7.00
Public Service Worker II	7.00	7.00	7.00	7.00	7.00
Public Service Worker III	2.00	2.00	2.00	2.00	2.00
Irrigation Supervisor	0.70	0.70	0.70	0.70	0.70
Irrigation Specialist	1.00	1.00	1.00	1.00	1.00
Tree Care Specialist	0.00	0.25	0.25	0.25	0.25
Code Enforcement Officer	0.00	0.50	0.50	0.50	0.00
TOTAL STAFFING	24.95	25.45	25.45	25.45	24.95

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,473,539	\$1,561,226	\$1,653,698	\$1,824,582	\$1,866,117
Operating Expenses	\$478,373	\$491,737	\$349,689	\$508,288	\$403,172
Capital Outlay	\$-	\$-	\$24,729	\$-	\$-
Total Division	\$1,951,912	\$2,052,963	\$2,028,116	\$2,332,870	\$2,269,289

Analysis

In Fiscal Year 2024, CITT Funds will cover repaving roads and replacing/installing sidewalks and replacing broken sidewalks throughout the City under the Public Works' Engineering Division. The Street Division will continue to repair potholes and sinkholes as needed.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

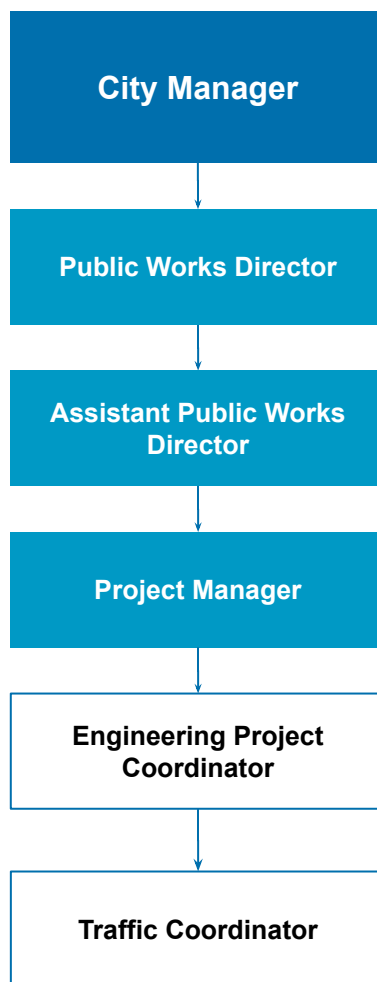
- Repaired and replaced 54,936 feet of sidewalk.
- Collected 2,017 bags of litter.
- Continued the beautification on the medians throughout the City by adding and replacing plants and trees.
- Repaired 154 potholes throughout the City.
- Maintained over 52 acres of irrigated and non-irrigated swale areas.
- Set-up and take-down of Show Mobile and staff assistance in City Events.
- Completed the installation of Smart City Irrigation Timers that work with an APP and with the weather

FY 2023-2024 Goals and Objectives

- To repair over 10,000 linear feet of trip and fall sidewalks throughout the City.
- To continue re-surfacing streets with asphalt and adding new sidewalks with CITT Funds through the Public Works' Engineering Division.
- Maintaining the landscaping throughout the medians and replacing dead plants.
- Repair potholes, edge of roads, and sinkholes as needed.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Complete all pothole repairs.	Number of potholes repaired.	154	273	50
Complete no less than 1,800 linear feet of sidewalks.	Number of linear feet of sidewalks repaired.	6,830	1,000	2,000
Complete no less than 200 linear feet of new sidewalks installed.	Number of linear feet of new sidewalks installed.	54,936	3,540	2,000
Complete no less than 300 acres of irrigated/maintained swale area.	Number of acres of irrigated/ maintained swale area completed.	264	126	300
Complete no less than 150 acres of non- irrigated/ maintained swale area.	Number of acres of non-irrigated/ maintained swale area completed.	169	168	175



Public Works Department - CITT Capital Projects Division

Mission

The Division will utilize funding from the Citizens Independent Transportation Trust Fund to perform capital projects related to improving the road conditions for motorists and the safe access for pedestrians within the City's right-of-way.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Project Manager	1.00	1.00	1.00	1.00	1.00
Transportation Engineer	0.00	0.00	0.00	1.00	1.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING	2.00	2.00	2.00	3.00	3.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$231,251	\$234,973	\$246,600	\$356,894	\$387,174
Operating Expenses	\$3,030	\$331	\$2,379	\$1,550	\$1,550
Capital Outlay	\$3,403,224	\$3,697,800	\$3,275,163	\$4,250,000	\$3,300,000
TOTAL EXPENDITURES	\$3,637,505	\$3,933,104	\$3,524,142	\$4,608,444	\$3,688,724

Analysis

In Fiscal Year 2024, CITT Funds will cover the pavement management program to include but not limited to repaving roads and replace/install sidewalks throughout the City.

Public Works Department - CITT Capital Projects Division

Accomplishments, Goals & Objectives

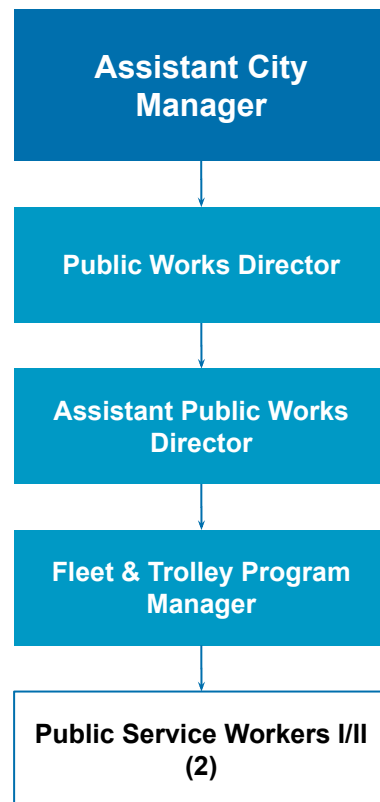
FY 2022-2023 Accomplishments

- Completed several of the roadway improvements, drainage, resurfacing, sidewalk repair and ADA improvements per the 5 Year Capital Project list throughout the City.
- Added the Traffic Coordinator to implement the traffic calming initiative in the City from the City-wide Traffic Calming Study, assist residents with their speeding complaints, process the petitions from the guideline manual to accomplishing the traffic studies to construction of speed bumps, roundabouts, raised intersections, high visibility crosswalks, etc. per consultant and City staff recommendations.

FY 2023-2024 Goals and Objectives

- Continue working the Roadway Assessment Plan into the Public Works Road and Sidewalk Projects and the new Traffic Calming Study Projects.
- Continue the road pavement program-resurfacing, adding and improving medians and install/ repair sidewalks City-wide as part of overall projects.
- Continue the standalone sidewalk improvements throughout the City.
- Complete Stormwater Improvement Projects per budgeted projects shared with Stormwater Funds.

Public Works Department - CITT Transit Division



Public Works Department - CITT Transit Division

Mission

This Division will utilize the funding from Citizens Independent Transportation Trust to perform capital projects related to ADA sidewalk improvements around the bus stops, bus shelter maintenance/improvements and a bus circulator related to transit.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Public Service Worker I	1.00	1.00	1.00	1.00	1.00
Public Service Worker II	1.00	1.00	1.00	1.00	1.00
Transit Coordinator	0.00	0.00	0.00	0.00	1.00
Trolley Program Manager	1.00	1.00	1.00	1.00	0.00
Fleet & Trolley Program Manager	0.00	0.00	0.00	0.00	0.75
TOTAL STAFFING	3.00	3.00	3.00	3.00	3.75

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$181,781	\$227,924	\$261,345	\$235,034	\$353,322
Operating Expenses	\$1,095,111	\$1,107,723	\$1,000,474	\$1,704,792	\$1,857,216
Capital Outlay	\$125,306	\$6,685	\$53,314	\$-	\$50,000
Total Division	\$1,402,198	\$1,342,332	\$1,315,133	\$1,939,826	\$2,260,538

Analysis

For Fiscal Year 2024, the City's Transit program will continue to provide essential transportation services for residents through the successful trolley program. The program will also continue to make improvements through replacement of bus stops/shelters, benches, trash cans and other related items.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Completed fiscal year Bus Stop Sidewalks/ADA Improvements.
- Completed certain repairs on the existing bus shelters and bus stops due to accidents and maintenance.
- Received and replaced the old trolleys with new ones. In addition, the outside graphics were changed to follow the new City's Initiatives and approved color palette.
- Assisted with transporting residents and visitors from parking areas to different venues to include Jazz in the Gardens, and other City events where parking is a problem.

FY 2023-2024 Goals and Objectives

- Continue completing extra Bus Stop Sidewalks/ADA Improvements throughout the City leading to bus stops/shelters.
- Maintain bus stops/shelters and implement the monitor the new bus and shelter advertising with the subcontractor.
- Continue replacing weathered and damaged benches and trash receptacles as needed and as the supply chain shortage issues ease up and are able to receive the new amenities.
- To add a fourth new trolley to the route system to decrease the waiting time-City Trolley Study will be completed and recommendations to be implemented.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Trolley schedule efficiency	Percentage of punctuality in bus stop arrival.	95%	95%	95%
Increase Trolley Rideship	Average number of riders per month.	4,121	5,414	7,000
Publicity to public for services provided	Community Outreach Events	15	20	30
Service beyond Scheduled Routes. Special Events.		18	25	25

Public Works Department - CITT Settlement Division

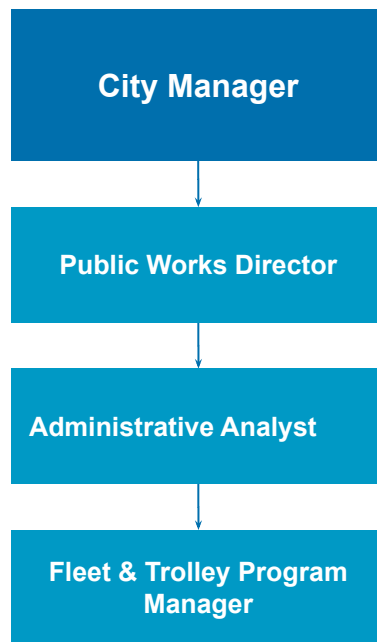
Mission

This Division will utilize the funding from Citizens Independent Transportation Trust (CITT) to perform capital projects related to ADA sidewalk improvements around the bus stops, bus shelter maintenance/improvements and a bus circulator related to transit.

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Capital Outlay	\$48,100	\$228,848	\$-	\$-	\$-
Total Division	\$48,100	\$228,848	\$-	\$-	\$-

Public Works Department - Fleet Services Division



Public Works Department - Fleet Services Division

Mission

The Fleet Division is under the Public Works Department. In 2020, the Fleet Division was cut back due to the entering into a contract with Enterprise Leasing. The Fleet Manager's position was eliminated. The City is in the process of removing all vehicles to new leasing vehicle through Enterprise Leasing. This Fiscal Year's mission is to also transition the new vehicle to each department; However, the Fleet Division continue to coordinate many maintenance issues, vehicle damages, and coordinating with Enterprise billing and vehicle recalls.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Fleet Services Representative	1.00	1.00	1.00	1.00	0.00
Fleet & Trolley Program Manager	0.00	0.00	0.00	0.00	0.25
Fleet Services Admin Analyst	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING	2.00	2.00	2.00	2.00	1.25

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$188,742	\$120,569	\$81,122	\$149,226	\$118,641
Operating Expenses	\$1,987,953	\$3,878,203	\$2,162,134	\$3,600,200	\$3,843,934
Capital Outlay	\$33,086	\$-	\$6,981,309	\$-	\$-
TOTAL EXPENDITURES	\$2,209,781	\$3,998,772	\$9,224,565	\$3,749,426	\$3,962,575

Analysis

For Fiscal Year 2024, the Fleet division will continue to focus on enterprise leasing by allowing each department the opportunity in taking ownership of leasing vehicles and any expense (i.e. Oil changes, fuel, etc.) that may arise.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

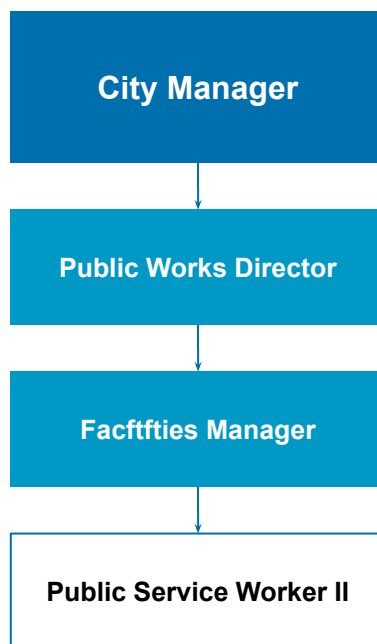
- Completing the transition of new vehicles to replace high mileage and older vehicles under a leasing program under Enterprise Leasing to minimize downtime and repair expenditures.
- Continue the monitoring and maintenance of the older vehicles, Enterprise billings, vehicle damages with the insurance company, maintenance issues, heavy equipment maintenance, etc.
- Coordinated any fuel issues with the County since the fuel has been switch to the County Fuel Facilities.
- Auction off the old vehicles being replaced with leasing vehicle by Enterprise Leasing.

FY 2023-2024 Goals and Objectives

- Continue transitioning and completing the old vehicles to new leasing vehicles through Enterprise Leasing into 2024.
- Continue maintaining the old vehicles as they are being replaced by new leasing vehicles and transitioning to each department to operate and maintain. The heavy equipment maintenance is also being coordinated through the Fleet Division.
- Continue to look at the Fleet vehicles as they are monitored by GeoTab on fuel, idling of vehicles, and other data points in wasting fuel. This is to follow the Smart City Initiative.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Complete a minimum of 900 work orders submitted for repairs and preventative maintenance.	Number of work orders completed.	1,352	1,003	950
Repair vehicle collisions.	Number of collisions.	35	77	70



Public Works Department - City Hall Maintenance Division

Mission

The City Maintenance Division is under the Public Works Department which includes the City Hall Administrative Building and the Police Building. In addition, it also maintains all the other City facilities except for Parks. This Division is established to account for maintenance repairs and utility costs associated with the buildings.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Facility Manager	1.00	1.00	1.00	1.00	1.00
Public Service Worker II	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING	2.00	2.00	2.00	2.00	2.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$263,803	\$251,215	\$236,095	\$229,826	\$239,864
Operating Expenses	\$598,481	\$711,477	\$694,205	\$707,252	\$713,523
TOTAL DIVISION	\$862,284	\$962,692	\$930,300	\$937,078	\$953,387

Analysis

There are no major changes in the FY2024 budget as compared to the previous year. Sufficient funding has been made available to conduct the necessary operations of the Division.

Public Works Department - City Hall Maintenance Division

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Provided preventative maintenance and emergency responses to all non-Parks Facilities.
- Monitored the power from the new solar panels and maintain them as well.
- Pressure washed and painted the Municipal Complex
- Installed both name signs in front of City Hall and Police Department.
- Assisted in keeping the building safe from COVID-19-Sanitizing Coordination.
- Installed the new Marquee Signs.
- Managed the Facilities- Non-Park Janitorial Service.
- Coordinated the landscaping maintenance around the City Hall and Police Complex with a Landscaping Company.
- Updated the maintenance Plan as needed.

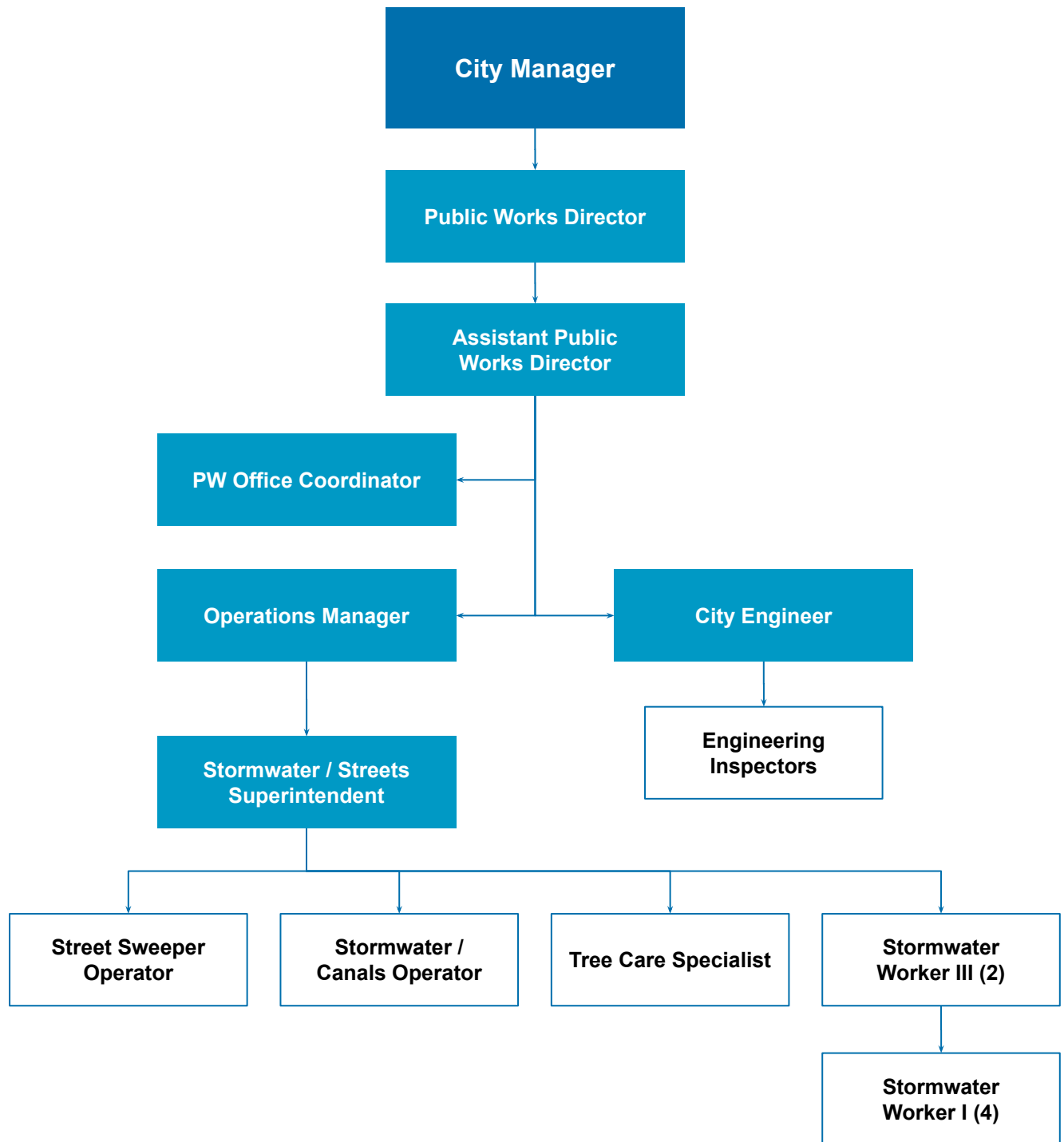
FY 2023-2024 Goals and Objectives

- Provide preventative maintenance and emergency responses to all non-Parks Facilities.
- Continue to monitor the power from the new solar panels and maintain them as well.
- Assist on all City Hall Events.
- Pressure wash the parking garage stairs and the loading area pavers.
- Manage the Facilities-Janitorial Service.
- Coordinate the landscaping installation of new landscaping and continue to provide the maintenance around the City Hall and Police Complex with the completion of the new irrigation pop up system.
- Complete all work orders.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Complete a minimum of 900 work orders for repairs and preventative maintenance	Number of work orders completed	927	756	842
Number of filters changed	Number of filter changes completed.	2,000	1,944	1,972
Emergency Response to alarms, HVAC, garage door malfunctions, power issues, etc.	In-House spent on after hour service call responses.	94	54	72
Number of times to set-up for events-meetings	Number of setups completed.	40	36	38

Stormwater Operations & Engineering Divisions



Stormwater Operations & Engineering Divisions

Mission

The mission of the Stormwater Utility is to identify and resolve flooding issues within the City. It does this through routine maintenance of drainage structures, street cleaning, construction of new drainage systems and the periodic cleaning of canals. Furthermore, the division continues to identify the City Stormwater Inventory as drains are cleaned throughout the City.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Administrative Analyst	1.00	1.00	1.00	1.00	0.00
PW Office Coordinator	0.00	0.00	0.00	0.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00
Building Inspector/Plans Examiner	0.20	0.20	0.20	0.20	0.20
Engineering Inspector I	1.00	1.00	1.00	1.00	1.00
Engineering Inspector III	1.00	1.00	1.00	1.00	1.00
Stormwater/Street Superintendent	1.00	1.00	1.00	1.00	1.00
Street Sweeper Operator	1.00	1.00	1.00	1.00	1.00
Stormwater Worker III	2.00	2.00	2.00	2.00	2.00
Stormwater Worker I	4.00	4.00	4.00	4.00	4.00
Arborist	0.75	0.00	0.00	0.00	0.00
Chief Plumbing Inspector/Plans Examiner	0.00	0.20	0.20	0.20	0.20
Tree Care Specialist	0.00	0.75	0.75	0.75	0.75
TOTAL STAFFING	12.95	13.15	13.15	13.15	13.15

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,013,065	\$882,540	\$930,881	\$1,068,569	\$1,083,114
Operating Expenses	\$1,752,474	\$1,791,852	\$1,825,480	\$1,298,336	\$1,144,698
Capital Outlay	\$-	\$-	\$-	\$4,410,204	\$2,759,000
Debt Service	\$196,354	\$180,779	\$228,476	\$547,352	\$547,134
Interfund Transfers	\$496,930	\$511,838	\$445,235	\$498,797	\$559,346
TOTAL DIVISION	\$3,458,823	\$3,367,009	\$3,430,072	\$7,823,258	\$6,093,292

Analysis

In FY 2024, the operations divisions continues to complete more drainage improvement projects throughout the city.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Completed update assessment for the tax roll through the Property Appraiser's Office for the annual Stormwater fees/billing.
- Completed the stormwater project in Lake Lucerne- NW 22nd Ave / NW 206th St.
- Completed the NW 13 AVE and NW 200 ST Drainage Improvement Project.
- Completed the NW 57 Ave and NW 163 Street Drainage Improvement Project.
- Completed the NW 167 Ter and NW 42 Ave Intersection Drainage Improvement Project.
- Completed the NW 193 Street and NW 16-17 Avenue Drainage Project.
- Completed the NW 202 Terrace- Street Parking with the Drainage Improvement Project.
- Complete the NW 203-208 Street and from NW 36-38 Ave-Riverview Community Drainage Improvement Project.
- Completed the NW 203 Street and NW 4 Avenue Drainage Project.
- Awarded the bid the NW 7 Avenue from NW 183 Street to NW 7 Avenue Extension (SR826) Road and Drainage Improvement Project.
- Completed the bids for the NW 17, 18, 19 and 20 Avenue Outfall and Canal Erosion Protection Project.
- Completed several grants to assist to assist in completing stormwater projects.

FY 2023-2024 Goals and Objectives

- To completed the Vista Verde #4 Road and Drainage Improvement Project with the Department of Economic Opportunity Grant Funding.
- To complete The Leslie Estates #4 road and drainage transfer from the residents to start design of the Leslie Estates #4 Road & Drainage Improvement Project.
- To complete The Leslie Estates #1 and #2 road and drainage transfer from the residents to start design of the Leslie Estates #4 Road & Drainage Improvement Project.
- To complete design for the repetitive loss property Right of Way Drainage Project with the \$750,000 HUD – State Funding Grant.
- To start construction of the NW 7 Avenue Road and Drainage Improvement Project.
- To continue the construction of the NW 17, 18, 19 and 20 Avenue Outfall and Canal Erosion Protection Project.
- To continue to add GIS Information to the City's Stormwater Atlas.
- To complete the 2023 Budgeted Drainage Projects.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Inspect and/or clean no less than 600 Catch Basins.	Number of catch basins cleaned and inspected.	836	775	850
Inspect and/or no less than 12,000 linear feet of drainage piping .	Number of drainage piping cleaned and inspected.	13,430	20,584	18,000

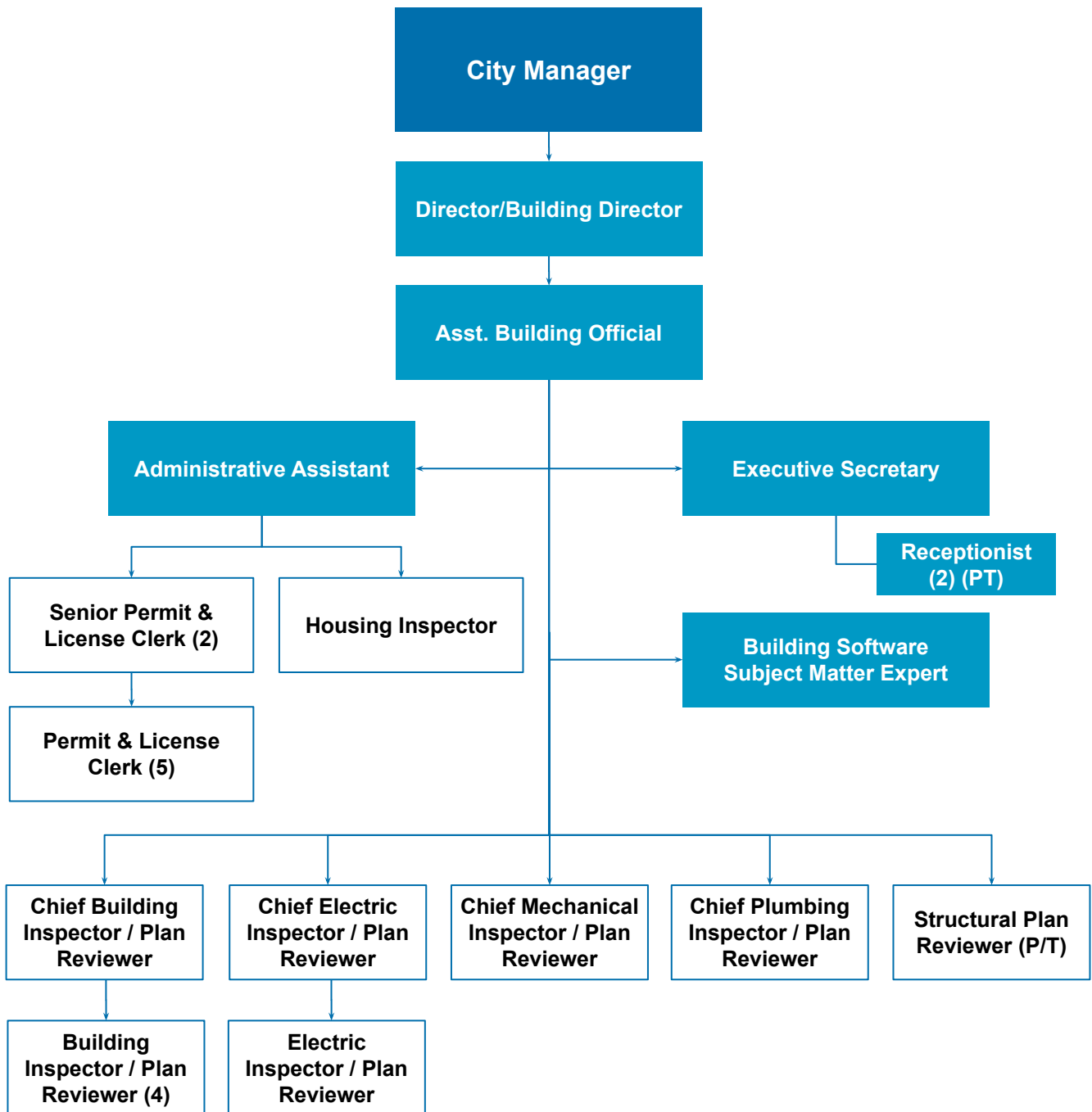
Stormwater Operations & Engineering Divisions

Sweep 1000 miles of streets.	Number of miles of streets swept.	1,061	3,552	2,000
Inspect and/or clean 50 culverts.	Number of culverts cleaned, inspected or maintained.	45	45	50
Inspect and/or clean no less than 500 manholes.	Number of manholes cleaned and inspected.	789	525	600

Public Works Department - Public Works Grants

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Operating Expenses	\$262,060	\$(4,062)	\$-	\$-	\$-
Capital Outlay	\$940,083	\$28,642	\$-	\$-	\$-
TOTAL EXPENDITURES	\$1,202,143	\$24,580	\$-	\$-	\$-



Public Works Department - Public Works Grants

Mission

The Building Services Division is committed to preserve the health, safety and welfare of its residents, businesses and the general public through the interpretation and enforcement of the Florida Building Code, as well as other applicable regulations governing construction and land use. The Division is committed to providing quality services to all citizens through innovation, continuous improvement, and excellence in customer service. Through orderly review, processing, issuance and inspection of building permits, we ensure construction within the City complies with the provisions of all applicable codes to enhance the general quality of life.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Building Official	1.00	1.00	1.00	1.00	1.00
Assistant Building Official	0.00	0.00	0.00	0.00	1.00
Community Improvement Director	0.20	0.20	0.20	0.00	0.00
Chief Building Inspector	1.00	1.00	1.00	1.00	1.00
Chief Electrical Inspector	1.00	1.00	1.00	1.00	1.00
Chief Mechanical Inspector	1.00	1.00	1.00	1.00	1.00
Chief Plumbing Inspector	1.00	0.80	0.80	0.80	0.80
Building Inspector/Plans Examiner	2.80	2.80	2.80	2.80	2.80
Electrical Inspector/Plans Examiner	0.50	1.00	1.00	1.00	1.00
Building Dept. Subject Matter Expert	0.00	1.00	1.00	1.00	1.00
Structural Plans Examiner	0.50	0.50	0.50	0.50	0.50
Permit & License Clerk Supervisor	1.00	0.00	0.00	0.00	0.00
Senior Permit & Licensing Clerk	1.00	2.00	2.00	2.00	0.00
Building Review Coordinator I	0.00	0.00	0.00	0.00	2.00
Building Review Coordinator II	0.00	0.00	0.00	0.00	2.00
Building Review Coordinator III	0.00	0.00	0.00	0.00	2.00
Permit Review Coordinator I	0.00	0.00	0.00	2.00	0.00
Permit & Licensing Clerk	5.00	5.00	5.00	3.00	1.00
Housing Inspector	1.00	1.00	1.00	1.00	1.00
GIS Analyst	0.25	0.25	0.25	0.50	0.00
GIS Administrator	0.00	0.00	0.00	0.00	0.50
Executive Secretary	1.00	0.90	0.90	0.90	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.90
Receptionist	0.00	0.00	0.80	1.60	1.60
TOTAL STAFFING	19.25	20.45	21.25	22.10	23.10

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$2,039,575	\$2,093,502	\$2,053,177	\$2,305,456	\$2,684,743
Operating Expenses	\$434,049	\$680,105	\$762,017	\$791,803	\$940,631

Public Works Department - Public Works Grants

Capital Outlay	\$195,020	\$96,120	\$120,654	\$88,388	\$-
Interfund Transfers	\$444,775	\$553,484	\$667,128	\$705,000	\$764,737
Non-Operating Expenses	\$592,509	\$1,685,088	\$-	\$-	\$-
Total Department	\$3,705,928	\$5,108,299	\$3,602,976	\$3,890,647	\$4,390,111

Analysis

Last year we continued to have prosperous year with multiple large projects such as Clover Leaf and Andover Park. The Government Obligation Bond (GOB) has provided new complexes and amenities at several recreational parks within the City. In FY 23-24, we anticipate breaking ground on numerous projects including infrastructure for 35-Acre site that will bring entertainment, retail, restaurants and residential just north of City Hall. Oak Villages Residential Development will bring sixty new units providing economic growth to the community and prosperity for our City and its residents. The GOB will start new projects like Rolling Oaks Park and Brentwood Park. The continued expansion will keep driving modernization and growth to the department providing for a more efficient and resourceful building services division.

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Implemented Energov Epermitting software.
- Enhance employee development to provide exceptional internal and external customer services.
- Identified and initiated process/service for continued improvements.
- Continued success CRS program rating maintaining reducing residents Flood Insurance rates.
- Completed integration of Bluebeam software to provide effective electronic plan review.

FY 2023-2024 Goals and Objectives

- Continue to improve Energov Epermitting software for customer accessibility and transparency.
- Continue to improve Bluebeam software to provide effective electronic plan review.
- Continue electronic based program to modernize Building Department.
- Complete the digitization process of building plans in storage for public records.
- Customize required process for Unsafe Structures by Miami Dade County Board.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Digitize building plans for public record storage.	Complete Digitization of plans for public record.	85%	90%	100%
Enhance employee development to provide exceptional internal and external customer services.	100% attendance of staff at recommended section specific, in-house & off site trainings.	75%	90%	100%
Continue Energov E-permitting software.	Establish Clear Transperenncy through Energov software.	0%	65%	100%
Train staff BlueBeam Revu	Train staff on software to reviews which will allow staff to mark up and collaborate on the same documents in real time, or any time.	75%	85%	100%
Identify and Initiate process/ service improvements.	Update standard operating procedures manual and departmental forms on website.	50%	50%	100%
Implement newly required process for Unsafe Structures by Miami Dade County Board	Update standard operating procedures for Unsafe Structures	0%	50%	100%



Community Development Department

Mission

The Community Development Department uses funds from various public sources to address priority needs and specific objectives related to the provision of affordable housing.

The Department's activities include the development or rehabilitation of affordable housing, homeownership counseling and financial assistance, community events and programs, neighborhood association partnerships, social service referrals, and the promotion of economic opportunity within underserved areas.

Funding for the Department is provided by federal and state grant programs and program income, which includes the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) program and the State of Florida's State Housing Initiatives Partnership (SHIP) program.

Grant funding is directed into the following program categories: Housing, Public Services, Capital Improvements, Program Administration and Economic Development.

The primary focus for housing funds is to preserve, upgrade and expand existing affordable housing stock; provide decent, safe and sanitary housing; demolish and clear unsafe structures; assist homeowners with rehabilitation of their home; acquire and rehabilitate homes as appropriate; and encourage new housing development.

Community Development Department Expenditures

Expenditures By Program	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
SHIP Program	\$250,451	\$330,585	\$177,538	\$748,689	\$843,205
CDBG Program	\$3,122,411	\$1,130,627	\$1,521,360	\$1,085,063	\$1,028,602
TOTAL EXPENDITURES	\$3,372,862	\$1,461,212	\$1,698,898	\$1,833,752	\$1,871,807

State Housing Initiative Program (SHIP)

Mission

The purpose of the State Housing Initiative Program (SHIP) is to meet the housing needs of the very low, low and moderate-income households and to expand production of and preserve affordable housing. We will manage the funds by offering programs to provide financial assistance to very low, low- and moderate-income residents that require assistance in improving the housing standards within the City. In addition, we will expand the home ownership process by offering financial support to assist with a purchase of a home within the City.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Administrative Analyst	0.00	0.00	0.00	0.00	0.35
Assistant to the City Manager	0.20	0.20	0.20	0.00	0.15
Administrative Assistant	0.50	0.50	0.50	0.00	0.00
TOTAL STAFFING	0.70	0.70	0.70	0.00	0.50

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$25,972	\$20,362	\$8,176	\$-	\$54,879
Operating Expenses	\$224,479	\$310,223	\$169,362	\$2,500	\$151,442
Non-Operating Expenses	\$-	\$-	\$-	\$746,189	\$636,884
TOTAL DIVISION	\$250,451	\$330,585	\$177,538	\$748,689	\$843,205

Analysis

In FY23-24, there's an increase in program funding which has resulted in more funds available for programs such as Mortgage Assistance and housing rehabilitation.

Community Development Block Grant (CDBG)

Mission

The program's mission is to stabilize the existing housing stock in the city by providing decent, safe and sanitary homes for our residents. We will manage the funds by offering programs to provide financial assistance to very low, low- and moderate-income residents that require assistance in improving the housing standards within the City. In addition, we will expand the home ownership process by offering financial support to assist with a purchase of a home within the City.

Staffing Levels

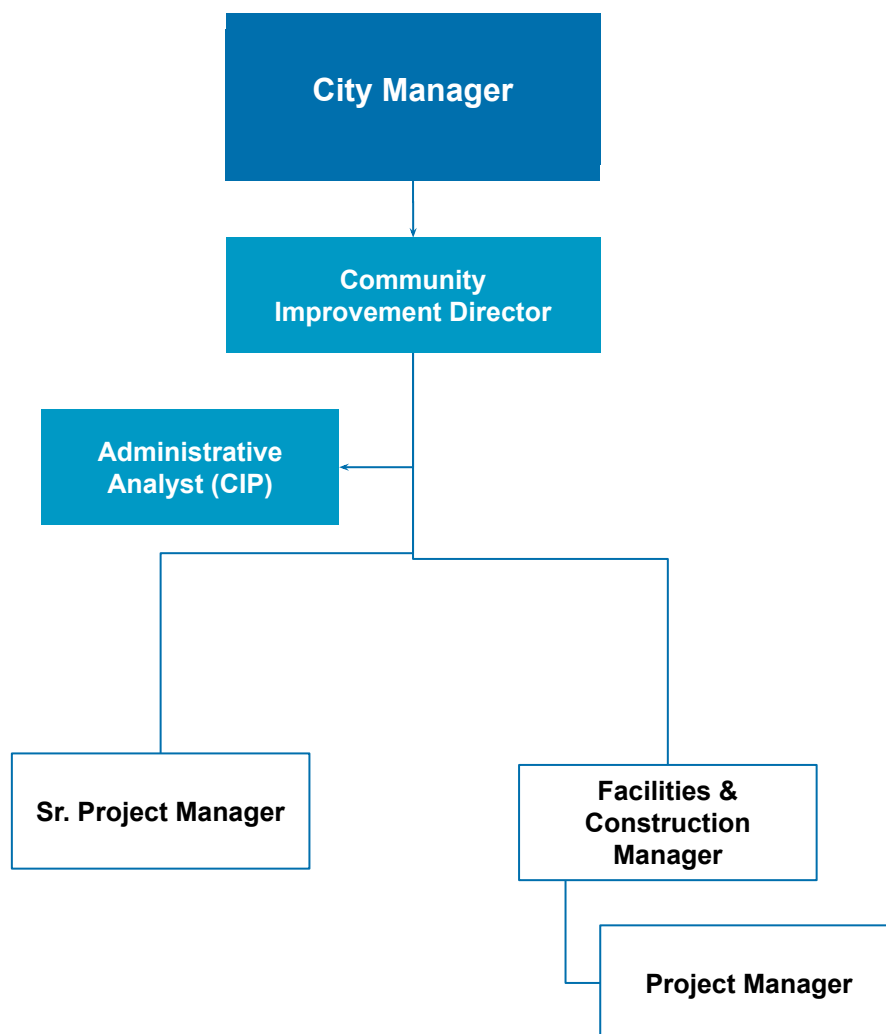
Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Administrative Analyst	0.80	0.80	0.80	1.00	0.65
Administrative Assistant	0.50	0.50	0.50	0.00	0.00
Community Development Coordinator	0.00	1.00	1.00	0.00	0.00
Loan Program Administrator	1.00	0.00	0.00	0.00	0.00
Community Development Director	1.00	1.00	1.00	0.00	0.00
Community Improvement Director	0.20	0.20	0.20	0.00	0.00
Assistant To The City Manager	0.00	0.00	0.00	0.50	0.55
TOTAL STAFFING	3.50	3.50	3.50	1.50	1.20

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$222,880	\$199,163	\$188,248	\$149,397	\$152,075
Operating Expenses	\$1,025,210	\$607,502	\$331,883	\$34,800	\$83,645
Capital Outlay	\$1,874,321	\$323,962	\$1,001,229	\$900,866	\$792,882
TOTAL DIVISION	\$3,122,411	\$1,130,627	\$1,521,360	\$1,085,063	\$1,028,602

Analysis

In FY23-24, there is a reduction in the overall budget due to a decrease in program funding for the upcoming year.



Community Development Block Grant (CDBG)

Mission

Capital Improvement Project Department administers multi-year capital projects throughout the City. The Capital Budget presents project budgets for both the current and planned capital projects necessary to improve, enhance and maintain public facilities and infrastructure to meet the needs and service demands of residents and visitors.

The projects include improvements to the Parks, Police building, City offices and other city-operated facilities. The Department manages capital projects funded through both the general fund and the General Obligation Bond (GOB). Staff, comprised of architects and engineers, manage professional consultants and contractors responsible for the design and construction for all City projects.

Capital Projects strive to enrich the quality of life of City residents and visitors by delivering high-quality development projects identified in the City's Comprehensive Development Master Plan and Bond Implementation Plan in a timely and efficient manner.

Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Community Improvement Director	0.20	0.20	0.20	1.00	1.00
Capital Improvement Projects Director	1.00	1.00	1.00	0.00	0.00
Senior Project Manager	1.00	1.00	1.00	1.00	1.00
Project Manager	2.00	2.00	1.00	1.00	1.00
Capital Project Coordinator	0.00	0.00	1.00	1.00	0.00
Facilities & Construction Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	1.00	1.00
TOTAL STAFFING	5.70	5.70	5.70	6.00	5.00

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$557,001	\$576,278	\$582,171	\$828,368	\$775,221
Operating Expenses	\$106,596	\$9,480	\$27,507	\$23,417	\$96,785
Capital Outlay	\$354,911	\$262,336	\$27,371	\$-	\$-
GOB Capital Projects	\$7,363,059	\$10,055,577	\$4,925,183	\$-	\$-
Debt Service	\$21,320,112	\$5,959,143	\$5,918,591	\$5,579,754	\$5,542,814
TOTAL EXPENDITURES	\$29,701,679	\$16,862,814	\$11,480,823	\$6,431,539	\$6,414,820

Analysis

In FY 2024, expecting to engage/commence construction on additional projects such as Rolling Oaks Park and Brentwood Park.

Community Development Block Grant (CDBG)

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- Completed construction on Bennett Lifter Park
- Completed construction on Lester Brown Park.
- Completed design for Risco Park.
- Completed natatorium renovations at Betty T. Ferguson Community Center
- Completed permitting/began construction on Rolling Oaks Park.
- Completed design/permitting/began construction on Brentwood Park.
- Completed design/began permitting for Scott Park
- Began new design for Risco Park.

FY 2023-2024 Goals and Objectives

- Implement Capital Projects City-Wide
- Increase Transparency in Project Delivery
- Increase Efficiency in Processes
- Complete Construction on Rolling Oaks Park.
- Complete Construction on Brentwood Park.

Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
100% Milestones completed on time	Percentage of Milestones Completed on time	91%	100%	100%
100% Milestones completed on budget	Percentage of Milestones Completed on budget.	63%	75%	80%
Complete identified GOB project milestones	Number of Milestones Completed	14	8	10
Complete identified GOB project milestones	Number of Projects Completed	2	3	2
Complete identified GOB project milestones	Number of Projects in process	10	7	7

General Administration Division

Mission

The General Administration budget is utilized to account for those expenses non-specific to any Department and/or Division within the General Fund.

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$18,677	\$82,233	\$43,136	\$10,000	\$10,000
Operating Expenses	\$4,100,754	\$3,124,962	\$3,432,298	\$3,883,018	\$4,813,019
Interfund Transfers	\$6,560,693	\$6,384,038	\$9,766,604	\$6,205,068	\$6,219,189
Non-Operating Expenses	\$-	\$483,451	\$827,381	\$2,087,798	\$2,102,630
TOTAL DEPARTMENT	\$10,680,124	\$10,074,684	\$14,069,419	\$12,185,884	\$13,144,838

General Administration Division

Mission

The City of Miami Gardens was awarded grant funding from The American Rescue Plan Act (ARPA) to address the negative economic impacts caused by the public health emergency; Replace lost public sector revenue; Provide premium pay for essential workers; and. Invest in water, sewer, and broadband infrastructure.

Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$-	\$-	\$2,712,677	\$-	\$-
Operating Expenses	\$-	\$7,738	\$179,766	\$-	\$-
Interfund Transfers	\$-	\$-	\$10,000,000	\$-	\$-
TOTAL DEPARTMENT	\$-	\$7,738	\$12,892,443	\$-	\$-



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Miami Gardens



2020

ANNUAL LINE ITEM BUDGETS



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Miami Gardens



2020

GENERAL FUND

The background of the slide is a photograph of a park. In the foreground, there are several palm trees and some low-lying shrubs. In the background, there is a playground with blue and green equipment and a bench. The sky is blue with some clouds.



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General Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Property Taxes					
001-00-00-311-000-00	Ad Valorem Taxes	\$36,869,048	\$45,262,884	\$42,935,287	\$51,995,865
001-00-00-311-001-00	Delinquent Ad Valorem Taxes	\$1,169,390	\$750,000	\$1,245,107	\$1,000,000
Utility Taxes					
001-00-00-314-100-00	Electric Utility Tax	\$7,782,145	\$7,500,000	\$5,695,271	\$7,650,000
001-00-00-314-300-00	Water Utility Tax	\$1,125,500	\$1,530,000	\$1,193,728	\$1,560,600
001-00-00-314-400-00	Gas Utility Tax	\$276,163	\$225,000	\$354,204	\$275,000
001-00-00-315-510-00	Telecommunication Tax	\$2,114,036	\$2,128,922	\$1,960,461	\$2,259,781
Other Taxes					
001-00-00-316-000-00	Local Business Tax	\$948,003	\$1,150,000	\$1,323,132	\$1,200,000
Franchise Fees					
001-00-00-323-100-00	Electric Franchise Fee	\$6,358,103	\$4,250,000	\$6,050,211	\$6,500,000
001-00-00-323-400-00	Gas Franchise Fee	\$277,433	\$262,500	\$324,887	\$275,625
001-00-00-323-700-00	Solid Waste Franchise Fee	\$1,506,704	\$1,000,000	\$1,679,276	\$1,250,000
001-00-00-323-901-00	Towing Franchise Fees	\$45,549	\$89,250	\$53,115	\$75,000
Permits , Fees and Assessments					
001-00-00-322-001-00	Planning & Zoning Fees	\$390,914	\$600,000	\$951,253	\$750,000
001-00-00-329-100-00	Alarm Permit Fees	\$4,302	\$52,500	\$829	\$55,125
001-00-00-329-200-00	Landlord Permit Fees	\$115,098	\$120,000	\$54,461	\$120,000
001-00-00-329-600-00	Special Events Permit	\$2,628	\$3,000	\$-	\$3,000
001-00-00-329-700-00	Towing Permit Fees	\$-	\$500	\$-	\$500
001-00-00-329-800-00	Certificate of Use	\$569,322	\$500,000	\$34,731	\$500,000
001-00-00-329-900-00	Certificate of Re-Occupancy	\$162,256	\$250,000	\$147,529	\$250,000
Intergovernment Revenue, State/Federal Shared Revenues					
001-00-00-331-200-00	Federal Grant- Public Safety	\$98,200	\$-	\$-	\$-
001-00-00-331-202-00	Byrne Grant	\$-	\$68,000	\$-	\$75,000
001-00-00-331-250-00	U.S. Dept of Justice	\$110,775	\$-	\$63,951	\$-
001-00-00-331-800-00	Federal Hurricane Relief	\$-	\$-	\$272,656	\$-
001-00-00-335-120-00	State Revenue Sharing	\$3,159,294	\$2,885,252	\$2,898,450	\$2,978,711
001-00-00-335-150-00	Alcoholic Beverage Licenses	\$22,790	\$21,420	\$22,636	\$21,848
001-00-00-335-180-00	Half-Cent Sales Tax	\$11,423,688	\$10,147,116	\$11,082,764	\$11,253,536
Shared Revenues: Other					
001-00-00-338-001-00	County Occupational Licenses	\$149,751	\$147,000	\$239,579	\$154,350
Charges for Services					
001-00-00-341-100-00	Recording Fees	\$-	\$42	\$-	\$42
001-00-00-341-101-00	Lien Searches	\$114,336	\$100,000	\$105,891	\$125,000
001-00-00-341-301-00	Lien Reduction Application Fee	\$2,364	\$5,000	\$1,415	\$5,000
001-00-00-341-302-00	Amesty Lien Reduction Application	\$344,162	\$275,000	\$624,927	\$300,000
001-00-00-341-920-00	Election Qualifying Charges & Fees	\$6,400	\$4,050	\$-	\$4,050
001-00-00-342-100-00	Police Services	\$134,384	\$38,000	\$79,308	\$38,000
001-00-00-342-105-00	Off Duty Police Officer Revenue	\$2,904,764	\$3,500,000	\$4,092,291	\$3,500,000
001-00-00-345-200-00	Surcharge	\$6,422	\$-	\$134,355	\$-
001-00-00-347-200-00	Parks and Recreation	\$43,870	\$50,000	\$112,330	\$50,000

General Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
001-00-00-347-201-00	Daily Recreation Admissions	\$39,333	\$10,000	\$34,173	\$20,000
001-00-00-347-202-00	Recreation Facility Rentals	\$76,458	\$50,000	\$36,967	\$35,000
001-00-00-347-203-00	Youth Sports Program	\$136,165	\$30,000	\$108,427	\$75,000
001-00-00-347-204-00	Community Center Memberships	\$13,377	\$10,000	\$17,756	\$10,000
001-00-00-347-205-00	P & R Sponsorship/Fundraiser	\$12,000	\$7,500	\$21,367	\$7,500
001-00-00-347-206-00	Contract Classes	\$34,753	\$24,000	\$54,848	\$30,000
001-00-00-347-207-00	BTF Rentals	\$156,502	\$50,000	\$88,421	\$75,000
001-00-00-347-209-00	P & R Vendors	\$11,145	\$1,255	\$15,795	\$5,000
001-00-00-347-210-00	Bunche Park Rentals	\$1,312	\$25,000	\$2,590	\$5,000
001-00-00-347-211-00	Senior Center Rentals	\$28,385	\$25,000	\$48,073	\$25,000
001-00-00-347-213-00	Event Vendors	\$3,670	\$-	\$3,325	\$-
001-00-00-347-214-00	Event Tickets	\$2,150	\$-	\$86,263	\$-
001-00-00-347-415-00	Jazz Festival	\$3,836,713	\$3,150,000	\$2,751,376	\$3,750,000
001-00-00-347-416-00	Jazz in the Garden-Vendors	\$-	\$100,000	\$-	\$100,000
001-00-00-347-418-00	Jazz in the Gardens- Women's Impact	\$2,980	\$100,000	\$31,400	\$100,000
001-00-00-347-419-00	Council Special Events Fundraising	\$-	\$10,000	\$-	\$10,000
001-00-00-349-101-00	Vending Machines	\$4,391	\$2,500	\$5,835	\$2,500
001-00-00-349-102-00	Cost Recovery	\$24,650	\$25,000	\$30,400	\$25,000
Fines and Forfeitures					
001-00-00-351-100-00	Parking Fines	\$5,755	\$3,000	\$4,740	\$3,000
001-00-00-351-200-00	School Crossing Guard- Clerk	\$592	\$1,000	\$1,751	\$1,000
001-00-00-351-300-00	School Crossing Guard- County	\$125,885	\$230,000	\$39,044	\$230,000
001-00-00-351-500-00	Traffic Fines	\$364,147	\$175,000	\$260,341	\$175,000
001-00-00-351-510-00	Red Light Camera- County	\$615,212	\$750,000	\$682,239	\$750,000
001-00-00-354-100-00	Nuisance Abatement Fine	\$150	\$1,450	\$-	\$1,450
001-00-00-354-103-00	Code Enforcement Fines	\$345,785	\$262,500	\$461,908	\$300,000
001-00-00-358-200-00	Assets Seized by Law Enforcement	\$(8,295)	\$7,500	\$-	\$7,500
001-00-00-359-010-00	Red Light Camera Fines	\$2,981,098	\$2,000,000	\$2,345,076	\$2,000,000
001-00-00-359-011-00	Red Light Fines- Special Master Fee	\$95,875	\$75,000	\$51,760	\$75,000
001-00-00-359-200-00	False Alarm Fines	\$951	\$100,000	\$-	\$100,000
Miscellaneous Revenues					
001-00-00-361-100-00	Interest	\$814,064	\$50,000	\$1,316,255	\$100,000
001-00-00-361-300-00	Net Increase(Decrease) in FMV	\$(2,926,658)	\$-	\$-	\$-
001-00-00-362-101-00	Bus Benches	\$10,449	\$5,000	\$9,125	\$5,000
001-00-00-365-000-00	Sales of Other Assets	\$150,473	\$100,000	\$118,746	\$100,000
001-00-00-366-000-00	Contributions and Donations	\$2,662	\$5,000	\$35,700	\$5,000
001-00-00-366-002-00	Local Grant Canine Program	\$-	\$12,500	\$-	\$12,500
001-00-00-366-003-00	Local Grant Neat Streets Miami	\$15,387	\$14,569	\$-	\$14,570
001-00-00-366-004-00	Local Grant Soccer for Success	\$-	\$-	\$2,050	\$-
001-00-00-366-005-00	Local Grant RCL	\$-	\$-	\$30,000	\$-
001-00-00-366-006-00	Local Disaster Resilience & Relief	\$-	\$-	\$10,000	\$-
001-00-00-369-400-00	Slot Machine Revenue	\$1,524,869	\$1,100,000	\$1,447,333	\$1,100,000

General Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
001-00-00-369-900-00	Other Miscellaneous Revenues	\$161,096	\$75,000	\$423,270	\$75,000
001-00-00-369-902-00	Lobbying Registration Fees	\$5,425	\$4,500	\$7,750	\$4,500
001-00-00-369-903-00	Insurance Reimbursement	\$323,978	\$75,000	\$176,672	\$75,000
001-00-00-369-905-00	Foreclosure Registry	\$115,500	\$115,000	\$94,725	\$115,000
001-00-00-369-906-00	Rebates	\$201	\$16,578	\$-	\$16,578
001-00-00-369-907-00	Event Parking	\$-	\$-	\$66,000	\$50,000
001-00-00-369-908-00	Billboard	\$310,000	\$180,000	\$792,500	\$180,000
001-00-00-369-909-00	Police Vehicle Usage	\$69,401	\$58,500	\$59,952	\$58,500
001-00-00-369-911-00	Cell Towers	\$67,490	\$-	\$78,186	\$75,000
Other Sources					
001-00-00-381-015-10	Inter Transf- Transportation	\$806,046	\$869,306	\$869,306	\$819,217
001-00-00-381-026-15	Inter Transf- Develop Svc.	\$568,902	\$603,827	\$603,827	\$660,528
001-00-00-381-026-16	Inter Transf- Develop Svc. (Tech Fee)	\$98,226	\$101,173	\$101,173	\$104,208
001-00-00-381-029-41	Inter Transf- Stormwater	\$223,494	\$270,403	\$270,403	\$324,100
001-00-00-381-032-12	Inter Transf- Special Revenue	\$10,000,000	\$-	\$-	\$-
TOTAL GENERAL FUND REVENUE		\$99,489,938	\$93,797,497	\$97,430,883	\$106,038,684

General Fund Office of the Mayor Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures					
001-11-00-511-310-00	Professional Services	\$60,000	\$75,000	\$55,000	\$75,000
001-11-00-511-400-00	Travel & Per Diem	\$3,849	\$15,000	\$6,977	\$15,000
001-11-00-511-523-00	CMG Junior Council	\$5,083	\$10,000	\$1,139	\$10,000
001-11-00-511-540-00	Books, Publications, and Dues	\$50,679	\$55,815	\$59,932	\$78,037
001-11-00-511-550-00	Educational & Training	\$886	\$25,000	\$110	\$25,000
TOTAL OFFICE OF THE MAYOR		\$120,497	\$180,815	\$123,158	\$203,037

General Fund Legislative Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-11-01-511-102-00	Regular Salaries and Wages	\$500,677	\$482,996	\$552,192	\$545,137
001-11-01-511-105-00	Special Pay	\$45,741	\$45,264	\$43,015	\$45,864
001-11-01-511-106-00	Mayor's Salary	\$80,308	\$80,000	\$82,286	\$83,200
001-11-01-511-107-00	Council Salaries	\$240,923	\$240,000	\$246,857	\$249,600
001-11-01-511-201-00	FICA	\$66,155	\$64,895	\$69,310	\$70,671
001-11-01-511-202-00	Retirement	\$91,912	\$95,638	\$109,194	\$119,136
001-11-01-511-203-00	Life and Health Insurance	\$235,550	\$269,596	\$237,502	\$271,005
001-11-01-511-204-00	Workers' Compensation	\$540	\$1,321	\$1,652	\$1,491
Operating Expenditures					
001-11-01-511-400-00	Travel and Per Diem	\$29,839	\$25,000	\$39,347	\$25,000
001-11-01-511-411-00	Telephone	\$12,646	\$13,500	\$14,146	\$13,500
001-11-01-511-490-00	Mayor's Expense	\$14,537	\$14,400	\$14,400	\$14,400
001-11-01-511-490-01	Mayor's Special Event	\$5,000	\$-	\$-	\$-
001-11-01-511-491-00	Seat 1 Expense Account	\$12,241	\$14,400	\$14,400	\$14,400
001-11-01-511-491-01	Seat 1 Special Event	\$1,750	\$-	\$-	\$-
001-11-01-511-492-00	Seat 2 Expense Account	\$14,642	\$14,400	\$14,400	\$14,400
001-11-01-511-492-01	Seat 2 Special Event	\$4,297	\$-	\$-	\$-
001-11-01-511-493-00	Seat 3 Expense Account	\$11,848	\$14,400	\$14,400	\$14,400
001-11-01-511-493-01	Seat 3 Special Event	\$2,500	\$-	\$-	\$-
001-11-01-511-494-00	Seat 4 Expense Account	\$15,547	\$14,400	\$14,400	\$14,400
001-11-01-511-494-01	Seat 4 Special Event	\$4,696	\$-	\$-	\$-
001-11-01-511-495-00	Seat 5 Expense Account	\$16,003	\$14,400	\$14,400	\$14,400
001-11-01-511-495-01	Seat 5 Special Events	\$3,759	\$-	\$-	\$-
001-11-01-511-496-00	Seat 6 Expense Account	\$23,467	\$14,400	\$14,400	\$14,400
001-11-01-511-496-01	Seat 6 Special Events	\$5,782	\$-	\$-	\$-
001-11-01-511-510-00	Office Supplies	\$3,854	\$5,000	\$3,544	\$5,000
001-11-01-511-520-00	Operating Supplies	\$2,754	\$4,000	\$15,260	\$14,000
001-11-01-511-550-00	Educational & Training	\$611	\$10,000	\$9,265	\$10,000
TOTAL LEGISLATIVE		\$1,447,579	\$1,438,010	\$1,524,370	\$1,554,404

General Fund Office of Civic Engagement Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-11-02-511-102-00	Regular Salaries and Wages	\$184,761	\$191,443	\$189,339	\$210,822
001-11-02-511-105-00	Special Pay	\$4,577	\$4,560	\$4,510	\$4,560
001-11-02-511-201-00	FICA	\$14,339	\$14,994	\$14,622	\$16,477
001-11-02-511-202-00	Retirement	\$20,531	\$22,801	\$22,550	\$28,608
001-11-02-511-203-00	Life and Health Insurance	\$18,022	\$19,854	\$18,568	\$19,991
001-11-02-511-204-00	Workers' Compensation	\$1,691	\$530	\$4,029	\$582
Operating Expenditures					
001-11-02-511-310-00	Professional Services	\$10,200	\$-	\$-	\$5,000
001-11-02-511-340-00	Other Contractual	\$11,743	\$10,000	\$6,136	\$7,500
001-11-02-511-400-00	Travel & Per Diem	\$1,794	\$-	\$2,329	\$-
001-11-02-511-480-00	Promotional Activities	\$15,469	\$10,000	\$12,612	\$10,000
001-11-02-511-510-00	Office Supplies	\$363	\$3,500	\$1,208	\$3,500
001-11-02-511-520-00	Operating Supplies	\$7,762	\$7,500	\$5,202	\$7,500
001-11-02-511-540-00	Books, Publications, and Dues	\$1,214	\$4,000	\$2,658	\$4,000
001-11-02-511-550-00	Educational & Training	\$1,311	\$7,500	\$1,495	\$5,501
TOTAL CIVIC ENGAGEMENT		\$293,777	\$296,682	\$285,258	\$324,041

General Fund Office of the City Manager Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-12-01-512-102-00	Regular Salaries and Wages	\$1,078,437	\$1,071,590	\$1,228,259	\$1,269,287
001-12-01-512-105-00	Special Pay	\$19,553	\$18,900	\$20,987	\$20,580
001-12-01-512-201-00	FICA	\$68,577	\$65,092	\$73,794	\$78,645
001-12-01-512-202-00	Retirement	\$237,266	\$269,506	\$278,673	\$328,792
001-12-01-512-203-00	Life and Health Insurance	\$170,891	\$186,223	\$169,069	\$187,191
001-12-01-512-204-00	Workers' Compensation	\$928	\$2,944	\$2,437	\$3,483
Operating Expenditures					
001-12-01-512-310-00	Professional Services	\$112,850	\$250,000	\$319,203	\$75,000
001-12-01-512-340-00	Other Contractual	\$935	\$12,000	\$3,302	\$12,000
001-12-01-512-400-00	Travel & Per Diem	\$13,293	\$16,646	\$12,687	\$16,646
001-12-01-512-421-00	Postage & Freight	\$-	\$50	\$-	\$50
001-12-01-512-440-00	Rentals and Leases	\$2,832	\$4,440	\$4,553	\$4,440
001-12-01-512-470-00	Printing & Binding	\$-	\$120	\$2,361	\$120
001-12-01-512-492-00	Special Events	\$34,286	\$-	\$36,377	\$-
001-12-01-512-493-00	Software License	\$8,559	\$-	\$8,040	\$-
001-12-01-512-510-00	Office Supplies	\$4,539	\$2,000	\$1,476	\$2,000
001-12-01-512-520-00	Operating Supplies	\$7,543	\$2,000	\$43,675	\$2,000
001-12-01-512-540-00	Books, Publications, and Dues	\$27,968	\$3,640	\$6,179	\$3,640
001-12-01-512-550-00	Educational & Training	\$33,970	\$34,700	\$29,839	\$59,700
TOTAL CITY MANAGER		\$1,822,427	\$1,939,851	\$2,240,911	\$2,063,574

General Fund Public Affairs Office Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-12-02-512-102-00	Regular Salaries and Wages	\$216,649	\$365,075	\$334,708	\$572,867
001-12-02-512-104-00	Overtime	\$2,521	\$-	\$4,193	\$-
001-12-02-512-105-00	Special Pay	\$2,073	\$2,040	\$775	\$1,200
001-12-02-512-201-00	FICA	\$17,732	\$28,086	\$25,832	\$43,916
001-12-02-512-202-00	Retirement	\$26,088	\$43,481	\$39,854	\$77,738
001-12-02-512-203-00	Life and Health Insurance	\$42,667	\$65,267	\$38,574	\$85,573
001-12-02-512-204-00	Workers' Compensation	\$293	\$991	\$623	\$1,550
Operating Expenditures					
001-12-02-512-310-00	Professional Services	\$380,480	\$200,000	\$201,209	\$200,000
001-12-02-512-400-00	Travel & Per Diem	\$7,429	\$4,000	\$4,433	\$4,000
001-12-02-512-421-00	Postage & Freight	\$473	\$-	\$38	\$-
001-12-02-512-440-00	Rentals and Leases	\$26,828	\$10,000	\$13,566	\$20,000
001-12-02-512-470-00	Printing & Binding	\$59,688	\$40,000	\$38,140	\$70,000
001-12-02-512-492-00	Special Events	\$6,563	\$16,000	\$16,000	\$16,000
001-12-02-512-492-01	PA Special Events Seat 1	\$5,425	\$16,000	\$16,000	\$16,000
001-12-02-512-492-02	PA Special Events Seat 2	\$7,481	\$16,000	\$16,000	\$16,000
001-12-02-512-492-03	PA Special Events Seat 3	\$4,000	\$16,000	\$16,000	\$16,000
001-12-02-512-492-04	PA Special Events Seat 4	\$7,000	\$16,000	\$16,000	\$16,000
001-12-02-512-492-05	PA Special Events Seat 5	\$7,250	\$16,000	\$16,000	\$16,000
001-12-02-512-492-06	PA Special Events Seat 6	\$4,700	\$16,000	\$16,000	\$16,000
001-12-02-512-493-00	Software License	\$34,562	\$25,000	\$21,764	\$30,000
001-12-02-512-494-00	Advertising	\$44,066	\$40,000	\$61,346	\$50,000
001-12-02-512-510-00	Office Supplies	\$5,552	\$7,500	\$8,607	\$5,000
001-12-02-512-520-00	Operating Supplies	\$11,136	\$5,000	\$7,338	\$5,000
001-12-02-512-521-00	Computers	\$210	\$-	\$68	\$-
001-12-02-512-525-00	Uniforms	\$300	\$-	\$-	\$-
001-12-02-512-540-00	Books, Publications, and Dues	\$300	\$2,000	\$1,039	\$2,001
001-12-02-512-550-00	Educational & Training	\$1,325	\$52,000	\$41,133	\$40,000
TOTAL PUBLIC AFFAIRS		\$922,791	\$1,002,440	\$955,240	\$1,320,845

General Fund Special Events Division Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures					
001-12-03-512-492-01	Pink Event	\$20,439	\$20,000	\$17,621	\$20,000
001-12-03-512-492-02	Easter Holiday Event	\$-	\$10,000	\$19,999	\$25,000
001-12-03-512-492-04	Senior Prom	\$25,800	\$23,000	\$23,386	\$25,000
001-12-03-512-492-05	July 4th Event	\$38,553	\$40,000	\$47,682	\$45,000
001-12-03-512-492-07	Martin Luther King Event	\$23,917	\$30,000	\$23,611	\$30,000
001-12-03-512-492-08	Science Fair Event	\$13,666	\$20,000	\$22,161	\$25,000
001-12-03-512-492-09	State of the City	\$25,193	\$25,000	\$23,577	\$56,000
001-12-03-512-492-11	Food Truck Invasion	\$-	\$12,000	\$-	\$12,000
001-12-03-512-492-12	Memorial Day	\$4,464	\$10,000	\$9,487	\$12,000
001-12-03-512-492-13	Tree Lighting Event	\$10,180	\$10,000	\$17,488	\$15,000
001-12-03-512-492-15	Black History	\$17,022	\$40,000	\$36,528	\$40,000
001-12-03-512-492-16	Veteran's Day	\$5,139	\$5,000	\$6,125	\$10,000
001-12-03-512-492-17	Halloween Event	\$29,835	\$30,000	\$38,694	\$45,000
001-12-03-512-492-19	Father's Day Event	\$9,451	\$10,000	\$54,549	\$40,000
001-12-03-512-492-20	Mother's Day Event	\$9,968	\$10,000	\$10,035	\$10,000
001-12-03-512-492-22	Women's Event	\$15,948	\$15,000	\$14,451	\$15,000
001-12-03-512-492-24	Junteenth	\$199,649	\$120,000	\$278,722	\$250,000
001-12-03-512-492-25	Bahas Reunion	\$9,620	\$10,000	\$12,375	\$15,000
001-12-03-512-492-26	Senior Valentine's Day	\$10,000	\$10,000	\$9,200	\$20,000
001-12-03-512-492-27	STEM Program	\$20,450	\$23,000	\$29,966	\$30,000
001-12-03-512-492-28	Orange Blossom Classic	\$60,644	\$250,000	\$247,181	\$250,000
001-12-03-512-492-29	Formula One Racing	\$-	\$100,000	\$-	\$-
001-12-03-512-492-30	Vintage Car Show	\$-	\$10,000	\$5,224	\$15,000
001-12-03-512-492-31	Multi-Cultural Event	\$-	\$35,000	\$34,124	\$35,000
001-12-03-512-492-32	Karaoke In The Gardens	\$-	\$-	\$-	\$48,000
001-12-03-512-492-33	Fitness Challenge	\$-	\$-	\$-	\$15,000
001-12-03-512-492-34	Seniors Cooking with Love	\$-	\$-	\$-	\$10,000
001-12-03-512-498-00	Jazz in the Gardens	\$5,343,400	\$3,400,000	\$6,224,824	\$3,750,000
TOTAL SPECIAL EVENTS DIVISION		\$5,893,338	\$4,268,000	\$7,207,010	\$4,863,000

General Fund Office of the City Clerk Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-13-01-513-102-00	Regular Salaries and Wages	\$329,859	\$387,923	\$442,666	\$526,919
001-13-01-513-105-00	Special Pay	\$10,309	\$10,200	\$10,088	\$10,800
001-13-01-513-201-00	FICA	\$25,342	\$28,101	\$29,365	\$36,672
001-13-01-513-202-00	Retirement	\$63,563	\$80,803	\$84,279	\$115,496
001-13-01-513-203-00	Life and Health Insurance	\$63,901	\$73,558	\$66,854	\$96,356
001-13-01-513-204-00	Workers' Compensation	\$1,511	\$1,075	\$4,563	\$1,452
Operating Expenditures					
001-13-01-513-310-00	Professional Services	\$12,964	\$6,450	\$2,873	\$41,450
001-13-01-513-340-00	Other Contractual	\$39,871	\$31,975	\$37,984	\$35,080
001-13-01-513-400-00	Travel and Per Diem	\$806	\$1,700	\$2,092	\$1,700
001-13-01-513-421-00	Postage & Freight	\$9	\$-	\$-	\$-
001-13-01-513-440-00	Rentals and Leases	\$5,346	\$6,000	\$1,994	\$6,000
001-13-01-513-491-00	Election	\$40,911	\$50,000	\$91,432	\$140,000
001-13-01-513-494-00	Advertising	\$18,468	\$10,000	\$2,347	\$10,000
001-13-01-513-510-00	Office Supplies	\$2,405	\$2,000	\$1,763	\$2,000
001-13-01-513-520-00	Operating Supplies	\$4,618	\$5,000	\$7,254	\$5,000
001-13-01-513-540-00	Books, Publications, and Dues	\$993	\$860	\$2,058	\$860
001-13-01-513-550-00	Educational & Training	\$4,891	\$1,700	\$841	\$1,800
TOTAL CITY CLERK		\$625,767	\$697,345	\$788,453	\$1,031,585

General Fund Finance Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-13-02-513-102-00	Regular Salaries and Wages	\$938,342	\$1,020,590	\$1,004,452	\$1,182,348
001-13-02-513-104-00	Overtime	\$8,305	\$-	\$19,711	\$-
001-13-02-513-105-00	Special Pay	\$3,614	\$3,600	\$4,184	\$3,600
001-13-02-513-201-00	FICA	\$70,222	\$77,276	\$75,135	\$87,160
001-13-02-513-202-00	Retirement	\$133,632	\$153,271	\$153,257	\$197,840
001-13-02-513-203-00	Life and Health Insurance	\$134,995	\$173,820	\$125,638	\$160,775
001-13-02-513-204-00	Workers' Compensation	\$818	\$2,764	\$2,049	\$3,202
Operating Expenditures					
001-13-02-513-310-00	Professional Services	\$3,095	\$10,995	\$10,995	\$10,995
001-13-02-513-320-00	Accounting and Auditing	\$77,220	\$65,000	\$64,125	\$65,000
001-13-02-513-340-00	Other Contractual	\$267	\$-	\$2,523	\$-
001-13-02-513-400-00	Travel and Per Diem	\$9,732	\$13,187	\$9,148	\$7,943
001-13-02-513-421-00	Postage & Freight	\$-	\$-	\$120	\$-
001-13-02-513-440-00	Rentals and Leases	\$-	\$3,600	\$1,400	\$3,600
001-13-02-513-470-00	Printing & Binding	\$-	\$-	\$640	\$-
001-13-02-513-493-00	Software License	\$10,899	\$-	\$17,062	\$-
001-13-02-513-510-00	Office Supplies	\$1,904	\$3,030	\$3,231	\$3,030
001-13-02-513-520-00	Operating Supplies	\$6,661	\$2,870	\$9,443	\$2,870
001-13-02-513-540-00	Books, Publications, and Dues	\$890	\$1,960	\$2,175	\$1,875
001-13-02-513-550-00	Educational & Training	\$2,610	\$3,220	\$763	\$2,900
TOTAL FINANCE		\$1,403,206	\$1,535,183	\$1,506,051	\$1,733,138

General Fund Human Resources Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-13-03-513-102-00	Regular Salaries and Wages	\$758,693	\$788,449	\$842,286	\$869,265
001-13-03-513-104-00	Overtime	\$199	\$500	\$-	\$500
001-13-03-513-105-00	Special Pay	\$9,034	\$9,000	\$8,901	\$9,000
001-13-03-513-201-00	FICA	\$57,691	\$60,445	\$61,161	\$65,439
001-13-03-513-202-00	Retirement	\$111,911	\$124,171	\$125,335	\$153,515
001-13-03-513-203-00	Life and Health Insurance	\$92,544	\$107,096	\$93,544	\$99,496
001-13-03-513-204-00	Workers' Compensation	\$653	\$2,155	\$1,648	\$2,371
001-13-03-513-231-00	Retiree Insurance Stipend	\$92,396	\$100,000	\$100,000	\$100,000
Operating Expenditures					
001-13-03-513-310-00	Professional Services	\$43,104	\$50,000	\$85,076	\$50,000
001-13-03-513-313-00	Background Verifications	\$5,028	\$9,700	\$6,839	\$9,700
001-13-03-513-314-00	Drug & Physical	\$31,962	\$52,938	\$40,941	\$44,938
001-13-03-513-316-00	Psychological/Physical Testing	\$22,220	\$24,000	\$19,920	\$24,000
001-13-03-513-340-00	Other Contractual	\$784	\$-	\$546	\$-
001-13-03-513-400-00	Travel and Per Diem	\$2,649	\$7,250	\$1,594	\$7,250
001-13-03-513-421-00	Postage & Freight	\$-	\$200	\$47	\$200
001-13-03-513-440-00	Rentals and Leases	\$5,377	\$7,500	\$2,373	\$7,500
001-13-03-513-470-00	Printing & Binding	\$-	\$250	\$-	\$250
001-13-03-513-493-00	Software License	\$12,876	\$22,712	\$864	\$22,712
001-13-03-513-494-00	Advertising	\$395	\$-	\$-	\$-
001-13-03-513-510-00	Office Supplies	\$4,776	\$5,000	\$3,355	\$5,000
001-13-03-513-520-00	Operating Supplies	\$5,203	\$-	\$4,725	\$-
001-13-03-513-540-00	Books, Publications, Dues	\$2,323	\$4,335	\$2,006	\$4,335
001-13-03-513-550-00	Educational & Training	\$8,778	\$3,750	\$1,786	\$3,750
TOTAL HUMAN RESOURCES		\$1,268,596	\$1,379,451	\$1,402,947	\$1,479,221

General Fund Office of the City Attorney Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-14-00-514-102-00	Regular Salaries and Wages	\$658,575	\$580,120	\$563,543	\$598,427
001-14-00-514-105-00	Special Pay	\$16,864	\$13,800	\$13,648	\$13,800
001-14-00-514-201-00	FICA	\$44,578	\$37,325	\$36,614	\$37,888
001-14-00-514-202-00	Retirement	\$117,347	\$122,174	\$119,617	\$140,601
001-14-00-514-203-00	Life and Health Insurance	\$88,932	\$85,538	\$77,969	\$80,875
001-14-00-514-204-00	Workers' Compensation	\$566	\$1,604	\$1,128	\$1,653
Operating Expenditures					
001-14-00-514-310-00	Professional Services	\$292,283	\$295,000	\$54,047	\$295,000
001-14-00-514-330-00	Court Reporter Services	\$-	\$500	\$-	\$500
001-14-00-514-340-00	Other Contractual	\$-	\$2,000	\$863	\$2,000
001-14-00-514-400-00	Travel & Per Diem	\$2,555	\$2,500	\$2,227	\$3,500
001-14-00-514-421-00	Postage & Freight	\$-	\$250	\$-	\$249
001-14-00-514-440-00	Rentals and Leases	\$1,327	\$2,000	\$1,330	\$2,000
001-14-00-514-510-00	Office Supplies	\$1,436	\$2,000	\$1,248	\$2,000
001-14-00-514-520-00	Operating Supplies	\$-	\$200	\$100	\$200
001-14-00-514-540-00	Books, Publications, and Dues	\$7,351	\$6,000	\$6,530	\$6,000
001-14-00-514-550-00	Educational & Training	\$1,270	\$2,000	\$1,165	\$3,000
TOTAL CITY ATTORNEY		\$1,233,084	\$1,153,011	\$880,029	\$1,187,693

General Fund Planning & Zoning Office Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-15-01-515-102-00	Regular Salaries and Wages	\$469,182	\$574,040	\$472,596	\$593,344
001-15-01-515-104-00	Overtime	\$1,919	\$-	\$1,122	\$-
001-15-01-515-105-00	Special Pay	\$4,337	\$4,200	\$4,154	\$4,200
001-15-01-515-201-00	FICA	\$35,104	\$44,234	\$35,409	\$45,703
001-15-01-515-202-00	Retirement	\$52,434	\$68,368	\$56,420	\$80,517
001-15-01-515-203-00	Life and Health Insurance	\$76,188	\$96,266	\$79,776	\$93,121
001-15-01-515-204-00	Workers' Compensation	\$933	\$1,560	\$2,174	\$1,613
Operating Expenditures					
001-15-01-515-310-00	Professional Services	\$48,550	\$90,000	\$159,061	\$125,000
001-15-01-515-400-00	Travel and Per Diem	\$2,362	\$2,488	\$696	\$2,488
001-15-01-515-410-00	Communications Svc.	\$793	\$938	\$721	\$938
001-15-01-515-421-00	Postage & Freight	\$522	\$-	\$-	\$-
001-15-01-515-470-00	Printing & Binding	\$-	\$500	\$116	\$500
001-15-01-515-493-00	Software License	\$4,861	\$2,785	\$27,973	\$28,140
001-15-01-515-494-00	Advertising	\$14,816	\$10,000	\$175	\$12,000
001-15-01-515-510-00	Office Supplies	\$1,745	\$1,000	\$3,073	\$1,500
001-15-01-515-520-00	Operating Supplies	\$449	\$1,000	\$-	\$1,000
001-15-01-515-521-00	Computers	\$-	\$-	\$891	\$-
001-15-01-515-540-00	Books, Publications, and Dues	\$4,368	\$1,860	\$1,035	\$2,500
001-15-01-515-550-00	Educational & Training	\$1,040	\$1,590	\$1,235	\$1,590
Capital Outlay					
001-15-01-515-643-00	Computer Software	\$21,557	\$24,147	\$3,944	\$-
TOTAL PLANNING & ZONING		\$741,160	\$924,976	\$850,571	\$994,154

General Fund Public Safety Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
School Crossing Guard Program Division					
Personnel Services					
001-21-00-521-102-00	Regular Salaries and Wages	\$101,991	\$99,148	\$125,577	\$115,157
001-21-00-521-103-00	Other Salaries and Wages	\$244,140	\$446,160	\$394,327	\$453,299
001-21-00-521-104-00	Overtime	\$1,267	\$4,800	\$1,702	\$5,000
001-21-00-521-105-00	Special Pay	\$2,168	\$2,160	\$2,535	\$2,160
001-21-00-521-106-00	Off Duty Services	\$5,522	\$-	\$44,926	\$-
001-21-00-521-201-00	FICA	\$26,915	\$42,273	\$43,354	\$44,034
001-21-00-521-202-00	Retirement	\$37,149	\$65,510	\$59,532	\$77,818
001-21-00-521-203-00	Life and Health Insurance	\$20,833	\$23,973	\$21,989	\$24,663
001-21-00-521-204-00	Workers' Compensation	\$4,728	\$23,075	\$17,783	\$24,023
001-21-00-521-206-00	ICMA Deferred Comp- Benefit	\$799	\$-	\$1,739	\$-
Operating Expenditures					
001-21-00-521-400-00	Travel & Per Diem	\$-	\$3,000	\$-	\$3,000
001-21-00-521-440-00	Rentals and Leases	\$-	\$-	\$1,840	\$-
001-21-00-521-510-00	Office Supplies	\$878	\$1,000	\$970	\$2,000
001-21-00-521-520-00	Operating Supplies	\$4,683	\$6,200	\$3,453	\$7,000
001-21-00-521-525-00	Uniforms	\$5,059	\$3,970	\$600	\$5,000
001-21-00-521-540-00	Books, Publications, and Dues	\$220	\$200	\$-	\$200
001-21-00-521-550-00	Educational & Training	\$229	\$3,000	\$-	\$2,999
TOTAL SCHOOL CROSSING GUARDS		\$456,581	\$724,469	\$720,327	\$766,353

General Fund Public Safety Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Police Administration Division					
Personnel Services					
001-21-01-521-102-00	Regular Salaries and Wages	\$21,338,288	\$23,691,429	\$23,885,678	\$26,361,085
001-21-01-521-104-00	Overtime	\$4,341,205	\$2,500,000	\$6,363,341	\$3,500,000
001-21-01-521-105-00	Special Pay	\$346,988	\$349,640	\$404,496	\$366,020
001-21-01-521-106-00	Off Duty Services	\$1,875,446	\$1,300,000	\$2,087,199	\$1,300,000
001-21-01-521-201-00	FICA	\$2,028,758	\$2,119,743	\$2,345,430	\$2,395,264
001-21-01-521-202-00	Retirement	\$6,066,768	\$6,641,063	\$8,130,767	\$8,906,182
001-21-01-521-203-00	Life and Health Insurance	\$3,342,953	\$4,398,442	\$3,384,432	\$4,327,422
001-21-01-521-204-00	Workers' Compensation	\$356,086	\$886,622	\$959,044	\$984,955
001-21-01-521-206-00	ICMA Deferred Comp- Benefit	\$28,798	\$19,852	\$19,877	\$26,401
Operating Expenditures					
001-21-01-521-310-00	Professional Services	\$565,618	\$443,000	\$585,964	\$443,000
001-21-01-521-340-00	Other Contractual	\$3,180	\$-	\$22,087	\$-
001-21-01-521-400-00	Travel and Per Diem	\$71,337	\$34,735	\$84,466	\$34,735
001-21-01-521-410-00	Communications Svc.	\$103,153	\$60,000	\$72,971	\$-
001-21-01-521-421-00	Postage & Freight	\$605	\$7,000	\$542	\$4,500
001-21-01-521-431-00	Electricity	\$884	\$1,250	\$1,402	\$1,250
001-21-01-521-434-00	Cable T.V. service	\$1,978	\$1,500	\$2,069	\$-
001-21-01-521-440-00	Rentals and Leases	\$41,295	\$45,000	\$55,907	\$47,500
001-21-01-521-460-00	Repairs and Maintenance Service	\$185,094	\$227,300	\$192,655	\$308,200
001-21-01-521-493-00	Software License	\$581,308	\$769,232	\$576,254	\$727,577
001-21-01-521-494-00	Advertising	\$-	\$300	\$-	\$300
001-21-01-521-510-00	Office Supplies	\$6,836	\$3,500	\$5,279	\$4,000
001-21-01-521-520-00	Operating Supplies	\$260,501	\$230,100	\$270,449	\$278,760
001-21-01-521-525-00	Uniforms	\$1,555	\$-	\$7,216	\$-
001-21-01-521-540-00	Books, Publications, and Dues	\$3,405	\$5,650	\$9,342	\$5,800
001-21-01-521-550-00	Educational & Training	\$101,053	\$100,000	\$104,630	\$100,000
Non-Operating Expenditures					
001-21-01-521-821-00	Aids to Community Organization	\$10,122	\$15,000	\$9,300	\$15,000
001-21-01-521-830-01	Other Grants and Aids (PAL Program)	\$-	\$-	\$-	\$20,000
001-21-01-521-830-02	Other Grants and Aids (Police Explorer Program)	\$-	\$-	\$-	\$20,000
TOTAL POLICE - ADMINISTRATION		\$41,663,214	\$43,850,358	\$49,580,797	\$50,177,951

General Fund Public Safety Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Police Investigations Division					
Operating Expenditures					
001-21-02-521-310-00	Professional Services	\$20,725	\$2,540	\$9,094	\$2,340
001-21-02-521-350-00	Investigations	\$4,300	\$5,500	\$8,119	\$5,500
001-21-02-521-400-00	Travel and Per Diem	\$30	\$1,000	\$571	\$1,000
001-21-02-521-440-00	Rentals and Leases	\$110,619	\$107,000	\$121,327	\$90,000
001-21-02-521-510-00	Office Supplies	\$5,420	\$5,500	\$2,177	\$6,000
001-21-02-521-520-00	Operating Supplies	\$13,005	\$10,100	\$9,904	\$11,600
TOTAL POLICE - INVESTIGATIONS		\$154,099	\$131,640	\$151,192	\$116,440

General Fund Public Safety Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Police Operations Division					
Operating Expenditures					
001-21-03-521-340-00	Other Contractual	\$40,607	\$38,000	\$43,278	\$38,000
001-21-03-521-460-00	Repairs and Maintenance Service	\$5,697	\$7,500	\$4,409	\$7,400
001-21-03-521-510-00	Office Supplies	\$1,852	\$2,000	\$1,701	\$3,000
001-21-03-521-520-00	Operating Supplies	\$25,216	\$24,500	\$24,500	\$9,800
TOTAL POLICE - OPERATIONS		\$73,372	\$72,000	\$73,888	\$58,200

General Fund Public Safety Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Police Support Services Division					
Operating Expenditures					
001-21-04-521-310-00	Professional Services	\$94,293	\$50,960	\$84,656	\$56,960
001-21-04-521-400-00	Travel and Per Diem	\$-	\$-	\$-	\$56,945
001-21-04-521-440-00	Rentals and Leases	\$2,104	\$-	\$-	\$-
001-21-04-521-460-00	Repairs and Maintenance Service	\$72,024	\$53,945	\$48,741	\$-
001-21-04-521-470-00	Printing & Binding	\$12,326	\$15,000	\$18,460	\$15,000
001-21-04-521-497-00	Other Obligations	\$602	\$602	\$1,220	\$602
001-21-04-521-510-00	Office Supplies	\$4,751	\$5,000	\$4,541	\$5,000
001-21-04-521-520-00	Operating Supplies	\$45,807	\$59,000	\$97,527	\$56,200
001-21-04-521-525-00	Uniforms	\$149,081	\$127,500	\$174,752	\$128,000
001-21-04-521-550-00	Educational & Training	\$210	\$-	\$-	\$-
TOTAL POLICE SUPPORT		\$381,198	\$312,007	\$429,897	\$318,707

General Fund Code Compliance Division Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-29-01-529-102-00	Regular Salaries and Wages	\$996,227	\$1,289,667	\$993,315	\$1,387,512
001-29-01-529-104-00	Overtime	\$70,838	\$50,000	\$90,034	\$70,000
001-29-01-529-105-00	Special Pay	\$8,299	\$8,400	\$7,833	\$9,600
001-29-01-529-106-00	Off-Duty Services	\$-	\$-	\$2,868	\$-
001-29-01-529-201-00	FICA	\$79,474	\$103,129	\$81,600	\$112,234
001-29-01-529-202-00	Retirement	\$115,693	\$181,673	\$123,406	\$225,283
001-29-01-529-203-00	Life and Health Insurance	\$204,664	\$299,273	\$186,378	\$281,049
001-29-01-529-204-00	Workers' Compensation	\$5,449	\$25,341	\$12,374	\$29,129
001-29-01-529-206-00	ICMA Deferred Comp- Benefit	\$3,149	\$3,253	\$3,240	\$3,384
Operating Expenditures					
001-29-01-529-310-00	Professional Services	\$14,258	\$-	\$7,500	\$-
001-29-01-529-340-00	Other Contractual	\$78,962	\$75,000	\$58,860	\$75,000
001-29-01-529-410-00	Communications Svc.	\$5,552	\$6,561	\$5,047	\$6,560
001-29-01-529-421-00	Postage & Freight	\$42	\$300	\$35	\$300
001-29-01-529-440-00	Rentals and Leases	\$8,669	\$12,000	\$8,345	\$12,000
001-29-01-529-470-00	Printing & Binding	\$8,331	\$10,000	\$9,968	\$10,000
001-29-01-529-493-00	Software License	\$15,861	\$-	\$109,556	\$76,757
001-29-01-529-510-00	Office Supplies	\$4,303	\$4,000	\$3,922	\$4,000
001-29-01-529-520-00	Operating Supplies	\$5,529	\$5,000	\$3,936	\$5,000
001-29-01-529-525-00	Uniforms	\$1,517	\$5,000	\$7,457	\$5,000
001-29-01-529-540-00	Books, Publications, and Dues	\$1,140	\$1,750	\$690	\$1,750
001-29-01-529-550-00	Educational & Training	\$3,550	\$7,600	\$1,289	\$4,000
Capital Outlay					
001-29-01-529-643-00	Computer Software	\$89,007	\$76,757	\$16,268	\$-
TOTAL CODE ENFORCEMENT		\$1,720,514	\$2,164,704	\$1,733,921	\$2,318,558

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Administration Division					
Personnel Services					
001-72-00-572-102-00	Regular Salaries and Wages	\$968,491	\$1,308,726	\$1,149,231	\$1,454,775
001-72-00-572-104-00	Overtime	\$42,258	\$20,000	\$22,745	\$20,000
001-72-00-572-105-00	Special Pay	\$9,217	\$10,080	\$9,851	\$10,080
001-72-00-572-201-00	FICA	\$76,389	\$102,418	\$88,935	\$113,293
001-72-00-572-202-00	Retirement	\$148,797	\$184,792	\$171,696	\$231,304
001-72-00-572-203-00	Life and Health Insurance	\$151,059	\$191,807	\$149,628	\$220,623
001-72-00-572-204-00	Workers' Compensation	\$8,963	\$37,356	\$25,550	\$43,731
Operating Expenditures					
001-72-00-572-310-00	Professional Services	\$25,042	\$2,000	\$4,004	\$3,000
001-72-00-572-313-00	Background Verifications	\$4,133	\$-	\$295	\$-
001-72-00-572-340-00	Other Contractual	\$198,662	\$55,000	\$70,723	\$5,000
001-72-00-572-400-00	Travel and Per Diem	\$5,662	\$3,000	\$300	\$3,000
001-72-00-572-410-00	Communications Svc.	\$2,168	\$2,250	\$1,763	\$2,250
001-72-00-572-411-00	Telephone	\$112,659	\$100,000	\$73,910	\$100,000
001-72-00-572-431-00	Electricity	\$84,265	\$112,500	\$92,825	\$90,000
001-72-00-572-432-00	Water	\$27,693	\$25,000	\$28,523	\$25,000
001-72-00-572-433-00	Gas	\$-	\$120	\$-	\$120
001-72-00-572-440-00	Rentals and Leases	\$47,251	\$15,000	\$14,299	\$15,500
001-72-00-572-460-00	Repairs and Maintenance Serv	\$7,457	\$22,849	\$12,566	\$29,219
001-72-00-572-461-00	Facility/Grounds Maint	\$24,656	\$20,650	\$15,399	\$20,650
001-72-00-572-470-00	Printing & Binding	\$3,782	\$3,100	\$4,901	\$3,100
001-72-00-572-492-00	Special Events	\$19	\$-	\$-	\$-
001-72-00-572-493-00	Software License	\$200	\$-	\$-	\$-
001-72-00-572-494-00	Legal Advertising	\$-	\$5,000	\$-	\$5,000
001-72-00-572-497-00	Other Obligations	\$55,608	\$64,472	\$51,247	\$69,925
001-72-00-572-510-00	Office Supplies	\$2,858	\$1,000	\$1,270	\$1,000
001-72-00-572-520-00	Operating Supplies	\$31,375	\$53,000	\$74,397	\$51,000
001-72-00-572-520-01	Legal	\$-	\$-	\$10,000	\$-
001-72-00-572-521-00	Computers	\$-	\$7,000	\$5,921	\$-
001-72-00-572-525-00	Uniforms	\$6,402	\$7,000	\$6,849	\$7,000
001-72-00-572-540-00	Books, Publications, and Dues	\$4,375	\$2,750	\$3,796	\$3,700
001-72-00-572-550-00	Educational & Training	\$2,954	\$3,500	\$6,351	\$3,500
Capital Outlay					
001-72-00-572-640-00	Machinery and Equipment	\$-	\$10,750	\$-	\$-
Non-Operating Expenditures					
001-72-00-572-991-00	Working Capital Reserve	\$-	\$-	\$-	\$200,000
TOTAL PARKS & RECREATION - ADMINISTRATION		\$2,052,395	\$2,371,120	\$2,096,975	\$2,731,770

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Maintenance Division					
Personnel Services					
001-72-01-572-102-00	Regular Salaries and Wages	\$652,072	\$1,093,275	\$700,496	\$1,149,971
001-72-01-572-104-00	Overtime	\$51,096	\$17,500	\$69,212	\$17,500
001-72-01-572-105-00	Special Pay	\$4,930	\$4,380	\$4,649	\$3,780
001-72-01-572-201-00	FICA	\$51,229	\$85,306	\$56,445	\$89,601
001-72-01-572-202-00	Retirement	\$77,696	\$132,298	\$90,734	\$158,426
001-72-01-572-203-00	Life and Health Insurance	\$153,107	\$269,696	\$149,727	\$299,805
001-72-01-572-204-00	Workers' Compensation	\$11,749	\$58,903	\$29,238	\$61,248
001-72-01-572-206-00	ICMA Deferred Comp- Benefit	\$-	\$-	\$178	\$-
Operating Expenditures					
001-72-01-572-310-00	Professional Services	\$360	\$-	\$339	\$-
001-72-01-572-340-00	Other Contractual	\$230,132	\$255,012	\$280,625	\$382,588
001-72-01-572-410-00	Communications and Freight	\$-	\$-	\$3,210	\$-
001-72-01-572-431-00	Electricity	\$293	\$2,913	\$703	\$1,500
001-72-01-572-432-00	Water	\$1,343	\$1,700	\$2,741	\$1,700
001-72-01-572-434-00	Cable T.V. service	\$1,227	\$-	\$-	\$-
001-72-01-572-440-00	Rentals and Leases	\$-	\$11,600	\$19,558	\$50,448
001-72-01-572-460-00	Repairs and Maintenance Serv	\$9,611	\$115,643	\$101,767	\$68,600
001-72-01-572-461-00	Faciilty/Grounds Maint	\$75,451	\$-	\$-	\$25,000
001-72-01-572-497-00	Other Obligations	\$84	\$5,453	\$5,303	\$5,453
001-72-01-572-510-00	Office Supplies	\$222	\$300	\$499	\$300
001-72-01-572-520-00	Operating Supplies	\$57,787	\$18,000	\$68,994	\$35,250
001-72-01-572-525-00	Uniforms	\$2,693	\$5,500	\$3,568	\$5,500
001-72-01-572-528-00	Small Tools and Equipment	\$-	\$-	\$564	\$-
001-72-01-572-531-00	Landscape Supplies/Materials	\$19,814	\$15,000	\$28,439	\$30,000
001-72-01-572-550-00	Educational & Training	\$377	\$1,250	\$866	\$1,250
TOTAL PARKS & RECREATION - MAINTENANCE		\$1,401,273	\$2,093,729	\$1,617,855	\$2,387,920

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Betty T. Ferguson Community Center Division					
Personnel Services					
001-72-02-572-102-00	Regular Salaries and Wages	\$415,017	\$799,118	\$448,290	\$890,475
001-72-02-572-104-00	Overtime	\$24,678	\$12,000	\$13,352	\$12,000
001-72-02-572-105-00	Special Pay	\$974	\$600	\$633	\$1,200
001-72-02-572-201-00	FICA	\$33,061	\$62,091	\$35,126	\$69,131
001-72-02-572-202-00	Retirement	\$48,814	\$96,607	\$53,965	\$122,466
001-72-02-572-203-00	Life and Health Insurance	\$56,896	\$112,568	\$30,870	\$125,735
001-72-02-572-204-00	Workers' Compensation	\$5,415	\$32,871	\$13,403	\$36,648
Operating Expenditures					
001-72-02-572-310-00	Professional Services	\$10,320	\$18,000	\$8,009	\$19,500
001-72-02-572-340-00	Other Contractual	\$130,831	\$11,860	\$7,732	\$8,200
001-72-02-572-341-00	Contractual Svc. Maint	\$21,985	\$8,100	\$6,862	\$8,100
001-72-02-572-344-00	Instructors payments	\$21,668	\$40,000	\$38,418	\$51,200
001-72-02-572-400-00	Travel and Per Diem	\$1,031	\$500	\$-	\$500
001-72-02-572-410-00	Communications Svc.	\$-	\$-	\$-	\$19,199
001-72-02-572-411-00	Telephone Services	\$3,705	\$5,700	\$19,206	\$5,700
001-72-02-572-431-00	Electricity	\$130,808	\$150,000	\$190,651	\$150,000
001-72-02-572-432-00	Water	\$26,133	\$25,000	\$35,136	\$40,000
001-72-02-572-440-00	Rentals and Leases	\$6,836	\$5,700	\$15,952	\$32,971
001-72-02-572-460-00	Repairs and Maintenance Service	\$37,137	\$129,927	\$158,453	\$139,147
001-72-02-572-461-00	Facility/Grounds Maint	\$262,777	\$228,721	\$328,273	\$253,536
001-72-02-572-470-00	Printing & Binding	\$1,728	\$3,250	\$3,575	\$3,000
001-72-02-572-497-00	Other Obligations	\$19,645	\$20,590	\$21,228	\$20,590
001-72-02-572-510-00	Office Supplies	\$3,563	\$4,500	\$3,281	\$4,500
001-72-02-572-520-00	Operating Supplies	\$31,590	\$18,000	\$27,155	\$18,000
001-72-02-572-525-00	Uniforms	\$8,893	\$5,500	\$6,352	\$5,500
001-72-02-572-528-00	Small Tools and Equipment	\$291	\$1,000	\$-	\$1,000
001-72-02-572-540-00	Books, Publications, and Dues	\$423	\$500	\$400	\$500
001-72-02-572-550-00	Educational & Training	\$1,389	\$-	\$830	\$-
TOTAL BTF COMMUNITY CENTER		\$1,305,608	\$1,792,703	\$1,467,152	\$2,038,798

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Athletics Program					
Personnel Services					
001-72-04-572-102-00	Regular Salaries and Wages	\$260,712	\$348,322	\$317,318	\$231,019
001-72-04-572-104-00	Overtime	\$26,157	\$15,000	\$28,295	\$15,000
001-72-04-572-105-00	Special Pay	\$1,089	\$1,800	\$1,622	\$1,200
001-72-04-572-201-00	FICA	\$21,415	\$27,931	\$25,377	\$18,912
001-72-04-572-202-00	Retirement	\$31,797	\$43,272	\$41,004	\$33,385
001-72-04-572-203-00	Life and Health Insurance	\$65,093	\$86,616	\$68,404	\$54,710
001-72-04-572-204-00	Workers' Compensation	\$3,806	\$14,390	\$10,756	\$9,544
Operating Expenditures					
001-72-04-572-310-00	Professional Services	\$46,541	\$62,200	\$55,561	\$90,200
001-72-04-572-340-00	Other Contractual	\$250,759	\$346,000	\$322,835	\$351,500
001-72-04-572-344-00	Instructors payments	\$-	\$-	\$-	\$20,100
001-72-04-572-400-00	Travel & Per Diem	\$2,037	\$3,000	\$348	\$3,000
001-72-04-572-410-00	Communications Svc.	\$5,210	\$1,200	\$1,842	\$1,200
001-72-04-572-440-00	Rentals and Leases	\$80,208	\$39,000	\$57,934	\$73,079
001-72-04-572-450-00	Insurance	\$8,588	\$6,000	\$10,854	\$10,000
001-72-04-572-460-00	Repairs and Maintenance Service	\$-	\$20,000	\$5,859	\$20,000
001-72-04-572-470-00	Printing & Binding	\$237	\$-	\$2,350	\$-
001-72-04-572-510-00	Office Supplies	\$390	\$600	\$424	\$600
001-72-04-572-520-00	Operating Supplies	\$73,153	\$92,500	\$132,545	\$95,500
001-72-04-572-540-00	Books, Publications, and Dues	\$4,650	\$5,000	\$24,400	\$10,000
001-72-04-572-550-00	Educational & Training	\$559	\$1,000	\$3,637	\$1,000
TOTAL ATHLETIC DIVISION		\$882,401	\$1,113,831	\$1,111,365	\$1,039,949

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Bunche Pool Program					
Personnel Services					
001-72-05-572-102-00	Regular Salaries and Wages	\$98,089	\$198,150	\$99,430	\$205,175
001-72-05-572-104-00	Overtime	\$7,234	\$250	\$3,154	\$250
001-72-05-572-201-00	FICA	\$7,682	\$15,181	\$6,983	\$15,715
001-72-05-572-202-00	Retirement	\$11,661	\$23,629	\$12,218	\$27,876
001-72-05-572-203-00	Life and Health Insurance	\$23,378	\$29,291	\$25,965	\$31,302
001-72-05-572-204-00	Workers' Compensation	\$1,381	\$8,143	\$3,144	\$8,433
Operating Expenditures					
001-72-05-572-310-00	Professional Services	\$661	\$-	\$613	\$-
001-72-05-572-340-00	Other Contractual	\$30,383	\$29,225	\$27,647	\$38,996
001-72-05-572-411-00	Telephone Services	\$-	\$1,000	\$-	\$1,000
001-72-05-572-431-00	Electricity	\$25,038	\$33,750	\$22,242	\$33,750
001-72-05-572-432-00	Water	\$1,580	\$2,750	\$32,219	\$2,750
001-72-05-572-440-00	Rentals and Leases	\$4,716	\$3,300	\$3,243	\$3,800
001-72-05-572-460-00	Repairs and Maintenance Service	\$31,700	\$10,356	\$11,596	\$13,218
001-72-05-572-461-00	Facility/Grounds Maint	\$9,945	\$1,350	\$-	\$3,390
001-72-05-572-497-00	Other Obligations	\$376	\$-	\$188	\$-
001-72-05-572-510-00	Office Supplies	\$715	\$1,000	\$1,525	\$1,000
001-72-05-572-520-00	Operating Supplies	\$19,567	\$8,802	\$20,929	\$26,419
001-72-05-572-521-00	Operating Supplies- PW	\$-	\$841	\$-	\$-
001-72-05-572-525-00	Uniforms	\$1,466	\$1,500	\$-	\$1,500
TOTAL BUNCHE POOL		\$275,572	\$368,518	\$271,096	\$414,574

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Buccaneer Park					
Personnel Services					
001-72-06-572-102-00	Regular Salaries and Wages	\$207,807	\$340,889	\$213,209	\$351,341
001-72-06-572-104-00	Overtime	\$4,329	\$5,000	\$6,578	\$5,000
001-72-06-572-105-00	Special Pay	\$1,297	\$600	\$593	\$600
001-72-06-572-201-00	FICA	\$16,345	\$26,501	\$16,787	\$27,306
001-72-06-572-202-00	Retirement	\$22,256	\$41,198	\$26,046	\$48,356
001-72-06-572-203-00	Life and Health Insurance	\$28,860	\$48,006	\$26,913	\$45,128
001-72-06-572-204-00	Workers' Compensation	\$2,779	\$14,037	\$6,626	\$14,465
Operating Expenditures					
001-72-06-572-310-00	Professional Services	\$64	\$-	\$36	\$-
001-72-06-572-340-00	Other Contractual	\$84,867	\$96,820	\$101,850	\$117,778
001-72-06-572-410-00	Communications Svc.	\$2,877	\$3,000	\$3,895	\$3,000
001-72-06-572-411-00	Telephone Services	\$-	\$1,000	\$-	\$4,466
001-72-06-572-431-00	Electricity	\$12,414	\$12,500	\$13,376	\$12,500
001-72-06-572-432-00	Water	\$1,635	\$5,000	\$15,039	\$6,500
001-72-06-572-440-00	Rentals and Leases	\$-	\$2,400	\$487	\$2,400
001-72-06-572-460-00	Repairs and Maintenance Service	\$23,797	\$18,060	\$29,002	\$11,840
001-72-06-572-461-00	Facility/Grounds Maint	\$7,409	\$7,056	\$7,770	\$7,056
001-72-06-572-470-00	Printing & Binding	\$-	\$500	\$-	\$500
001-72-06-572-492-00	Special Events	\$364	\$1,500	\$1,500	\$1,500
001-72-06-572-497-00	Other Obligations	\$125	\$-	\$-	\$-
001-72-06-572-510-00	Office Supplies	\$1,381	\$1,200	\$527	\$1,200
001-72-06-572-520-00	Operating Supplies	\$19,460	\$18,775	\$20,262	\$18,775
001-72-06-572-525-00	Uniforms	\$521	\$1,000	\$768	\$1,000
001-72-06-572-540-00	Books, Publications, and Dues	\$-	\$650	\$60	\$650
001-72-06-572-550-00	Educational & Training	\$495	\$-	\$600	\$-
TOTAL BUCCANEER PARK		\$439,082	\$645,692	\$491,924	\$681,361

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Norwood Park					
Personnel Services					
001-72-07-572-102-00	Regular Salaries and Wages	\$114,494	\$219,999	\$154,641	\$179,615
001-72-07-572-104-00	Overtime	\$13,460	\$3,000	\$17,485	\$3,000
001-72-07-572-105-00	Special Pay	\$185	\$-	\$1,187	\$600
001-72-07-572-201-00	FICA	\$10,263	\$17,059	\$13,304	\$14,016
001-72-07-572-202-00	Retirement	\$14,241	\$26,559	\$20,484	\$24,781
001-72-07-572-203-00	Life and Health Insurance	\$16,732	\$41,237	\$22,508	\$12,175
001-72-07-572-204-00	Workers' Compensation	\$1,445	\$9,042	\$5,217	\$7,407
Operating Expenditures					
001-72-07-572-310-00	Professional Services	\$3,130	\$-	\$-	\$-
001-72-07-572-340-00	Other Contractual	\$134,556	\$131,753	\$119,272	\$49,961
001-72-07-572-341-00	Contractual Svc. Maint	\$21,481	\$16,000	\$14,704	\$16,000
001-72-07-572-400-00	Travel & Per Diem	\$147	\$1,000	\$35	\$1,000
001-72-07-572-411-00	Telephone Services	\$-	\$1,500	\$-	\$1,500
001-72-07-572-431-00	Electricity	\$10,911	\$12,500	\$12,752	\$12,500
001-72-07-572-432-00	Water	\$7,058	\$7,500	\$13,502	\$12,500
001-72-07-572-433-00	Gas	\$599	\$36,000	\$738	\$36,000
001-72-07-572-440-00	Rentals and Leases	\$-	\$6,950	\$141	\$6,950
001-72-07-572-460-00	Repairs and Maintenance Service	\$17,712	\$20,036	\$94,596	\$20,036
001-72-07-572-461-00	Facility/Grounds Maint	\$4,638	\$6,662	\$12,806	\$8,202
001-72-07-572-470-00	Printing & Binding	\$-	\$500	\$-	\$500
001-72-07-572-492-00	Special Events	\$-	\$1,500	\$-	\$1,500
001-72-07-572-497-00	Other Obligations	\$248	\$-	\$-	\$-
001-72-07-572-510-00	Office Supplies	\$1,728	\$1,700	\$1,760	\$1,700
001-72-07-572-520-00	Operating Supplies	\$26,660	\$34,150	\$33,146	\$34,150
001-72-07-572-525-00	Uniforms	\$-	\$1,500	\$1,400	\$1,500
001-72-07-572-540-00	Books, Publications, and Dues	\$-	\$700	\$-	\$700
001-72-07-572-550-00	Educational & Training	\$30	\$1,250	\$869	\$1,250
TOTAL NORWOOD PARK		\$399,718	\$598,097	\$540,547	\$447,543

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Bunche Park					
Personnel Services					
001-72-08-572-102-00	Regular Salaries and Wages	\$78,018	\$244,831	\$103,587	\$206,756
001-72-08-572-104-00	Overtime	\$15,556	\$1,800	\$6,168	\$1,800
001-72-08-572-105-00	Special Pay	\$256	\$600	\$593	\$600
001-72-08-572-201-00	FICA	\$6,984	\$18,909	\$8,412	\$16,000
001-72-08-572-202-00	Retirement	\$9,896	\$29,375	\$13,072	\$28,301
001-72-08-572-203-00	Life and Health Insurance	\$21,889	\$35,881	\$20,469	\$34,196
001-72-08-572-204-00	Workers' Compensation	\$1,332	\$10,088	\$3,387	\$8,522
Operating Expenditures					
001-72-08-572-310-00	Professional Services	\$152	\$-	\$108	\$-
001-72-08-572-340-00	Other Contractual	\$50,314	\$51,635	\$43,792	\$54,016
001-72-08-572-341-00	Contractual Svc. Maint	\$32,400	\$54,400	\$53,149	\$54,400
001-72-08-572-344-00	Instructor Payments	\$3,903	\$27,000	\$8,749	\$27,000
001-72-08-572-400-00	Travel & Per Diem	\$1,446	\$1,200	\$-	\$1,200
001-72-08-572-410-00	Communications Svc.	\$21,004	\$4,800	\$17,463	\$4,800
001-72-08-572-411-00	Telephone Services	\$360	\$-	\$90	\$-
001-72-08-572-431-00	Electricity	\$41,777	\$50,000	\$45,170	\$50,000
001-72-08-572-432-00	Water	\$-	\$2,000	\$4,726	\$4,500
001-72-08-572-440-00	Rentals and Leases	\$6,106	\$1,935	\$2,820	\$7,907
001-72-08-572-460-00	Repairs and Maintenance Service	\$9,351	\$31,878	\$24,824	\$43,696
001-72-08-572-461-00	Facility/Grounds Maint	\$16,875	\$22,400	\$14,190	\$10,314
001-72-08-572-470-00	Printing & Binding	\$-	\$900	\$945	\$900
001-72-08-572-492-00	Special Events	\$-	\$100,900	\$61,859	\$100,900
001-72-08-572-510-00	Office Supplies	\$353	\$720	\$636	\$720
001-72-08-572-520-00	Operating Supplies	\$33,506	\$13,425	\$18,485	\$78,800
001-72-08-572-525-00	Uniforms	\$-	\$900	\$900	\$900
001-72-08-572-540-00	Books, Publications, and Dues	\$80	\$525	\$190	\$525
001-72-08-572-550-00	Educational & Training	\$44	\$900	\$42	\$900
TOTAL BUNCHE PARK		\$351,602	\$707,002	\$453,826	\$737,653

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Senior Family Center					
Personnel Services					
001-72-10-572-102-00	Regular Salaries and Wages	\$147,540	\$339,620	\$220,289	\$434,173
001-72-10-572-104-00	Overtime	\$13,306	\$-	\$19,178	\$10,000
001-72-10-572-105-00	Special Pay	\$741	\$600	\$1,187	\$1,800
001-72-10-572-201-00	FICA	\$12,096	\$26,023	\$18,313	\$34,117
001-72-10-572-202-00	Retirement	\$17,979	\$40,451	\$28,521	\$60,274
001-72-10-572-203-00	Life and Health Insurance	\$28,596	\$50,379	\$42,745	\$76,742
001-72-10-572-204-00	Workers' Compensation	\$2,111	\$13,983	\$7,358	\$17,919
Operating Expenditures					
001-72-10-572-310-00	Professional Services	\$3,592	\$1,000	\$9,415	\$2,000
001-72-10-572-340-00	Other Contractual	\$73,909	\$128,400	\$204,416	\$184,238
001-72-10-572-341-00	Contractual Svc. Maint	\$36,871	\$33,500	\$32,808	\$33,500
001-72-10-572-344-00	Instructor Payments	\$600	\$45,000	\$13,500	\$45,000
001-72-10-572-410-00	Communications Svc.	\$-	\$15,624	\$2,296	\$15,624
001-72-10-572-431-00	Electricity	\$27,069	\$31,625	\$32,722	\$31,625
001-72-10-572-432-00	Water	\$14,700	\$15,000	\$12,544	\$15,000
001-72-10-572-433-00	Gas	\$552	\$400	\$281	\$400
001-72-10-572-440-00	Rentals and Leases	\$6,174	\$10,500	\$5,972	\$10,500
001-72-10-572-460-00	Repairs and Maintenance Service	\$19,767	\$25,820	\$35,320	\$26,380
001-72-10-572-461-00	Facility/Grounds Maint	\$3,158	\$23,916	\$10,517	\$23,916
001-72-10-572-470-00	Printing & Binding	\$-	\$2,500	\$356	\$2,500
001-72-10-572-497-00	Other Obligations	\$312	\$-	\$-	\$-
001-72-10-572-510-00	Office Supplies	\$1,216	\$1,200	\$1,380	\$1,200
001-72-10-572-520-00	Operating Supplies	\$81,374	\$26,000	\$26,639	\$28,500
001-72-10-572-525-00	Uniforms	\$-	\$-	\$-	\$1,500
001-72-10-572-540-00	Books, Publications, and Dues	\$67	\$875	\$248	\$875
001-72-10-572-550-00	Educational & Training	\$654	\$3,500	\$327	\$3,500
TOTAL SENIOR FAMILY CENTER		\$492,384	\$835,916	\$726,332	\$1,061,283

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Andover Park Division					
Personnel Services					
001-72-12-572-102-00	Regular Salaries and Wages	\$-	\$81,768	\$-	\$81,769
001-72-12-572-201-00	FICA	\$-	\$6,254	\$-	\$6,255
001-72-12-572-202-00	Retirement	\$-	\$9,739	\$-	\$11,096
001-72-12-572-203-00	Life and Health Insurance	\$-	\$3,361	\$-	\$-
001-72-12-572-204-00	Workers' Compensation	\$-	\$-	\$-	\$3,361
Operating Expenditures					
001-72-12-572-340-00	Other Contractual	\$20,223	\$36,533	\$27,727	\$37,196
001-72-12-572-431-00	Electricity	\$-	\$7,500	\$-	\$7,500
001-72-12-572-432-00	Water	\$-	\$6,000	\$-	\$6,000
001-72-12-572-460-00	Repairs and Maintenance Service	\$-	\$11,326	\$6,773	\$11,326
001-72-12-572-520-00	Operating Supplies	\$-	\$13,300	\$11,493	\$7,500
TOTAL ANDOVER PARK		\$20,223	\$175,781	\$45,993	\$172,003

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Bennett Lifter Park Division					
Personnel Services					
001-72-13-572-102-00	Regular Salaries and Wages	\$-	\$-	\$-	\$131,955
001-72-13-572-201-00	FICA	\$-	\$-	\$-	\$10,095
001-72-13-572-202-00	Retirement	\$-	\$-	\$-	\$17,906
001-72-13-572-203-00	Life and Health Insurance	\$-	\$-	\$-	\$24,160
001-72-13-572-204-00	Workers' Compensation	\$-	\$-	\$-	\$5,423
Operating Expenditures					
001-72-13-572-340-00	Other Contractual	\$-	\$-	\$2,318	\$75,040
001-72-13-572-344-00	Instructor Payments	\$-	\$-	\$-	\$10,000
001-72-13-572-410-00	Communications Svc.	\$-	\$-	\$8,221	\$3,000
001-72-13-572-431-00	Electricity	\$-	\$-	\$-	\$9,000
001-72-13-572-432-00	Water	\$-	\$-	\$-	\$6,000
001-72-13-572-440-00	Rentals and Leases	\$-	\$-	\$-	\$1,150
001-72-13-572-460-00	Repairs and Maintenance Service	\$-	\$-	\$400	\$11,916
001-72-13-572-461-00	Facility/Grounds Maint	\$-	\$-	\$-	\$5,956
001-72-13-572-470-00	Printing & Binding	\$-	\$-	\$-	\$500
001-72-13-572-510-00	Office Supplies	\$-	\$-	\$287	\$1,200
001-72-13-572-520-00	Operating Supplies	\$-	\$-	\$32,403	\$41,300
001-72-13-572-521-00	Computers	\$-	\$-	\$1,048	\$-
001-72-13-572-525-00	Uniforms	\$-	\$-	\$1,200	\$1,200
001-72-13-572-550-00	Educational & Training	\$-	\$-	\$-	\$1,500
TOTAL ANDOVER PARK		\$-	\$-	\$45,877	\$357,301

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Lester Brown Park Division					
Personnel Services					
001-72-14-572-102-00	Regular Salaries and Wages	\$-	\$-	\$-	\$238,969
001-72-14-572-201-00	FICA	\$-	\$-	\$-	\$18,281
001-72-14-572-202-00	Retirement	\$-	\$-	\$-	\$32,428
001-72-14-572-203-00	Life and Health Insurance	\$-	\$-	\$-	\$48,314
001-72-14-572-204-00	Workers' Compensation	\$-	\$-	\$-	\$7,905
Operating Expenditures					
001-72-14-572-310-00	Professional Services	\$-	\$-	\$1,379	\$-
001-72-14-572-340-00	Other Contractual	\$-	\$-	\$8,010	\$84,612
001-72-14-572-344-00	Instructor Payments	\$-	\$-	\$50,000	\$63,402
001-72-14-572-410-00	Communications Svc.	\$-	\$-	\$-	\$4,500
001-72-14-572-431-00	Electricity	\$-	\$-	\$2,274	\$9,000
001-72-14-572-432-00	Water	\$-	\$-	\$-	\$6,000
001-72-14-572-440-00	Rentals and Leases	\$-	\$-	\$-	\$12,666
001-72-14-572-460-00	Repairs and Maintenance Service	\$-	\$-	\$3,175	\$13,416
001-72-14-572-461-00	Facility/Grounds Maint	\$-	\$-	\$-	\$5,956
001-72-14-572-470-00	Printing & Binding	\$-	\$-	\$910	\$500
001-72-14-572-510-00	Office Supplies	\$-	\$-	\$687	\$1,200
001-72-14-572-520-00	Operating Supplies	\$-	\$-	\$58,125	\$52,600
001-72-14-572-521-00	Computers	\$-	\$-	\$2,097	\$-
001-72-14-572-525-00	Uniforms	\$-	\$-	\$46	\$1,200
001-72-14-572-550-00	Educational & Training	\$-	\$-	\$36	\$2,850
TOTAL ANDOVER PARK		\$-	\$-	\$126,739	\$603,799

General Fund Office of Procurement Management Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-13-05-513-102-00	Regular Salaries and Wages	\$322,677	\$384,440	\$299,332	\$361,852
001-13-05-513-105-00	Special Pay	\$3,011	\$3,000	\$2,967	\$3,000
001-13-05-513-201-00	FICA	\$23,306	\$29,639	\$21,827	\$27,911
001-13-05-513-202-00	Retirement	\$57,710	\$69,714	\$59,314	\$75,874
001-13-05-513-203-00	Life and Health Insurance	\$72,211	\$96,068	\$59,482	\$74,939
001-13-05-513-204-00	Workers' Compensation	\$278	\$1,046	\$580	\$985
Operating Expenditures					
001-13-05-513-400-00	Travel & Per Diem	\$-	\$650	\$-	\$650
001-13-05-513-421-00	Postage & Freight	\$-	\$50	\$-	\$50
001-13-05-513-440-00	Rentals and Leases	\$4,210	\$744	\$1,145	\$744
001-13-05-513-470-00	Printing & Binding	\$-	\$150	\$96	\$150
001-13-05-513-493-00	Software License	\$22,725	\$21,675	\$24,401	\$21,675
001-13-05-513-494-00	Advertising	\$314	\$-	\$-	\$-
001-13-05-513-510-00	Office Supplies	\$1,173	\$2,500	\$2,317	\$2,500
001-13-05-513-520-00	Operating Supplies	\$-	\$550	\$448	\$550
001-13-05-513-540-00	Books, Publications, and Dues	\$900	\$800	\$695	\$800
001-13-05-513-550-00	Educational & Training	\$595	\$550	\$1,175	\$550
TOTAL OFFICE OF PROCUREMENT MANAGEMENT		\$509,110	\$611,576	\$473,779	\$572,230

General Fund Office of Information Technology Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-16-01-516-102-00	Regular Salaries and Wages	\$681,209	\$752,592	\$809,903	\$876,254
001-16-01-516-104-00	Overtime	\$28,444	\$20,000	\$41,047	\$20,000
001-16-01-516-105-00	Special Pay	\$5,448	\$5,100	\$5,777	\$6,300
001-16-01-516-201-00	FICA	\$51,548	\$59,494	\$62,245	\$69,045
001-16-01-516-202-00	Retirement	\$94,823	\$117,983	\$123,271	\$150,676
001-16-01-516-203-00	Life and Health Insurance	\$127,679	\$171,526	\$139,861	\$156,952
001-16-01-516-204-00	Workers' Compensation	\$671	\$2,046	\$1,717	\$2,383
Operating Expenditures					
001-16-01-516-310-00	Professional Services	\$67,649	\$86,800	\$85,890	\$86,800
001-16-01-516-400-00	Travel & Per Diem	\$1,587	\$5,000	\$3,173	\$5,000
001-16-01-516-410-00	Communications Svc.	\$338,045	\$356,600	\$289,523	\$427,120
001-16-01-516-411-00	Telephone Services	\$24,152	\$11,050	\$10,606	\$11,050
001-16-01-516-421-00	Postage & Freight	\$538	\$100	\$206	\$100
001-16-01-516-440-00	Rentals and Leases	\$706	\$1,200	\$-	\$-
001-16-01-516-460-00	Repairs and Maintenance Service	\$224,346	\$301,400	\$214,944	\$423,125
001-16-01-516-493-00	Software License	\$755,836	\$867,075	\$783,648	\$1,267,964
001-16-01-516-510-00	Office Supplies	\$1,619	\$2,000	\$925	\$2,000
001-16-01-516-520-00	Operating Supplies	\$19,317	\$69,150	\$62,305	\$71,150
001-16-01-516-521-00	Computers	\$88,313	\$183,000	\$179,330	\$189,310
001-16-01-516-524-00	Computer software less than \$5K	\$-	\$1,400	\$-	\$2,500
001-16-01-516-525-00	Uniforms	\$734	\$1,000	\$1,482	\$1,000
001-16-01-516-540-00	Books, Publications, and Dues	\$715	\$885	\$3,211	\$1,000
001-16-01-516-550-00	Educational & Training	\$10,935	\$16,500	\$13,697	\$16,500
Capital Outlay					
001-16-01-516-642-00	Computer Hardware Upgrade	\$122,978	\$199,804	\$219,672	\$128,275
001-16-01-516-643-00	Computer Software	\$44,062	\$-	\$16,925	\$-
TOTAL INFORMATION TECHNOLOGY		\$2,691,354	\$3,231,705	\$3,069,358	\$3,914,504

General Fund Fleet Division Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-19-03-519-102-00	Regular Salaries and Wages	\$59,524	\$103,563	\$61,411	\$86,176
001-19-03-519-105-00	Special Pay	\$185	\$-	\$593	\$150
001-19-03-519-201-00	FICA	\$4,560	\$7,923	\$4,737	\$6,604
001-19-03-519-202-00	Retirement	\$6,614	\$12,335	\$7,314	\$11,694
001-19-03-519-203-00	Life and Health Insurance	\$10,188	\$23,919	\$10,040	\$13,784
001-19-03-519-204-00	Workers' Compensation	\$51	\$1,486	\$123	\$233
Operating Expenditures					
001-19-03-519-340-00	Other Contractual	\$425,081	\$2,500,000	\$6,096	\$67,599
001-19-03-519-400-00	Travel & Per Diem	\$805	\$-	\$1,000	\$800
001-19-03-519-440-00	Rentals and Leases	\$-	\$-	\$2,620,010	\$2,625,335
001-19-03-519-460-00	Repairs and Maintenance Service	\$613,024	\$250,000	\$691,532	\$300,000
001-19-03-519-510-00	Office Supplies	\$-	\$-	\$-	\$200
001-19-03-519-520-00	Operating Supplies	\$196	\$200	\$174	\$-
001-19-03-519-527-00	Gasoline & Lubricants	\$1,123,028	\$850,000	\$864,878	\$850,000
Capital Outlay					
001-19-03-519-640-01	Leases	\$6,981,309	\$-	\$-	\$-
001-19-03-519-710-01	Principal - Debt Service (Leases)	\$2,107,853	\$-	\$-	\$-
001-19-03-519-720-01	Interest - Debt Service (Leases)	\$20,180	\$-	\$-	\$-
TOTAL FLEET		\$11,352,598	\$3,749,426	\$4,267,908	\$3,962,575

General Fund City Hall Maintenance Division Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-19-04-519-102-00	Regular Salaries and Wages	\$169,846	\$155,208	\$151,157	\$161,838
001-19-04-519-104-00	Overtime	\$5,111	\$2,500	\$8,378	\$3,500
001-19-04-519-105-00	Special Pay	\$2,168	\$2,160	\$2,136	\$2,160
001-19-04-519-201-00	FICA	\$13,271	\$12,228	\$12,131	\$12,814
001-19-04-519-202-00	Retirement	\$19,312	\$18,783	\$18,994	\$22,436
001-19-04-519-203-00	Life and Health Insurance	\$25,485	\$29,235	\$25,091	\$27,035
001-19-04-519-204-00	Workers' Compensation	\$902	\$9,712	\$2,107	\$10,081
Operating Expenditures					
001-19-04-519-340-00	Other Contractual	\$146,240	\$195,594	\$179,108	\$195,769
001-19-04-519-431-00	Electricity	\$250,925	\$258,881	\$282,106	\$258,881
001-19-04-519-432-00	Water	\$59,098	\$52,000	\$60,157	\$52,000
001-19-04-519-434-00	Cable T.V. service	\$5,115	\$-	\$5,619	\$-
001-19-04-519-460-00	Repairs and Maintenance Service	\$226,459	\$192,248	\$219,188	\$198,007
001-19-04-519-497-00	Other Obligations	\$3,166	\$1,444	\$2,354	\$1,516
001-19-04-519-510-00	Office Supplies	\$210	\$200	\$-	\$300
001-19-04-519-520-00	Operating Supplies	\$2,804	\$5,300	\$3,364	\$5,300
001-19-04-519-525-00	Uniforms	\$188	\$85	\$45	\$250
001-19-04-519-527-00	Gasoline & Lubricants	\$-	\$1,500	\$1,349	\$1,500
TOTAL CITY HALL MAINTENANCE		\$930,300	\$937,078	\$973,284	\$953,387

General Fund Non-Departmental Division Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
001-19-01-519-102-00	Regular Salaries and Wages	\$21,449	\$-	\$-	\$-
001-19-01-519-105-00	Special Pay	\$256	\$-	\$-	\$-
001-19-01-519-201-00	FICA	\$1,674	\$-	\$-	\$-
001-19-01-519-202-00	Retirement	\$1,888	\$-	\$-	\$-
001-19-01-519-203-00	Life and Health Insurance	\$3,260	\$-	\$-	\$-
001-19-01-519-204-00	Workers' Compensation	\$14	\$-	\$-	\$-
001-19-01-519-205-00	Unemployment Compensation	\$14,595	\$10,000	\$10,000	\$10,000
Operating Expenditures					
001-19-01-519-310-00	Professional Services	\$411,031	\$172,190	\$245,443	\$172,190
001-19-01-519-340-00	Other Contractual	\$1,503,711	\$1,555,450	\$637,590	\$1,682,450
001-19-01-519-421-00	Postage & Freight	\$35,508	\$41,830	\$23,965	\$41,830
001-19-01-519-440-00	Rentals and Leases	\$1,437	\$-	\$8,428	\$-
001-19-01-519-450-00	Insurance	\$1,458,087	\$2,090,189	\$2,119,148	\$2,891,889
001-19-01-519-460-00	Repairs and Maintenance Service	\$575	\$-	\$-	\$-
001-19-01-519-494-00	Advertising	\$2,007	\$-	\$-	\$-
001-19-01-519-497-00	Other Obligations	\$24,540	\$23,235	\$26,667	\$24,536
001-19-01-519-510-00	Office Supplies	\$287	\$-	\$-	\$-
001-19-01-519-520-00	Operating Supplies	\$-	\$-	\$333,099	\$-
001-19-01-519-528-00	Hurrican Related City Expenses	\$-	\$-	\$131	\$-
001-19-01-519-529-00	Hurricane Related expenses	\$-	\$-	\$1,653	\$-
001-19-01-519-529-01	State Emergency-COVID 19	\$(7,445)	\$-	\$(6,837)	\$-
001-19-01-519-540-00	Books, Publications, and Dues	\$1,509	\$124	\$1,564	\$124
001-19-01-519-550-00	Educational & Training	\$1,051	\$-	\$-	\$-
001-19-01-519-587-00	Bank Fees	\$-	\$-	\$803	\$-
Non-Operating Expenditures					
001-19-01-519-610-00	Land	\$-	\$-	\$1,063,359	\$-
001-19-01-519-915-30	Transfer to Capital Projs Fund	\$5,622,251	\$5,538,662	\$5,538,662	\$5,555,607
001-19-01-519-918-21	Transfer to Debt Service Fund	\$4,144,353	\$666,406	\$666,406	\$663,582
001-19-01-519-919-40	Transfer to CRA Fund	\$827,381	\$1,296,568	\$1,296,568	\$1,772,198
001-19-01-519-993-00	Emergency Reserve Build Up	\$-	\$791,230	\$-	\$330,432
TOTAL NON-DEPARTMENTAL		\$14,069,419	\$12,185,884	\$11,966,649	\$13,144,838
TOTAL GENERAL FUND EXPENDITURES		\$97,472,519	\$93,797,497	\$100,433,427	\$106,038,684
GENERAL FUND REVENUES (-) EXPENDITURES		\$3,897,955	\$-	\$(3,428,703)	\$-



Miami Gardens



2020

ANNUAL LINE ITEM BUDGETS TRANSPORTATION FUND



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Transportation Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Fuel Taxes					
100-00-00-312-410-00	First Local Option Fuel Tax	\$1,580,638	\$1,465,267	\$1,516,750	\$1,605,647
100-00-00-312-420-00	Second Local Option Fuel Tax	\$603,173	\$528,231	\$573,266	\$611,185
Intergovernment Revenues					
100-00-00-312-601-00	CITT	\$6,455,734	\$4,300,000	\$5,281,907	\$4,300,000
100-00-00-334-390-00	FDOT- Landscape agm	\$31,360	\$31,358	\$31,360	\$31,358
100-00-00-335-120-00	State Revenue Sharing	\$727,753	\$901,168	\$721,729	\$930,359
License, Fees & Payments					
100-00-00-322-002-00	Public Works Bldg Permit Fees	\$103,568	\$200,000	\$408,663	\$200,000
100-00-00-329-100-00	Banners Permits	\$3,850	\$2,000	\$600	\$2,000
Charges For Services					
100-00-00-345-200-00	Surcharge	\$15,419	\$30,000	\$-	\$30,000
Fines and Forfeitures					
100-00-00-351-100-00	Parking Fines	\$-	\$2,800	\$-	\$2,800
Miscellaneous Revenues					
100-00-00-361-100-00	Interest	\$36,338	\$25,000	\$687,777	\$25,000
100-00-00-362-100-00	Bus Benches	\$13,428	\$32,547	\$13,633	\$15,000
100-00-00-365-000-00	Sales of Other Assets	\$-	\$-	\$84,952	\$-
100-00-00-369-900-00	Other Miscellaneous Revenues	\$9,630	\$700	\$32,272	\$700
100-00-00-369-903-00	Insurance Reimbursement	\$23,040	\$-	\$14,167	\$-
100-00-00-383-100-00	Leases- Financial Agreements	\$145,226	\$-	\$-	\$-
Interfund Transfers					
100-00-00-381-029-41	Inter Transf- Stormwater	\$221,741	\$228,394	\$228,394	\$235,246
Reappropriated Fund Balance					
100-00-00-389-902-00	Reappropriated CITT Capital fund balance	\$-	\$2,008,944	\$-	\$1,089,224
100-00-00-389-903-00	Reappropriated Tranist CITT fund balance	\$-	\$395,626	\$-	\$740,538
100-00-00-389-904-00	Reappropriated Fund Balance	\$-	\$956,905	\$-	\$740,738
TOTAL TRANSPORTATION FUND REVENUES		\$9,970,898	\$11,108,940	\$9,595,470	\$10,559,795

Transportation Fund Public Works Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Administration Division					
Personnel Services					
100-41-00-541-102-00	Regular Salaries and Wages	\$454,713	\$450,556	\$424,755	\$532,385
100-41-00-541-104-00	Overtime	\$1,116	\$-	\$1,828	\$-
100-41-00-541-105-00	Special Pay	\$6,053	\$5,880	\$5,096	\$5,880
100-41-00-541-201-00	FICA	\$33,227	\$32,882	\$27,342	\$38,128
100-41-00-541-202-00	Retirement	\$82,377	\$88,424	\$78,386	\$111,141
100-41-00-541-203-00	Life and Health Insurance	\$60,825	\$66,377	\$50,844	\$75,618
100-41-00-541-204-00	Workers' Compensation	\$3,180	\$10,357	\$6,537	\$11,454
Operating Expenditures					
100-41-00-541-310-00	Professional Services	\$205	\$1,000	\$(103)	\$1,000
100-41-00-541-400-00	Travel and Per Diem	\$1,099	\$4,000	\$2,327	\$4,000
100-41-00-541-421-00	Postage & Freight	\$8	\$50	\$45	\$50
100-41-00-541-440-00	Rentals and Leases	\$1,039	\$1,100	\$63,048	\$1,100
100-41-00-541-460-00	Repairs and Maintenance	\$158	\$1,000	\$290	\$1,000
100-41-00-541-493-00	Software License	\$1,900	\$-	\$-	\$9,304
100-41-00-541-497-00	Other Obligations	\$2,612	\$2,073	\$2,192	\$2,296
100-41-00-541-510-00	Office Supplies	\$2,471	\$2,500	\$2,538	\$2,500
100-41-00-541-520-00	Operating Supplies	\$2,730	\$1,000	\$3,171	\$1,000
100-41-00-541-525-00	Uniforms	\$300	\$400	\$321	\$400
100-41-00-541-527-00	Gasoline & Lubricants	\$59,252	\$45,000	\$57,979	\$45,000
100-41-00-541-540-00	Books, Publications, and Dues	\$596	\$1,560	\$710	\$1,560
100-41-00-541-550-00	Educational & Training	\$1,706	\$1,500	\$460	\$1,500
Capital Outlay					
100-41-00-541-643-00	Computer Software	\$10,851	\$29,304	\$15,831	\$10,000
Non-Operating Expenditures					
100-41-00-541-914-01	Transfer to General Fund	\$806,046	\$869,306	\$869,306	\$819,217
100-41-00-541-918-21	Transfer to Debt Service Fund	\$389,454	\$388,698	\$388,698	\$388,009
TOTAL ADMINISTRATION		\$1,921,918	\$2,002,967	\$2,001,601	\$2,062,542

Transportation Fund Public Works Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Keep Miami Gardens Beautiful Program Division					
Personnel Services					
100-41-01-541-102-00	Regular Salaries and Wages	\$101,373	\$103,117	\$123,877	\$135,824
100-41-01-541-104-00	Overtime	\$1,561	\$2,300	\$4,563	\$2,500
100-41-01-541-105-00	Speical Pay	\$974	\$600	\$1,040	\$1,200
100-41-01-541-201-00	FICA	\$7,821	\$8,111	\$9,736	\$10,674
100-41-01-541-202-00	Retirement	\$11,543	\$12,555	\$15,297	\$18,771
100-41-01-541-203-00	Life and Health Insurance	\$15,288	\$24,220	\$17,788	\$22,263
100-41-01-541-204-00	Workers' Compensation	\$270	\$280	\$243	\$370
Operating Expenditures					
100-41-01-541-310-00	Professional Services	\$-	\$5,000	\$-	\$3,000
100-41-01-541-400-00	Travel and Per Diem	\$1,852	\$3,000	\$2,130	\$3,000
100-41-01-541-421-00	Postage & Freight	\$-	\$50	\$-	\$-
100-41-01-541-470-00	Printing & Binding	\$22	\$500	\$100	\$500
100-41-01-541-494-00	Advertising	\$500	\$500	\$-	\$500
100-41-01-541-510-00	Office Supplies	\$723	\$600	\$327	\$800
100-41-01-541-520-00	Operating Supplies	\$17,315	\$32,000	\$32,107	\$47,000
100-41-01-541-530-00	Road Materials and Supplies	\$14,572	\$30,000	\$4,827	\$30,000
100-41-01-541-540-00	Books, Publications and Dues	\$808	\$800	\$708	\$800
100-41-01-541-550-00	Educational & Training	\$(23)	\$1,200	\$1,270	\$1,500
TOTAL KEEP MIAMI GARDENS BEAUTIFUL		\$174,599	\$224,833	\$214,013	\$278,702

Transportation Fund Public Works Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Streets Division					
Personnel Services					
100-41-02-541-102-00	Regular Salaries and Wages	\$1,001,075	\$1,124,912	\$879,733	\$1,134,882
100-41-02-541-104-00	Overtime	\$146,676	\$30,000	\$171,273	\$50,000
100-41-02-541-105-00	Speical Pay	\$3,033	\$2,970	\$3,895	\$4,170
100-41-02-541-201-00	FICA	\$83,340	\$88,577	\$76,606	\$90,962
100-41-02-541-202-00	Retirement	\$126,505	\$137,550	\$122,317	\$160,789
100-41-02-541-203-00	Life and Health Insurance	\$258,614	\$330,231	\$218,795	\$312,370
100-41-02-541-204-00	Workers' Compensation	\$34,455	\$108,342	\$69,851	\$110,944
100-41-02-541-205-00	Unemployment Compensation	\$-	\$2,000	\$-	\$2,000
Operating Expenditures					
100-41-02-541-310-00	Professional Services	\$4,973	\$28,000	\$16,452	\$28,000
100-41-02-541-340-00	Other Contractural	\$57,320	\$55,000	\$77,711	\$55,000
100-41-02-541-400-00	Travel and Per Diem	\$3,472	\$-	\$-	\$-
100-41-02-541-431-00	Electricity	\$31,684	\$30,000	\$21,189	\$30,000
100-41-02-541-432-00	Water	\$157,401	\$180,000	\$183,307	\$160,000
100-41-02-541-440-00	Rentals and Leases	\$550	\$100,500	\$62,345	\$15,384
100-41-02-541-460-00	Repairs and Maintenance Service	\$30,330	\$30,000	\$35,474	\$30,000
100-41-02-541-520-00	Operating Supplies	\$5,131	\$10,000	\$10,343	\$10,000
100-41-02-541-525-00	Uniforms	\$7,118	\$7,288	\$6,939	\$7,288
100-41-02-541-528-00	Small Tools and Equipment	\$1,476	\$4,000	\$6,873	\$4,000
100-41-02-541-530-00	Road Materials and Supplies	\$48,233	\$60,000	\$52,272	\$60,000
100-41-02-541-540-00	Books, Publications and Dues	\$-	\$500	\$-	\$500
100-41-02-541-550-00	Educational & Training	\$2,001	\$3,000	\$881	\$3,000
Capital Outlay					
100-41-02-541-640-01	Leases	\$24,729	\$-	\$-	\$-
100-41-02-541-710-01	Principal - Debt Service (Leases)	\$14,057	\$-	\$-	\$-
100-41-02-541-720-01	Interest - Debt Service (Leases)	\$360	\$-	\$-	\$-
TOTAL STREETS DIVISION		\$2,042,533	\$2,332,870	\$2,016,256	\$2,269,289

Transportation Fund Public Works Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Citizens Independent Transportation Trust - Capital Projects					
Personnel Services					
100-41-05-541-102-00	Regular Salaries and Wages	\$181,071	\$260,420	\$179,077	\$282,657
100-41-05-541-104-00	Overtime	\$458	\$-	\$723	\$-
100-41-05-541-105-00	Special Pay	\$1,205	\$1,200	\$1,160	\$1,800
100-41-05-541-201-00	FICA	\$13,632	\$20,014	\$13,478	\$21,761
100-41-05-541-202-00	Retirement	\$20,171	\$31,015	\$21,414	\$38,357
100-41-05-541-203-00	Life and Health Insurance	\$25,471	\$41,375	\$24,689	\$39,582
100-41-05-541-204-00	Workers' Compensation	\$4,592	\$2,870	\$10,411	\$3,017
Operating Expenditures					
100-41-05-541-410-00	Communications Svc.	\$2,379	\$550	\$5,082	\$550
100-41-05-541-530-00	Road Materials and Supplies	\$-	\$1,000	\$-	\$1,000
Capital Outlay					
100-41-05-541-630-00	Infrastructure Improvements	\$2,702,099	\$3,400,000	\$4,522,084	\$2,175,000
100-41-05-541-630-13	Irrigation Pump System (CITT Roads)	\$16,370	\$-	\$950	\$-
100-41-05-541-630-14	Road Traffic Calming Lighting	\$103,467	\$500,000	\$308,394	\$750,000
100-41-05-541-630-15	CITT Sidewalk Stand-alone	\$228,135	\$250,000	\$299,953	\$250,000
100-41-05-541-630-16	Pavement Project Coconut Cay	\$-	\$100,000	\$-	\$125,000
100-41-05-541-630-18	Sidewalk/Resurf (2 Av-7 Av/183 St-191St)	\$-	\$-	\$139,087	\$-
100-41-05-541-630-19	Sidewalk/Resurf (2 Av-7 Av/7 Av X-183 St	\$104,595	\$-	\$162,497	\$-
100-41-05-541-640-01	Leases	\$120,497	\$-	\$-	\$-
100-41-05-541-710-01	Principal- Debt Service (Leases)	\$42,658	\$-	\$-	\$-
100-41-05-541-720-01	Interest- Debt Service (Leases)	\$80	\$-	\$-	\$-
TOTAL CITT- CAPITAL PROJECTS		\$3,566,880	\$4,608,444	\$5,688,999	\$3,688,724

Transportation Fund Public Works Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Citizens Independent Transportation Trust - Transit					
Personnel Services					
100-41-06-541-102-00	Regular Salaries and Wages	\$146,225	\$143,080	\$144,523	\$199,990
100-41-06-541-104-00	Overtime	\$42,121	\$12,000	\$47,210	\$45,000
100-41-06-541-105-00	Special Pay	\$556	\$600	\$520	\$450
100-41-06-541-201-00	FICA	\$14,031	\$11,910	\$14,377	\$18,776
100-41-06-541-202-00	Retirement	\$20,778	\$18,470	\$21,138	\$33,245
100-41-06-541-203-00	Life and Health Insurance	\$33,652	\$40,773	\$30,393	\$47,271
100-41-06-541-204-00	Workers' Compensation	\$3,982	\$8,201	\$8,673	\$8,590
Operating Expenditures					
100-41-06-541-310-00	Professional Services	\$868,215	\$1,326,216	\$991,058	\$1,332,000
100-41-06-541-340-00	Other Contractual	\$-	\$106,482	\$41,264	\$83,500
100-41-06-541-400-00	Travel and Per Diem	\$-	\$-	\$-	\$1,500
100-41-06-541-410-00	Communications Svc.	\$339	\$-	\$1,206	\$1,840
100-41-06-541-440-00	Rentals and Leases	\$-	\$26,594	\$29,517	\$136,376
100-41-06-541-460-00	Repairs and Maintenance Service	\$130,282	\$240,000	\$292,352	\$290,000
100-41-06-541-470-00	Printing & Binding	\$1,311	\$3,000	\$2,727	\$3,000
100-41-06-541-494-00	Advertising	\$-	\$2,000	\$1,218	\$2,000
100-41-06-541-520-00	Operating Supplies	\$30	\$-	\$153	\$5,000
100-41-06-541-528-00	Small Tools and Equipment	\$297	\$500	\$907	\$2,000
Capital Outlay					
100-41-06-541-630-00	Infrastructure Improvements	\$53,314	\$-	\$37,580	\$50,000
TOTAL CITT- TRANSIT		\$1,315,133	\$1,939,826	\$1,664,816	\$2,260,538

Transportation Fund Public Works Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Citizens Independent Transportation Trust- Settlement					
TOTAL TRANSPORTATION FUND EXPENDITURES		\$9,021,063	\$11,108,940	\$11,585,685	\$10,559,795
TRANSPORTATION FUND REVENUES (-) EXPENDITURES		\$949,835	\$-	\$(1,990,215)	\$-



Miami Gardens



2020

ANNUAL LINE ITEM BUDGETS GRANT FUND



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Grant Fund Revenues	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Grants				
102-00-00-331-202-00 Byrne Grant	\$110,312	\$-	\$44,381	\$-
102-00-00-331-250-00 U.S. Dept of Justice	\$133,090	\$-	\$-	\$-
102-00-00-331-500-01 Fed. Grant-US Treasury ARPA	\$14,052,482	\$-	\$-	\$-
102-00-00-334-200-00 State Grant- VOCA (Public Safety)	\$134,175	\$-	\$96,200	\$-
102-00-00-334-620-00 State Grant- FDOH (Public Welfare)	\$-	\$-	\$62,328	\$-
102-00-00-337-710-00 Children Trust	\$155,722	\$282,150	\$78,752	\$650,000
102-00-00-366-103-00 CDC- Reach Rise Project	\$677,132	\$814,491	\$-	\$-
102-00-00-366-105-00 Alliance for a Healthier Generation	\$1,605	\$-	\$-	\$-
102-00-00-366-106-00 HFSF Covid19 Racial&Ethnic Disparities	\$3,958	\$-	\$-	\$-
102-00-00-366-108-00 HEALTHY OUT OF SCHOOL TIME	\$464	\$-	\$-	\$-
102-00-00-366-109-00 CDC- COVID 19	\$313,307	\$405,300	\$-	\$-
102-00-00-366-111-00 Project Grow (Big Green)	\$12,549	\$-	\$25,789	\$-
TOTAL GRANT REVENUES	\$15,594,796	\$1,501,941	\$307,450	\$650,000

Grant Fund General Administration	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services				
102-19-01-519-102-02	\$2,519,903	\$-	\$-	\$-
102-19-01-519-201-02	\$192,774	\$-	\$-	\$-
Operating Expenditures				
102-19-01-519-529-02	\$179,766	\$-	\$7,957	\$-
Capital Outlay				
102-19-01-519-630-02	\$1,160,039	\$-	\$4,285,534	\$-
102-19-01-519-914-01	\$10,000,000	\$-	\$-	\$-
TOTAL GENERAL ADMINISTRATION	\$14,052,482	\$-	\$4,293,491	\$-

Grant Fund DOJ - UASI Grant Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Capital Outlay				
102-21-09-521-520-00 Operating Supplies	\$-	\$-	\$344,197	\$-
102-21-09-521-521-00 Computers	\$-	\$-	\$495,498	\$-
102-21-09-521-640-00 Machinery & Equipment	\$-	\$-	\$144,540	\$-
TOTAL UASI GRANT EXPENDITURES	\$-	\$-	\$984,235	\$-

Grant Fund DOJ - Edward Byrne Grant Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services				
102-21-10-521-104-00 Overtime	\$54,709	\$-	\$-	\$-
102-21-10-521-520-00 Operating Supplies	\$1,669	\$-	\$19,835	\$-
102-21-10-521-640-00 Equipment	\$45,434	\$-	\$-	\$-
102-21-10-521-643-00 Computer Software	\$8,500	\$-	\$-	\$-
TOTAL BYRNE GRANT EXPENDITURES	\$110,312	\$-	\$19,835	\$-

Grant Fund Project Safe Neighborhoods Grant	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget

Grant Fund COVID Emergency Supplemental Funding	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services				
102-21-12-521-520-00 Operating Supplies	\$133,090	\$-	\$-	\$-
TOTAL COVID EMERGENCY SUPPLEMENTAL FUNDING	\$133,090	\$-	\$-	\$-

Grant Fund State Grant – VOCA (Public Safety)	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services				
102-21-21-521-102-00 Regular Salaries and Wages	\$122,986	\$-	\$-	\$-
102-21-21-521-520-00 Operating Supplies	\$11,190	\$-	\$5,494	\$-
TOTAL STATE GRANT – VOCA (PUBLIC SAFETY)	\$134,176	\$-	\$5,494	\$-

Grant Fund CDC Reach Project Grant Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
102-69-03-569-102-00	Regular Salaries and Wages	\$185,116	\$191,811	\$139,817	\$-
102-69-03-569-105-00	Special Pay	\$2,094	\$1,090	\$882	\$-
102-69-03-569-201-00	FICA	\$14,125	\$14,757	\$10,603	\$-
102-69-03-569-202-00	Retirement	\$20,571	\$22,845	\$16,652	\$-
102-69-03-569-203-00	Life and Health Insurance	\$30,567	\$35,521	\$18,738	\$-
102-69-03-569-204-00	Workers' Compensation	\$500	\$522	\$378	\$-
Operating Expenditures					
102-69-03-569-310-00	Professional Services	\$388,688	\$494,931	\$497,862	\$-
102-69-03-569-520-00	Operating Supplies	\$35,471	\$53,014	\$24,224	\$-
TOTAL CDC REACH GRANT EXPENDITURES		\$677,132	\$814,491	\$709,156	\$-

Grant Fund COVID-19 Racial & Ethnic Disparities		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures					
102-69-05-569-340-00	Other Contractual	\$4,208	\$-	\$-	\$-
102-69-05-569-494-00	Advertising	\$(250)	\$-	\$-	\$-
102-69-05-569-520-00	Operating Supplies	\$-	\$-	\$3,800	\$-
TOTAL COVID-19 RACIAL & ETHNIC DISPARITIES		\$3,958	\$-	\$3,800	\$-

Grant Fund CDC - Covid 19 Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures					
102-69-06-569-102-00	Regular Salaries and Wages	\$14,400	\$29,100	\$-	\$-
102-69-06-569-310-00	Professional Services	\$291,616	\$294,324	\$294,592	\$-
102-69-06-569-520-00	Operating Supplies	\$7,291	\$81,876	\$27,739	\$-
TOTAL CDC COVID 19 EXPENDITURES		\$313,307	\$405,300	\$322,331	\$-

Grant Fund Children's Trust - YAS Program Grant Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
102-72-03-572-102-00	Regular Salaries and Wages	\$95,426	\$171,019	\$79,795	\$257,608
102-72-03-572-104-00	Overtime	\$-	\$-	\$923	\$-
102-72-03-572-201-00	FICA	\$7,300	\$13,085	\$6,066	\$19,707
102-72-03-572-202-00	Retirement	\$-	\$20,367	\$7,555	\$-
102-72-03-572-204-00	Workers' Compensation	\$2,740	\$5,991	\$2,762	\$9,510
Operating Expenditures					
102-72-03-572-310-00	Professional Services	\$855	\$18,000	\$21,445	\$-
102-72-03-572-313-00	Background Verifications	\$150	\$420	\$14	\$210
102-72-03-572-320-00	Accounting and Auditing	\$1,500	\$1,500	\$4,500	\$4,500
102-72-03-572-340-00	Other Contractual	\$-	\$15,400	\$15,519	\$58,680
102-72-03-572-344-00	Instructor Payments	\$-	\$-	\$-	\$216,773
102-72-03-572-400-00	Travel & Per Diem	\$1,920	\$4,050	\$4,300	\$14,490
102-72-03-572-492-00	Special Events	\$-	\$-	\$-	\$10,000
102-72-03-572-494-00	Advertising	\$-	\$-	\$-	\$2,000
102-72-03-572-497-00	Other Obligations	\$4,426	\$20,000	\$10,200	\$7,430
102-72-03-572-510-00	Office Supplies	\$408	\$3,500	\$3,349	\$4,077
102-72-03-572-520-00	Operating Supplies	\$4,634	\$7,818	\$3,670	\$35,921
102-72-03-572-521-00	Computers	\$-	\$-	\$-	\$3,500
102-72-03-572-550-00	Educational & Training	\$484	\$1,000	\$588	\$1,400
Capital Outlay					
102-72-03-572-640-00	Machinery & Equipment	\$-	\$-	\$-	\$4,194
TOTAL YAS PROGRAM GRANT EXPENDITURES		\$119,843	\$282,150	\$160,686	\$650,000

Grant Fund Alliance For A Healthier Generation	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
102-72-04-572-520-00 Operating Supplies	\$1,605	\$-	\$-	\$-
TOTAL ALLIANCE FOR A HEALTHIER GENERATION	\$1,605	\$-	\$-	\$-

Grant Fund Healthy Out Of School Time	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
102-72-05-572-520-00 Operating Supplies	\$464	\$-	\$-	\$-
TOTAL HEALTHY OUT OF SCHOOL TIME	\$464	\$-	\$-	\$-

Grant Fund Children's Trust - YEN Program Grant Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
102-72-09-572-102-00	Regular Salaries and Wages	\$28,414	\$-	\$-	\$-
102-72-09-572-201-00	FICA	\$2,174	\$-	\$-	\$-
102-72-09-572-204-00	Workers' Compensation	\$839	\$-	\$-	\$-
Operating Expenditures					
102-72-09-572-320-00	Accounting and Auditing	\$1,500	\$-	\$-	\$-
102-72-09-572-400-00	Travel & Per Diem	\$960	\$-	\$-	\$-
102-72-09-572-497-00	Other Obligations	\$1,022	\$-	\$-	\$-
102-72-09-572-520-00	Operating Supplies	\$898	\$-	\$-	\$-
102-72-09-572-550-00	Educational & Training	\$71	\$-	\$-	\$-
TOTAL YEN PROGRAM GRANT EXPENDITURES		\$35,878	\$-	\$-	\$-
TOTAL GRANT FUND EXPENDITURES		\$15,594,796	\$1,501,941	\$6,520,537	\$650,000
GRANT FUND REVENUES (-) EXPENDITURES		\$-	\$-	\$(6,213,087)	\$-



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ANNUAL LINE ITEM BUDGETS SHIP FUND



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SHIP Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Revenues					
103-00-00-331-000-00	State Housing Initiative Program Revenue	\$562,052	\$748,689	\$748,689	\$843,205
103-00-00-331-200-00	SHIP- Loan Program	\$214,125	\$-	\$37,082	\$-
TOTAL SHIP REVENUES		\$776,177	\$748,689	\$785,771	\$843,205
SHIP Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Personnel Services					
103-13-01-513-102-00	Regular Salaries and Wages	\$5,891	\$-	\$-	\$38,857
103-13-01-513-105-00	Special Pay	\$-	\$-	\$-	\$90
103-13-01-513-201-00	FICA	\$449	\$-	\$-	\$2,979
103-13-01-513-202-00	Retirement	\$637	\$-	\$-	\$5,273
103-13-01-513-203-00	Life and Health Insurance	\$1,183	\$-	\$-	\$7,575
103-13-01-513-204-00	Workers' Compensations	\$16	\$-	\$-	\$105
Operating Expenditures					
103-13-01-513-310-00	Professional Services	\$3,497	\$-	\$45,090	\$7,000
103-13-01-513-340-00	Other Contractual	\$23,211	\$-	\$492,997	\$25,000
103-13-01-513-342-00	Other Contractual	\$70,004	\$-	\$2,721	\$15,000
103-13-01-513-342-01	Mortgage Assistance	\$-	\$-	\$-	\$100,000
103-13-01-513-342-02	Downpayment Assistance	\$71,450	\$-	\$-	\$-
103-13-01-513-400-00	Travel and Per Diem	\$-	\$-	\$110	\$1,250
103-13-01-513-520-00	Operating Supplies	\$-	\$-	\$-	\$1,250
103-13-01-513-540-00	Books, Publications, and Dues	\$200	\$500	\$-	\$467
103-13-01-513-550-00	Educational & Training	\$1,000	\$2,000	\$495	\$1,475
Non-Operating Expenditures					
103-13-01-513-991-00	Working Capital Reserve	\$-	\$746,189	\$-	\$636,884
TOTAL SHIP EXPENDITURES		\$177,538	\$748,689	\$541,413	\$843,205
SHIP FUND REVENUES (-) EXPENDITURES		\$598,639	\$-	\$244,358	\$-



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ANNUAL LINE ITEM BUDGETS CDBG FUND



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CDBG Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Revenues					
104-00-00-331-000-00	CDBG Program Revenue	\$1,506,740	\$1,085,063	\$1,085,063	\$1,028,602
104-00-00-331-001-00	NSP Program Income Revenue	\$75,530	\$-	\$164,127	\$-
104-00-00-331-200-00	CDBG Loan Revenue	\$91,711	\$-	\$8,071	\$-
104-00-00-331-503-00	NSP Program Income Admin	\$5,500	\$-	\$18,236	\$-
TOTAL CDBG REVENUES		\$1,679,481	\$1,085,063	\$1,275,497	\$1,028,602

CDBG Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Administrative and Program					
Personnel Services					
104-13-01-513-102-00	Regular Salaries and Wages	\$145,802	\$103,464	\$108,759	\$107,730
104-13-01-513-104-00	Overtime	\$604	\$-	\$198	\$-
104-13-01-513-105-00	Special Pay	\$538	\$300	\$283	\$330
104-13-01-513-201-00	FICA	\$11,330	\$7,938	\$8,323	\$8,267
104-13-01-513-202-00	Retirement	\$16,255	\$12,322	\$12,977	\$14,619
104-13-01-513-203-00	Life and Health Insurance	\$13,308	\$25,093	\$19,499	\$20,837
104-13-01-513-204-00	Workers' Compensations	\$411	\$280	\$294	\$292
Operating Expenditures					
104-13-01-513-310-00	Professional Services	\$131,364	\$25,000	\$97,134	\$30,000
104-13-01-513-340-00	Other Contractual	\$34,497	\$-	\$103,177	\$30,000
104-13-01-513-342-00	Other Contractual (Public Services)	\$160,903	\$-	\$86,192	\$-
104-13-01-513-400-00	Travel and Per Diem	\$510	\$2,000	\$1,411	\$3,000
104-13-01-513-421-00	Postage & Freight	\$-	\$300	\$-	\$300
104-13-01-513-440-00	Rentals and Leases	\$568	\$2,000	\$1,449	\$3,000
104-13-01-513-470-00	Printing & Binding	\$-	\$-	\$-	\$429
104-13-01-513-494-00	Advertising	\$990	\$2,000	\$1,747	\$4,000
104-13-01-513-510-00	Office Supplies	\$928	\$1,000	\$380	\$2,000
104-13-01-513-520-00	Operating Supplies	\$-	\$-	\$49	\$5,000
104-13-01-513-540-00	Books, Publications, and Dues	\$1,995	\$1,500	\$-	\$1,500
104-13-01-513-550-00	Educational & Training	\$-	\$1,000	\$(495)	\$4,416
Capital Outlay					
104-13-01-513-620-00	Buildings	\$48,487	\$-	\$66,588	\$154,290
104-13-01-513-630-00	Infrastructure Improvements	\$952,742	\$900,866	\$862,124	\$638,592
TOTAL CDBG ADMIN PROGRAM EXPENDITURES		\$1,521,232	\$1,085,063	\$1,370,089	\$1,028,602

CDBG Fund Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
HUD - Neighborhood Stabilization Program				
Operating Expenditures				
104-13-04-513-310-00 Professional Services	\$128	\$-	\$250	\$-
TOTAL CDBG NEIGHBORHOOD STABILIZATION PROG.	\$128	\$-	\$250	\$-
TOTALCDBG EXPENDITURES	\$1,521,360	\$1,085,063	\$1,370,339	\$1,028,602
CDBG FUND REVENUES (-) EXPENDITURES	\$158,121	\$-	\$(94,842)	\$-



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ANNUAL LINE ITEM BUDGETS DEVELOPMENT SERVICES FUND



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Development Services Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
License, Fees & Payments					
105-00-00-322-002-00	Building Permit Fees	\$4,696,011	\$2,453,128	\$5,756,210	\$2,013,941
105-00-00-322-003-00	Bldg. Certificate Compliance	\$161,565	\$18,057	\$178,297	\$24,623
105-00-00-322-004-00	40 Year Recertification	\$9,972	\$6,284	\$15,180	\$4,713
105-00-00-322-006-00	OT Inspection Fees	\$78,706	\$75,000	\$-	\$50,000
105-00-00-322-007-00	Boiler Inspection	\$10,363	\$15,552	\$14,054	\$15,552
105-00-00-322-008-00	Electrical Permit Fees	\$91,642	\$-	\$690,906	\$100,000
105-00-00-322-009-00	Mechanical Permit Fees	\$69,528	\$-	\$342,947	\$75,000
105-00-00-322-010-00	Plumbing Permit Fees	\$51,320	\$-	\$206,237	\$50,000
105-00-00-329-000-01	Reinspections	\$2,190	\$23,565	\$13,314	\$11,783
105-00-00-329-400-00	Community Dev. District Fees	\$-	\$6,410	\$-	\$6,410
Charges For Services					
105-00-00-345-100-00	Unsafe Structure charges	\$17,764	\$35,960	\$7,645	\$17,980
105-00-00-345-200-00	Technology Surcharge	\$376,994	\$371,579	\$371,579	\$268,371
105-00-00-349-102-00	Cost Recovery	\$17,748	\$-	\$160	\$-
Miscellaneous Revenues					
105-00-00-361-100-00	Interest income	\$172,394	\$11,759	\$32,501	\$25,000
105-00-00-361-300-00	Net Increase(Decrease) in FMV	\$(779,288)	\$-	\$-	\$-
105-00-00-369-900-00	Other Miscellaneous Revenues	\$4,685	\$-	\$26,885	\$49,313
105-00-00-369-903-00	Insurance Reimbursement	\$39,693	\$-	\$-	\$-
Reappropriated Fund Balance					
105-00-00-381-030-01	Inter Transf- General Fund	\$18,202	\$-	\$-	\$-
105-00-00-389-901-00	Reappropriated Fund Balance	\$-	\$873,353	\$-	\$1,677,425
TOTAL DEVELOPMENT SERVICES FUND REVENUES		\$5,039,489	\$3,890,647	\$7,655,915	\$4,390,111

Development Services Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Development Services Fund Expenditures					
Personnel Services					
105-24-02-524-102-00	Regular Salary & Wages	\$1,482,811	\$1,605,040	\$1,471,116	\$1,905,449
105-24-02-524-104-00	Overtime	\$85,225	\$75,000	\$55,577	\$50,000
105-24-02-524-105-00	Special Pay	\$4,488	\$4,500	\$4,201	\$4,500
105-24-02-524-201-00	FICA	\$117,031	\$128,419	\$112,294	\$148,682
105-24-02-524-202-00	Retirement	\$174,084	\$224,562	\$175,466	\$296,177
105-24-02-524-203-00	Life & Health Insurance	\$179,998	\$236,510	\$165,331	\$246,828
105-24-02-524-204-00	Workers' Compensation	\$9,540	\$26,425	\$14,008	\$28,107
105-24-02-524-205-00	Unemployment Compensation	\$-	\$5,000	\$-	\$5,000
Operating Expenditures					
105-24-02-524-310-00	Professional Services	\$547,299	\$510,344	\$539,131	\$517,382
105-24-02-524-340-00	Other Contractual	\$128,418	\$169,865	\$216,932	\$151,365
105-24-02-524-400-00	Travel & Per Diem	\$1,851	\$6,350	\$729	\$7,150
105-24-02-524-410-00	Communications Svc.	\$2,379	\$6,056	\$-	\$6,057
105-24-02-524-440-00	Rentals and Leases	\$2,447	\$10,464	\$72,630	\$50,484
105-24-02-524-460-00	Repairs and Maintenance Service	\$4,128	\$34,044	\$15,023	\$42,244
105-24-02-524-470-00	Printing & Binding	\$277	\$12,410	\$738	\$14,540
105-24-02-524-493-00	Software License	\$34,384	\$12,000	\$137,594	\$119,087
105-24-02-524-510-00	Office Supplies	\$3,149	\$5,500	\$2,237	\$5,500
105-24-02-524-520-00	Operating Supplies	\$419	\$1,838	\$1,202	\$1,950
105-24-02-524-521-00	Computers	\$15,238	\$-	\$-	\$-
105-24-02-524-525-00	Uniforms	\$621	\$3,000	\$2,576	\$3,520
105-24-02-524-527-00	Gasoline & Lubricants	\$13,410	\$10,000	\$7,147	\$10,000
105-24-02-524-540-00	Books, Publications & Dues	\$6,650	\$5,952	\$7,306	\$6,582
105-24-02-524-550-00	Educational & Training	\$1,347	\$3,980	\$2,398	\$4,770
Capital Outlay					
105-24-02-524-643-00	Computer Software	\$102,452	\$88,388	\$18,733	\$-
Non-Operating Expenditures					
105-24-02-524-914-01	Transfer to General Fund	\$568,902	\$603,827	\$603,827	\$660,528
105-24-02-524-914-03	Transfer to General Fund (Tech Fee)	\$98,226	\$101,173	\$101,173	\$104,209
Total Building Services Department		\$3,614,973	\$3,890,647	\$3,727,369	\$4,390,111
DEVELOPMENT SERVICES FUND REVENUES (-) EXPENDITURES		\$1,424,516	\$-	\$3,928,546	\$-



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ANNUAL LINE ITEM BUDGETS IMPACT FEES FUND



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Impact Fee Funds Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
License, Fees & Payments					
110-00-00-324-610-00	Open Space Impact- Resident	\$224,778	\$-	\$22,176	\$-
110-00-00-324-611-00	Parks Impact Fees- Residential	\$224,778	\$-	\$51,303	\$-
110-00-00-324-620-00	Open Space Impact Fee- Commercial	\$31,043	\$-	\$286,099	\$-
110-00-00-324-621-00	Parks Impact- Commercial	\$-	\$-	\$256,734	\$-
111-00-00-324-110-00	Police Impact- Resident	\$65,547	\$-	\$4,835	\$-
111-00-00-324-120-00	Police Impact- Commercial	\$163,687	\$-	\$748,141	\$-
112-00-00-324-710-00	Admin. Impact Fee- Residential	\$21,321	\$-	\$1,470	\$-
112-00-00-324-720-00	Adm. Impact Fee- Commercial	\$23,074	\$-	\$46,921	\$-
Miscellaneous Revenues					
110-00-00-361-100-00	Interests	\$48,525	\$-	\$-	\$-
110-00-00-361-300-00	Net Increase(Decease) in FMV	\$(219,355)	\$-	\$-	\$-
111-00-00-361-100-00	Interests	\$17,878	\$-	\$-	\$-
111-00-00-361-300-00	Net Increase(Decease) in FMV	\$(80,815)	\$-	\$-	\$-
Reappropriated Fund Balance					
110-00-00-389-901-00	Reappropriated Fund Balance	\$-	\$4,276,320	\$-	\$4,219,245
111-00-00-389-901-00	Reappropriated Fund Balance	\$-	\$1,703,489	\$-	\$1,887,673
112-00-00-389-901-00	Reappropriated Fund Balance	\$-	\$283,856	\$-	\$328,250
TOTAL IMPACT FEE FUNDS REVENUES		\$520,461	\$6,263,665	\$1,417,679	\$6,435,168

Impact Fee Fund Open Space/Parks Impact Fees Program Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Non-Operating Expenditures				
110-72-00-572-991-00 Working Capital Reserve	\$-	\$4,276,320	\$-	\$4,219,245
TOTAL OPEN SPACE/PARKS FUND EXPENDITURES	\$-	\$4,276,320	\$-	\$4,219,245

Impact Fee Fund Open Space/Parks Impact Fees Program Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Non-Operating Expenditures				
111-21-01-521-991-00 Working Capital Reserve	\$-	\$1,703,489	\$-	\$1,887,673
TOTAL POLICE IMPACT FEE FUND EXPENDITURES	\$-	\$1,703,489	\$-	\$1,887,673

Impact Fee Fund Admin. Impact Fees Program Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Non-Operating Expenditures				
112-19-01-519-991-00 Working Capital Reserve	\$-	\$283,856	\$-	\$328,250
TOTAL ADMIN IMPACT FEE FUND EXPENDITURES	\$-	\$283,856	\$-	\$328,250
TOTAL IMPACT FEES FUND EXPENDITURES	\$366,844	\$6,263,665	\$1,124,492	\$6,435,168
IMPACT FEES FUND REVENUES (-) EXPENDITURES	\$153,617	\$-	\$293,187	\$-



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ANNUAL LINE ITEM BUDGETS FORMULA ONE FUND



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Formula One Fund Revenues	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Miscellaneous Revenues				
116-00-00-369-900-00 Other Miscellaneous Revenues	\$1,000,000	\$-	\$444,444	\$444,444
TOTAL FORMULA ONE FUND REVENUES	\$1,000,000	\$-	\$444,444	\$444,444

Formula One Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures					
116-19-01-519-310-00	Professional Services	\$-	\$-	\$2,175	\$-
116-19-01-519-340-00	Other Contractual	\$-	\$-	\$118,166	\$120,000
116-19-01-519-492-00	Special Events (Mayor)	\$-	\$-	\$-	\$21,000
116-19-01-519-492-01	Special Events (Seat 1)	\$-	\$-	\$-	\$21,000
116-19-01-519-492-02	Special Events (Seat 2)	\$-	\$-	\$-	\$21,000
116-19-01-519-492-03	Special Events (Seat 3)	\$-	\$-	\$-	\$21,000
116-19-01-519-492-04	Special Events (Seat 4)	\$-	\$-	\$10,752	\$21,000
116-19-01-519-492-05	Special Events (Seat 5)	\$-	\$-	\$-	\$21,000
116-19-01-519-492-06	Special Events (Seat 6)	\$-	\$-	\$-	\$21,000
116-19-01-519-830-00	Other Grants & Aids	\$-	\$-	\$45,000	\$-
116-19-01-519-830-01	Other Grants & Aids (Beautification)	\$-	\$-	\$65,809	\$-
116-19-01-519-830-02	Other Grants & Aids (Loan Program)	\$-	\$-	\$-	\$110,000
116-19-01-519-991-00	Working Capital Reserve	\$-	\$-	\$-	\$67,444
TOTAL FORMULA ONE FUND EXPENDITURES		\$-	\$-	\$241,902	\$444,444

Formula One Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures					
116-41-10-541-340-00	Other Contractual	\$123,752	\$-	\$-	\$-
		\$123,752	\$-	\$-	\$-

Formula One Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
TOTAL FORMULA ONE FUND EXPENDITURES		\$123,752	\$-	\$241,902	\$444,444
FORMULA ONE FUND REVENUES (-) EXPENDITURES		\$(123,752)	\$-	\$(241,902)	\$(444,444)



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ANNUAL LINE ITEM BUDGETS SPECIAL TAXING DISTRICTS FUND



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Special Taxing District Funds Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Revenues					
121-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$55,658	\$57,568	\$58,610	\$69,082
122-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$53,913	\$55,792	\$48,057	\$66,950
123-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$49,202	\$50,895	\$48,230	\$61,073
124-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$129,280	\$133,861	\$126,003	\$160,633
125-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$22,412	\$43,211	\$40,483	\$51,854
126-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$9,305	\$9,585	\$8,904	\$11,502
127-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$5,315	\$5,272	\$5,105	\$6,327
128-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$25,568	\$26,384	\$24,989	\$31,661
129-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$5,265	\$5,459	\$5,136	\$6,551
130-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$19,212	\$19,884	\$18,887	\$23,861
131-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$16,087	\$-	\$6,235	\$-
132-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$29,705	\$30,692	\$28,297	\$36,831
133-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$20,125	\$20,769	\$19,694	\$24,923
134-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$9,750	\$10,069	\$9,452	\$12,083
135-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$8,780	\$11,789	\$10,449	\$14,147
136-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$55,554	\$57,565	\$54,823	\$69,078
137-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$15,219	\$15,711	\$14,739	\$18,853
138-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$6,034	\$6,232	\$5,729	\$7,478
139-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$15,534	\$16,108	\$15,308	\$19,330
140-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$48,619	\$50,414	\$47,817	\$60,497
141-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$4,435	\$4,604	\$4,376	\$5,524
142-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$53,860	\$57,583	\$54,569	\$69,099
143-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$1,706	\$1,735	\$1,666	\$2,082
144-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$2,421	\$3,016	\$2,816	\$3,620
145-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$14,398	\$14,997	\$14,398	\$17,997
146-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$15,472	\$16,037	\$15,153	\$19,244
147-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$19,001	\$21,372	\$20,311	\$25,646
TOTAL SPECIAL TAXING DISTRICT FUNDS REVENUES		\$711,830	\$746,604	\$710,236	\$895,926

Special Taxing District Fund SLD Crestview Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
121-41-10-541-310-00 Professional Services	\$343	\$308	\$343	\$343
121-41-10-541-315-00 Fee Collection Charges	\$557	\$463	\$542	\$528
121-41-10-541-431-00 Electricity	\$53,265	\$56,797	\$48,249	\$68,211
TOTAL SLD CRESTVIEW EXPENDITURES	\$54,165	\$57,568	\$49,134	\$69,082

Special Taxing District Fund SLD Bunche Park Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
122-41-10-541-310-00 Professional Services	\$333	\$299	\$333	\$333
122-41-10-541-315-00 Fee Collection Charges	\$541	\$448	\$524	\$489
122-41-10-541-431-00 Electricity	\$46,068	\$55,045	\$48,608	\$66,128
TOTAL SLD BUNCHE PARK EXPENDITURES	\$46,942	\$55,792	\$49,465	\$66,950

Special Taxing District Fund SLD Scott Lake Manor Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
123-41-10-541-310-00 Professional Services	\$304	\$308	\$304	\$304
123-41-10-541-315-00 Fee Collection Charges	\$493	\$409	\$482	\$468
123-41-10-541-431-00 Electricity	\$42,310	\$50,178	\$53,140	\$60,301
TOTAL SLD SCOTT LAKE MANOR EXPENDITURES	\$43,107	\$50,895	\$53,926	\$61,073

Special Taxing District Fund SLD Scott Lake Manor East Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
124-41-10-541-310-00 Professional Services	\$798	\$717	\$798	\$798
124-41-10-541-315-00 Fee Collection Charges	\$1,294	\$1,076	\$1,519	\$1,487
124-41-10-541-431-00 Electricity	\$122,166	\$132,068	\$129,151	\$158,348
TOTAL SLD SCOTT LAKE MANOR E. EXPENDITURES	\$124,258	\$133,861	\$131,468	\$160,633

Special Taxing District Fund SLD Andover Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
125-41-10-541-310-00 Professional Services	\$138	\$232	\$138	\$138
125-41-10-541-315-00 Fee Collection Charges	\$224	\$347	\$146	\$347
125-41-10-541-431-00 Electricity	\$3,382	\$42,632	\$38,393	\$51,369
TOTAL SLD ANDOVER EXPENDITURES	\$3,744	\$43,211	\$38,677	\$51,854

Special Taxing District Fund SLD Stoneybrook Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
126-41-10-541-310-00 Professional Services	\$57	\$51	\$89	\$57
126-41-10-541-315-00 Fee Collection Charges	\$93	\$77	\$146	\$86
126-41-10-541-431-00 Electricity	\$7,193	\$9,457	\$7,614	\$11,359
TOTAL SLD STONEYBROOK EXPENDITURES	\$7,343	\$9,585	\$7,849	\$11,502

Special Taxing District Fund SLD Westwood Manor Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
127-41-10-541-310-00 Professional Services	\$33	\$28	\$33	\$33
127-41-10-541-315-00 Fee Collection Charges	\$53	\$42	\$51	\$50
127-41-10-541-431-00 Electricity	\$5,224	\$5,202	\$5,533	\$6,244
TOTAL SLD WESTWOOD MANOR EXPENDITURES	\$5,310	\$5,272	\$5,617	\$6,327

Special Taxing District Fund SLD Miami Gardens Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
128-41-10-541-310-00 Professional Services	\$157	\$141	\$157	\$157
128-41-10-541-315-00 Fee Collection Charges	\$256	\$212	\$250	\$234
128-41-10-541-431-00 Electricity	\$26,118	\$26,031	\$27,702	\$31,270
TOTAL SLD MIAMI GARDENS EXPENDITURES	\$26,531	\$26,384	\$28,109	\$31,661

Special Taxing District Fund SLD Peachtree Lane Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
129-41-10-541-310-00 Professional Services	\$33	\$29	\$33	\$33
129-41-10-541-315-00 Fee Collection Charges	\$53	\$44	\$51	\$50
129-41-10-541-431-00 Electricity	\$6,575	\$5,386	\$6,940	\$6,468
TOTAL SLD PEACHTREE LANE EXPENDITURES	\$6,661	\$5,459	\$7,024	\$6,551

Special Taxing District Fund SLD Lake Lucerne Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
130-41-10-541-310-00 Professional Services	\$119	\$107	\$119	\$119
130-41-10-541-315-00 Fee Collection Charges	\$192	\$160	\$189	\$186
130-41-10-541-431-00 Electricity	\$18,670	\$19,617	\$19,768	\$23,556
TOTAL SLD LAKE LUCERNE EXPENDITURES	\$18,981	\$19,884	\$20,076	\$23,861

Special Taxing District Fund SLD Andover First Addition Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
131-41-10-541-310-00 Professional Services	\$99	\$-	\$99	\$-
131-41-10-541-315-00 Fee Collection Charges	\$162	\$-	\$62	\$-
131-41-10-541-431-00 Electricity	\$22,730	\$-	\$-	\$-
TOTAL SLD ANDOVER 1ST ADD'N EXPENDITURES	\$22,991	\$-	\$161	\$-

Special Taxing District SLD Liberty Homes Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
132-41-10-541-310-00 Professional Services	\$3	\$164	\$3	\$3
132-41-10-541-315-00 Fee Collection Charges	\$298	\$247	\$283	\$267
132-41-10-541-431-00 Electricity	\$21,454	\$30,281	\$22,770	\$36,561
TOTAL SLD LIBERTY HOMES EXPENDITURES	\$21,755	\$30,692	\$23,056	\$36,831

Special Taxing District Fund SLD Riverdale Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
133-41-10-541-310-00 Professional Services	\$2	\$111	\$2	\$2
133-41-10-541-315-00 Fee Collection Charges	\$202	\$167	\$197	\$185
133-41-10-541-431-00 Electricity	\$16,159	\$20,491	\$13,447	\$24,736
TOTAL SLD RIVERDALE EXPENDITURES	\$16,363	\$20,769	\$13,646	\$24,923

Special Taxing District Fund SLD Rolling Oaks Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
134-41-10-541-310-00 Professional Services	\$60	\$54	\$60	\$60
134-41-10-541-315-00 Fee Collection Charges	\$98	\$81	\$95	\$91
134-41-10-541-431-00 Electricity	\$995	\$9,934	\$-	\$11,932
TOTAL SLD ROLLING OAKS EXPENDITURES	\$1,153	\$10,069	\$155	\$12,083

Special Taxing District Fund SLD Venetian Acres Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
135-41-10-541-310-00 Professional Services	\$59	\$63	\$59	\$59
135-41-10-541-315-00 Fee Collection Charges	\$88	\$95	\$105	\$102
135-41-10-541-431-00 Electricity	\$18,106	\$11,631	\$20,256	\$13,986
TOTAL SLD VENTIAN ACRES EXPENDITURES	\$18,253	\$11,789	\$20,420	\$14,147

Special Taxing District Fund SLD North Dade Country Club Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
136-41-10-541-310-00 Professional Services	\$351	\$308	\$351	\$351
136-41-10-541-315-00 Fee Collection Charges	\$556	\$463	\$548	\$529
136-41-10-541-431-00 Electricity	\$59,507	\$56,794	\$63,550	\$68,198
TOTAL SLD N. DADE COUNTRY CLUB EXPENDITURES	\$60,414	\$57,565	\$64,449	\$69,078

Special Taxing District Fund SLD Bunche Park South Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
137-41-10-541-310-00 Professional Services	\$94	\$84	\$94	\$94
137-41-10-541-315-00 Fee Collection Charges	\$153	\$126	\$147	\$142
137-41-10-541-431-00 Electricity	\$12,292	\$15,501	\$12,960	\$18,617
TOTAL SLD BUNCHE PARK SOUTH EXPENDITURES	\$12,539	\$15,711	\$13,201	\$18,853

Special Taxing District Fund SLD Greendale Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
138-41-10-541-310-00 Professional Services	\$37	\$33	\$37	\$37
138-41-10-541-315-00 Fee Collection Charges	\$60	\$50	\$57	\$56
138-41-10-541-431-00 Electricity	\$5,239	\$6,149	\$7,996	\$7,385
TOTAL SLD GREENDALE EXPENDITURES	\$5,336	\$6,232	\$8,090	\$7,478

Special Taxing District Fund SLD Jordan's Landing Maint Dist Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
139-41-10-541-310-00 Professional Services	\$96	\$86	\$96	\$96
139-41-10-541-315-00 Fee Collection Charges	\$155	\$129	\$153	\$150
139-41-10-541-460-00 Repairs and Maintenance Service	\$15,172	\$15,893	\$12,400	\$19,084
TOTAL SLD JORDAN'S LANDING DIST EXPENDITURES	\$15,423	\$16,108	\$12,649	\$19,330

Special Taxing District Fund SLD Sunshine State Industrial Park Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
140-41-10-541-310-00 Professional Services	\$301	\$270	\$301	\$301
140-41-10-541-315-00 Fee Collection Charges	\$487	\$405	\$478	\$468
140-41-10-541-431-00 Electricity	\$47,611	\$49,739	\$50,525	\$59,728
TOTAL SLD SUNSHINE ST. INDUS PARK EXPENDITURES	\$48,399	\$50,414	\$51,304	\$60,497

Special Taxing District Fund SLD Air Park Industrial Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
141-41-10-541-310-00 Professional Services	\$27	\$25	\$27	\$27
141-41-10-541-315-00 Fee Collection Charges	\$44	\$37	\$44	\$43
141-41-10-541-431-00 Electricity	\$4,870	\$4,542	\$5,028	\$5,454
TOTAL SLD AIR PARK INDUSTRIAL EXPENDITURES	\$4,941	\$4,604	\$5,099	\$5,524

Special Taxing District Fund SLD Palmetto Lakes Industrial Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
142-41-10-541-310-00 Professional Services	\$346	\$309	\$346	\$346
142-41-10-541-315-00 Fee Collection Charges	\$539	\$463	\$546	\$520
142-41-10-541-431-00 Electricity	\$52,708	\$56,811	\$55,488	\$68,233
TOTAL SLD PALMETTO LAKES INDUS EXPENDITURES	\$53,593	\$57,583	\$56,380	\$69,099

Special Taxing District Fund SLD MDPD Subdivision Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
143-41-10-541-310-00 Professional Services	\$10	\$9	\$10	\$10
143-41-10-541-315-00 Fee Collection Charges	\$17	\$14	\$17	\$17
143-41-10-541-431-00 Electricity	\$1,513	\$1,712	\$1,655	\$2,055
TOTAL SLD MDPD SUBDIVISION EXPENDITURES	\$1,540	\$1,735	\$1,682	\$2,082

Special Taxing District Fund SLD Park Center Business Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures				
144-41-10-541-310-00 Professional Services	\$15	\$16	\$15	\$15
144-41-10-541-315-00 Fee Collection Charges	\$24	\$24	\$28	\$27
144-41-10-541-431-00 Electricity	\$4,517	\$2,976	\$4,995	\$3,578
TOTAL SLD PARK CNTR BUSINESS EXPENDITURES	\$4,556	\$3,016	\$5,038	\$3,620

Special Taxing District Fund SLD Lakes of Tuscany Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures					
145-41-10-541-310-00	Professional Services	\$89	\$80	\$89	\$89
145-41-10-541-315-00	Fee Collection Charges	\$144	\$121	\$144	\$144
145-41-10-541-431-00	Electricity	\$10,080	\$14,796	\$10,796	\$17,764
TOTAL SLD LAKES OF TUSCANY EXPENDITURES		\$10,313	\$14,997	\$11,029	\$17,997

Special Taxing District Fund SLD Golden Glades Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures					
146-41-10-541-310-00	Professional Services	\$96	\$86	\$96	\$96
146-41-10-541-315-00	Fee Collection Charges	\$155	\$129	\$152	\$150
146-41-10-541-431-00	Electricity	\$11,871	\$15,822	\$12,702	\$18,998
TOTAL SLD GOLDEN GLADES EXPENDITURES		\$12,122	\$16,037	\$12,950	\$19,244

Special Taxing District Fund SLD Air Park Industrial Maintenance Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Operating Expenditures					
147-41-10-541-310-00	Professional Services	\$-	\$114	\$-	\$-
147-41-10-541-315-00	Fee Collection Charges	\$190	\$172	\$203	\$200
147-41-10-541-460-00	Repairs and Maintenance Service	\$10,425	\$21,086	\$12,498	\$25,446
TOTAL SLD AIR PARK INDUS MAINT EXPENDITURES		\$10,615	\$21,372	\$12,701	\$25,646
TOTAL SPECIAL TAXING DISTRICT FUND EXPENDITURES		\$657,348	\$746,604	\$703,355	\$895,926
SPECIAL TAXING DISTRICT FUNDS REVENUES (-) EXPENDITURES		\$54,482	\$-	\$6,881	\$-



Miami Gardens



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ANNUAL LINE ITEM BUDGETS DEBT SERVICE FUND



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Debt Service Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Property Taxes					
201-00-00-311-000-00	Ad Valorem Taxes	\$3,992,094	\$3,960,984	\$3,881,981	\$3,960,990
Other Sources					
201-00-00-381-014-01	Inter Transf - General Fund	\$4,144,353	\$666,406	\$666,406	\$663,582
201-00-00-381-015-10	Inter Transf - Transportation Adm	\$389,454	\$388,698	\$388,698	\$388,009
201-00-00-381-025-30	Inter Transf - Capital Projects	\$5,918,591	\$5,579,754	\$5,579,754	\$5,542,814
TOTAL DEBT SERVICE FUND REVENUES		\$14,444,492	\$10,595,842	\$10,516,839	\$10,555,395

Debt Service Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Debt Service					
201-17-01-517-700-00	Debt Service	\$203,740	\$-	\$-	\$-
201-17-01-517-710-04	Principal- \$7.5 MM Note	\$386,067	\$400,468	\$400,468	\$415,405
201-17-01-517-710-06	Principal- QNIP	\$461,176	\$480,026	\$-	\$499,850
201-17-01-517-710-11	Principal- \$4 MM Note	\$2,050,132	\$-	\$-	\$-
201-17-01-517-710-12	\$55M Principal Payment	\$1,495,000	\$1,565,000	\$1,565,000	\$1,635,000
201-17-01-517-710-14	\$60M Principal- Debt Service (refi)	\$1,755,000	\$1,840,000	\$1,840,000	\$1,935,000
201-17-01-517-710-16	Principal- \$6MM (COPS add'l)	\$1,404,298	\$-	\$-	\$-
201-17-01-517-710-18	Principal- \$6.9 MM (refinance \$14.4)	\$880,000	\$905,000	\$905,000	\$940,000
201-17-01-517-710-19	Principal- \$50 MM GOB (refinance \$60M)	\$750,000	\$760,000	\$760,000	\$765,000
201-17-01-517-720-04	Interest- \$7.5 MM Note	\$124,183	\$106,028	\$53,014	\$87,196
201-17-01-517-720-06	Interest- QNIP	\$78,025	\$68,582	\$(37,177)	\$49,140
201-17-01-517-720-11	Interest- 4.0 MM Note	\$85,951	\$-	\$-	\$-
201-17-01-517-720-12	Interest- \$55M Bond	\$3,083,449	\$2,976,257	\$2,976,257	\$2,864,046
201-17-01-517-720-14	\$60M GO Bond interests	\$378,000	\$290,250	\$290,250	\$198,250
201-17-01-517-720-16	Interest- \$6MM (COPS add'l)	\$28,678	\$-	\$-	\$-
201-17-01-517-720-18	Interest- \$6.9 MM (refinance \$14.4)	\$162,567	\$133,497	\$134,596	\$103,767
201-17-01-517-720-19	Interest- \$50 MM GOB (refinance \$60M)	\$1,077,268	\$1,070,421	\$1,070,421	\$1,062,335
Non-Operating Expenditures					
201-17-01-517-991-00	Working Capital Reserve	\$-	\$313	\$-	\$406
TOTAL DEBT SERVICE FUND EXPENDITURES		\$14,403,534	\$10,595,842	\$9,957,829	\$10,555,395
DEBT SERVICE FUND REVENUES (-) EXPENDITURES		\$40,958	\$-	\$559,010	\$-



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ANNUAL LINE ITEM BUDGETS CAPITAL PROJECTS FUND



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Capital Projects Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Miscellaneous Revenues					
300-00-00-337-704-00	Bunche Park	\$7,897	\$-	\$-	\$-
300-00-00-337-711-00	Rolling Oaks Park	\$1,135,181	\$-	\$(25,237)	\$-
300-00-00-361-100-00	Interest	\$93,600	\$-	\$-	\$-
300-00-00-361-102-00	Rebate \$55 million bond	\$1,017,692	\$892,877	\$491,585	\$859,213
300-00-00-361-103-00	Interests on \$60M GO Bond	\$105,376	\$-	\$446,756	\$-
300-00-00-361-300-00	Net Increase(Decease) in FMV	\$(381,817)	\$-	\$-	\$-
300-00-00-366-000-00	Contributions and Donations	\$10,000	\$-	\$-	\$-
300-00-00-369-300-00	Settlement	\$930,737	\$-	\$-	\$-
Interfund Transfers					
300-00-00-381-030-01	Inter Transf- General Fund	\$5,622,251	\$5,538,662	\$5,538,662	\$5,555,607
TOTAL CAPTIAL PROJECTS FUND REVENUES		\$8,540,917	\$6,431,539	\$6,451,766	\$6,414,820

Capital Projects Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Capital Improvement Projects Department					
Personnel Services					
300-12-01-512-102-00	Regular Salaries and Wages	\$440,904	\$609,397	\$553,087	\$579,499
300-12-01-512-104-00	Overtime	\$305	\$-	\$550	\$-
300-12-01-512-105-00	Special Pay	\$1,928	\$2,400	\$2,267	\$2,400
300-12-01-512-201-00	FICA	\$33,415	\$46,451	\$41,761	\$43,692
300-12-01-512-202-00	Retirement	\$49,067	\$72,579	\$65,249	\$78,638
300-12-01-512-203-00	Life and Health Insurance	\$55,177	\$95,889	\$61,416	\$69,421
300-12-01-512-204-00	Workers' Compensations	\$1,375	\$1,652	\$2,290	\$1,571
Operating Expenditures					
300-12-01-512-310-00	Professional Services	\$-	\$5,000	\$1,850	\$78,193
300-12-01-512-400-00	Travel & Per Diem	\$727	\$3,000	\$-	\$3,000
300-12-01-512-421-00	Postage & Freight	\$-	\$100	\$-	\$100
300-12-01-512-440-00	Rentals and Leases	\$1,723	\$2,500	\$1,599	\$2,500
300-12-01-512-470-00	Printing & Binding	\$504	\$600	\$84	\$1,100
300-12-01-512-510-00	Office Supplies	\$1,096	\$2,500	\$1,687	\$2,500
300-12-01-512-520-00	Operating Supplies	\$16,305	\$-	\$6,560	\$-
300-12-01-512-524-00	Computer software	\$-	\$2,500	\$-	\$2,500
300-12-01-512-540-00	Books, Publications and Dues	\$1,753	\$3,342	\$3,259	\$2,942
300-12-01-512-550-00	Educational & Training	\$1,899	\$3,875	\$913	\$3,950
300-19-01-519-310-00	Professional Services	\$3,500	\$-	\$3,500	\$-
300-72-22-572-310-00	Professional Services	\$126,134	\$-	\$87,449	\$-
300-72-23-572-310-00	Professional Services	\$64,483	\$-	\$-	\$-
300-72-23-572-524-00	Computer software	\$17,690	\$-	\$-	\$-
300-72-24-572-310-00	Professional Services	\$9,904	\$-	\$-	\$-
300-72-27-572-310-00	Professional Services	\$362,010	\$-	\$-	\$-
300-72-29-572-310-00	Professional Services	\$224,212	\$-	\$73,519	\$-
300-72-30-572-310-00	Professional Services	\$4,517	\$-	\$67,512	\$-
300-72-36-572-310-00	Professional Services	\$97,607	\$-	\$70,766	\$-
300-72-41-572-310-00	Professional Services	\$5,848	\$-	\$-	\$-
300-72-42-572-310-00	Professional Services	\$510	\$-	\$-	\$-
Capital Outlay					
300-12-01-512-621-03	City Hall Complex	\$27,371	\$-	\$199,163	\$-
300-21-20-521-630-00	Infrastructure Improvements	\$8,981	\$-	\$-	\$-
300-21-20-521-640-00	Real-Time Crime Center Equipment	\$-	\$-	\$3,115	\$-
300-72-00-572-621-01	Scott Park Building	\$25,040	\$-	\$-	\$-
300-72-00-572-630-33	Brentwood Pool	\$-	\$-	\$20,000	\$-
300-72-00-572-631-02	Bunche Park	\$7,897	\$-	\$-	\$-
300-72-00-572-631-08	Rolling Oaks Park	\$1,135,181	\$-	\$1,387,796	\$-
300-72-00-572-631-23	Andover Park	\$10,000	\$-	\$-	\$-
300-72-22-572-630-00	Lester Brown Park	\$176,433	\$-	\$1,392,863	\$-
300-72-22-572-640-00	Lester Brown Park Equipment	\$2,033	\$-	\$46,139	\$-
300-72-23-572-630-00	Andover Park	\$1,018,999	\$-	\$40,138	\$-

Capital Projects Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Capital Improvement Projects Department					
300-72-23-572-640-00	Andover Park Equipment	\$5,000	\$-	\$-	\$-
300-72-24-572-630-00	Bennett Lifter Park	\$14,725	\$-	\$19,080	\$-
300-72-26-572-630-00	Bunche Park	\$24,351	\$-	\$10,000	\$-
300-72-27-572-620-00	Cloverleaf Park Building	\$1,036,856	\$-	\$617	\$-
300-72-27-572-630-00	Cloverleaf Park	\$138,142	\$-	\$1,434	\$-
300-72-27-572-640-00	Cloverleaf Park Equipment	\$11,994	\$-	\$-	\$-
300-72-29-572-620-00	Rolling Oaks Park Building	\$-	\$-	\$471	\$-
300-72-29-572-630-00	Rolling Oaks Park	\$-	\$-	\$847	\$-
300-72-33-572-630-00	Brentwood Pool	\$4,208	\$-	\$362,531	\$-
300-72-41-572-620-00	Senior Family Center Building	\$14,367	\$-	\$-	\$-
300-72-41-572-640-00	Senior Family Center Equipment	\$54,595	\$-	\$-	\$-
300-72-42-572-640-00	Betty T. Ferguson Equipment	\$152,753	\$-	\$-	\$-
Non-Operating Expenditures					
300-12-01-512-918-21	Transfer to Debt Service Fund	\$5,918,591	\$5,579,754	\$5,579,754	\$5,542,814
300-72-22-572-497-00	Other Obligations	\$48,450	\$-	\$87,861	\$-
300-72-23-572-497-00	Other Obligations	\$34,690	\$-	\$-	\$-
300-72-24-572-497-00	Other Obligations	\$2,974	\$-	\$108,791	\$-
300-72-27-572-497-00	Other Obligations	\$1,513	\$-	\$-	\$-
300-72-29-572-497-00	Other Obligations	\$82,973	\$-	\$-	\$-
300-72-36-572-497-00	Other Obligations	\$113	\$-	\$-	\$-
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		\$11,480,823	\$6,431,539	\$10,305,918	\$6,414,820
CAPITAL PROJECTS FUND REVENUES (-) EXPENDITURES		\$(2,939,906)	\$-	\$(3,854,152)	\$-



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Miami Gardens



2020

ANNUAL LINE ITEM BUDGETS STORMWATER UTILITY FUND



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Stormwater Utility Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Adopted 2024 Budget
Charges For Services					
401-00-00-325-200-00	Stormwater Assessments	\$5,144,647	\$5,793,484	\$5,511,546	\$6,014,984
License, Fees & Payments					
401-00-00-329-500-00	Stormwater Permit Fees	\$43,084	\$35,000	\$75,140	\$53,308
401-00-00-349-102-00	Cost Recovery	\$276	\$-	\$-	\$-
Miscellaneous Revenues					
401-00-00-361-100-00	Interest	\$112,373	\$25,000	\$43,722	\$25,000
401-00-00-361-300-00	Net Increase(Decrease) in FMV	\$(507,980)	\$-	\$-	\$-
401-00-00-364-000-00	Sales of Fixed Assets	\$-	\$-	\$96,297	\$-
401-00-00-369-900-00	Other Miscellaneous Revenues	\$-	\$-	\$64,988	\$-
401-00-00-369-903-00	Insurance Reimbursement	\$25,406	\$-	\$2,400	\$-
Reappropriated Fund Balance					
401-00-00-389-901-00	Reappropriated Retained Earnings	\$-	\$1,969,774	\$-	\$-
TOTAL STORMWATER FUND REVENUES		\$4,817,806	\$7,823,258	\$5,794,093	\$6,093,292

Stormwater Utility Fund Expenditures		2022 Actual	Adopted 2023 Budget	Adopted 2023 Budget	Adopted 2024 Budget
Operating Division					
Personnel Services					
401-41-03-538-102-00	Regular Salaries and Wages	\$404,811	\$462,234	\$337,132	\$472,882
401-41-03-538-104-00	Overtime	\$22,885	\$7,500	\$18,890	\$10,000
401-41-03-538-105-00	Special Pay	\$1,418	\$1,650	\$1,359	\$1,650
401-41-03-538-201-00	FICA	\$30,251	\$36,065	\$25,351	\$37,067
401-41-03-538-202-00	Retirement	\$52,498	\$55,946	\$41,125	\$65,527
401-41-03-538-203-00	Life and Health Insurance	\$97,750	\$143,077	\$73,883	\$132,588
401-41-03-538-204-00	Workers' Compensation	\$11,954	\$32,014	\$13,122	\$31,949
401-41-03-538-260-00	OPEB Expenses	\$2,817	\$-	\$-	\$-
Operating Expenditures					
401-41-03-538-310-00	Professional Services	\$493,633	\$472,000	\$150,178	\$275,000
401-41-03-538-315-00	Fee Collection Charges	\$53,100	\$56,488	\$55,650	\$54,000
401-41-03-538-340-00	Other Contractual	\$150,575	\$339,362	\$249,639	\$352,028
401-41-03-538-360-00	Pension Benefits	\$(3,727)	\$-	\$-	\$-
401-41-03-538-400-00	Travel and Per Diem	\$21	\$2,000	\$7	\$4,000
401-41-03-538-410-00	Communications Svc.	\$-	\$-	\$3,069	\$1,000
401-41-03-538-421-00	Postage & Freight	\$-	\$200	\$29	\$200
401-41-03-538-431-00	Electricity	\$4,178	\$5,000	\$14,721	\$8,000
401-41-03-538-432-00	Water	\$676	\$1,500	\$2,476	\$1,500
401-41-03-538-440-00	Rentals and Leases	\$2,489	\$44,028	\$53,107	\$32,247
401-41-03-538-460-00	Repairs and Maintenance Serv	\$84,882	\$56,152	\$84,478	\$76,152
401-41-03-538-470-00	Printing & Binding	\$2,752	\$1,600	\$238	\$3,000
401-41-03-538-494-00	Advertising	\$495	\$1,700	\$-	\$1,700
401-41-03-538-497-00	Other Obligations	\$5,084	\$42,358	\$24,042	\$42,358
401-41-03-538-510-00	Office Supplies	\$1,531	\$1,400	\$1,762	\$1,400
401-41-03-538-520-00	Operating Supplies	\$11,416	\$25,900	\$23,536	\$29,500
401-41-03-538-521-00	Computers	\$-	\$-	\$-	\$1,750
401-41-03-538-524-00	Computer software	\$-	\$19,895	\$17,789	\$19,895
401-41-03-538-525-00	Uniforms	\$3,459	\$5,490	\$5,537	\$8,990
401-41-03-538-527-00	Gasoline & Lubricants	\$22,542	\$50,000	\$5,750	\$40,000
401-41-03-538-528-00	Small Tools and Equipment	\$2,682	\$6,000	\$3,319	\$6,000
401-41-03-538-530-00	Road Materials and Supplies	\$3,367	\$8,000	\$7,801	\$8,000
401-41-03-538-531-00	Landscape Supplies/Materials	\$1,384	\$2,300	\$1,587	\$2,300
401-41-03-538-540-00	Books, Publications, and Dues	\$3,461	\$2,200	\$255	\$2,200
401-41-03-538-550-00	Educational & Training	\$2,612	\$3,000	\$1,204	\$3,000
401-41-03-538-590-00	Depreciation Expenses IOTHB	\$578,961	\$-	\$-	\$-
401-41-03-538-591-90	Depreciation Exp- E&M	\$311,749	\$-	\$-	\$-
Capital Outlay					
Stormwater Treatment Swale					
401-41-03-538-635-00	Projects	\$-	\$150,000	\$90,407	\$200,000
401-41-03-538-640-00	Machinery and Equipment	\$-	\$290,112	\$436,937	\$139,000
Debt Service					
401-41-03-538-710-00	Principal- Debt Service	\$-	\$389,030	\$407,818	\$408,263
401-41-03-538-720-00	Interest- Debt Service	\$177,348	\$158,322	\$165,968	\$138,871
401-41-03-538-720-01	Interest- Debt Service (Leases)	\$179	\$-	\$-	\$-
401-41-03-538-731-00	Amortize refunding lost	\$14,010	\$-	\$-	\$-
401-41-03-538-740-00	Lease Amortization	\$36,939	\$-	\$-	\$-
Non-Operating Expenditures					
401-41-03-538-914-01	Transfer to General Fund	\$223,494	\$270,403	\$270,403	\$324,100

Stormwater Utility Fund Expenditures		2022 Actual	Adopted 2023 Budget	Adopted 2023 Budget	Adopted 2024 Budget
Operating Division					
401-41-03-538-917-00	Transfer to Transportation Fund	\$221,741	\$228,394	\$228,394	\$235,246
TOTAL STORMWATER OPERATIONS		\$3,035,417	\$3,371,320	\$2,816,963	\$3,171,363

Stormwater Utility Fund Expenditures		2022 Actual	Adopted 2023 Budget	Adopted 2023 Budget	Adopted 2024 Budget
Engineering Division					
Personnel Services					
401-41-09-538-102-00	Regular Salaries and Wages	\$235,229	\$234,014	\$118,750	\$233,949
401-41-09-538-104-00	Overtime	\$1,706	\$2,000	\$2,496	\$2,000
401-41-09-538-105-00	Special Pay	\$1,320	\$600	\$900	\$600
401-41-09-538-201-00	FICA	\$18,354	\$18,102	\$9,346	\$18,096
401-41-09-538-202-00	Retirement	\$23,298	\$28,109	\$14,441	\$32,018
401-41-09-538-203-00	Life and Health Insurance	\$22,444	\$38,654	\$16,791	\$37,963
401-41-09-538-204-00	Workers' Compensation	\$4,146	\$8,604	\$3,772	\$6,825
Operating Expenditures					
401-41-09-538-310-00	Professional Services	\$81,657	\$128,000	\$63,413	\$128,000
401-41-09-538-400-00	Travel and Per Diem	\$-	\$1,500	\$-	\$1,500
401-41-09-538-410-00	Communications Svc.	\$793	\$938	\$721	\$3,000
401-41-09-538-421-00	Postage & Freight	\$-	\$9,000	\$-	\$9,000
401-41-09-538-470-00	Printing & Binding	\$43	\$3,800	\$-	\$3,800
401-41-09-538-493-00	Software License	\$1,446	\$-	\$9,986	\$16,644
401-41-09-538-494-00	Advertising	\$-	\$500	\$-	\$500
401-41-09-538-510-00	Office Supplies	\$-	\$500	\$304	\$500
401-41-09-538-520-00	Operating Supplies	\$560	\$500	\$494	\$500
401-41-09-538-524-00	Computer software	\$3,105	\$3,500	\$3,411	\$3,500
401-41-09-538-525-00	Uniforms	\$200	\$425	\$647	\$434
401-41-09-538-540-00	Books, Publications, and Dues	\$-	\$1,850	\$-	\$1,850
401-41-09-538-550-00	Educational & Training	\$354	\$1,250	\$761	\$1,250
Capital Outlay					
401-41-09-538-630-00	Infrastructure Improvements	\$-	\$3,533,448	\$692,320	\$2,400,000
401-41-09-538-630-11	NW 170 Street and NW 22 Ave	\$-	\$400,000	\$-	\$-
401-41-09-538-630-16	Vista Verde Phase IV	\$-	\$-	\$13,853	\$-
401-41-09-538-630-22	Vista Verde Phase 1C & 1D	\$-	\$-	\$250,525	\$-
401-41-09-538-643-00	Computer Software	\$-	\$36,644	\$1,479	\$20,000
TOTAL STORMWATER ENGINEERING		\$394,655	\$4,451,938	\$1,204,410	\$2,921,929
TOTAL STORMWATER UTILITY FUND EXPENDITURES		\$3,430,072	\$7,823,258	\$4,021,373	\$6,093,292
STORMWATER UTILITY FUND REVENUES (-) EXPENDITURES		\$1,387,734	\$-	\$1,772,720	\$-



Miami Gardens



2020

NON-FINANCIAL GOALS



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City of Miami Gardens Financial & Non-Financial Goals

Introduction

This budget document is designed to provide the reader with a comprehensive understanding of the City financial policies, procedures and financial objectives. However, a City does not exist for finances. It exists to provide services to its residents and to aid in fulfilling their vision for a good life. To do this, the budget provides the fuel (money) to accomplish these goals and visions. Too often, we tend to see the budget and finance process as a separate entity from the overall goals and objectives of the City.

Miami Gardens was incorporated in May of 2003. Initially, the City's budget was set by the County and, therefore, it reflected the County's priorities. In FY 04-05, the City adopted its own budget. This autonomy allowed the City to begin a number of planning and visioning processes that provided its residents and elected officials the opportunity to prioritize goals that were important for the short and long-term success of the City. The first formal visioning process commenced in FY 04-05.

During the first visioning meeting in 2005, the City Council established the overarching vision for the City and set City-wide goals and objectives to support that vision. These goals and objectives served as the guide for the City's fiscal decision-making until the City's first Comprehensive Development Master Plan (CDMP) was completed in 2007. The CDMP helped the City more accurately describe its goals and objectives and tailor its spending accordingly. Since 2007, the City makes updates to the CDMP on a continuous basis. The City also repeated its visioning process in 2011 to ensure that the City's broader goals and objectives were still responsive to the needs of the City's residents. In its efforts to ensure that the City's direction remains in line with its goals, the City worked with several key stakeholders to develop its Strategic Management Plan. As a result, this multi-year plan accurately identifies the City's overarching goals and provides the blueprint for accomplishing them. Central to the document is the identification of the City's Key Focus Areas which are Public Safety, Economic Vibrancy and Culture, Arts, Recreation and Education. Successful execution of the objectives associated with these Key Focus Areas will allow the City to align its effort and resources to accomplish its goals and improve the quality of life for the residents of Miami Gardens.

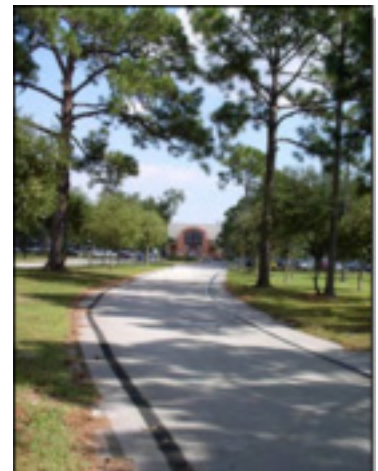
Over the years, the City has completed part of the CDMP process, several subsidiary planning documents: A Recreational Trail Master Plan (RTMP); a Town Center Master Plan (TSMP); a Technology Master Plan (TMP); a Street & Sidewalk Assessment (SSA), Bicycle and Pedestrian Mobility Plan, Circular Study and a CRA Finding of Necessity. These planning processes are outlined below. The results of these planning processes, especially as they relate to service levels and capital improvements, will become a part of this and future budgets.

Miami Gardens Comprehensive Development Master Plan and Other Ongoing Planning Processes that Impact the Development of the Annual Operating and Capital Budgets

The CDMP plan is a state-mandated process designed to assist cities and counties in developing a long term vision for their communities. It is a series of smaller plans including Land Use, Parks & Recreation, Public Safety, Housing, Environment, Utilities, Transportation and Intergovernmental Cooperation, among others. The linkage between the goals, objectives and action plans is fundamental to municipal budgeting.

As part of the CDMP process, annual goals and objectives are identified. For each of these goals and objectives, specific, yearly action plans were developed. These yearly objectives are then translated into the annual budget process for funding. To begin this process, the City developed a Community Vision Statement. This statement was developed after extensive public participation and forms the basis for the further development of the Comprehensive Development Master Plan and other planning processes that the City has undertaken.

The following section describes the various planning completed as part of this process. Each of the resulting plans will have an impact on both the annual operating and capital budgets for years to come. They will provide guidance in the development of the budget process to ensure that the City is actually



allocating its limited resources to those priorities that have been identified by the public and policymakers as fulfilling the City's ultimate development vision.

- Comprehensive Development Master Plan
- Transportation Master Plan
- Park Master Plan

Long-Term Strategic Planning and Objectives

Council engaged a consultant in August 2012 to assist in long-term strategic planning. A citizen's survey was performed in September 2012 and the consultant also met with each Council member individually to survey their goals and objectives for the City. In April 2013, Council held strategic planning sessions to set up long term goals based on the citizen's survey.

One of the goals of the 2013 strategic planning session included hiring additional police officers. In late FY 2014, the City began hiring an additional 10 police officers. The FY 2016 budget included 11 additional police officers. A portion of the expenses were funded by the Community Oriented Policing Services (COPS) grant program. The Community Oriented Policing Services (COPS) grant program expired at the end of fiscal year 2021. The positions previously funded through the COPS grant will remain as full-time employees with funding being provided from the General Fund.

One of the Council's main long term objectives is to attract commercial businesses such as restaurants, hotels, shopping centers and entertainment venues. Council also wants to implement more cultural and recreational programs and improve the infrastructure of the Park and Recreation system. A General Obligation Bond referendum was approved by the voters in April 2014 to provide funding to improve the parks and recreational facilities in the City and to provide increased public safety improvements throughout the City. The Council approved the \$60 million Bond Implementation Plan in December 2015. Of the eighteen parks and recreation facilities improvement projects, ten (10) projects are currently completed, while the remaining eight (8) are in either the design or permitting stage. The City has also completed the "Real Time Crime Center" public safety improvement project. Details regarding the progress of all GOB projects can be found in the Capital Improvement Projects section of the document.

Another long term goal for the City is to provide additional services to the elderly. This includes providing transportation services, educational workshops and referral services to connect the elderly to social services agencies. The City's transit trolley program which is funded by the Citizen Independent Transportation Trust began providing free services to its citizens in June 2015. In FY 2017, these services were expanded to include weekends. As the Senior Center has officially opened in July 2021, the City's transit trolley will now include direct transport to the center.

Council would also like to strengthen the collaboration with schools and universities in the City of Miami Gardens. To date the City has developed partnerships with Florida Memorial University and St. Thomas University. The Miami Gardens Police Department (MGPD) has an active MOU with Florida Memorial and has facilitated an Internship Program with them. Additionally, MGPD has established the "Career Talks" program wherein MGPD personnel is sent to the university throughout the semester to discuss their careers with the college students.

Other partnerships includes, the Department of Parks and Recreation's contract with FMU which covers practice for Football, Soccer and Track. It also covers game / meet days (for additional costs) for Soccer and Track. The City is currently working with the university in updating the contract to include softball (games and practices).

Comprehensive Development Master Plan and Strategic Planning Process

In early 2005, the City undertook a process to develop a consensus vision for the newly formed City of Miami Gardens. The Vision would provide direction for the Comprehensive Development Master Plan (CDMP). A group of almost 40 citizens and community leaders, including the Mayor and City Council, residents, business owners, and representatives



of key organizations and agencies, filled out a “baseline” questionnaire and then were interviewed for their best ideas. After compiling responses, a vision of the city began to take shape



The City’s Vision combines the commitment and determination generated by the founders, leaders and residents of the City. The ideas expressed articulated the community’s concerns and desires. The Comprehensive Development Master Plan provides but one, albeit important key to realizing the vision. The direction for the CDMP’s plan elements are driven by this vision. The CDMP’s goals, objectives and policies will lead to the development of high quality public and private amenities as well as the provision of excellent services articulated in the vision. In early 2007, the City’s proposed CDMP was approved by the State of Florida. The plan subsequently won both the South Florida Chapter of the American Planning Association’s and the State American Planning Association’s 2007 Innovation Award for its novel treatment of Land Use. Following that approval, the City began work on a new set of Land Development Regulations (LDRs). This work was completed in FY-10 with the adoption of new zoning and development criteria. In addition a new Entertainment Overlay District was adopted in 2015 to promote redevelopment within the Town Center along NW 27 Avenue.

Effective visioning or strategic planning is not a static process. Periodically evaluating performance and assessing new opportunities and challenges is critical to long-term success. To that end, the City is in the process of evaluating the City’s progress towards its prior stated goals and identifying new priorities for the City. Thus far, the following strategic priorities have been highlighted during the strategic planning process:

1. Improving internal and external communication.

The City will explore opportunities to facilitate increased and effective communication with the City’s residents and businesses. This will include updating the City’s website, changing the format and delivery method of the City’s publication, investing in high-quality training to increase the customer service skills of the City’s employees, and creating regularly scheduled opportunities for stakeholders to provide feedback to City staff.

2. Investing in activities and technology that promote health, safety and quality of life.

The City has constructed a Real Time Crime Center to further decrease crime in the City of Miami Gardens and equip its officers with the tools necessary to meet the challenges of modern policing. Also, to promote the health and quality of life of the City’s residents, the City will provide opportunities for physical activity in the City’s green spaces, install bike and walking paths, provide quality recreational and educational programming, and increase the availability of art and culture related programs. Through the GO Bond program the City has completed upgrades of ten (10) parks and recreational facilities with several more scheduled for completion over the next two fiscal years. Increase attendance within our Afterschool, Summer Camp, Winter Camp, Spring camp, and Kids Day off programs as well as, implement programs to focus on recreation and education at all city recreational facilities.

3. Promoting growth, economic development and investment.

The City will encourage large-scale economic development and the expansion and retention of existing businesses. The City will also create an entertainment hub along the City’s 27th avenue corridor- one of the City’s main thoroughfares- to attract increased investment in the City. In the last five years, the City has grown its tax base by 50%.

1. Promote economic stability.

The City will efficiently utilize its economic resources to effectuate the City's stated goals and pursue its strategic priorities. As of the end of FY 2023, the City has \$45.1 million in general fund unassigned reserves.

2. Creating more opportunities for residents and visitors to enjoy the City.

The City will aggressively pursue opportunities to create signature destinations within the City to spur economic development, increase tourism, and enhance resident quality of life.

In Fiscal Year 2015, the Council approved the establishment of the Entertainment Overlay District (EOD) which overlays areas designated Planned Corridor Development (PCD) on NW 27th Avenue. This area is intended to revitalize commercial centers in the City thereby generating revenue and providing ample and convenient shopping for residents. The Entertainment Overlay District also encourages and supports large scale development of entertainment driven uses, including, but not limited to, hotels, theaters, cultural centers, indoor recreation facilities, alcoholic beverage uses, restaurants and commercial activities, with the purpose of attracting customers and visitors from local, regional, national, and international areas.

The basic purpose and intent of the Entertainment Overlay District is to encourage lively urban development that promotes and sustains large scale development of entertainment driven uses while creating a sense of place presently lacking in this area. The EOD will foster high quality businesses and embrace the public realm as it provides for outdoor dining, pedestrian circulation, and parking guidelines.

35-ACRES (19199 NW 27th Avenue)

This site is proposed as a mixed-use town Center within the heart of the City's Entertainment Overlay district. The development will include retail, restaurants, hotels, and sports and entertainment venues. A culinary arts facility and performing arts venue will also be incorporated into the site as part of a public-private partnership between the City and the developer. Tenant negotiations are underway by the developer with site plan submitted in 2022.



Miami Gardens Transportation Master Plan

The Miami Gardens Transportation Master Plan (MGTMP) was developed to provide an overall framework for transportation decision-making and transportation-related improvements for Miami Gardens. Analysis of all transportation modes, integrated with the City's vision for growth and development, will provide a comprehensive plan for "all things transportation" in Miami Gardens.



The city is part of the growing regional traffic congestion in South Florida and Miami-Dade County. The development of a Transportation Master Plan for the City of Miami Gardens is intended to provide a rational and organized response to addressing the problems of general travel and more specifically traffic congestion, and to anticipate and address travel problems which are in the future.



While much of a transportation master plan necessarily involves the employment of transportation planning and engineering professionals for their expertise, it also must involve local citizens for identification of problems and needs, and the city fathers for their input as well, in developing the city's guide for transportation improvement planning and programming into the future.

Miami Gardens' geographic location on the northern Miami-Dade & Broward County Line transects north-south major arterials routing significant volumes of inter-county traffic along these facilities. The Transportation Master Plan will show

how this affects, and effects, travel within and passing through the city.

Development, and periodic updating, of a Miami Gardens Transportation Master Plan is an ideal and effective way to establish policies, to provide guidance as to meeting those policies, and to provide an open, public, codified general plan for management of the transportation system for which the city is responsible, and for providing input to County and State agencies dealing with County and State facilities and operations.

The City of Miami Gardens Transportation Master Plan recognizes that the City represents but one entity involved in the transportation planning process. The Master Plan must coordinate with all major transportation entities and effected jurisdictions including but not limited to the Florida Department of Transportation, the Florida Turnpike Authority, the Miami Dade County MPO, the Miami-Dade Expressway Authority, and Miami-Dade Transit, Public Works, and Planning and Zoning Departments, as well as adjacent jurisdictions including Broward County and Broward County Transit, and the neighboring cities of North Miami Beach, Miramar, Opa-Locka and Miami Lakes.

Many road improvements are on their way due to the congestion on the Golden Glades Interchange to include a future fly-over from SR 826/Palmetto Expressway Eastbound to I-95 Northbound.



Parks Master Plan

The Parks Master Plan (“the Plan”) is a planning document for the Parks & Recreation Department and offers many distinctive functions. First, the plan works to implement the City’s goal to preserve open space and promote preservation of natural resources. As specified in the City’s CDMP Recreation and Open Space Element in Policy 5.2.1 under Objective 5.2, “the City shall develop a City-wide Parks and Recreation Master Plan that will provide master site planning for each park and categorize parks in terms of their development, infrastructure and amenities.”

Second, the Plan evaluated the existing recreation facilities through best management practices and funding techniques. The City commits to monitoring on an annual basis the system needs, demands and development of public recreation sites and facilities and budgetary needs for improvements, repairs and maintenance.

In addition, it creates a framework for future development. The goal of the master plan was to create a consistent park system, thereby improving the overall quality of life for the City of Miami Gardens.

The Plan also serves as a guideline for future staffing requirements. As our facilities improve and recreation programs increase, so does the City’s need for qualified, trained personnel. Staff will be able to use this document as a model to structure its organizational chart and evaluate its current staffing.

Lastly, the adoption of a master planning document has provided the foundation for standardized, consistent development. The plan also specifies standardized equipment (i.e. benches, shelters, pavilions, bike racks, etc.). This allows the City’s parks to become identifiable and distinctive from other municipal and county parks, while maintaining consistency amongst our own parks.



Capital Improvements

The improvements to Parks will include a complete re-design of grounds, facilities and amenities including the creation of quality infrastructure to sustain a proper park system for the next 20 years. It is necessary for the redevelopment of the park system for several reasons:

- Renovations to the parks will include compliance with the Americans with Disabilities Act, thereby producing accommodations to meet the needs of all visitors to the park;
- Improvement to the existing parks will allow the City to adequately plan for growth and increased use;
- Renovations to the parks encourage the use of recreation and open space, which promotes longevity, quality of life and sustainability of the environment;
- Creation of amenities that accommodate current and future use. Planning for the upgrade to the park system should allow for implementation of future innovative designs and latest trends in order to remain attractive to users and competitive with industry standards.
- Actively engage the City’s youth, create a Science and Technology Center, and a Culinary and Hospitality Exploration Center.



The purpose of this document is to plan for future development, encourage standardized equipment and amenities, and establish consistent aesthetics and prioritization of goals. As of 2023, the City’s population is approximately 110,491 residents and growing. Planning for growth through the preservation of open space is an essential component of smart growth principles. Existing communities with established infrastructure should encourage the protection of natural resources in order to prevent a burden to the current system.

Additionally, the master plan will offer uniformed park standards. It will address management's assessment of specific departments (parks, recreation, and administration) as it specifically relates to current challenges and future opportunities in maintenance, programming, staffing, and facility operations. Separately, it will address planned capital improvements including redesign of park layouts, Crime Prevention Through Environmental Design (CPTED), and ADA accessibility. By identifying potential gaps in service(s), a model of best practices will be formulated in order to foster quality assurance in all parks.

The master plan also serves as the point of reference document, expressing the City's intent to maximize its parks system and thereby serving as the certified planning document for purposes of grant applications. In April 2014, voters in the City of Miami Gardens approved the issuance of \$60 million in general obligation proceeds to assist in bringing the vision outlined above to fruition.

Council approved the Bond Implementation Plan in December 2015. Details regarding the progress of all GOB projects can be found in the Capital Improvement Projects section of the document.



Miami Gardens



2020

CAPITAL IMPROVEMENT PROGRAM



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City of Miami Gardens Capital Improvement Program Overview

History of CIP

Because Miami Gardens was only incorporated in 2003, the City's first Capital Improvement Program began in FY 2007. In order to prepare for such a program, in FY 04-05 the City Manager proposed, and the City Council approved, the establishment of a separate budgetary fund called The Capital Project Fund. This fund initially received its revenue from a dedicated .1840 mill revenue stream (\$500,000). No expenditures were planned from these funds for FY 04-05 or FY 05-06 in order to utilize the monies as a back-up emergency reserve and to assist in cash flow. Programming for these monies, as well as potential grants and other resources begin with the FY 06-07 budget.

In late FY-05, the City issued its first capital bond issue, a \$7.5 million, 20 year bond, designed to provide funding to purchase land for a future City Hall and a future Public Works complex. In FY-07, the City issued an additional \$14.4 million for a new Police Headquarters as well as other capital acquisitions. In FY-11 the City issued a \$55,000,000 Certificate of Participation for the construction of the City Hall. Some of the City's funding in the Capital Project Fund has come from grants especially those projects related to median improvements, bridges or road improvements. These grants were all on a reimbursement basis. In FY-14 the City issued a \$60 Million General Obligation Bond for Parks and recreation facilities improvements and purchase of crime prevention equipment. In FY-19 the City refinanced the remaining balance (\$6.9 million) on the FY-07 \$14.4 million issuance to a taxable refunding revenue bond with PNC Bank. In FY-20 the City refinanced a \$50 million of the \$60 Million General Obligation Bond issued in FY-14. The refinancing allowed the City to realize overall savings of approximately \$4.9 million which allowed the debt service millage to be further reduced beyond the savings achieved from the growth in taxable value.

What is a Capital Project?

Capital projects are major fixed assets or infrastructure with long-term value, such as buildings, roads, bridges and parks. Proposed project requests may originate from staff, City Council and/or citizens. A key feature of a capital project is that funds budgeted for specific projects remain allocated until project completion.

Project budgets are reviewed annually; and, if needed, funding may be adjusted. Projects may be funded by current revenues, grants or by debt financing, depending upon the availability of funds, the nature of the project.

What is a Capital Improvement Program (CIP)?

The City's Capital Improvement Program (CIP) is a planning, budgetary, and prioritizing tool which reflects the City's infrastructure needs (via a list of capital projects) for a five-year time frame. Only the first year of a CIP is required to be balanced; for the remaining four years, potential funding sources have been identified that in future years could be used to help balance the CIP. Utilization of these sources cannot be initiated without formal Council approval as part of the budget process. Based on such approval, the five-year CIP should be balanced in future years.

The program consists of projects that generally comply with all or a combination of the following criteria: project costs \$5000 or more (minimum threshold); project meets a health and safety standard qualifying it for funding consideration; project enhances a department's productivity. The CIP is updated on an annual basis during budget formulation time.

Capital Improvement Costs

Capital project costs include all expenditures related to land acquisition, planning, design, construction, project management, legal expenses, and mitigation of damages. Departments estimate project costs but consider operating impacts as well, including startup and recurring costs. The start-up costs refer to one-time initial costs to be funded from the operating budget at the time the facility comes on line. Recurring costs are those costs to be borne from the operating budget that cover annual personnel and operating expenses related to the facility. Both start-up and recurring cost details are broken down by project and submitted with the proposed capital project list to the City Council for review and consideration. In this manner, the decision makers can readily recognize the "true" costs of a potential CIP project, and the funding impact once a project is completed and becomes "on-line." The operating cost estimates provide information which is then useful in preparing the City's operating budget.

Capital Improvement Program Process

The Capital Improvement Program process begins during the second quarter of each fiscal year with a Capital Improvement Program meeting attended by all City departments. Instructions for required data and proposed schedules are discussed and revised. Preliminary revenue estimates are disseminated.

In July, City Council may hold a CIP workshop where department managers, Council Members and City residents identify initial proposed revisions to the CIP. Typically, there are not sufficient funds to provide for all of the projects that are identified. These preliminary lists are then reviewed to determine if the projects meet the requirements of the Comprehensive Plan. Once this review is completed, the revised project lists are reviewed by the City Manager and a “balanced CIP” is prepared. It is presented to the City Council along with the preliminary budget in July.

After receiving direction from the Council and implementing any resulting changes, the CIP is approved by the City Council in September. In balancing the CIP, projections of revenues from existing sources are compared to requested capital projects. If there are adequate revenues to fund all the requested projects, the program is balanced. If not, projects must be revised to reduce costs, postponed to a future time period or eliminated from the program. Alternative financing, such as long-term debt, may be proposed in order to provide sufficient revenues to fund requested capital projects. The current fiscal year funding for the approved CIP is incorporated in the proposed budget prepared in August and adopted at the public hearings held in September of each year.

The overall CIP with its five-year time-frame gives a fair indication of the foreseeable infrastructure needs of the City. The CIP helps to structure this decision-making by reviewing both capital project requests as well as the operational impact from the implementation of the program.

The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and sometimes from year to year. Any amendments must be approved by the City Council. Monitoring of the CIP being the responsibility of the City Manager through the City’s engineering division and the Capital Projects Department

Summary of FY 23-24 Capital Improvements Program

The FY 23-24 Capital Projects Fund is adopted at \$6,414,820. \$872,006 is for operating purposes, while the \$5,542,814 Interfund transfer is mostly for debt service. The amount in the Capital Projects Fund approved by Council in the Budget Process is different from the schedule for the Five Year Capital Improvement Plan. The Five Year Capital Improvement Plan includes remaining proceeds from the \$60 million General Obligation Bond issued in July 2014 and funding available from the County General Obligation Bond as well as the final stage of the City Hall/ Police Headquarter project for the installation of the photovoltaic panels. These proceeds are automatically carried from the previous fiscal year. The Five Year Capital Improvement Plan located on the following page will provide a better idea of what capital project activities the City will incur and where the funding sources are derived from.

Capital Improvement Plan

Funding Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Transportation Fund: CITT	\$5,001,380	\$1,250,000	\$1,250,000	\$1,225,000	\$1,200,000
Stormwater Fees	\$4,850,000	\$4,850,000	\$3,550,000	\$3,550,000	\$3,550,000
**City's General Obligation Bond	\$7,860,910	\$34,233,705	\$-	\$-	\$-
Grant: County QNIP	\$50,000	\$-	\$-	\$-	\$-
Total Revenues	\$17,762,290	\$40,333,705	\$4,800,000	\$4,775,000	\$4,750,000

*Funding sources for Capital Projects carry over from year to year. Balances above reflect both anticipated revenue and the use of available fund balance.

** In FY 2024, amount reflects total bond proceeds allocated to projects and unallocated interest income.

Capital Improvement Plan

General Obligation Bond Projects	Actuals through FY 2023	GOB Balance FY 2024 Allocation	*Estimated Total Project Cost
A.J. King- Anticipated Completion 2025	\$45,890	\$840,661	\$886,551
Andover Park- Completed 2022	\$1,254,855	\$-	\$1,254,855
Senior Family Center- Completed 2021	\$10,835,216	\$-	\$10,835,216
Bennett M. Lifter Park- Anticipated Completion 2023	\$503,381	\$1,496,619	\$2,000,000
Betty T. Ferguson- Ph 1 Completed 2020, Ph 2 Anticipated 2023	\$4,593,545	\$348,070	\$4,941,615
Brentwood Pool- Anticipated Completion 2024	\$33,004	\$1,116,897	\$1,149,901
Buccaneer Park-Completed 2019	\$3,956,974	\$-	\$3,956,974
Bunche Park- Completed 2021	\$7,312,260	\$-	\$7,312,260
Bunche Pool-- Completed 2018	\$2,617,002	\$-	\$2,617,002
Real Time Crime Center (Completed) & ShotSpotter	\$3,603,065	\$-	\$3,603,065
Public Wi-Fi- Completion 2020	\$40,001	\$-	\$40,001
Culinary Arts Institute- Anticipated Completion 2026	\$131,533	\$3,417,538	\$3,549,071
Cloverleaf Park- Completed 2022	\$2,065,615	\$-	\$2,065,615
Lester P. Brown Park- Anticipated Completion 2023	\$545,149	\$3,954,851	\$4,500,000
Miami Carol City Park- Anticipated Completion 2025	\$17,807	\$2,956,861	\$2,974,668
Myrtle Grove Park- Anticipated Completion 2025	\$22,215	\$5,149,133	\$5,171,348
North Dade Optimist- Completed 2019	\$137,244	\$-	\$137,244
Norwood Park & Pool- Completed 2019	\$2,330,738	\$-	\$2,330,738
Risco Park STEM & AV Center- Anticipated Completion 2026	\$1,344,223	\$12,155,777	\$13,500,000
Rolling Oaks Park- Anticipated Completion 2024	\$771,779	\$10,728,221	\$11,500,000
Scott Park- Anticipated Completion 2025	\$33,544	\$5,866,456	\$5,900,000
West Miami Gardens (Completed)	\$96,715	\$-	\$96,715
Body Cameras (Completed)	\$277,976	\$-	\$277,976
Showmobile (Completed)	\$212,254	\$-	\$212,254

**Other Capital Projects	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Miscellaneous Road Resurfacing per Road Assessment	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Leslie Estates Road and Drainage Improvement Project (Shared with Stormwater- \$1,500,000 and CITT \$300,000)	\$1,800,000	\$1,000,000	\$-	\$-	\$-
Miscellaneous Road Resurfacing per Road Assessment	\$100,000	\$300,000	\$300,000	\$300,000	\$300,000
Future Road and Sidewalk Improvement Projects to Include Drainage Improvements as needed in the project areas	\$-	\$2,300,000	\$3,000,000	\$3,000,000	\$3,000,000
Vista Verde Phase III Project	\$1,701,380	\$-	\$-	\$-	\$-
Road Re-Striping	\$75,000	\$100,000	\$100,000	\$75,000	\$50,000
Pavement Preservation Projection	\$125,000	\$250,000	\$250,000	\$250,000	\$250,000
Sidewalk Stand Alone Project	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Installation of Road Traffic Calming Devices	\$750,000	\$250,000	\$250,000	\$250,000	\$250,000
Stormwater Treatment Swale Projects	\$200,000	\$150,000	\$150,000	\$150,000	\$150,000
Leslie Estates Road & Drainage Improvements	\$1,800,000	\$1,000,000	\$-	\$-	\$-
Biscayne Blueway Trail Design for FDOT Grant for Construction of the Trail	\$250,000	\$-	\$-	\$-	\$-
NW 207 Street between NW 27-37 Avenue Drainage and Road Improvement Project	\$1,200,000	\$-	\$-	\$-	\$-
Small Drainage Projects thst include resurfacing and Sidewalks	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Swale Reshaping Projects	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
NW 171 and NW 2 Court Drainage Project	\$400,000	\$-	\$-	\$-	\$-

**Other Capital Projects	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Riverview Community Drainage Project	\$300,000	\$-	\$-	\$-	\$-
16411 NW 37 Court Drairage Project	\$150,000	\$-	\$-	\$-	\$-
Stormwater Master Plan Activ. Project	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Small Drainage Projects as needed	\$150,000	\$-	\$-	\$-	\$-
Swale re-shaping	\$100,000		\$-	\$-	\$-

Notes:

*Includes funding from GOB, Impact Fees, QNIP, State Grant, and others

**Other Capital Projects funded through CITT, Stormwater Fees

Impact of Capital Projects on the Operating Budget

As indicated above, it is not only important to understand the full costs of constructing a capital improvement (planning, design, financing, bidding and construction), but it is important to understand that all Capital Improvements will have a resulting effect on the City's operating budget, positive or negative. The analysis below looks at the projects listed above and tries to predict the impact on the operating budget of the City in future years. This information assisted in the preparation of the FY 22-23 budget and will be useful for subsequent budgets by providing a more complete picture of the cost of a particular capital project.

Capital projects are an important part of what we do in local government. They often make the difference in defining a community's identity, and in delivering efficient and responsive service to our residents. Because of the inherent significant costs involved in capital improvements, it is important to look at not only those immediate development costs such as planning, design and construction, but to understand how the capital improvement will affect the city's operating budget once completed.

For the purposes of this budget, a capital improvement is any project that costs in excess of \$5000 and has an expected life of at least 10 years. This may be a single item, such as a recreation center, or may be a "project" such as the "ADA" sidewalk project. While repairs for routine maintenance are not generally considered "capital" projects, certain maintenance operations, because of their scope or sheer cost, may be classified as capital projects.

Capital projects will have an effect on the City's operating budgets. This effect may be to save money, or it may require an increase in operating funding. The table below provides estimates by staff of fiscal operating impact when the projects are completed. Some of these costs may be offset by revenues, however, currently staff is still developing the programs for the new or renovated facilities and is unable to perform a projection of revenue yet:

Summary by Fiscal Year Impact of Capital Projects on the Operating Budget

DEPARTMENT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Police Department	\$266,394	\$271,722	\$277,156	\$282,700	\$288,354
Recreation Department	\$1,902,858	\$2,321,487	\$2,832,214	\$3,455,301	\$4,215,468
Total Impact: General Fund	\$2,169,252	\$2,593,209	\$3,109,370	\$3,738,001	\$4,503,822

Impact of Capital Projects on the Operating Budget: Park Details

Project	Capital Cost	Operating Cost Impact	Notes
A.J. King	\$906,100	\$12,000	Utility expenses
Andover Park	\$765,512	\$4,000	Maintenance and utility costs
Bennett M. Lifter Park	\$1,050,229	\$1,200	Utility expenses, playground and general maintenance repairs
Brentwood Pool	\$1,182,163	\$3,000	Pool will be demolished and pavilion and picnic tables will be installed, utility costs and trash pickup will be required
Bunche Park	\$6,633,715	\$175,100	A multipurpose gymnasium will be constructed to house the alternative sports center which will include a running track. Additional personnel of an Assistant Community Center Manager, 1 recreation supervisor II, 1 recreation aide I, 1 recreation aide II, 6 part-time recreation aides, 2 part-time janitorial workers and 2 fitness trainers will be required. Operating cost will include utilities, building maintenance, gym equipment maintenance, field maintenance, and ongoing repairs.
Cloverleaf Park	\$794,926	\$57,110	1 recreation supervisor and 4 part-time recreation aides will be required
Culinary Arts Institute	\$3,863,420	\$144,870	1 information officers, 1 recreation supervisor and 3 part-time recreation aides will be required to operate and maintain this facility. Operating costs include utilities, janitorial services and equipment maintenance
Lester P. Brown Park	\$1,799,513	\$2,400	Utility costs, field maintenance, ongoing repairs for playground, irrigation and fencing.
Miami Carol City Park	\$3,049,795	\$10,800	Additional utility is projected as lights will be installed in the walking trail
Myrtle Grove Park	\$5,527,064	\$176,840	Improvements will include constructing a gymnasium/field house to host AAU basketball events. 1 recreation supervisor II, 2 recreation aids and 3 part-time recreation aides, 2 janitorial workers and 2 fitness trainers will be required. Operating costs will include utility, building and equipment maintenance
North Dade Optimist	\$236,572	\$10,800	Maintenance and utility costs and part-time staff when required
Risco Park STEM & AV Center	\$7,041,720	\$111,425	A new building for Science, Technology, Engineering and Math (STEM) Center will be constructed. Additional staff will include part-time janitorial worker, part-time landscape crew worker, 1 recreation supervisor II and 3 part-time recreation aides
Rolling Oaks Park	\$7,071,419	\$47,665	6 part-time recreation aides and utility costs are included in the operating projection
Scott Park	\$1,881,049	\$3,000	Park improvement includes replacement of sports lighting for multipurpose field, baseball field and basketball courts. Project savings of 40% of electricity for high efficient lightings and eliminate the rental costs for sports lights during football season. Operating costs include utility, trash pickup and equipment maintenance
Senior Family Center	\$7,614,538	\$403,340	1 senior program coordinator, 2 full time recreation aides, 4 part time recreation aides, 2 part time janitorial workers and 1 part time landscape crew worker. Operating costs will include utilities and maintenance of the building.



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Miami Gardens



2020

MIAMI GARDENS GENERAL OBLIGATION BOND IMPLEMENTATION PLAN



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General Obligation Bond Implementation Plan

The following potential Capital Improvement Projects are recommended to be funded by the City of Miami Gardens General Obligation Bond (GOB). All projects are geared toward the City's Parks and also are inclusive of the Administration's recommendations regarding public safety improvements.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
A.J. Park	Remove wooden lighting poles and replace with steel poles for new Musco sports lighting and control system for the multipurpose field and the baseball field. The replacement will reduce the power consumption by 40% and provide web based controls for the system.		
	Recondition the existing baseball diamond and replace backstop and dugout fencing. Install outfield fencing/netting.		
	Reconfigure the existing paved parking lot for easier access from the street and to be ADA compliant to include paved approaches from street.		
	Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		
	Install a new large pavilion with picnic tables, grills, domestic water and electricity.		
	Install a perimeter fence to improve security at the park.		
	Install new landscaping and irrigation system in the park and the paved parking lots.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Andover Park	Replace existing playground with a new playground with soft rubberized play surface and shade structure.		Replace existing playground with a new playground with soft rubberized play surface and shade structure.
	Resurface the existing basketball court and install new shade structure, backboards and rims.	New shade structure	Replace basketball court with new basketball court and bleachers.
	Replace the perimeter fencing and install temporary parking with pavers in the swale area.	Install temporary parking with pavers in the swale area	Replace the perimeter fence. Install new parking lot.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Andover Park (cont'd)	Install new landscaping and irrigation system in the park.		Install new landscaping and irrigation system in the park.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Bennet Lifter Park	Replace existing playground and swings with new playground with soft rubberized play surface and shade structure. Move the playground closer to the recreation building.		Replace existing playground and swings with new playground with soft rubberized play surface and shade structure. Move the playground closer to the recreation building.
	Resurface existing basketball court and install new backboards and rims.	Resurface existing basketball court.	
		Replace existing basketball court with new basketball court.	Replace existing basketball court with new basketball court.
	Replace sports lighting for basketball court with new Musco lighting and control system, which will reduce the power consumption by 40% and provide web based control system.	Replace sports lighting with Musco lighting	Replace sports lighting for basketball court with new Musco lighting and control system, which will reduce the power consumption by 40% and provide web based control system.
		Replace sports lighting with new sports lighting.	
	Remove the existing tennis courts and replace with a larger pavilion with a grill, electricity and domestic water.		Remove the existing tennis courts.
	Evaluate the expansion of existing Recreation Building.	Evaluate the expansion of existing Recreation Building. Demolish the existing recreation and build a new recreation building with community room, office, and restroom.	Demolish the existing recreation and build a new recreation building with community room, office, and restroom.
	Remodel two existing public restrooms in the Recreation Building to be ADA compliant.	Remodel two existing public restrooms in the Recreation Building to be ADA compliant.	

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Bennet Lifter Park (cont'd)	Install additional paved parking north of the existing building and adapt existing lot to be ADA compliant.	Adapt existing lot to be ADA compliant.	Install additional paved parking north of the existing building and remove existing swale parking.
	Repair driveway approaches to site as needed to interface with edge of street pavement.	Remove existing swale parking	
	Install new parking lot lighting which will be controlled by the Musco system.	Eliminated Musco Lights	Install new parking lot lighting.
	Add parking with pavers in the swale area along the streets.	Add parking with pavers in the swale area along the streets.	
	Install new landscaping and irrigation system in the park and the paved parking lot.		Install new landscaping and irrigation system in the park and the paved parking lot.
	Surround lift station with lush landscaping to improve park aesthetics.	Relocate Lift Station to make better use of park space.	Relocate Lift Station to make better use of park space.
	Install sidewalks to the lake shore and a chain link fence.	Install a chain link fence Install steel picket fence.	Install steel picket fence.
	Install a fishing dock at the edge of the lake.	Install a fishing dock at the edge of the lake.	
	Remove the existing small pavilion north of the building.		Remove the existing small pavilion north of the building.
Betty T. Ferguson Recreation Center	Renovate the existing pavilion south of the building and add grill, electricity and domestic water.		Renovate the existing pavilion south of the building and add grill, electricity and domestic water.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
	Convert the north and south overflow parking areas into paved parking lots and include lighting and drainage.		
	Upgrade the existing football field area to potentially accommodate local high school football and other specialized events.		Upgrade the existing football field area to accommodate local high school football and other specialized events.
	Upgrade existing parking lot lighting.		Upgrade existing parking lot lighting.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Betty T. Ferguson Recreation Center (cont'd)	Reduce the area designated for the burrowing owl to add to the new north parking lot.		
	Extend the existing walking trail to the entire perimeter of the site and include lighting and distance marker signage.		Extend the existing walking trail to the entire perimeter of the site and include lighting and distance marker signage.
	Install ventilation fans in pool area.		Install ventilation fans in pool area.
	Evaluate and replace as necessary ventilation systems and air conditioning throughout the facility.		
	Replace gymnasium flooring; renovate gymnasium and other interior areas.		Replace gymnasium flooring and renovate gymnasium.
	Install new landscaping and expand irrigation system adjacent to trail extension.		Install new landscaping and expand irrigation system adjacent to trail extension.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Brentwood Pool	Replace the exercise equipment at the central exercise station area. Cover central exercise station area with a shade structure.		Replace the exercise equipment at the central exercise station area. Cover central exercise station area with a shade structure.
	Install benches and trash receptacles near the basketball courts and the playground.		
	Resurface the existing parking lot and adapt it to be ADA compliant.		
	Renovate and resurface tennis courts.	Replace basketball court. Replace Playground equipment.	
	Demolish the existing pool and pool house that is no longer functional. Once completed, install a new pavilion with picnic tables, grill, electricity and domestic water. Add a small water play area adjacent to the pavilion.		Demolish the existing pool and pool house that is no longer functional.
	Install a perimeter chain link fence to improve security at the park.	no chain link	

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Replace gymnasium flooring; renovate gymnasium and other interior areas.		Replace gymnasium flooring and renovate gymnasium.
	Install new landscaping and expand irrigation system adjacent to trail extension.		Install new landscaping and expand irrigation system adjacent to trail extension.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
	Install new landscaping and irrigation system in the park.		
Buccaneer Park	After an analysis to determine the cost effectiveness, the existing Recreation Building will be remodeled or demolished and rebuilt.		After an analysis to determine the cost effectiveness, the existing Recreation Building will be demolished and rebuilt.
	Determine the feasibility of relocating/burying electrical cables underground.		Determine the feasibility of relocating/burying electrical cables underground.
	Relocate and replace existing playground with new playground with soft rubberized play surface and shade structure.		Relocate and replace existing playground with new playground with soft rubberized play surface and shade structure.
	Extend the existing walking trail. Add distance marker signage along walking trail.		Extend the existing walking trail. Add distance marker signage along walking trail.
	Create a zero-depth splash pad with perimeter benched seating at the location of the paved skating area. Construct a restroom and shower area near the splash pad area.		Create a zero-depth splash pad with perimeter benched seating at the location of the paved skating area. Construct a restroom and shower area near the splash pad area.
	Install estate fencing and plant shrubs and bushes around splash pad area.		Install estate fencing and plant shrubs and bushes around splash pad area.
	Construct a permanent entrance area near the splash pad.		Construct a permanent entrance area near the splash pad.
	Install two new pavilions with a grill, electricity and domestic water--one adjacent to the splash pad and the other along the trail.		Install two new pavilions with a grill, electricity and domestic water--one adjacent to the splash pad and the other along the trail.
	Resurface two existing basketball courts and install new backboards and rims.		Resurface two existing basketball courts and install new backboards and rims.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Buccaneer Park (cont'd)	Replace/Install sports lighting for tennis courts with new Musco lighting and controls.		Replace/Install sports lighting for tennis courts with new Musco lighting and controls.
	Resurface two existing Tennis Courts and install new netting and signage. Replace existing fencing and windscreen as needed.		Resurface two existing Tennis Courts and install new netting and signage. Replace existing fencing and windscreen as needed.
	Install additional paved parking at the location of the existing parking lot. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		Install additional paved parking at the location of the existing parking lot. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
	Add temporary parking with pavers in the swale area along the streets.	Add temporary parking with pavers in the swale area along the streets.	
	Install a perimeter chain link fence to improve security at the park.		Install a perimeter chain link fence to improve security at the park.
	Install new landscaping and irrigation system in the park and the paved parking lots.		Install new landscaping and irrigation system in the park and the paved parking lots.
Bunche Park	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
	Demolish the existing 40 year old recreation building. Build a new Multipurpose Gymnasium to house the City of Miami Gardens Alternative Sports Complex. The building will contain a running track on a second level above a weight room, workout room and locker rooms. The center will feature boxing, martial arts, dance and gymnastics.		Demolish the existing 40 year old recreation building. Build a new Multipurpose Gymnasium to house the City of Miami Gardens Alternative Sports Complex. The building will contain a running track on a second level above a weight room, workout room and locker rooms. The center will feature boxing, martial arts, dance and gymnastics.
	Remove two of the four existing basketball courts to make room for new parking lot.		Remove two of the four existing basketball courts to make room for new parking lot.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Bunche Park (cont'd)	Resurface two of the existing basketball courts.		Resurface two of the existing basketball courts.
	Replace existing playground with a new playground with soft rubberized play surface and shade structure.		Replace existing playground with a new playground with soft rubberized play surface and shade structure.
	Replace existing sod sports field with a new artificial turf sports field.		Replace existing sod sports field with a new artificial turf sports field.
	Replace the sports lighting for the football field and the basketball courts with new Musco lighting and control system on the existing concrete poles. The replacement will reduce the power consumption by 40% and provide web based controls for the system.		Replace the sports lighting for the football field and the basketball courts with new Musco lighting and control system on the existing concrete poles. The replacement will reduce the power consumption by 40% and provide web based controls for the system.
	Install bleachers with permanent shade structures for the football field.		Install bleachers with permanent shade structures for the football field.
	Repair the temporary parking in the swale area along the perimeter streets.	Repair the temporary parking in the swale area along the perimeter streets.	
	Renovate and add to the existing parking lot and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		Renovate and add to the existing parking lot and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
	Replace the broken perimeter fencing on the south side of the park with a 6-foot vinyl covered chain link fence.	Replace the broken perimeter fencing on the south side of the park with a 6-foot vinyl covered chain link fence. Replace the broken perimeter fencing on the south side of the park with metal picket fence	Replace the broken perimeter fencing on the south side of the park with a 6-foot metal picket fence.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Bunche Park (cont'd)	Install estate fencing along the north, east, and west perimeter of the park.		Install estate fencing along the north, east, and west perimeter of the park.
	Install new landscaping and irrigation system in the park and the paved parking lots.		Install new landscaping and irrigation system in the park and the paved parking lots.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Bunche Pool	Demolish and reconstruct the existing pool and pool house that has been unoccupied for 6 years. New pool house will be ADA compliant.		Demolish and reconstruct the existing pool and pool house that has been unoccupied for 6 years. New pool house will be ADA compliant.
	Repair and replace existing pool pumps, piping, filters and equipment.		Repair and replace existing pool pumps, piping, filters and equipment.
	Renovate and add to the existing parking lot and adapt existing lot to be ADA compliant. Install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		Renovate and add to the existing parking lot and adapt existing lot to be ADA compliant. Install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
	Install new water fountain(s).		Install new water fountain(s).
	Install a perimeter fence around the site.		Install a perimeter fence around the site.
	Extend sidewalk width to be ADA compliant.		Extend sidewalk width to be ADA compliant.
	Install new landscaping and irrigation system for the paved parking lot.		Install new landscaping and irrigation system for the paved parking lot.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Cloverleaf Park	Replace the existing playground with a new playground with soft rubberized play surface and shade structure.		Replace the existing playground with a new playground with soft rubberized play surface and shade structure.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Cloverleaf Park (con'd)	Expand and resurface the existing half basketball court and install new backboards and rims.	Expand and resurface the existing half basketball court. Replace basketball court with new court.	Replace basketball court with new court and install new backboards and rims.
	Install security lighting and controls for the basketball court.	Install security lighting and controls for the basketball court.	
	Determine the feasibility of relocating/burying electrical cables underground.		Determine the feasibility of relocating/burying electrical cables underground.
	Renovate the existing building and make it ADA compliant. Assess removing or relocating the east exit door.	Renovate the existing building and make it ADA compliant. Assess removing or relocating the east exit door. Demolish existing building and construct a new recreation building.	Demolish existing recreation building and construct a new recreation building.
	Add temporary parking with pavers in the swale area along the street.	Add temporary parking with pavers in the swale area along the street.	
	Install a perimeter fence to improve security at the park.		Install a perimeter fence to improve security at the park.
	Install new landscaping and irrigation system in the park and the paved parking lots.		Install new landscaping and irrigation system in the park and the paved parking lots.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Lester Brown Park (Brentwood Park)	Add a second zone for the existing playground with a soft rubberized play surface and shade structure.	Add a second zone for the existing playground with a soft rubberized play surface and shade structure. Replace existing playground with new play structure, rubberized surface, and shade structure.	Replace existing playground with new play structure, rubberized surface, and shade structure.
Lester Brown Park (Brentwood Park) (cont'd)	Remove the existing natural turf sports field and irrigation system underneath.		Remove the existing natural turf sports field and irrigation system underneath.
	Install an artificial turf sports field. Reuse the existing Musco lighting system.		Install an artificial turf sports field. Reuse the existing Musco lighting system.
	Install a scoreboard.		Install a scoreboard.
	Install bleachers with permanent shade structures on both sides of the field.		Install bleachers with permanent shade structures on both sides of the field.
	Re-sod the existing practice field.		Re-sod the existing practice field.
		Demolish the existing recreation building and build a new recreation building.	Demolish the existing recreation building.
	Expand the existing parking lot to the south and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		Expand the existing parking lot to the south and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
	Expand existing walking trail with lighting around the perimeter of the park. Add distance marker signage along walking trail.		
	Install exercise station with shade structure area funded by CMG and Miami Dolphins.		Install exercise station with shade structure area funded by CMG and Miami Dolphins.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Install estate fencing at the entrance to the park and install new 6-foot vinyl covered chain link fence around the remaining perimeter.	Install estate fencing at the entrance to the park and install new 6-foot vinyl covered chain link fence around the remaining perimeter. Install metal picket fence around entire park.	Install metal picket fence around entire park.
	Install new landscaping and irrigation system in the park and the paved parking lot.		Install new landscaping and irrigation system in the park and the paved parking lot.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Miami Carol City Park	Renovate restroom building.		
	Resurface the four existing basketball courts and install new backboards and rims. Install a shade structure.		
	Remove sod from the existing game football field on the south of the park and install an artificial turf sports field.		
	Extend the existing Musco sports lighting system to light the practice football field.		
	Install a scoreboard.		
	Recondition baseball field and replace backstop and dugout fencing.		
Miami Carol City Park (cont'd)	Install lighting and distance marker signage along the existing walking trail.		
	Install bleachers with permanent shade structure for the football field.		
	Replace the existing wood pavilion with a new pavilion with picnic tables, grills, domestic water and electricity.		
	Install a new large pavilion with picnic tables, grills, domestic water and electricity.		
	Add temporary parking with pavers in the swale area along 187th Street.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Install additional paved parking north of the recreation building and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		
	Install a perimeter chain link fence to improve security at the park. Install estate fencing at the entrance to the park.		
	Replace the existing irrigation system for the entire park.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Myrtle Grove Park	Renovate the existing recreation building.		
	Evaluate rebuilding pool based on the physical condition of the existing pool, pool house and all of the pool equipment.		Evaluate rebuilding pool based on the physical condition of the existing pool, pool house and all of the pool equipment.
	Replace the playground with a new playground with soft rubberized play surface and shade structure.		Replace the playground with a new playground with soft rubberized play surface and shade structure.
	Replace two existing tennis courts with two new basketball courts.		
	Demolish existing basketball courts.		
Myrtle Grove Park (cont'd)	Install additional paved parking to the existing lot and adapt the lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		
	Pending relocation of the existing Parks and Recreation maintenance facility, construct a state-of-the-art gymnasium/field house to host Amateur Athletic Union (AAU) basketball events and other high-profile indoor athletic events.		
	Install a perimeter fence to improve security at the park.		
	Install new landscaping and irrigation system in the park and the paved parking lots.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
North Dade Optimist Park	Install a scoreboard for the newly completed football field.		Install a scoreboard for the newly completed football field.
	Install bleachers on the north side of the football field and add permanent shade structure.		Install bleachers on the north side of the football field and add permanent shade structure.
	Remove existing baseball backstop, benches, and dugout fencing. Sod the area and extend the irrigation system.		Remove existing baseball backstop, benches, and dugout fencing. Sod the area and extend the irrigation system.
	Extend chain link fence to areas where backstop/dugout fencing was removed.		Extend chain link fence to areas where backstop/dugout fencing was removed.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Norwood Park	Replace the playground with a new playground with soft rubberized play surface and shade structure.		Replace the playground with a new playground with soft rubberized play surface and shade structure.
Norwood Park (cont'd)	Demolish the existing 40 year old recreation building. Construct a new larger Recreation Building to support the afterschool and summer camp programs.		Demolish the existing 40 year old recreation building. Construct a new larger Recreation Building to support the afterschool and summer camp programs.
	Install a perimeter fence to improve security at the park.		Install a perimeter fence to improve security at the park.
	Install new landscaping and irrigation system in the park.		Install new landscaping and irrigation system in the park.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Resurface and reconfigure the existing parking lot that is shared with Norwood Pool. The new configuration shall be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		Resurface and reconfigure the existing parking lot that is shared with Norwood Pool. The new configuration shall be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Norwood Pool	Inspect and report on the existing poolhouse, pool and pool equipment to determine extent of renovation and replacement.		Inspect and report on the existing poolhouse, pool and pool equipment to determine extent of renovation and replacement.
	Sand-blast and paint the existing pool. Re-tile the existing pool perimeter. Resurface the existing concrete pad around the pool.		Sand-blast and paint the existing pool. Re-tile the existing pool perimeter. Resurface the existing concrete pad around the pool.
	Repair and replace existing pool pumps, piping, filters and equipment as recommended by Inspection Report above.		Repair and replace existing pool pumps, piping, filters and equipment as recommended by Inspection Report above.
	Renovate the existing Poolhouse and make it ADA compliant.		Renovate the existing Poolhouse and make it ADA compliant.
Risco Park	Design and construct a new building for the City's Science, Technology, Engineering and Math (STEM) Center. The STEM Center will include Science Labs, Computer Labs, and other equipment to promote the development of youth through science and technology innovations.		
	Design and construct a connecting building for the Audio Visual and Performing Arts Center. The Center will have music production and recording studios, television studios, and a presentation room.		
	Construct a parking lot that is ADA compliant.		
	Remove and/or reposition existing lighting poles.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Install a new lighting system for the parking lot for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		
	Install perimeter fencing around the site.		
	Install new landscaping and irrigation system in the park and the paved parking lots.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Rolling Oaks Park The recently completed Rolling Oaks Pedestrian Trail offers a ¾ mile loop of newly paved pathways ideal for walking, jogging and biking and features exercise stations, lighting and benches along the way. The additional work will consist of the following:	Install a new entrance on NW 183rd Street and NW 14th Avenue with an estate fence and gate on the east and west side of the entrance. Install estate fencing around the perimeter of the park.		
	Install new permanent parking lot on the south side of the park near the main entrance and add additional spaces in the existing permanent parking lot on north side of the park.		
	Develop multipurpose sports field with artificial turf.	Develop multipurpose sports field with artificial turf.	
		Develop multipurpose sports field with natural turf.	
	Install bleachers with permanent shade structures.	Install bleachers with permanent shade structures.	

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Rolling Oaks Park The recently completed Rolling Oaks Pedestrian Trail offers a ¾ mile loop of newly paved pathways ideal for walking, jogging and biking and features exercise stations, lighting and benches along the way. The additional work will consist of the following: (cont'd)	Install a scoreboard.	Install a scoreboard.	
	Install Musco sports lighting system to light the multipurpose field.	Install Musco sports lighting system to light the multipurpose field.	
	Construct a new recreation building and remove the trailer being used as a temporary recreation building.		Remove the trailer being used as a temporary recreation building.
	Install several new pavilions of varied sizes with picnic tables, grills, domestic water and electricity along the walking trail.		
	Expand the existing walking trail with additional distance marker signage.		
	Purchase and install picnic tables and grills throughout the park.		
	Replace existing playground and swings and install two ⁽²⁾ new playgrounds with a soft rubberized play surface and shade structure (one on the north and south side of the park).		
	Install other family park amenities as acreage allows.		
	Repair and recoat four existing basketball courts.	Repair and recoat four existing basketball courts.	
		Build new basketball courts and tennis courts.	
	Remodel existing public restrooms to be ADA compliant.	Remodel existing public restrooms to be ADA compliant.	
		Demolish existing restroom building and build new restroom building.	
	Install new landscaping and irrigation system in the park and paved parking lots.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Scott Park	Expand existing Rec building.		
	Demolish existing Teen building.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Scott Park (cont'd)	Replace the playground with a new playground with soft rubberized play surface and shade structure.		
	Resurface two existing basketball courts and install new backboards and rims.		
	Remove the existing wood rail fencing around the perimeter of the park and install a 6-foot vinyl covered chain link fence.		
	Renovate the existing multipurpose field with new sod.		
	Recondition the existing baseball diamond and replace backstop and dugout fencing. Install outfield fencing/netting.		
	Replace the existing irrigation system for the entire park.		
	Replace the sports lighting for the multipurpose field, baseball field and basketball courts with new Musco lighting and control system. The replacement will reduce the power consumption by 40% and provide web based controls for the system.		
	Add temporary parking with pavers in the swale area along three of the perimeter streets, (176th Street, 15th Court & 179th Street).		
	Resurface parking lot.		
	Expand sidewalk around perimeter of the site.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Senior Family Center	Demolish the existing 40 year old one story building.		Demolish the existing 40 year old one story building.
	Design and construct a new building to be used as the City's Senior Family Center. The Center will include meeting rooms, a dining room and kitchen, classrooms, workout rooms, dance studio, locker rooms, indoor track and a pool.	Indoor track and pool. Outdoor patio and recreation area	Design and construct a new building to be used as the City's Senior Family Center. The Center will include meeting rooms, a dining room and kitchen, classrooms, workout rooms, dance studio, locker rooms, and outdoor patio and recreation area.
	Construct a walking trail with distance marker signage.		Construct a walking trail with distance marker signage.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Senior Family Center (cont'd)	Install estate fencing along the perimeter to improve security at the site.		Install estate fencing along the perimeter to improve security at the site.
	Replace the existing parking lot with a larger parking lot that is ADA compliant. Install a new lighting system for the lot.		Replace the existing parking lot with a larger parking lot that is ADA compliant. Install a new lighting system for the lot.
	Install new landscaping and irrigation system on the site and the paved parking lot.		Install new landscaping and irrigation system on the site and the paved parking lot.
	Develop a botanical garden.		Develop a botanical garden.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Culinary Arts and Hospitality Institute	Design and construct a new building behind City Hall to house Culinary Arts and Hospitality Institute featuring a multipurpose banquet facility.		
Mobile Stage/Show-mobiles	A large and medium size mobile staging system is ideal for outdoor events, performances and speaking engagements. Sound and lighting equipment will complement each show-mobile. The Show-mobiles shall be wheelchair accessible.		A large and medium size mobile staging system is ideal for outdoor events, performances and speaking engagements. Sound and lighting equipment will complement each show-mobile. The Show-mobiles shall be wheelchair accessible.
Automatic License Plate Recognition Systems (ALPRS)	These systems come in mobile configurations, and are installed in marked or unmarked police vehicles as portable or fixed systems. These systems can alert officers on patrol, as well as the communications center, of individuals who are traveling through the municipality in vehicles that are either stolen and can be used to facilitate the tracking of individuals who may have recently committed crimes. In addition to this function, the system's back office application can be used to store and search vehicle license plate information for investigative purposes.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Mobile Command Center Technological Upgrade	The existing Mobile Command Center is an important tool for on scene command and control at crime scenes and at natural and man-made disaster situations. The current vehicle has inadequate technology and communications equipment, and is in need of technological upgrades and retrofit, to be able to fully function as a standalone command and communications center.		
Real Time Crime Center	Real Time Crime Centers (RTCC) are a centralized technology center that gives field officers and detectives instant information to help identify patterns and stop emerging crime. They also provide relevant information to improve officer situational awareness, and actionable intelligence to make the City of Miami Gardens safer. Though tech tools such as Video Surveillance Cameras and ALPRS, etc. are valuable; without a RTCC to bring together the terabytes of data that are produced by the technology components, their effectiveness is diminished.		Real Time Crime Centers (RTCC) are a centralized technology center that gives field officers and detectives instant information to help identify patterns and stop emerging crime. They also provide relevant information to improve officer situational awareness, and actionable intelligence to make the City of Miami Gardens safer. Though tech tools such as Video Surveillance Cameras and ALPRS, etc. are valuable; without a RTCC to bring together the terabytes of data that are produced by the technology components, their effectiveness is diminished.



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Miami Gardens



2020

BUDGET RELATED CHARTS, GRAPHS & TABLES



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This section provides the user selected charts and graphs that supplement the material presented in the main body of this document. These provide additional detail and in some cases, a graphic representation of previous narrative.

All Fund Expenditures for FY 2024

Budget Summary City of Miami Gardens - Fiscal Year 2023-2024

The Proposed Budget Expenditures Of The City Of Miami Gardens Are 7.2% More Than Last Years Total Expenditures

General Fund: 6.9363

Voted Debt: 0.5284

	General Fund	Capital Projects Fund	Special Revenue Fund	Debt Service Fund	Stormwater Fund	Tranmortahon Fund	CDBG Fund	SHIP Fund	Impact Fee Funds		Special Taxmg Distnd Fund	Development Sendees Fund	Total All Funds
ESTIMATED REVENUES													
Taxes: Millage Per \$1000													
Ad valorem													
Taxes: 6.9363	52,995,865	-	-	-	-	-	-	-	-	-	-	-	52,995,865
Ad Valorem													
Taxes: 0.5284 (voted debt)	-	-	-	3,960,990	-	-	-	-	-	-	-	-	3,960,990
Fuel Taxes	-	-	-	-	-	2,216,832	-	-	-	-	-	-	2,216,832
Franchise Fees	8,100,625	-	-	-	-	-	-	-	-	-	-	-	8,100,625
Intergovernmental Revenue	14,408,445	-	-	-	-	5,261,717	-	-	-	-	-	-	19,670,162
Utility Taxes	11,745,381	-	-	-	-	-	-	-	-	-	-	-	11,745,381
Fines and Forfeitures	3,642,950	-	-	-	-	2,800	-	-	-	-	-	-	3,645,750
Licenses Permit & Fees	2,878,625	-	-	-	6,068,292	202,000	-	-	-	-	895,926	2,352,022	12,396,865
Charges for Services	8,297,092	-	-	-	-	30,000	-	-	-	-	-	286,351	8,613,443
Grants & Loans	75,000	-	650,000	-	-	-	1,028,602	843,205	-	-	-	-	2,596,807
Miscellaneous	1,986,648	859,213	-	-	25,000	40,700	-	-	-	444,444	-	74,313	3,430,318
Impact Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES	104,130,631	859,213	650,000	3,960,990	6,093,292	7,754,049	1,028,602	843,205	-	444,444	895,926	2,712,686	129,373,038
Transfers In	1,908,053	5,555,607	-	6,594,405	-	235,246	-	-	-	-	-	-	14,293,311
Fund Balances/Reserves/Net Assets	-	-	-	-	-	2,570,500	-	-	6,435,168	-	-	1,677,425	10,683,093
TOTAL REVENUES, TRANSFERS & BALANCES	106,038,684	6,414,820	650,000	10,555,395	6,093,292	10,559,795	1,028,602	843,205	6,435,168	444,444	895,926	4,390,111	154,349,442
EXPENDITURES													
General Government	33,629,397	872,006	-	-	-	-	-	-	-	-	-	3,625,374	38,126,777
Public Safety	51,437,651	-	-	-	-	-	-	-	-	-	-	-	51,437,651
Physical Environment	-	-	-	-	4,986,812	-	-	-	-	-	-	-	4,986,812
Transportation	-	-	-	-	-	9,352,569	-	-	-	-	895,926	-	10,248,495
Paks & Recreation	12,780,249	-	650,000	-	-	-	-	-	-	-	-	-	13,430,249
Social Service	-	-	-	-	-	-	1,028,602	-	-	377,000	-	-	1,405,602
Housing	-	-	-	-	-	-	-	843,205	-	-	-	-	843,205
Debt Sendees	-	-	-	10,554,989	547,134	-	-	-	-	-	-	-	11,102,123
TOTAL EXPENDITURES	97,847,297	872,006	650,000	10,554,989	5,533,946	9,352,569	1,028,602	843,205	-	377,000	895,926	3,625,374	131,580,914
TransfasOur	7,991,387	5,542,814	-	-	559,346	1,207,226	-	-	-	-	-	764,737	16,065,510
Fund Balance: Resave: Net Assets	200,000	-	-	406	-	-	-	-	6,435,168	67,444	-	-	6,703,018
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		\$6,414,820	\$650,000	\$10,555,395	\$6,093,292	\$10,559,795	\$1,028,602	\$843,205	\$6,435,168	\$444,444	\$895,926	\$4,390,111	\$154,349,442

The tentative, adopted, and or final budgets are on file in the office of the above referenced taxing authority as a public record.

General Fund Budget and Five-Year Pro Forma for Fiscal Year 2024

FY 2023-2028 Estimated Annual Budget General Fund

Revenues	FY 2023 YE Estimate	FY 2024 Budget	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
Ad Valorem	\$44,180,394	\$52,995,865	\$55,345,658	\$58,075,441	\$60,368,458	\$62,753,197
Utility Taxes	\$9,203,664	\$11,745,381	\$11,935,093	\$12,128,599	\$12,325,976	\$12,527,299
Franchise Fee	\$8,107,489	\$8,100,625	\$8,261,138	\$8,424,860	\$8,591,857	\$8,762,195
License, Permits & Fees	\$2,511,935	\$2,878,625	\$2,926,325	\$2,974,892	\$3,024,342	\$3,074,693
Intergovernmental Revenues	\$14,580,036	\$14,483,445	\$14,696,177	\$14,989,664	\$15,289,020	\$15,594,364
Charges for Services	\$8,353,178	\$8,297,092	\$8,178,842	\$8,262,227	\$8,347,280	\$8,434,033
Fines & Forfeitures	\$3,846,859	\$3,642,950	\$3,706,050	\$3,770,412	\$3,836,061	\$3,903,023
Miscellaneous Revenues	\$4,668,264	\$1,986,648	\$2,008,647	\$2,031,087	\$2,053,976	\$2,077,322
Other Sources	\$1,844,709	\$1,908,053	\$1,965,296	\$2,024,254	\$2,084,982	\$2,147,532
Total General Fund Revenues	\$97,296,528	\$106,038,684	\$109,023,226	\$112,681,436	\$115,921,952	\$119,273,658

Percentage change from previous years

	8.99%	2.81%	3.36%	2.88%	2.89%

Expenditures	FY 2023 YE Estimate	FY 2024 Budget	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
Legislative	\$1,932,786	\$2,081,482	\$2,111,405	\$2,177,899	\$2,247,076	\$2,319,062
City Manager	\$2,240,911	\$2,063,574	\$2,159,496	\$2,238,737	\$2,321,501	\$2,407,973
Public Affairs Office	\$955,240	\$1,320,845	\$1,633,410	\$1,667,172	\$1,702,183	\$1,738,500
Special Events Division	\$7,207,010	\$4,863,000	\$4,863,000	\$4,863,000	\$4,863,000	\$4,863,000
City Clerk	\$788,453	\$1,031,585	\$957,399	\$1,025,089	\$1,024,186	\$1,094,761
Finance	\$1,506,051	\$1,733,138	\$1,797,969	\$1,861,768	\$1,928,223	\$1,997,462
Human Resources	\$1,402,947	\$1,479,221	\$1,529,975	\$1,580,906	\$1,633,892	\$1,689,033
City Attorney	\$880,029	\$1,187,693	\$1,223,325	\$1,260,025	\$1,297,825	\$1,336,760
Planning Division	\$850,571	\$994,154	\$1,023,979	\$1,054,698	\$1,086,339	\$1,118,929
School Crossing Guards	\$720,327	\$766,353	\$789,345	\$813,025	\$837,416	\$862,538
Police Department	\$50,235,774	\$50,671,298	\$52,191,437	\$53,757,180	\$55,369,895	\$57,030,992
Code Enforcement	\$1,733,921	\$2,318,558	\$2,388,116	\$2,459,759	\$2,533,552	\$2,609,559
Recreation Division	\$9,228,429	\$12,980,249	\$11,887,076	\$12,243,689	\$12,610,999	\$12,989,329
Purchasing	\$473,779	\$572,230	\$589,397	\$607,079	\$625,291	\$644,050
Information Technology	\$3,069,358	\$3,914,504	\$4,031,939	\$4,152,897	\$4,277,484	\$4,405,809
Fleet	\$4,267,908	\$3,962,575	\$4,081,453	\$4,203,897	\$4,330,014	\$4,459,914
City Hall Maintenance	\$973,284	\$953,387	\$981,989	\$1,011,448	\$1,041,792	\$1,073,045
Non-Departmental	\$11,966,649	\$13,144,838	\$13,549,481	\$13,955,966	\$14,374,644	\$14,805,884
Total General Fund Expenditures		\$106,038,684	\$107,790,191	\$110,934,234	\$114,105,312	\$117,446,600

Percentage change from previous years

	5.58%	1.65%	2.92%	2.86%	2.93%

OPERATIONS	FY 2023 YE Estimate	FY 2024 Budget	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
Revenues Over/Under Expenditures	\$(3,136,899)	\$-	\$1,233,035	\$1,747,202	\$1,816,640	\$1,827,058
FUND BALANCE	FY 2023 YE Estimate	FY 2024 Budget	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
Projected Fund Balance	\$52,766,231	\$52,766,231	\$53,999,266	\$55,746,468	\$57,563,108	\$59,390,166

General Fund Budget and Five-Year Pro Forma for Fiscal Year 2024 (cont'd)

Assumptions for Five Year Projections

Revenue	
Ad Valorem	5% increase in taxable value in FY 2025 and FY 2026, thereafter 4% increase in value, using current millage rate of 6.9363.
Utility Taxes	2% increase in from FY 2023 through FY 2027.
Franchise Fee	2% increase per year for Gas, Solid Waste, and Electric Franchise Fees.
License, Permits & Fees	1-2% increase attributed to new development attracting new business.
Intergovernmental Revenues	State Revenue Sharing and Half Cents Sales tax 2% increase per year.
Charges for Services	2% increase in recreation revenue; growth is attributed to completion of recreation capital improvements through GO Bond.
Fines & Forfeitures	2% increase in Red Light Camera revenue and other traffic fines based on current trend in collections.
Miscellaneous Revenues	Slot Machine Revenue is anticipated to continue to grow at approximately 2% annually based on current collection rates.
Other Sources	3% annual increase for administrative transfers to the General Fund.
Expenditures	
Personnel Costs	3% salary increase from FY 2025- FY 2028. Increases for Fringe Benefits (Pension, Insurance and Worker's Compensation) are anticipated to range between 3- 7%
Operating Expenses	Operating costs are anticipated to grow at an average rate of 1% annually.
Capital Outlay	Projected cost for Capital Outlay in the General Fund are mostly attributable to computer software costs for Energov/EPermitting.

Millage Equivalent of City Services 1 mill = \$7,496,196

For illustrative purposes, we have calculated the millage equivalent of each City service within the General Fund. In other words, if residents had to pay through their property taxes ONLY for City operations, they would pay almost 14.1457 mills in taxes instead of the 6.9363 that they actual pay. This represents the 'leveraging' of resident power through grants, state shared revenues and other fees and charges that would have gone to the County prior to incorporation.

General Fund Expenditures By Percentage FY 2023-2024

Department	FY 23-24 Budget Expenditures	Millage Equivalent
Office of the Mayor	\$203,037	0.0271
Legislative	\$1,554,404	0.2074
Civic Engagement	\$324,041	0.0432
City Manager	\$2,063,574	0.2753
Public Affairs Office	\$1,320,845	0.1762
Special Events Division	\$4,863,000	0.6487
City Clerk	\$1,031,585	0.1376
Finance	\$1,733,138	0.2312
Human Resources	\$1,479,221	0.1973
City Attorney	\$1,187,693	0.1584
Planning Division	\$994,154	0.1326
School Crossing Guards	\$766,353	0.1022
Police Department	\$50,671,298	6.7596
Code Enforcement	\$2,318,558	0.3093
Parks & Recreation	\$12,980,249	1.7316
Purchasing	\$572,230	0.0763
Information Technology	\$3,914,504	0.5222
Fleet	\$3,962,575	0.5286
City Hall Maintenance	\$953,387	0.1272
Non-Departmental	\$13,144,838	1.7535
Total City Departments	\$106,038,684	14.1457
Operating Millage		6.9363 mills
Debt Service Millage		0.5284 mills
Actual Total City Millage		7.4647 mills

City of Miami Gardens Listing of Expenditures - General Fund

General Fund Expenditures	FY 2023-2024 Budget	Percentage of Total
Salaries	\$47,703,597	45.20%
Retirement	\$11,527,370	10.90%
Health Insurance Benefits	\$6,994,973	6.60%
Payroll taxes	\$3,593,665	3.40%
Workers/Unemployment Comp	\$1,409,333	1.30%
ICMA Deferred	\$29,785	0.00%
TOTAL PERSONNEL SERVICES	71,258,723	67.50%
Transfer to Capital Projects Fund	\$5,555,607	5.30%
Transfer to Debt Service Fund	\$663,582	0.60%
Transfer to CRA Fund	\$1,772,198	1.70%
Insurance	\$2,901,889	2.80%
Special Events	\$7,694,447	7.30%
Contractual Services	\$3,875,239	3.70%
Other Misc. Expenditures	\$1,445,443	1.40%
Repairs & Maintenance	\$1,660,592	1.60%
Professional Services	\$1,753,435	1.70%
Utilities	\$903,226	0.90%
Gasoline	\$851,500	0.80%
Operating Supplies	\$5,044,096	4.80%
Capital Outlay	\$128,275	0.10%
TOTAL OPERATING EXPENDITURES	34,249,529	32.50%
Total Budgeted Expenditures(Cash Outflow)	105,508,252	100.00%
Reserves	\$530,432	
Total Budgeted Expenditures	106,038,684	

Miami-Dade County Municipalities' Official Population For Use In Preparing The Revenue Sharing

Data Source: Bureau of Economic and Business Research, University of Florida.

Comparison of 2021-2022 Adjusted Population Used for FY 2023-24 State Revenue Sharing

County/Municipality (Miami-Dade County)	April 1, 2021 Census	April 1, 2022 Estimate	Numerical Change	Percentage Change
Aventura	40,371	40,350	(21)	(0.05%)
Bal Harbour	3,084	3,094	10	0.32%
Bay Harbor Islands	5,975	5,961	(14)	(0.23%)
Biscayne Park	3,119	3,112	(7)	(0.22%)
Coral Gables	50,193	52,014	1,821	3.50%
Cutler Bay	45,478	45,545	67	0.15%
Doral	80,703	81,182	479	0.59%
El Portal	1,991	1,993	2	0.10%
Florida City	13,857	14,320	463	3.23%
Golden Beach	955	955	-	-%
Hialeah	225,493	228,206	2,713	1.19%
Hialeah Gardens	23,055	23,076	21	0.09%
Homestead	81,110	82,996	1,886	2.27%
Indian Creek Village	84	89	5	5.62%
Key Biscayne	14,815	14,784	(31)	(0.21%)
Medley	1,047	1,056	9	0.85%
Miami	449,747	456,614	6,867	1.50%
Miami Beach	82,785	83,618	833	1.00%
Miami Gardens	112,508	115,053	2,545	2.21%
Miami Lakes	30,857	30,905	48	0.16%
Miami Shores	11,548	11,630	82	0.71%
Miami Springs	13,851	13,865	14	0.10%
North Bay Village	8,211	8,206	(5)	(0.06%)
North Miami	60,175	60,337	162	0.27%
North Miami Beach	43,749	43,591	(158)	(0.36%)
Opa-Locka	16,570	16,710	140	0.84%
Palmetto Bay	24,499	25,041	542	2.16%
Pinecrest	18,419	18,394	(25)	(0.14%)
South Miami	12,071	12,090	19	0.16%
Sunny Isles Beach	22,655	22,756	101	0.44%
Surfside	5,593	5,446	(147)	(2.70%)
Sweetwater	19,941	20,240	299	1.48%
Virginia Gardens	2,371	2,376	5	0.21%
West Miami	7,275	7,313	38	0.52%
Unincorporated County	1,197,784	1,195,830	(1,954)	(0.16%)

Miami-Dade County FY 2023-2024 July 1 Property Tax Roll

Taxing Authority	2022 Preliminary Taxable Value	2023 Preliminary Taxable Value	Taxable Value % Change
Aventura	11,368,391,539	12,506,035,242	10.01%
Bal Harbour	5,774,201,876	6,280,833,356	8.77%
Bay Harbor Islands	1,632,803,218	1,904,907,986	16.66%
Biscayne Park	309,707,689	368,562,796	19.00%
Coral Gables	20,101,009,587	22,642,968,475	12.65%
Cutler Bay	3,261,804,057	3,668,107,009	12.46%
Doral	16,609,380,949	18,353,405,009	10.50%
El Portal	226,240,502	268,803,095	18.81%
Florida City	925,481,705	1,117,791,729	20.78%
Golden Beach	1,438,422,337	1,656,778,376	15.18%
Hialeah	15,369,871,099	17,549,966,595	14.18%
Hialeah Gardens	1,768,783,577	2,096,680,545	18.54%
Homestead	4,360,611,776	5,063,134,921	16.11%
Indian Creek Village	831,971,445	884,973,839	6.37%
Key Biscayne	9,096,495,184	9,978,517,232	9.70%
Medley	3,205,242,164	5,192,600,352	62.00%
Miami	73,749,481,211	84,451,768,423	14.51%
Miami Beach	46,544,694,070	51,560,772,230	10.78%
Miami Gardens	6,868,956,173	7,890,732,663	14.88%
Miami Lakes	4,131,041,213	4,515,345,099	9.30%
Miami Shores	1,535,464,298	1,756,307,731	14.38%
Miami Springs	1,449,806,131	1,605,558,349	10.74%
North Bay Village	1,311,100,447	1,469,291,321	12.07%
North Miami	4,605,444,600	5,260,090,594	14.21%
North Miami Beach	4,113,425,952	4,750,543,371	15.49%
Opa-Locka	1,551,388,190	1,718,241,394	10.76%
Palmetto Bay	3,714,374,050	4,172,017,316	12.32%
Pinecrest	6,066,710,208	6,821,658,384	12.44%
South Miami	2,362,980,956	2,616,274,873	10.72%
Sunny Isles Beach	13,781,795,040	15,968,407,601	15.87%
Surfside	3,651,048,630	4,103,801,217	12.40%
Sweetwater	3,307,159,031	3,825,557,441	15.68%
Unincorporated County	101,823,792,808	112,682,352,503	10.66%
Virginia Gardens	372,489,301	366,592,136	(1.58%)
West Miami	828,793,856	895,159,489	8.01%

City of Miami Gardens Property Tax Rates Direct And Overlapping Governments (Tax Rate Millage)

Fiscal Year	City of Miami Gardens (Incl. Debt)	Miami Dade County (Incl. Debt)	School Board (Incl. Debt)	South Florida Water Mgt. Dist	Everglades Construction Project/Okeechobee Basin	Fire District (Incl. Debt)	Library District	Children's Trust Authority	Florida Inland Navigation District	Total
2011	5.7141	5.8725	8.2490	0.5346	0.0894	2.5953	0.2840	0.5000	0.0345	23.8734
2012	6.5616	5.0900	8.0050	0.3739	0.0624	2.4627	0.1795	0.5000	0.0345	23.2696
2013	6.3620	4.9885	7.9980	0.3676	0.0613	2.4627	0.1725	0.5000	0.0345	22.9471
2014	6.9363	5.1255	7.9770	0.3523	0.0587	2.4623	0.1725	0.5000	0.0345	23.6191
2015	8.2363	5.1169	7.9740	0.1577	0.0548	2.4321	0.2840	0.5000	0.0345	24.7903
2016	8.1761	5.1169	7.6120	0.1459	0.2092	2.4293	0.2840	0.5000	0.0320	24.5054
2017	8.0934	5.0669	7.3220	0.1359	0.1948	2.4282	0.2840	0.5000	0.0320	24.0572
2018	7.9928	5.0669	6.9940	0.1275	0.1825	2.4282	0.2840	0.4673	0.0320	23.5752
2019	7.9072	5.1313	6.7330	0.1209	0.1727	2.4207	0.2840	0.4415	0.0320	23.2433
2020	7.8326	5.1449	7.1480	0.1152	0.1643	2.4207	0.2840	0.4680	0.0320	23.6097
2021	7.7166	5.1449	7.1290	0.1103	0.1572	2.4207	0.2840	0.4507	0.0320	23.4454
2022	7.6647	5.1744	7.0090	0.1103	0.1572	2.4207	0.2840	0.5000	0.0320	23.3523
2023	7.5433	5.1055	6.5890	0.0948	0.1353	2.3965	0.2812	0.5000	0.0320	22.6776
2024	7.4647	5.0095	6.6990	0.0948	0.1353	2.3965	0.2812	0.5000	0.0288	22.6098

City of Miami Gardens History of Assessed Values

Real Property

Fiscal Year	Taxable Assessed Value (1)	Percent Change
2013	\$2,890,834,014	
2014	\$2,849,351,394	(1.43%)
2015	\$3,086,794,350	8.33%
2016	\$3,247,030,310	5.19%
2017	\$3,473,585,737	6.98%
2018	\$3,838,375,248	10.50%
2019	\$4,175,917,558	8.79%
2020	\$4,556,423,580	9.11%
2021	\$4,926,037,307	8.11%
2022	\$5,276,278,212	7.11%
2023	\$6,354,159,737	20.43%
2024	\$7,262,945,717	14.30%

Personal Property

Fiscal Year	Assessed Value (1)	Percent Change
2013	\$362,204,317	
2014	\$336,863,456	(7.00%)
2015	\$357,991,843	6.27%
2016	\$339,102,916	(5.28%)
2017	\$366,813,861	8.17%
2018	\$368,375,942	0.43%
2019	\$400,941,114	8.84%
2020	\$399,216,839	(0.43%)
2021	\$420,193,085	5.25%
2022	\$446,892,283	6.35%
2023	\$514,626,283	15.16%
2024	\$627,614,496	21.96%

⁽¹⁾ Miami-Dade Property Appraiser is responsible for establishing the assessed value of property within the City of Miami Gardens. Property is assessed at 100% each January 1st. Residential property that is subject to a Homestead Exemption can only increase in taxable value by 3% in any year.

Distribution of Ad Valorem Tax Levy for Operating Millage

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Operating Budget	6.9322	6.8057	6.8243	6.8004	6.7655	6.8898	6.8755	6.8886	6.9192
Capital Improvements	0.0041	0.1306	0.1120	0.1359	0.1708	0.0465	0.0608	0.0477	0.0171
Total Levy	6.9363	6.9363	6.9363	6.9363	6.9363	6.9363	6.9363	6.9363	6.9363

Analysis of Adopted Levy

Property Valuation - Tax Year 2023

Current Year Taxable Value of Real Property for Operating Purposes	\$7,262,945,717
Current Year Taxable Value of Personal Property for Operating Purposes	\$627,614,496
Current Year Taxable Value of Central Assessed Property	\$172,450
Current Year Gross Taxable Value for Operating Purposes	\$7,890,732,663
Current Year Net New Taxable Value (New Construction)	\$179,017,837
Current Year Adjusted Taxable Value	\$7,711,714,826

Projected Levy

Prior Year Levy	\$6.9363 per \$1,000
Prior Year Ad Valorem Proceeds	\$46,582,058
Current Roll-Back Rate	\$6.0525 per \$1,000
Current Year Millage Rate	\$6.9363 per \$1,000
Total Ad Valorem Taxes Proposed to be Levied	\$54,732,489

Legal Debt Margin - Direct & Overlapping Debt Tax Year 2023 (Unaudited)

Assessed Valuation	
Certified Tax Valuation 2023	\$7,890,732,663
Debt Limit: The City does not have a debt limit under Florida Law or its municipal charter.	
Gross Debt	
Authorized and Outstanding Debt	\$102,613,555
Statutory Deductions	
Debt Applicable to Enterprise Funds	\$2,911,548
Net Debt	
Authorized and Outstanding Debt	\$99,702,007
Legal Debt Limit: The City does not have a legal debt limit under Florida Law or its municipal charter.	
Direct and Overlapping Debt	
Assessed Value Miami-Dade County	\$425,816,881,016
City Valuation as a Percent of County Valuation	1.82%
Miami-Dade County Debt (\$ Applicable to City at 9/30/22)	\$41,575,000
Miami-Dade County Schools (\$ Applicable to City at 9/30/22)	\$15,094,000
City of Miami Gardens	\$99,702,007
City Debt per capita*	\$866.57
Current debt service to available funds ratio (Total FY-2024 Debt Payments (net of GO bond) /FY-24 General Fund Expenditures)	6.23%

*Based on population of 115,053 per Bureau of Economic and Business Research, University of Florida.

Estimated Changes & History in Fund Balance

General Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Beginning Balance	\$21,618,631	\$24,139,344	\$36,325,683	\$46,904,407	\$55,903,129	\$55,903,129
Revenue/Transfers	\$78,053,265	\$87,382,744	\$86,050,587	\$106,471,241	\$93,797,497	\$106,038,684
Expenditures/Uses	\$(75,532,552)	\$(75,196,405)	\$(75,471,863)	\$(97,472,519)	\$(93,797,497)	\$(106,038,684)
Net Change in Fund Balance	\$2,520,713	\$12,186,339	\$10,578,724	\$8,998,722	\$-	\$-
Ending Balance	\$24,139,344	\$36,325,683	\$46,904,407	\$55,903,129	\$55,903,129	\$55,903,129
Components of Fund Balance						
Non Spendable	\$446,652	\$-	\$-	\$-	\$-	\$-
Restricted	\$-	\$-	\$-	\$-	\$-	\$-
Committed	\$-	\$-	\$-	\$-	\$-	\$-
Assigned	\$2,073,723	\$4,374,967	\$11,329,316	\$10,775,567	\$-	\$-
Unassigned	\$21,618,969	\$31,950,716	\$35,575,091	\$45,127,562	\$55,903,129	\$55,903,129
Ending Balance	\$24,139,344	\$36,325,683	\$46,904,407	\$55,903,129	\$55,903,129	\$55,903,129

Chart Notes

⁽¹⁾ Surplus is attributed to sale of City owned property

⁽²⁾ Surplus is attributed to vacancies in certain departments and higher than anticipated revenue collected under "electric franchise fee and red light camera fines"

Transportation Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Beginning Balance	\$15,521,584	\$17,759,048	\$17,196,394	\$16,538,567	\$17,488,400	\$17,488,400
Revenue/Transfers	\$9,079,228	\$8,150,490	\$8,594,652	\$9,970,896	\$11,108,940	\$10,559,795
Expenditures/Uses	\$(6,841,764)	\$(8,713,144)	\$(9,252,479)	\$(9,021,063)	\$(11,108,940)	\$(10,559,795)
Net Change in Fund Balance	\$2,237,464	\$(562,654)	\$(657,827)	\$949,833	\$-	\$-
Ending Balance	\$17,759,048	\$17,196,394	\$16,538,567	\$17,488,400	\$17,488,400	\$17,488,400
Components of Fund Balance						
Non Spendable	\$-	\$-	\$-	\$9,583	\$-	\$-
Restricted	\$17,759,048	\$17,196,394	\$16,538,567	\$17,478,817	\$17,488,400	\$17,488,400
Committed	\$-	\$-	\$-	\$-	\$-	\$-
Assigned	\$-	\$-	\$-	\$-	\$-	\$-
Unassigned	\$-	\$-	\$-	\$-	\$-	\$-
Ending Balance	\$17,759,048	\$17,196,394	\$16,538,567	\$17,488,400	\$17,488,400	\$17,488,400

Estimated Changes & History in Fund Balance

Development Services Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Beginning Balance	\$4,217,413	\$7,690,278	\$9,676,739	\$12,221,874	\$13,646,388	\$13,646,388
Revenue/Transfers	\$6,154,041	\$5,692,389	\$7,653,434	\$5,039,488	\$3,890,647	\$4,390,111
Expenditures/Uses	\$(2,681,176)	\$(3,705,928)	\$(5,108,299)	\$(3,614,974)	\$(3,890,647)	\$(4,390,111)
Net Change in Fund Balance	\$3,472,865	\$1,986,461	\$2,545,135	\$1,424,514	\$-	\$-
Ending Balance	\$7,690,278	\$9,676,739	\$12,221,874	\$13,646,388	\$13,646,388	\$13,646,388
Components of Fund Balance						
Non Spendable	\$-	\$-	\$-	\$-	\$-	\$-
Restricted	\$7,690,278	\$9,676,739	\$12,221,874	\$13,646,388	\$13,646,388	\$13,646,388
Committed	\$-	\$-	\$-	\$-	\$-	\$-
Assigned	\$-	\$-	\$-	\$-	\$-	\$-
Unassigned	\$-	\$-	\$-	\$-	\$-	\$-
Ending Balance	\$7,690,278	\$9,676,739	\$12,221,874	\$13,646,388	\$13,646,388	\$13,646,388

Capital Projects Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Beginning Balance	\$55,054,962	\$49,629,624	\$42,389,806	\$32,870,178	\$29,930,275	\$29,930,275
Revenue/Transfers	\$7,855,891	\$22,461,861	\$7,343,186	\$8,540,920	\$6,431,539	\$6,414,820
Expenditures/Uses	\$(13,281,229)	\$(29,701,679)	\$(16,862,814)	\$(11,480,823)	\$(6,431,539)	\$(6,414,820)
Net Change in Fund Balance	\$(5,425,338)	\$(7,239,818)	\$(9,519,628)	\$(2,939,903)	\$-	\$-
Ending Balance	\$49,629,624	\$42,389,806	\$32,870,178	\$29,930,275	\$29,930,275	\$29,930,275
Components of Fund Balance						
Non Spendable	\$-	\$-	\$-	\$-	\$-	\$-
Restricted	\$49,226,739	\$42,389,806	\$32,870,178	\$29,930,275	\$29,930,275	\$29,930,275
Committed	\$-	\$-	\$-	\$-	\$-	\$-
Assigned	\$402,885	\$-	\$-	\$-	\$-	\$-
Unassigned	\$-	\$-	\$-	\$-	\$-	\$-
Ending Balance	\$49,629,624	\$42,389,806	\$32,870,178	\$29,930,275	\$29,930,275	\$29,930,275

Chart Notes

⁽¹⁾ Estimated fund balance due primarily to GO Bond unspent bond proceeds

Estimated Changes & History in Fund Balance (cont'd)

Debt Service Fund	FY 18-19*	FY 19-20*	FY 20-21*	FY 21-22*	FY 22-23*	FY 23-24*
Beginning Balance	\$484,005	\$529,015	\$8,644,380	\$8,646,961	\$8,687,919	\$8,687,919
Revenue/Transfers	\$19,300,036	\$67,301,700	\$11,287,625	\$14,444,492	\$10,595,842	\$10,555,395
Expenditures/Uses	\$(19,255,026)	\$(59,186,335)	\$(11,285,044)	\$(14,403,534)	\$(10,595,842)	\$(10,555,395)
Net Change in Fund Balance	\$45,010	\$8,115,365	\$2,581	\$40,958	\$-	\$-
Ending Balance	\$529,015	\$8,644,380	\$8,646,961	\$8,687,919	\$8,687,919	\$8,687,919
Components of Fund Balance						
Non Spendable	\$-	\$-	\$-	\$-	\$-	\$-
Restricted	\$107,772	\$-	\$-	\$-	\$-	\$-
Committed	\$421,243	\$8,644,380	\$8,646,961	\$8,687,919	\$8,687,919	\$8,687,919
Assigned	\$-	\$-	\$-	\$-	\$-	\$-
Unassigned	\$-	\$-	\$-	\$-	\$-	\$-
Ending Balance	\$529,015	\$8,644,380	\$8,646,961	\$8,687,919	\$8,687,919	\$8,687,919

*Restricted is ad valorem taxes collected for General Obligation bonds debt payment

Per Capita Debt Burden Outstanding Bonds

City-Issued Debt

Bond Name	Final Payment	Original Amount	Original Term	9/30/23 Balance by Type of Debt		Per Capita Debt
				Revenue Bonds	Balance	
Land Acquisition Bond, 2005	2026	\$7,500,000	20	\$2,338,832	\$2,338,832	\$20.33
City Hall Construction Bond	2041	\$55,000,000	30	\$40,790,000	\$40,790,000	\$354.53
General Obligation Bond	2025	\$9,265,000	5	\$3,965,000	\$3,965,000	\$34.46
Taxable GO Refunding Revenue Bond Series, 2020	2039	\$50,405,000	19	\$48,030,000	\$48,030,000	\$417.46
Taxable Refunding Revenue Bond Series, 2019	2027	\$6,905,000	8	\$3,415,000	\$3,415,000	\$29.68
Current Balance				\$98,538,832	\$98,538,832	\$856.46

Debt Burden Including County-Issued Debt

Bond Name	Final Payment	9/30/23 Balance by Type of Debt		Per Capita Debt
		Interlocal Debt	Balance	
QNIP Bond Debt	2027	\$1,163,175	\$1,163,175	\$10.11
County Stormwater Bonds	2029	\$2,911,548	\$2,911,548	\$25.31
Current Balance		\$4,074,723	\$4,074,723	\$35.42

	Balance	Per Capita Debt
Total Outstanding Long Term Debt (General Government)	\$98,538,832	\$856.46
Total Outstanding Long Term Debt (Special Revenue/Enterprise Fund)	\$4,074,723	\$35.42

Bonded and Other Debt Obligations

On July 16, 2014, the City issued \$60 million General Obligation Bonds that was approved by the voters in April 2014 for improvements including expansion to parks and recreation facilities and to purchase and install crime prevention equipment. In August 2020, the City issued Taxable General Obligation Refunding Bond, Series 2020, refunding \$41.8 million of the Series 2014 General Obligation Bond, leaving \$9,265,000 with a new maturity date of September 2025. In October 2022, Moody's Investors Service upgraded the City's general obligation unlimited tax (GOULT) rating to Aa3 from A1 and the city's certificates of participation (COPs) to A1 from A2.

Currently, the City's outstanding debt obligations are \$102,613,555 of which \$2,911,548 belongs to Enterprise Fund. This outstanding debt includes the City Hall which was issued at \$55 million Certificate of Participation. In FY 2019, the City refinanced its 2007 Land Acquisition Bond by issuing Taxable Refunding Revenue Bond Series, 2019.")

FY 23-24 Bonded and Other Debt Obligations by Fund

General Fund	Principal	Interest	FY-24 Total
County Q.N.I.P. Bond (\$7.7 million)	\$499,850	\$49,140	\$548,990
Public Facilities Series 2009 (\$7.5 million)	\$415,405	\$79,490	\$494,895
Capital Improvement Fund	Principal	Interest	FY-24 Total
Certificate of Participation Series 2010 (\$55 million)	\$1,635,000	\$2,864,046	\$4,499,046
General Obligation Bond Series 2014 (\$9.3 million)	\$1,935,000	\$198,250	\$2,133,250
Taxable GO Refunding Bond Series 2020 (\$50 million)	\$765,000	\$1,062,335	\$1,827,335
Taxable Refunding Bond Series 2019 (\$6.9 million)	\$940,000	\$103,767	\$1,043,767
Stormwater Fund	Principal	Interest	FY-24 Total
County Stormwater Bonds	\$427,980	\$145,578	\$573,558
Total Debt Obligations	\$6,618,235	\$4,502,606	\$11,120,841

Debt to Taxable Assessed Value Ratio

City	Taxable Assessed Value	Bonded Debt	TAV Ratio
Miami Gardens	\$7,890,732,663	\$102,613,555	1.30%

Amortization Schedule

\$7.5 Million Public Facilities Issue Series 2005

Used for purchase of future City Hall property; industrial building for police department, NW 27th Avenue Beautification Project and land acquisition for the expansion of two parks.

Pmt #	Payment Date	Notional	Principal Amount	Interest Amount	Principal + Interest	Interest Rate
1	6/23/2005	\$7,500,000			\$-	3.73%
2	10/1/2005	\$7,500,000	\$-	\$76,154	\$76,154	3.73%
3	4/1/2006	\$7,500,000	\$-	\$139,875	\$139,875	3.73%
4	10/1/2006	\$7,277,107	\$222,893	\$139,875	\$362,768	3.73%
5	4/1/2007	\$7,277,107	\$-	\$135,718	\$135,718	3.73%
6	10/1/2007	\$7,045,899	\$231,207	\$135,718	\$366,925	3.73%
7	4/1/2008	\$7,045,899	\$-	\$131,406	\$131,406	3.73%
8	10/1/2008	\$6,806,068	\$239,831	\$131,406	\$371,237	3.73%
9	4/1/2009	\$6,806,068	\$-	\$126,933	\$126,933	3.73%
10	10/1/2009	\$6,557,291	\$248,777	\$126,933	\$375,710	3.73%
11	4/1/2010	\$6,557,291	\$-	\$122,293	\$122,293	3.73%
12	10/1/2010	\$6,299,234	\$258,056	\$122,293	\$380,350	3.73%
13	4/1/2011	\$6,299,234	\$-	\$117,481	\$117,481	3.73%
14	10/1/2011	\$6,031,552	\$267,682	\$117,481	\$385,163	3.73%
15	4/1/2012	\$6,031,552	\$-	\$112,488	\$112,488	3.73%
16	10/1/2012	\$5,753,886	\$277,667	\$112,488	\$390,155	3.73%
17	4/1/2013	\$5,753,886	\$-	\$107,310	\$107,310	3.73%
18	10/1/2013	\$5,465,862	\$288,023	\$107,310	\$395,333	3.73%
19	4/1/2014	\$5,465,862	\$-	\$101,938	\$101,938	3.73%
20	10/1/2014	\$5,167,096	\$298,767	\$101,938	\$400,705	3.73%
21	4/1/2015	\$5,167,096	\$-	\$96,366	\$96,366	3.73%
22	10/1/2015	\$4,857,185	\$309,911	\$96,366	\$406,277	3.73%
23	4/1/2016	\$4,857,185	\$-	\$90,587	\$90,587	3.73%
24	10/1/2016	\$4,535,715	\$321,470	\$90,587	\$412,057	3.73%
25	4/1/2017	\$4,535,715	\$-	\$84,591	\$84,591	3.73%
26	10/1/2017	\$4,202,253	\$333,461	\$84,591	\$418,052	3.73%
27	4/1/2018	\$4,202,253	\$-	\$78,372	\$78,372	3.73%
28	10/1/2018	\$3,856,354	\$345,899	\$78,372	\$424,271	3.73%
29	4/1/2019	\$3,856,354	\$-	\$71,921	\$71,921	3.73%
30	10/1/2019	\$3,497,552	\$358,801	\$71,921	\$430,722	3.73%
31	4/1/2020	\$3,497,552	\$-	\$65,229	\$65,229	3.73%
32	10/1/2020	\$3,125,368	\$372,185	\$65,229	\$437,414	3.73%
33	4/1/2021	\$3,125,368	\$-	\$58,288	\$58,288	3.73%
34	10/1/2021	\$2,739,301	\$386,067	\$58,288	\$444,355	3.73%
35	4/1/2022	\$2,739,301	\$-	\$51,088	\$51,088	3.73%
36	10/1/2022	\$2,338,833	\$400,468	\$51,088	\$451,555	3.73%
37	4/1/2023	\$2,338,833	\$-	\$43,619	\$43,619	3.73%
38	10/1/2023	\$1,923,428	\$415,405	\$43,619	\$459,024	3.73%
39	4/1/2024	\$1,923,428	\$-	\$35,872	\$35,872	3.73%
40	10/1/2024	\$1,492,529	\$430,900	\$35,872	\$466,771	3.73%
41	4/1/2025	\$1,492,529	\$-	\$27,836	\$27,836	3.73%
42	10/1/2025	\$ (0)	\$1,492,529	\$27,836	\$1,520,364	3.73%

Amortization Schedule

\$7,115,714 Million County Q.N.I.P. Bonds (City Portion)

This is Miami-Dade county debt from their Quality Neighborhood Improvement Program Bond which was issued prior to the City's incorporation. The amounts below represent the City's proportionate share of the total debt service.

Period Yr. Ending 9/30	Principal	Interest	Total	Principal Balance
2007	\$620,022		\$620,022	\$7,115,715
2008	\$253,914	\$343,842	\$597,756	\$6,861,801
2009	\$264,561	\$334,064	\$598,625	\$6,597,240
2010	\$275,853	\$323,539	\$599,392	\$6,321,387
2011	\$288,113	\$312,292	\$600,405	\$6,033,274
2012	\$300,696	\$300,179	\$600,875	\$5,732,578
2013	\$314,569	\$286,664	\$601,233	\$5,418,009
2014	\$330,378	\$271,546	\$601,924	\$5,087,631
2015	\$346,833	\$255,420	\$602,253	\$4,740,798
2016	\$363,932	\$237,044	\$600,976	\$4,376,866
2017	\$382,322	\$217,435	\$599,757	\$3,994,544
2018	\$402,003	\$196,678	\$598,681	\$3,592,541
2019	\$422,652	\$175,182	\$597,834	\$3,169,889
2020	\$444,268	\$152,895	\$597,163	\$2,725,621
2021	\$467,175	\$129,468	\$596,643	\$2,258,446
2022	\$491,696	\$105,738	\$597,434	\$1,766,750
2023	\$516,861	\$80,774	\$597,635	\$1,249,889
2024	\$543,640	\$54,520	\$598,160	\$706,249
2025	\$223,586	\$35,622	\$259,208	\$482,663
2026	\$235,201	\$24,442	\$259,643	\$247,462
2027	\$247,461	\$12,682	\$260,143	\$1
	\$7,115,714	\$3,850,026	\$10,965,740	

Amortization Schedule

\$9.0 Million County Stormwater Bonds (City Portion)

This is a Miami-Dade County Bond. Improvements were made prior to the City's incorporation. Amounts below represent the City's proportionate share of the debt.

Period Ending 9/30	Payment	Principal	Interest	Principal Balance
				\$8,954,785
2007	\$388,563	\$83,685	\$304,878	\$8,871,100
2008	\$666,118	\$247,779	\$418,339	\$8,623,321
2009	\$665,777	\$256,082	\$409,695	\$8,367,239
2010	\$665,889	\$265,259	\$400,630	\$8,101,980
2011	\$665,921	\$274,873	\$391,048	\$7,827,107
2012	\$666,045	\$285,361	\$380,684	\$7,541,746
2013	\$665,917	\$296,286	\$369,631	\$7,245,460
2014	\$666,216	\$308,522	\$357,694	\$6,936,938
2015	\$665,934	\$322,069	\$343,865	\$6,614,869
2016	\$665,721	\$337,364	\$328,357	\$6,277,505
2017	\$665,896	\$354,407	\$311,489	\$5,923,098
2018	\$666,093	\$372,324	\$293,769	\$5,550,774
2019	\$665,831	\$390,678	\$275,153	\$5,160,096
2020	\$665,962	\$410,343	\$255,619	\$4,749,753
2021	\$665,984	\$430,882	\$235,102	\$4,318,871
2022	\$665,853	\$452,295	\$213,558	\$3,866,576
2023	\$665,962	\$475,019	\$190,943	\$3,391,557
2024	\$665,809	\$498,617	\$167,192	\$2,892,940
2025	\$665,787	\$523,526	\$142,261	\$2,369,414
2026	\$665,831	\$549,746	\$116,085	\$1,819,668
2027	\$665,874	\$577,277	\$88,597	\$1,242,391
2028	\$665,853	\$606,119	\$59,734	\$636,272
2029	\$665,700	\$636,272	\$29,428	\$-
	\$15,038,536	\$8,954,785	\$6,083,751	

Amortization Schedule

\$55 Million City Hall Construction COPS, Series 2010

There are two series in this issuance, Series 2010A- Tax Exempt Certificates of Participation and Series 2010A-2 Taxable Certifications of Participation (BABs) issued for the purpose of construction and equipping the new City Hall.

Date	Payment	Principal	Interest	BABs Direct Payment Subsidy	Principal Balance
6/1/2011	\$1,402,117		\$2,127,086	\$(724,969)	\$55,000,000
12/1/2011	\$1,219,232		\$1,849,640	\$(630,408)	\$55,000,000
6/1/2012	\$1,219,232		\$1,849,640	\$(630,408)	\$55,000,000
12/1/2012	\$1,219,232		\$1,849,640	\$(630,408)	\$55,000,000
6/1/2013	\$2,274,232	\$1,055,000	\$1,849,640	\$(630,408)	\$53,945,000
12/1/2013	\$1,198,132		\$1,828,540	\$(630,408)	\$53,945,000
6/1/2014	\$1,198,132		\$1,828,540	\$(630,408)	\$53,945,000
12/1/2014	\$1,170,757		\$1,801,165	\$(630,408)	\$53,945,000
6/1/2015	\$3,415,757	\$2,245,000	\$1,801,165	\$(630,408)	\$51,700,000
12/1/2015	\$1,150,201		\$1,769,540	\$(619,339)	\$51,700,000
6/1/2016	\$2,345,201	\$1,195,000	\$1,769,540	\$(619,339)	\$50,505,000
12/1/2016	\$1,128,840		\$1,736,677	\$(607,837)	\$50,505,000
6/1/2017	\$2,363,840	\$1,235,000	\$1,736,677	\$(607,837)	\$49,270,000
12/1/2017	\$1,106,765		\$1,702,715	\$(595,950)	\$49,270,000
6/1/2018	\$2,386,765	\$1,280,000	\$1,702,715	\$(595,950)	\$47,990,000
12/1/2018	\$1,083,885		\$1,667,515	\$(583,630)	\$47,990,000
6/1/2019	\$2,413,885	\$1,330,000	\$1,667,515	\$(583,630)	\$46,660,000
12/1/2019	\$1,060,111		\$1,630,940	\$(570,829)	\$46,660,000
6/1/2020	\$2,440,111	\$1,380,000	\$1,630,940	\$(570,829)	\$45,280,000
12/1/2020	\$1,035,444		\$1,592,990	\$(557,546)	\$45,280,000
6/1/2021	\$2,465,444	\$1,430,000	\$1,592,990	\$(557,546)	\$43,850,000
12/1/2021	\$1,002,121		\$1,541,724	\$(539,603)	\$43,850,000
6/1/2022	\$2,497,121	\$1,495,000	\$1,541,724	\$(539,603)	\$42,355,000
12/1/2022	\$967,284		\$1,488,129	\$(520,845)	\$42,355,000
6/1/2023	\$2,532,284	\$1,565,000	\$1,488,129	\$(520,845)	\$40,790,000
12/1/2023	\$930,815		\$1,432,023	\$(501,208)	\$40,790,000
6/1/2024	\$2,565,815	\$1,635,000	\$1,432,023	\$(501,208)	\$39,155,000
12/1/2024	\$892,716		\$1,373,409	\$(480,693)	\$39,155,000
6/1/2025	\$2,607,716	\$1,715,000	\$1,373,409	\$(480,693)	\$37,440,000
12/1/2025	\$852,752		\$1,311,926	\$(459,174)	\$37,440,000
6/1/2026	\$2,647,752	\$1,795,000	\$1,311,926	\$(459,174)	\$35,645,000
12/1/2026	\$810,924		\$1,247,575	\$(436,651)	\$35,645,000
6/1/2027	\$2,685,924	\$1,875,000	\$1,247,575	\$(436,651)	\$33,770,000
12/1/2027	\$768,267		\$1,181,950	\$(413,683)	\$33,770,000
6/1/2028	\$2,728,267	\$1,960,000	\$1,181,950	\$(413,683)	\$31,810,000
12/1/2028	\$723,677		\$1,113,350	\$(389,673)	\$31,810,000
6/1/2029	\$2,773,677	\$2,050,000	\$1,113,350	\$(389,673)	\$29,760,000

Date	Payment	Principal	Interest	BABs Direct Payment Subsidy	Principal Balance
12/1/2029	\$677,040		\$1,041,600	\$(364,560)	\$29,760,000
6/1/2030	\$2,822,040	\$2,145,000	\$1,041,600	\$(364,560)	\$27,615,000
12/1/2030	\$628,241		\$966,525	\$(338,284)	\$27,615,000
6/1/2031	\$2,868,241	\$2,240,000	\$966,525	\$(338,284)	\$25,375,000
12/1/2031	\$577,281		\$888,125	\$(310,844)	\$25,375,000
6/1/2032	\$2,922,281	\$2,345,000	\$888,125	\$(310,844)	\$23,030,000
12/1/2032	\$523,932		\$806,050	\$(282,118)	\$23,030,000
6/1/2033	\$2,973,932	\$2,450,000	\$806,050	\$(282,118)	\$20,580,000
12/1/2033	\$468,195		\$720,300	\$(252,105)	\$20,580,000
6/1/2034	\$3,033,195	\$2,565,000	\$720,300	\$(252,105)	\$18,015,000
12/1/2034	\$409,841		\$630,525	\$(220,684)	\$18,015,000
6/1/2035	\$3,089,841	\$2,680,000	\$630,525	\$(220,684)	\$15,335,000
12/1/2035	\$348,871		\$536,725	\$(187,854)	\$15,335,000
6/1/2036	\$3,148,871	\$2,800,000	\$536,725	\$(187,854)	\$12,535,000
12/1/2036	\$285,171		\$438,725	\$(153,554)	\$12,535,000
6/1/2037	\$3,215,171	\$2,930,000	\$438,725	\$(153,554)	\$9,605,000
12/1/2037	\$218,514		\$336,175	\$(117,661)	\$9,605,000
6/1/2038	\$3,278,514	\$3,060,000	\$336,175	\$(117,661)	\$6,545,000
12/1/2038	\$148,899		\$229,075	\$(80,176)	\$6,545,000
6/1/2039	\$3,348,899	\$3,200,000	\$229,075	\$(80,176)	\$3,345,000
12/1/2039	\$76,099		\$117,075	\$(40,976)	\$3,345,000
6/1/2040	\$3,421,099	\$3,345,000	\$117,075	\$(40,976)	\$-
	\$101,768,595	\$55,000,000	\$71,787,782	\$(25,019,187)	

Amortization Schedule

\$60 Million General Obligation Bond

This issuance was approved by voters in April 2014 for Parks and Recreation improvements and purchase of crime prevention equipment.

Date	Payment	Principal	Interest	Principal Balance
1/1/2021	\$696,486		\$696,486	\$59,670,000
7/1/2021	\$3,266,486	\$2,570,000	\$696,486	\$57,100,000
1/1/2022	\$727,634		\$727,634	\$57,100,000
7/1/2022	\$3,232,634	\$2,505,000	\$727,634	\$54,595,000
1/1/2023	\$680,335		\$680,335	\$54,595,000
7/1/2023	\$3,280,335	\$2,600,000	\$680,335	\$51,995,000
1/1/2024	\$630,292		\$630,292	\$51,995,000
7/1/2024	\$3,330,292	\$2,700,000	\$630,292	\$49,295,000
1/1/2025	\$577,025		\$577,025	\$49,295,000
7/1/2025	\$3,382,025	\$2,805,000	\$577,025	\$46,490,000
1/1/2026	\$521,086		\$521,086	\$46,490,000
7/1/2026	\$3,436,086	\$2,915,000	\$521,086	\$43,575,000
1/1/2027	\$498,714		\$498,714	\$43,575,000
7/1/2027	\$3,463,714	\$2,965,000	\$498,714	\$40,610,000
1/1/2028	\$474,475		\$474,475	\$40,610,000
7/1/2028	\$3,484,475	\$3,010,000	\$474,475	\$37,600,000
1/1/2029	\$447,505		\$447,505	\$37,600,000
7/1/2029	\$3,517,505	\$3,070,000	\$447,505	\$34,530,000
1/1/2030	\$418,463		\$418,463	\$34,530,000
7/1/2030	\$3,538,463	\$3,120,000	\$418,463	\$31,410,000
1/1/2031	\$388,324		\$388,324	\$31,410,000
7/1/2031	\$3,573,324	\$3,185,000	\$388,324	\$28,225,000
1/1/2032	\$355,487		\$355,487	\$28,225,000
7/1/2032	\$3,605,487	\$3,250,000	\$355,487	\$24,975,000
1/1/2033	\$320,842		\$320,842	\$24,975,000
7/1/2033	\$3,640,842	\$3,320,000	\$320,842	\$21,655,000
1/1/2034	\$284,620		\$284,620	\$21,655,000
7/1/2034	\$3,674,620	\$3,390,000	\$284,620	\$18,265,000
1/1/2035	\$246,788		\$246,788	\$18,265,000
7/1/2035	\$3,711,788	\$3,465,000	\$246,788	\$14,800,000
1/1/2036	\$206,386		\$206,386	\$14,800,000
7/1/2036	\$3,756,386	\$3,550,000	\$206,386	\$11,250,000
1/1/2037	\$156,881		\$156,881	\$11,250,000
7/1/2037	\$3,801,881	\$3,645,000	\$156,881	\$7,605,000
1/1/2038	\$106,052		\$106,052	\$7,605,000
7/1/2038	\$3,856,052	\$3,750,000	\$106,052	\$3,855,000
1/1/2039	\$53,758		\$53,758	\$3,855,000
7/1/2039	\$3,908,758	\$3,855,000	\$53,758	\$-
	\$75,252,306	\$59,670,000	\$15,582,306	

Amortization Schedule

\$6.9 Million Taxable Refunding Revenuebonds, Series 2019

This bond was issued in FY 2019 to refinance and change the tax status of the Land Acquisition Revenue Bonds \$14.4 million, Series 2007.

Date	Payment	Interest	Principal	Balance
2/28/2019	\$-			\$6,905,000.00
6/30/2019	\$76,238.11	\$76,238.11	\$-	\$6,905,000.00
12/30/2019	\$442,086.15	\$7,086.15	\$435,000.00	\$6,470,000.00
6/30/2020	\$625,792.60	\$210,792.60	\$415,000.00	\$6,055,000.00
12/30/2020	\$426,841.80	\$6,841.80	\$420,000.00	\$5,635,000.00
6/30/2021	\$618,588.30	\$183,588.30	\$435,000.00	\$5,200,000.00
12/30/2021	\$437,004.70	\$7,004.70	\$430,000.00	\$4,770,000.00
6/30/2022	\$605,406.60	\$155,406.60	\$450,000.00	\$4,320,000.00
12/30/2022	\$452,249.05	\$7,249.05	\$445,000.00	\$3,875,000.00
6/30/2023	\$586,247.50	\$126,247.50	\$460,000.00	\$3,415,000.00
12/30/2023	\$467,493.40	\$7,493.40	\$460,000.00	\$2,955,000.00
6/30/2024	\$576,273.90	\$96,273.90	\$480,000.00	\$2,475,000.00
12/30/2024	\$482,737.75	\$7,737.75	\$475,000.00	\$2,000,000.00
6/30/2025	\$560,160.00	\$65,160.00	\$495,000.00	\$1,505,000.00
12/30/2025	\$497,982.10	\$7,982.10	\$490,000.00	\$1,015,000.00
6/30/2026	\$538,068.70	\$33,068.70	\$505,000.00	\$510,000.00
12/30/2026	\$518,307.90	\$8,307.90	\$510,000.00	\$-
	\$7,911,478.56	\$1,006,478.56	\$6,905,000.00	



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Miami Gardens



2020

MISCELLANEOUS CITY STATISTICS



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Miscellaneous Statistical Charts, Graphs & Tables

This section provides the user selected charts and graphs that supplement the material presented in other sections of this budget book. These provide additional detail and in some cases, a graphic representation of previous narrative outlined throughout the budget document such as in the introduction section of the book.



Image: Clip Art of Graphs, Line Chart & Pie Chart

Top Ten Largest Property Taxpayers in the City of Miami Gardens (Tax Year 2023)

OWNER	USE	TAX VALUE (IN 000S)	TAXES PAID	% OF TAX BASE
1. B9 Secretariat FL Owner LLC	Racetrack & Entertainment	\$227,188	\$1,576	2.88%
2. South Florida Stadium LLC (Hardrock Stadium)	Sports & Entertainment	\$219,227	\$1,521	2.78%
3. Florida Power and Light Company	Utility	\$166,358	\$1,154	2.11%
4. AHS at Oak Enclave LLC	Residential-Multifamily	\$87,205	\$605	1.11%
5. MG East LLC	Commercial-Warehouse	\$79,916	\$554	1.01%
6. Gardens And 27 LLC	Retail Outlet	\$70,881	\$492	0.90%
7. New Pomelo LLC	Residential-Multifamily	\$67,754	\$470	0.86%
8. Publix Super Markets INC	Retail Outlet	\$66,958	\$464	0.85%
9. Walmart Stores East LP	Retail Outlet	\$48,901	\$339	0.62%
10. Eastgroup Properties LP	Commercial-Warehouse	\$45,240	\$314	0.57%

Taxes=Taxable value/1000 X millage rate (6.9363)

Top Ten Public or Private Employers in the City of Miami Gardens FY 2023

EMPLOYER	USE	LOCATION	EMPLOYEES
1. Hard Rock Stadium	Sports Facility	2269 NW 199 Street 27th Ave, 199th St. U.S.	1,542
2. Wal-Mart	Retail	441, NW 179th St	932
3. City of Miami Gardens	City Government	18605 NW 27th Ave	466
4. UAIC	Insurance	1313 NW 167th Street	463
5. St. Thomas University	Private University	16401 NW 37th Ave	329
6. Calder Casino & Race Track	Horse Racing/Casino	21001 NW 27th Ave	308
7. US Post Office	Federal Government	18690 NW 37th Ave	297
8. Lehman Dealerships	Car Dealerships	21200 NW 2nd Avenue	285
9. Brandsmart, USA	Retail Electronics	4320 NW 167 Street	271
10. Florida Memorial University	Private University	15800 NW 42nd Ave	250

*Full Time Equivalent

Note: The above is for informational purposes only. The City of Miami Gardens does not claim any statistical representation or warranty of these contents.

Parks and Recreation Facilities

No.	Park Name	Acreage	Acres/1,000 Persons
Total Community		71.50	
1	Betty T. Ferguson Community Center Park	24.00	
2	Rolling Oaks Park	33.50	
3	Senior Family Center	14.00	
Total Neighborhood		110.79	
3	Andover Park	2.87	
4	Dr Lester Brown Park	10.00	
5	Brentwood Park and Pool	4.50	
6	Buccaneer Park	5.50	
7	Bunche Park & Pool	8.64	
8	Walt Frazier Park at Carol City	16.61	
9	AJ King Park	5.66	
10	Cloverleaf Park	1.27	
11	Bennett Lifter Park	2.00	
12	Myrtle Grove Park & Pool	7.69	
13	Norwood Park & Pool	4.94	
14	Risco Park (Miami-Dade School Board)	16.40	
15	Scott Park	9.70	
16	Vista Verde Park	11.91	
17	Jordan's Landing	0.10	
18	Vista Lago	3.00	
Natural Area Preserve		6.28	
19	Scrub Oak Preserve	6.28	
Linear Parks		26.18	
20	Library Walking Trail	26.18	
Single Purpose Parks		4.13	
21	North Dade Optimist Club	4.13	
Mini Parks		1.00	
22	Waterman Park	1.00	
GRAND TOTAL		219.88	1.85 acres

List of Public Educational Facilities

No.	School Name	Street Address	Principal
Elementary Schools			
1	Barbara Hawkins Elementary	19010 NW 37 Ave, Miami Gardens, FL 33056	Rhonda Y. Williams
2	Brentwood Elementary	3101 NW 191 St, Miami Gardens, FL 33056	Tamika R. Robinson
3	Bunche Park Elementary	16001 Bunche Park Dr, Miami Gardens, FL 33054	Jacqueline N. Lewis
4	Carol City Elementary	4375 NW 173 Dr, Miami Gardens, FL 33055	Tiffany N. Davis
5	Crestview Elementary	2201 NW 187 St, Miami Gardens, FL 33056	Maria V. Hardwick
6	Dr. Frederica S. Wilson/ Skyway	4555 NW 206 Terr, Miami Gardens, FL 33055	Tiffany C. James
7	Golden Glades Elementary	16520 NW 28 Ave, Miami Gardens, FL 33054	Jeff Rateau
8	Hibiscus Elementary	18701 NW 1 Ave, Miami Gardens, FL 33169	Barbara A. Vinas
9	Miami Gardens Elementary	4444 NW 195 St, Miami Gardens, FL 33055	Kathleen John-Louissaint
10	N. Dade Center for Modern Language Elementary	1840 NW 157 St, Miami Gardens, FL 33054	Latoya A. James-Edwards
11	Norland Elementary	19340 NW 8 Ct, Miami Gardens, FL 33169	Dr. Crystal Spence
12	Norwood Elementary	19810 NW 14 Ct, Miami Gardens, FL 33169	Dr. Kevin N. Williams
13	Parkview Elementary	17631 NW 20 Ave, Miami Gardens, FL 33056	Fatima R. Balderramos
14	Parkway Elementary	1320 NW 188 St, Miami Gardens, FL 33169	Maria C. Fernandez
15	Rainbow Park Elementary	15355 NW 19 Ave, Miami Gardens, FL 33054	David T. Ladd
16	Scott Lake Elementary	1160 NW 175 St, Miami Gardens, FL 33169	Kenneth L. Williams
K-8			
17	Myrtle Grove K-8	3125 NW 176 St Miami Gardens, FL 33056	Jessica M. Fortich
18	North County K-8	3520 NW 207 St Miami Gardens, FL 33056	Chanda O. Scott
Middle Schools			
19	Andover Middle School	121 NW 207 St, Miami Gardens, FL 33169	Malcolm E. Nicholas
20	Carol City Middle	3737 NW 188 St, Miami Gardens, FL 33055	Andrija A. Harrison
21	Norland Middle	1235 NW 192 Terr, Miami Gardens, FL 33169	Dr. Sacha T. Challenger
22	North Dade Middle	1840 NW 157 St, Miami Gardens, FL 33054	Kharim Armand
High Schools			
23	Miami Carol City Senior High	3301 Miami Gardens Dr, Miami Gardens, FL 33056	Bridget L. McKinney
24	Miami Norland Senior High	1050 NW 195 St, Miami Gardens, FL 33169	Rhonda L. Gaines-Miller
Other Schools			
23	Jan Mann Opportunity Education	16101 NW 44 Ct, Miami Gardens, FL 33054	Jamarv R. Dunn

Current Permits And Forecast For Residential Or Commercial Development

Project Name	Location	Type of Use	Building SF or # of Units	Land Acreage
STATUS: UNDER CONSTRUCTION				
Hiram Village	19205 NW 37th Ave	Multi-family	22 units	1.50
Chen Medical	1357 NW 167th St	Medical Office	4,717 sf	
Bridge Point Commerce Center	3900 NW 215 St	Industrial	2mil sf	
FPL Fitness Center Facility		Commercial	5,000 sf	
Gateway Apartments	20775 NW 17th Ave	Multi-family	341 units	
Village Shops	19184 NW 27th Ave	Commercial	8,8000 sf	1.50
Rolling Oaks Park	18701 NW 17th Ct	Government Park	4,000 sf	32.00
Seven Eleven	1195 NW 167th St	Gas Station	2,538 sf	0.49
Home Depot Expansion	5500 NW 167th St	Commercial	25,000 sf	
Baptist Medical Rehabilitation	19955 NW 27th Ave	Commercial	17,000 sf	
STATUS: BUILDING PERMIT				
Pollo Campero	4698 NW 183rd St	Commercial	2,349 sf	
STATUS: SITE PLAN				
35 Acre Development	19199 NW 27th Ave	Mixed Use / Sports / Entertainment		35.0
Oak Villages	3311 NW 189th St	Multi-family	60 Units	5.0
Derby Point	21001 NW 27th Ave	Industrial	2mil sf	115.0
St. Thomas University Housing	16401 NW 37th Ave	Institutional	272 Sleeping Units	

Income & Race Demographics Information

U.S. Census Bureau (2022 ACS Estimates)

Income Demographics

Income Range	Miami Gardens		Miami-Dade County	
	Households	Percent	Households	Percent
Less than \$10,000	2,776	7.70%	64,084	6.50%
\$10,000 to \$14,999	2,030	5.60%	46,166	4.70%
\$15,000 to \$24,999	2,771	7.70%	79,184	8.10%
\$25,000 to \$34,999	2,384	6.60%	80,233	8.20%
\$35,000 to \$49,999	4,233	11.70%	101,892	10.40%
\$50,000 to \$74,999	6,801	18.90%	165,222	16.80%
\$75,000 to \$99,999	7,058	19.60%	128,423	13.10%
\$100,000 to \$149,999	5,590	15.50%	140,873	14.30%
\$150,000 to \$199,999	1,022	2.80%	74,462	7.60%
\$200,000 or more	1,375	3.80%	102,970	10.50%
Totals	36,040		983,509	
Median income (dollars)	\$61,496		\$59,044	
Mean income (dollars)	\$73,109		\$88,649	

Race Demographics

Subject	Number	Percent
Total population	110,491	100.00%
One Race	77,650	70.30%
Two or More Races	32,841	29.70%
White	9,388	8.50%
Black or African American	62,140	56.20%
American Indian and Alaska Native	169	0.20%
Asian	514	0.50%
Native Hawaiian and Other Pacific Islander	-	0.00%
Some Other Race	5,439	4.90%

Community Demographics

U.S. Census Bureau (2022 ACS Estimates)

Subject	Number	Percent
Total population	110,491	99.90%
Under 5 years	6,818	6.20%
5 to 9 years	5,354	4.80%
10 to 14 years	9,631	8.70%
15 to 19 years	6,602	6.00%
20 to 24 years	8,118	7.30%
25 to 34 years	15,084	13.70%
35 to 44 years	14,321	13.00%
45 to 54 years	15,724	14.20%
55 to 59 years	5,666	5.10%
60 to 64 years	6,703	6.10%
65 to 74 years	9,312	8.40%
75 to 84 years	5,127	4.60%
85 years and over	2,031	1.80%
Median age (years)	37.2	
Under 18 years	25,265	23.90%
16 years and over	87,601	79.40%
18 years and over	85,226	76.10%
21 years and over	80,419	71.50%
62 years and over	20,181	18.00%
65 years and over	16,470	15.10%
18 years and over	85,226	
Male	40,036	47.00%
Female	45,190	53.00%
65 years and over	16,470	
Male	6,541	39.70%
Female	9,929	60.30%

City of Miami Gardens Awards & Recognition

One reason for the City's success is the caliber of staff. In 2003, the City had 1 employee. Today, there are over 500 employees, including over 200 in the City's police department alone. From the outset, the City made a conscious effort to recruit the best employees possible. While City residence was a plus (today, over 65% of our employees reside in the City), experience, attitude, innovative thinking and a willingness to do whatever job is necessary were and are the principal criteria for hiring. We are proud of our employees and here is proof of their abilities:

- 19 years of Distinguished Budget Award from the Government Finance Officers Association.
- 2005-2015, Tree City USA Award.
- 2006, City Manager Awarded the Outstanding Public Administrator, American Society of Public Administration.
- 2006, the City received an ISO rating of its building department (3rd highest in Miami-Dade County).
- 2006, Rogers Award for outstanding public service announcements Keep America Beautiful National Awards
- 2007-2017, Award for the City's Popular Financial Report, Government Finance Officers Association.
- 2007-2017, Award for excellence in Comprehensive Annual Financial Report, Government Finance Officers Association.
- 2007, National Purchasing Institute Achievement of Excellence in Procurement
- 2007, HUD Certified and eligible to administer HUD housing programs.
- 2007, American Planning Assn- Florida, Gold Coast Section, Innovation Award for the City's Future Land Use Plan.
- 2007, Florida Planning and Zoning Association- Outstanding Innovation Award.
- 2007, Received I.S.O. Rating of #4 for the City's Building Department.
- 2008, Trees Florida, Inc. Best in State Award for Tree Planting Project.
- 2008, School Crossing Guard Division was featured in the FDOT Best Practices Book.
- 2008, Success South Florida Magazine Honoring Oliver Gilbert as one of the 40 under 40 achievers of Today & Tomorrow
- 2009, American City & County Magazine's Crown Community Award.
- 2009, G.E.M.S. Program (Girls Empowerment) listed in the Florida League of Cities Best Practices Book.
- 2009, Miami Gardens' Foreclosure Program featured in Time Magazine.
- 2009, City of Miami Gardens featured on the NBC Evening News with Brian Williams as "What Works."
- 2009, Florida Festival Events Association:
 - Best Photography for "The Mime" Miss Miami Gardens Scholarship Pageant
 - Best Miscellaneous Printed Materials for Jazz in the Gardens Handout
 - Best Newspaper Special for Miss Miami Gardens Scholarship Pageant
 - Best Website for www.jazzinthegardens.com
- 2010, National Purchasing Institute Achievement of Excellence in Procurement
- 2010, Names one of 125 communities nationwide that are Kid-Friendly.
- 2010, The JPM Centre at Miami Gardens Drive Inc., Isaiah S. Williams Jr. Development Affordable Housing and the JPM Centre Groundbreaking
- 2011- 2012, Excellence in Public Procurement, Florida Association of Public Procurement Officials
- 2011, Recipient of Universal Public Procurement Certification Council's Agency Certification Award for fully certified division.
- 2011- 2012, Playful City USA recognized from national non-profit KaBOOM.
- 2012, Award from APWA South Branch for the NW 183 Street Landscaping Project

- 2012, Sterling Agency Award to an agency that has reached three consecutive years of having a department that is fully certified.
- 2012, Community Leadership Award- on behalf of the 26,000 Leaders, Members and Professionals of the Miami Association of Realtors presented to Olivier G. Gilbert, III
- 2013, Certificate Award from the Universal Public Procurement Certificate Council
- 2013, Certificate of Achievement for Excellence in Financial Reporting Government Finance Officers Association.
- 2012- 2013, Award of Excellence in Procurement from the Florida Association of Public Procurement Officials
- Florida Festival Events Association presented the following awards to the City in FY 2013:
 - Jazz in the Gardens Website: 2nd place
 - City of Miami Gardens 10th Anniversary Promotional Item: 3rd place
 - Jazz in the Gardens Photo: 3rd place
 - Jazz in the Gardens Social Media: 3rd place
- 2013, ICABA Honors, Honorable Oliver G. Gilbert, III- Elected Official of the Year
- 2013, Service Excellence Awarded Mayor Oliver G. Gilbert, III and Miami Gardens City Council- JPM & The JPM Centre
- 2013, MDCLC President's Distinguished Board Member Award presented to The Honorable Oliver Gilbert, III Mayor, City of Miami Gardens
- 2013, Playful City USA Community KaBoom!
- 2013, Tree City USA Arbor Day Foundation
- 2014, Award of Excellence in Public Procurement
- 2014, MetLife Foundation/Generation United Best Intergenerational Communities Award Generations United
- 2014, Recipient of Universal Public Procurement Certification
- 2014, Who's Next Foundation presented to Mayor Oliver Gilbert
- 2015, City receives an ISO rating of its building department (3rd highest in Miami-Dade County).
- 2015, Jazz in the Gardens was voted as "Top 100 Best Events in South Florida" by BizBash
- 2015, Jazz in the Gardens won several Sensational Awards:
 - Program/Event Guide (1st Place)
 - Tickets and Invitations (1st Place)
 - PR/Media Campaign (2nd Place)
 - Website (3rd Place)
- 2015, Community Service Award New Hope Missionary Baptist Church of Miami, Present to Mayor Oliver G. Gilbert
- 2017, The B.M.e Genius award presented to Mayor Oliver G. Gilbert for Building a Caring and Prosperous Miami
- 2018, Award for a video presentation in an effort to support Affordable Housing at the Florida Housing Conference (SHIP)
- 2018, City receives an ISO rating of its building department (3rd highest in Miami-Dade County).
- 2018, GALA Verde- Most Outstanding Green Elected Official City of Miami Gardens Mayor Oliver Gilbert
- 2018, Recognized for Legal Department of the year by the Daily Business Review
- 2019, City of Miami Gardens Economic Marketing Award
- 2019, African American Mayors Association Excellence in Presidential Leadership, Mayor Oliver Gilbert, AAMA conference and 5th anniversary celebration
- 2019, St. Thomas University Leadership Award- Leaders for Life presented to The Honorable Mayor Oliver G. Gilbert, III

- 2020, CAACE Project of the Year Category II
- 2020, America-Cuban Association of Civic Engineers
- 2020, President of the Florida Chapter of the American Public Works Association, Tom Ruiz
- 2020, South Florida Building Officials Association, Building Official of the year, Osvaldo Diaz
- 2021, Association of Building Contractors Eagle Award2021, Association of Building Contractors Eagle Award
- 2021, Commission for Florida Law Enforcement Accreditation Award
- 2021, Salute to Law Enforcement (Aventura Marketing Council)
- 2022, Building Official Association of Florida, Building Official of the year, Osvaldo Diaz
- 2022, Florida Festivals & Events Sunsational Award for Juneteenth promotional poster
- 2022, Florida Festivals & Events Sunsational Award for Fright Night in the Gardens promotional banner
- 2022, Salute to Law Enforcement (Aventura Marketing Council)
- 2022, Bobcat Community Award (St. Thomas University)
- 2022, Keep Miami Gardens Beautiful President's Circle Recognition Award
- 2023, Keep Miami Gardens Beautiful President's Circle Recognition Award
- 2023, Safe Streets Award, "Back to the Streets" presented by TPO to Tom Ruiz
- 2023 SunSational Award Banners: City of Miami Gardens Fall Festival
- 2023 SunSational Award Promotional Mailer: City of Miami Gardens Mayor's Cup Golf Tournament & Social
- 2023 SunSational Award Installations/Wraps: City of Miami Gardens Black History Month
- 2023 SunSational Award Promotional Mailer: City of Miami Gardens Easter Family Fun Day



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Miami Gardens



2020

APPENDIX



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RESOLUTION NO. 2023-130-2020

A RESOLUTION OF THE CITY OF MIAMI GARDENS, FLORIDA, ADOPTING A FINAL MILLAGE RATE AT A PUBLIC HEARING TO BE LEVIED FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023, THROUGH SEPTEMBER 30, 2024 FOR OPERATING PURPOSES; ESTABLISHING THE ROLLBACK RATE; ESTABLISHING THE DEBT MILLAGE RATE APPROVED BY THE ELECTORATE; PROVIDING FOR DIRECTIONS TO THE FINANCE DIRECTOR THROUGH THE CITY MANAGER; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 26, 2023, the City Council adopted Resolution No. 2022-108-3819 determining a "not to exceed" Operating Millage Rate and a Debt Millage Rate for the fiscal year commencing October 1, 2023 ("Fiscal Year 2023- 2024"), and scheduling the public hearings required by Section 200.065 of the Florida Statutes to be held on September 13, 2023 at 5:01 p.m., and September 27, 2023, at 5:01 p.m., and

WHEREAS, the City Manager has recommended an annual budget for Fiscal Year 2023-2024 commencing October 1, 2023, and

WHEREAS, the public and all interested parties have had the opportunity to address their comments to the City Council and the City Council has considered the comments of the public regarding the millage rate,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

Section 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. COMPUTATION OF THE ROLLBACK RATE: The roll-back rate for FY 2023-2024 is 6.0525 mills.

Section 3. ADOPTION OF PROPOSED MILLAGE RATE: The City Council hereby adopts and establishes the proposed Operating Millage Rate for the City of Miami Gardens for FY 2023-2024 at 6.9363 mills, which is \$6.9363 per

\$1,000.00 of taxable property value within the City of Miami Gardens, Florida. The percent increase of this millage rate over the roll-back rate is 14.60%.

Section 4. ADOPTION OF VOTED MILLAGE RATE: The City Council hereby adopts and establishes the Voted Millage Rate for the City of Miami Gardens for FY 2023-2024 at 0.5284 mill, which is \$0.5284 per \$1,000 of taxable value within the City of Miami Gardens, Florida.

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Section 5. The City's aggregate millage rate is 7.4647 (a combined total Millage of 6.9363 Mills for operating and 0.5284 Mills for debt service).

Section 6. DIRECTIONS TO THE FINANCE DIRECTOR THROUGH

THE CITY MANAGER: The Finance Director, through the City Manager, is directed to complete all TRIM Compliance requirements utilizing the Department of Revenue electronic eTRIM system.

Section 7. EFFECTIVE DATE: This resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS REGULAR MEETING HELD ON SEPTEMBER 27, 2023.

DocuSigned by:
Rodney Harris
B912A2EF5F0C4FD...

RODNEY HARRIS, MAYOR

ATTEST:

DocuSigned by:
Mario Bataille
C4428C142F1C48B...

MARIO BATAILLE, CMC, CITY CLERK

PREPARED BY: SONJA KNIGHTON DICKENS, CITY ATTORNEY

SPONSORED BY: CAMERON BENSON, CITY MANAGER

Moved by: Councilman Leon

Seconded by: Councilwoman Julien

VOTE: 7-0

Mayor Harris
Vice Mayor Wilson
Councilwoman Campbell
Councilwoman Ighodaro
Councilwoman Julien
Councilman Leon
Councilwoman Stephens, III

State of Florida
County of Miami-Dade

CERTIFICATION

I, the undersigned, duly appointed City Clerk of the City of Miami Gardens, Florida, hereby certify that the attached is a true and correct copy of R2023-130-2020 as shown in the records of the city on file in the office of the city clerk.

Yes

Yes

Yes

Yes

Yes

Yes

Yes

Witness, my hand and the corporate seal of the city of Miami Gardens, Florida, this 28th day of Sept.

M. Bataille
City Clerk
City of Miami Gardens, Florida

Page 2 of 2

Resolution 2023-130-2020

ORDINANCE NO. 2023-007-463

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, APPROVING AND ADOPTING THE CITY'S BUDGET FOR THE 2023-2024 FISCAL YEAR; PROVIDING FOR THE EXPENDITURE OF FUNDS; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR INTERFUND TRANSFERS; PROVIDING FOR AUTOMATIC AMENDMENT; PROVIDING FOR ADOPTION OF REPRESENTATIONS; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with Section 4.5 of the City of Miami Gardens (the "City") Charter, the City Council is required to adopt an annual budget for the City, and

WHEREAS, the City Manager has prepared a tentative budget document, a copy of which is attached and made a part hereto, that details proposed city expenditures and organizational arrangements for Fiscal Year 2023-2024, and

WHEREAS, the proposed Fiscal Year 2023-2024 budget for the City of Miami Gardens, included an estimate of revenues and expenditures, and

WHEREAS, the City Manager has provided for various City departments in the budget, and

WHEREAS, the City Council has determined the amount of money which must be raised to conduct the affairs of the City as required by City-operating funds, departments, offices and agencies for Fiscal Year 2023-2024, so that the business of the City may be conducted on a balanced budget, and

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WHEREAS, the City Council has also determined the amount necessary to be raised by ad valorem taxes and other taxes or special assessments upon all of the property, real and personal, within the corporate limits of the City of Miami Gardens, and

WHEREAS, public hearings as required by Section 200.065, Florida Statutes, will be held by the City on Wednesday, September 13, 2023 at 5:01 p.m., and Wednesday September 27, 2023, at 5:01 p.m. at City Hall, 18605 NW 27 Ave., Miami Gardens, FL 33056, and

WHEREAS, said public hearings have been held as stated above and comments from the public concerning said budget have been heard and considered, and

WHEREAS, the amount of funds available from taxation and other non-ad valorem revenues equals the total appropriations for expenditures and reserves, and

WHEREAS, this Budget will authorize that Charter employees will be paid 50% of their earned PTO overages, and

WHEREAS, during the course of a budgetary year, the City applies for and/or receives certain grants and reimbursements, and

WHEREAS, the City does not know the dollar amount of the grants or reimbursements that will be awarded at the time that the budget is approved, and

WHEREAS, when grants are awarded, reimbursements, unexpected revenues and donations are accepted by the City, these funds must be accounted for in the budget, and

WHEREAS, it is more expedient to allow the Resolution accepting the grant or donation to enact the necessary budget transfers and amendments, and

WHEREAS, special events listed by name that are include in the attached Budget with a specific line item and are hereby approved in accordance with the approval of the

Budget should not need additional authority from the City Council unless they require the City Manager to exceed his purchasing authority for said events, as outlined in the Code of Ordinances,

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE
CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:**

SECTION 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas Clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Ordinance.

SECTION 2. BUDGET ADOPTION:

- A. The following amounts are hereby appropriated for the operation and maintenance of the City's various governmental departments for the Fiscal Year beginning October 1, 2023, and ending September 30, 2024:

FUND	FY 2023-2024 PROPOSED
GENERAL FUND	\$ 106,038,684
TRANSPORATION FUND	10,559,795
GRANT FUND	650,000
STATE HOUSING INNITIATIVE PROGRAM	843,205
COMMUNITY DEVELOPMENT BLOCK GRANT	1,028,602
IMPACT FEES	6,435,168
FORMULA ONE	444,444
SPECIAL TAXING DISTRICTS	895,926
DEVELOPMENT SERVICES	4,390,111
DEBT SERVICE	10,555,395
CAPITAL PROJECTS	6,414,820
STORMWATER	6,093,292
TOTAL OPERATING APPROPRIATIONS	\$ 154,349,442

- B. The following revenues will be available during Fiscal Year 2022-2023 to meet the foregoing appropriations:

GENERAL FUND	
Property Taxes	\$ 52,995,865
Franchise Fees	8,100,625

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Intergovernmental Revenue	14,483,445
Utility Taxes	11,745,381
Fines and Forfeitures	3,642,950
Licenses, Permits & Fees	2,878,625
Charges for Services	8,297,092
Miscellaneous	1,986,648
Interfund Transfers	1,908,053
TOTAL REVENUES	\$ 106,038,684

TRANSPORTATION FUND

Fuel Taxes	\$ 2,216,832
Intergovernmental Revenue	5,261,717
Fines and Forfeitures	2,800
Licenses, Permits & Fees	202,000
Charges for Services	30,000
Miscellaneous	40,700
Interfund Transfers	235,246
Re-appropriated Fund Balance	2,570,500
TOTAL REVENUES	\$ 10,559,795

DEVELOPMENT SERVICES FUND

Licenses, Permits & Fees	\$ 2,352,022
Charges for Services	286,351
Miscellaneous	74,313
Re-appropriated Fund Balance	1,677,425
TOTAL REVENUES	\$ 4,390,111

CIP FUND

From General Fund	\$ 5,555,607
Build America Bonds Rebate	859,213
TOTAL REVENUES	\$ 6,414,820

STORMWATER FUND

Licenses, Permits & Fees	\$ 6,014,984
Charges for Services	53,308
Miscellaneous	25,000
TOTAL REVENUES	\$ 6,093,292

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GRANT FUND	
Grants	\$ 650,000
TOTAL REVENUES	\$ 650,000
SHIP FUND	
SHIP Program	\$ 843,205
TOTAL REVENUES	\$ 843,205
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	
Grants	\$ 1,028,602
TOTAL REVENUES	\$ 1,028,602
SPECIAL TAXING DISTRICT FUND	
Special Assessments	\$ 895,926
TOTAL REVENUES	\$ 895,926
IMPACT FEES FUND	
Re-appropriated Fund Balance	\$ 6,435,168
TOTAL REVENUES	\$ 6,435,168
FORMULA ONE FUND	
Miscellaneous	\$ 444,444
TOTAL REVENUES	\$ 444,444
DEBT SERVICE FUND	
Ad Valorem Taxes	\$ 3,960,990
Transfers In	6,594,405
TOTAL REVENUES	\$ 10,555,395

SECTION 3. EXPENDITURE OF FUNDS: The City Manager is authorized to expend or contract for expenditures, pursuant to the Charter of the City of Miami Gardens and adopted Code of Ordinances, in accordance with the adopted Fiscal Year 2023-2024 budget and budget detail, which is attached hereto and made a part of this ordinance as if it

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Ordinance No. 2023-007-463

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were set forth here in full. The City Manager is hereby authorized to allocate City resources as deemed necessary.

SECTION 4. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority shall include the authority to correct inter-fund transfers and accounting allocations.

SECTION 5. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to amend the budget on an as-needed basis in order to correct typographical errors or omissions that are purely scriveners' errors.

SECTION 6. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to appropriate unanticipated revenues as deemed necessary including but not limited to accepting grant or donation of funds or upon issuance of a bond or other municipal debt instrument and re-appropriated "assigned fund balance" for Parks & Recreation operating purpose for completed projects funded from the General Obligation Bond.

SECTION 7. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to carry out all requirements associated with Special Events that are specifically listed by name in the attached Budget with a specific line item. The City Manager does not need additional authority from the City Council for the special event, unless the special event requires the City Manager to exceed his purchasing authority as outlined in the Code of Ordinances.

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SECTION 8. AUTHORIZATION: Authorizing that Charter employees be paid 50% of their earned PTO overages.

SECTION 9. CARRYOVER OF FUNDS: The budget shall also automatically re-appropriate any encumbrances and outstanding contracts carried forward from fiscal year 2022-23.

SECTION 10. REVENUE MANUAL: All fees shall be set as outlined in the FY 2023-2024 Revenue Manual and any amendments are included in the FY 2023-2024 Annual Operating Budget Document. This manual may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 11. FINANCIAL POLICIES: All policies included under “Financial Policies” in the FY 2023-2024 Annual Operating Budget Document is adopted and approved by Council. The policies may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 12. INTERFUND TRANSFERS: The City Manager is authorized to effectuate all interfund transfers anticipated by this budget to include line items classified as ‘Transfers to,’ and ‘Transfers from’ regardless of fund.

SECTION 13. INSTRUCTIONS TO THE CITY MANAGER: The City Manager is authorized to take all actions necessary to implement the terms and conditions of this Ordinance.

SECTION 14. CONFLICT: All ordinances or Code provisions in conflict herewith are hereby repealed.

SECTION 15. SEVERABILITY: If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of

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competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 16. EFFECTIVE DATE: This ordinance shall become effective immediately upon its final passage.

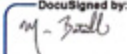
PASSED ON FIRST READING IN FULL ON THE 13th DAY OF SEPTEMBER 2023.

ADOPTED AND PASSED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS MEETING HELD ON THE 27TH DAY OF SEPTEMBER 2023.

DocuSigned by:

 B912A2E5F5FC4FD
 RODNEY HARRIS, MAYOR

ATTEST:

DocuSigned by:

 C4408C142F1C48B...

MARIO BATAILLE, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ., City Attorney

SPONSORED BY: Cameron Benson, City Manager

1st READING MOVED BY: Councilman Leon

1st READING SECONDED BY: Councilwoman Campbell

1st VOTE: 7-0

Mayor Harris	Yes
Vice Mayor Wilson	Yes
Councilwoman Campbell	Yes
Councilwoman Ighodaro	Yes
Councilwoman Julien	Yes
Councilman Leon	Yes
Councilman Stephens, III	Yes

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Ordinance No. 2023-007-463

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2nd READING MOVED BY: Councilman Leon
 2nd READING SECONDED BY: Councilwoman Julien

2nd READING VOTE: 7-0

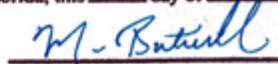
Mayor Harris	Yes
Vice Mayor Wilson	Yes
Councilwoman Campbell	Yes
Councilwoman Ighodaro	Yes
Councilwoman Julien	Yes
Councilman Leon	Yes
Councilman Stephens, III	Yes

State of Florida
 County of Miami-Dade

CERTIFICATION

I, the undersigned, duly appointed City Clerk of the City of Miami Gardens, Florida, hereby certify that the attached is a true and correct copy of Ord 2023-007-463 as shown in the records of the city on file in the office of the city clerk.

Witness, my hand and the corporate seal of the city of Miami Gardens, Florida, this 28th day of SEPT 2023.


 City Clerk
 City of Miami Gardens, Florida



CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

 DR-420
R. 5/12

 Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2023	County : MIAMI-DADE		
Principal Authority : CITY OF MIAMI GARDENS	Taxing Authority : CITY OF MIAMI GARDENS		
SECTION I : COMPLETED BY PROPERTY APPRAISER			
1.	Current year taxable value of real property for operating purposes	\$	7,262,945,717 (1)
2.	Current year taxable value of personal property for operating purposes	\$	627,614,496 (2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	172,450 (3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	7,890,732,663 (4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	179,017,837 (5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	7,711,714,826 (6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	6,715,692,490 (7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☒ YES ☐ NO	Number 1 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	☒ YES ☐ NO	Number 1 (9)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser:		Date :
	Electronically Certified by Property Appraiser		6/30/2023 4:32 PM
SECTION II : COMPLETED BY TAXING AUTHORITY			
If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.			
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	6.9363	per \$1,000 (10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	46,582,058 (11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	1,296,568 (12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	45,285,490 (13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	229,571,872 (14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	7,482,142,954 (15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	6.0525	per \$1000 (16)
17.	Current year proposed operating millage rate	6.9363	per \$1000 (17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	54,732,489 (18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County	☐ Independent Special District	(19)
		☒ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☒ Principal Authority	☐ Dependent Special District	(20)
		☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☒ No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>		\$ 45,285,490	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		6.0525 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>		\$ 47,758,659	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>		\$ 54,732,489	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		6.9363 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		14.60 %	(27)
First public budget hearing		Date : 9/13/2023	Time : 5:01 PM EST	Place : City of Miami Gardens / City Hall / 18605 NW 27 Ave, Miami Gardens, FL 33056
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Electronically Certified by Taxing Authority			8/1/2023 7:06 PM
	Title : CAMERON BENSON, CITY MGR		Contact Name and Contact Title : MIRTHA DZIEDZIC, FINANCE DIRECTOR	
	Mailing Address : 18605 NW 27 Ave		Physical Address : 18605 NW 27 AVE	
	City, State, Zip : MIAMI GARDENS, FL 33056		Phone Number : 3056228000	Fax Number : 3054741285

Instructions on page 3



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Miami Gardens



2020

FINANCIAL & BUDGET GLOSSARY



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Financial and Budget Glossary

Every human endeavor has its own words, phrases, and acronyms that are somewhat unique and that help its practitioners in conducting business. Unfortunately, the government is a prolific user of such language. Unfortunately, too often these terms are used with unindoctrinated audiences leading to confusion as well as frequently obscuring the message trying to be conveyed.

The following glossary of terms, phrases and acronyms commonly used primarily in municipal finance and budgeting, but also included are terms, phrases and acronyms used in related municipal endeavors such as planning, engineering, public safety and others, as you will find reference to them throughout the full budget document. This glossary is designed to help the reader as they encounter an unfamiliar statement.

A

Abatement- A complete or partial waiver of taxes, fees or service charges imposed by the City. Also: Reducing the degree or intensity of, or eliminating, pollution.

Account - A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Account Groups- Account groups are used to establish accounting control of general fixed assets and the unmatured principal of general long-term obligations. Assets and liabilities of these funds are neither spendable resources nor do they require current appropriation. Therefore, they are accounted for separately from the governmental fund types.

Accountability- Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

Accounting Period - A period of time where the City determined its financial position and results of operations. The City of Miami Gardens' accounting period is October 1st through September 30th each year. The State of Florida's accounting period is July 1 through June 30.

Accounting System - The total structure or system of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, balanced account groups, or organizational components.

Across-the-Board - This phrase usually refers to a percent increase/decrease in the budget spread

equally across government appropriations or within an agency across bureaus or programs.

Accrued Interest - Coupon interest accumulated on a bond or note since the last interest payment or, for a new issue, from the dated date to the date of delivery. Since interest on municipal bonds is payable semi-annually, every six months, when you buy a bond in mid-term you are only entitled to the interest the bond earns after you buy it. The interest earned previously, the accrued interest, belongs to the seller. Some first-time bond buyers think this payment is a hidden charge or fee, not realizing that they will get it back in full at the next interest payment date as tax-free interest.

Accrual Basis of Accounting- The method of accounting which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Accumulated Depreciation (credit)- The accumulation of systematic and rational allocations of the estimated cost of a capital item (Machinery, equipment, buildings, certain improvements other than buildings, infrastructure) on a historical cost basis, over the useful life of the item. This account is not used for any networks or subsystems of infrastructure that are reported using the modified approach.

Activity - A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

Activity Based Costing - Assembling and recording all elements of an activity that incur costs in order to determine the unit cost of the activity. Activities are specific services as performed by a program or division.

Actual - Reflects the actual financial activity for the fiscal year on the cash basis of accounting.

Actuarial - A method in the mathematics of risk, especially as it relates to insurance calculations such as premiums, reserves, dividends, and insurance and annuity rates. They work for insurance companies to evaluate applications based on risk.

Actuary- A person who performs actuarial services.

Ad Valorem- A major revenue category reflecting the value of both real and personal property. Property taxes are determined by multiplying the rate of taxation, expressed in mills (\$0.001) times the non-exempt value of property.

ADA- See: *Americans with Disabilities Act*.

Administrative Services Charges or Fees - See: *Cost Allocation Plan*.

Adopted Budget - The City Council approved budget establishing the legal authority for the expenditure of funds as set for in the adopting Council budget Ordinance.

Advance Refunding Bonds - A financing structure under which new bonds are issued to repay an outstanding bond issue prior to its first call date. Generally, the proceeds of the new issue are invested in government securities, which are placed in escrow. The interest and principal repayments on these securities are then used to repay the old issue, usually on the first call date.

Advanced Refunded Bonds - A municipality may sell a second bond issue at a lower interest rate cost, placing the proceeds of the issue in an escrow account from which the first issue's principal and interest will be repaid when due.

Agency - A debt security issued by a federal or federally sponsored agency. Federal agencies are backed by the full faith and credit of the U.S. Government. Federally sponsored agencies (FSAs) are backed by each particular agency with a market perception that there is an implicit government guarantee. An example of a federal agency is the Government National Mortgage Association (GNMA). An example of a FSA is the Federal National Mortgage Association (FNMA).

AICPA - American Institute of Certified Public Accountants.

Air Quality Testing - Third party testing programs for low emitting products and materials. Testing certifies that chemical and particle emissions meet acceptable Indoor Air Quality (IAQ) pollutant guidelines and standards. Scientific Certification Systems' (SCS) Indoor Advantage program is an example of this.

Air Quality Standards - The level of pollutants prescribed by regulations that are not to be exceeded during a given time in a defined area.

AFIS - See: *Automated Fingerprint Identification System*.

A.I.A. - American Institute of Architects. When used after a person's name, it signifies that the individual is a professional architect as recognized by the state licensing authority.

Aquifer - An underground water-bearing rock formation or group of formations, which supplies groundwater, wells or springs.

Alcoholic Liquor Tax - A tax on gross receipts from the sale of liquor at retail. The tax is collected by the State of Florida and remitted back to the City.

Allocation - The expenditure amount planned for a particular project or service, but an amount that requires additional Council action or "appropriation" before expenditures will be authorized.

Alternative Energy - Usually environmentally friendly, this is energy from uncommon sources such as wind power or solar energy, not fossil fuels.

Alternative Fuel Vehicle - A car or other vehicle or piece of equipment that is powered by either a non-fossil or a mix of fuels that lower polluting emissions. It is often called a Hybrid Vehicle. Common alternative fuel sources are methanol, propane, E-85 gas, bio-diesel, Compressed Natural Gas, and electric.

Alternative Energy - Usually environmentally friendly, this is energy from uncommon sources such as wind power or solar energy, not fossil fuels.

Amended Budget - The adopted budget as formally adjusted as provided for in law.

American Recovery and Reinvestment Act (ARRA) - An act of Congress passed in 2009 providing for grants and other allocations of Federal funds for projects to help put Americans back to work. Also Called Stimulus Grants.

Americans With Disabilities Act (ADA) - A Federal law which addresses discrimination against individuals with disabilities. It requires that governments, among others, take certain actions to ensure access to employment, housing, voting, public facilities and transportation resources for persons with disabilities.

Amortization - The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Annualization - For Revenues, the extrapolation of a revenue stream for an annual period based on a partial year collection. For expenditures, the cost of funding a budget issue for one complete fiscal year based on partial year expenditures.

Annuity - A contract between an insurance company and an individual which generally guarantees lifetime income to the individual or whose life the contract is based in return for either a lump sum or periodic payment to the insurance company. Interest earned

inside an annuity is income tax-deferred until it is paid out or withdrawn.

Appraiser - One who is trained and educated in the methods of determining the value of property (appraised value) (See: Property Appraiser).

Appreciation - Appreciation is the increase in value of an asset. The term “appreciation” may be applied to real estate, stocks, bonds, etc.

Appropriated Fund Balance - The amount of surplus funds available to finance operations of that fund in a subsequent year or years.

Appropriation - An authorization granted by the governing body to make expenditures and to incur obligations for specific purposes. Appropriations are usually made for fixed amounts and set time periods.

APWA - American Public Works Association.

Arbitrage - A reference to the difference between the yield (interest) on governmental obligations exempt from Federal tax under Section 103 of the Internal Revenue Code and the yield on securities and obligations that are not exempt from Federal tax in which the proceeds of the governmental obligations are invested.

ARRA - See: *American Recovery and Reinvestment Act*.

Arterial Roads - The main traffic corridors that are within the city. They are fed by collector roads which pick up the traffic from local roads that provide a more localized service within specific neighborhoods.

As-Builts - Drawings, plans, surveys, etc. done after construction is complete indicating items as they were actually constructed, which may have differed from original plans.

Assessed Valuation - For property taxation purposes, the County’s Property Assessor establishes a market value for all real and for certain personal property within the County. In Florida, property is assessed at full market value using appraisal techniques based upon comparable sales or construction cost data. The value established for the real property is used as a basis in levying property taxes. Under Florida law, annual increases in valuation are limited to a maximum of 3%. However, increases to full value are allowed for property improvements, upon change in ownership, and 5% for non-homestead property. Homeowners and certain veterans and senior citizens can qualify for exemptions under state code.

Asset - Resources owned or held by a government, which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through

resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit - An audit is a review of the City’s financial records prepared by an independent Certified Public Accountant (CPA). The primary objective of an audit is to determine if the City’s Financial Statements present fairly the City’s financial position and results of operations in conformity with GAAP. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City’s internal controls as well as recommending improvements to the City’s financial management practices.

Authorized Positions - Employee positions which are authorized or funded in the adopted or amended budget.

Automated Fingerprint Identification System - A biometric identification methodology that uses digital imaging technology to obtain, store, and analyze fingerprint data. The AFIS was originally used by the U.S. Federal Bureau of Investigation (FBI) in criminal cases.

Available Fund Balance - The annual dollar amount of available reserves a municipality has in its operating and reserve funds at fiscal year-end.

Average Life - The average length of time an issue of serial bonds and/or term bonds with mandatory sinking funds and/or estimated prepayments is expected to be outstanding. It also can be the average maturity of a bond portfolio.

B

Backflow - The undesirable reversal of flow of water or mixtures of water and other liquids, gasses, or other substances into the distribution pipes of the potable water supply from any source.

Backflow Prevention Device - A physical device placed on all connections to a public water system that prevents water from flowing backwards from a user back into the potable water line.

Balance Sheet - The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Balanced Budget - A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that governmental budgets submitted and approved be balanced.

Balloon Maturity - An inordinately large amount of bond principal maturing in any single year. Also called a Term Bond.

B.A.N.- See: *Bond Anticipation Note*

Bankers' Acceptance (BA's) – A draft or bill of exchange drawn upon and accepted by a bank. Frequently used to finance shipping of international goods. Used as a short-term credit instrument, bankers' acceptances are traded at a discount from face value as a money market instrument in the secondary market on the basis of the credit quality of the guaranteeing bank.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. The City of Miami Gardens uses the modified accrual basis of accounting for accounting and budgeting. (See: Modified Accrual Accounting).

Basis Point- One basis point is calculated as 1/100th of a percentage point.

Beacon Council- An organization charged with bringing new, job generating business to the communities within Miami-Dade County, while assisting existing businesses in their efforts to expand. It markets Miami-Dade County worldwide as a viable, attractive business location and provides a variety of free services to companies interested in relocation.

Bearer Bond- A bond that has no identification of the owner of the security. It is presumed to be owned by the bearer or the person who holds it. It was much sought after because of the ease of transferring or gifting. All bonds issued prior to June 1983 were bearer bonds; since then, they have been issued in Registered Bond form.

Beginning Balance - The beginning balance is the residual non restricted funds brought forward from the previous fiscal year. (Also see: Fund Balance, Carry-Over and Cash Forward).

Benchmark(ing) - A standard or point of reference in measuring or judging quality, value, etc. For municipalities to identify appropriate benchmarks, these are two issues to address: The availability of data and the suitable comparability of data.

Benchmark Bills – In November 1999, FNMA introduced its Benchmark Bills program, a short-term debt securities issuance program to supplement its existing discount note program. The program includes a schedule of larger, weekly issues in three- and six-month maturities and biweekly issues in one-year for Benchmark Bills. Each issue is brought to market via a Dutch (single price) auction. FNMA conducts a

weekly auction for each Benchmark Bill maturity and accepts both competitive and non-competitive bids through a web-based auction system. This program is in addition to the variety of other discount note maturities, with rates posted on a daily basis, which FNMA offers. FNMA's Benchmark Bills are unsecured general obligations that are issued in book entry form through the Federal Reserve Banks. There are no periodic payments of interest on Benchmark Bills, which are sold at a discount from the principal amount and payable at par at maturity. Issues under the Benchmark program constitute the same credit standing as other FNMA discount notes; they simply add organization and liquidity to the short-term Agency discount note market.

Benchmark Notes/Bonds – Benchmark Notes and Bonds are a series of FNMA "bullet" maturities (noncallable) issued according to a pre-announced calendar. Under its Benchmark Notes/Bonds program, 2, 3, 5, 10 and 30-year maturities are issued each quarter. Each Benchmark Notes new issue has a minimum size of \$4 billion, 30-year new issues having a minimum size of \$1 billion, with re-openings based on investor demand to further enhance liquidity. The amount of non-callable issuance has allowed FNMA to build a yield curve in Benchmark Notes and Bonds in maturities ranging from 2 to 30 years. The liquidity emanating from these large size issues has facilitated favorable financing opportunities through the development of a liquid overnight and term repo market. Issues under the Benchmark program constitute the same credit standing as other FNMA issues; they simply add organization and liquidity to the intermediate- and long-term Agency market.

Best Management Practices (BMPs) - In environmental regulation, Best Management Practices are defined as "source control" and "that practice which is used for a given set of conditions to achieve satisfactory water quality and quantity enhancement at a minimum cost." More simply put, BMPs refers to many practices or types of controls, for example: a silt fence or staked hay bales during construction to prevent erosion; limiting the removal of vegetation and limiting the time bare land is exposed to rainfall; sweeping streets to keep pollutants and litter from being washed into the storm sewer system; fertilizer and pesticide application control; and structural controls such as physical containment of stormwater in ponds to allow settling, filtration and percolation.

Bid- An offer submitted by a vendor in response to a Request for Bid.

Bid Bond - An insurance agreement, accompanied by a monetary commitment, by which a third party (the surety) accepts liability and guarantees that the vendor will not withdraw the bid or proposal, and that the vendor will accept the contract as bid or proposed, or else the surety will pay a specific amount.

Biennial Budgeting- A process that estimates revenues and expenditures for a two-year period.

Bio-Degradable - A material or substance capable of decomposing quickly and without harmful effects to the environment when left exposed to nature.

Bio-Fuels - Fuels that are made from renewable raw materials, such as plant biomass or vegetable oils; considered to burn cleaner than petroleum-based fuels that pollute the environment. (Also see: Alternative Fuel Vehicles)

Biomass - Biomass refers to living and recently dead biological material that can be used as fuel or for industrial production. Most commonly, biomass refers to plant matter grown for use as bio-fuel, but it also includes plant or animal matter used for production of fibers, chemicals or heat. Biomass may also include biodegradable wastes that can be burnt as fuel. It excludes organic material which has been transformed by geological processes into substances such as coal or petroleum.

Block Grant- Allocation of Federal money to a state or its subdivision in accordance with a distribution formula prescribed by law or administrative regulations, for activities of a continuing nature within a restricted subject area. (Also see: CDBG)

BMP- See: *Best Management Practices*.

Boilerplate- Refers to the standardized or pro forma language that is used at the front of a bill, ordinance, bid, request for proposal or other document that states findings or conditions common to all such documents (i.e. on bids: Bid procedure, disclaimers, standard requirements, insurance requirements, etc).

Bond- A bond is a written promise to pay a specified sum of money (called face value or principal amount) at a specified date or dates in the future (called maturity) together with interest at a specified rate

Bond, A - A unit of debt, \$1000 of principal or par amount. For 200 years municipal bonds were sold in \$1000 denominations. Since the mid-1970s the minimum bond denomination has been \$5000; nevertheless, "A Bond" is bought, sold, referred to and priced as if it were \$1000.

Bond Anticipation Notes- Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

Bond Counsel- A specialized attorney with the primary role to certify both that the issuer has legal authority to issue the bonds and that the securities qualify for applicable tax exemption (See: Bond Counsel's Opinion).

Bond Counsel's Opinion - Opinion which usually addresses (1) whether the Bonds are valid and binding obligations of the Issuer; (2) the source of payment or security for the Bonds; and (3) whether and to what extent interest on the Bonds is exempt from Federal income taxes and from taxes, if any, imposed by the state of Issue.

Bond Covenant- A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution (e.g., pledged revenues).

Bond Funds - Resources derived from issuance of bonds for specific purposes, usually to finance capital expenditures.

Bond Insurance - Insurance issued by a private insurance company for either an entire issue or specific maturities that guarantees to pay principal and interest when due. This will provide a credit rating of triple-A and thus a lower borrowing cost for the issuer.

Bond Issued- Bond sold.

Bond Market Association (BMA) – The bond market trade association representing the largest securities markets in the world. In addition to publishing a Master Repurchase Agreement, widely accepted as the industry standard document for Repurchase Agreements, the BMA also recommends bond market closures and early closes due to holidays.

Bond Premium- The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

Bond Rating - A rating made by an established bond rating company from a schedule of grades indicating the worthiness or the probability of repayment of principal and interest on bonds issued. The three principal bond rating agencies for municipalities are: Standard & Poor's, Moody's Investor Service, and Fitch.

Book Value – The value at which a security is carried on the inventory lists or other financial records of an

investor. The book value may differ significantly from the security's current value in the market.

Broker/Dealer – A person or firm transacting securities business with customers. A “broker” acts as an agent between buyers and sellers, and receives a commission for these services. A “dealer” buys and sells financial assets from its own portfolio. A dealer takes risk by owning inventory of securities, whereas a broker merely matches up buyers and sellers. See also “Primary Dealer.”

Bullet Notes/Bonds – Notes or bonds that have a single maturity date and are non-callable.

C

Call Date – Date at which a call option may be or is exercised.

Call Option – The right, but not the obligation, of an issuer of a security to redeem a security at a specified value and at a specified date or dates prior to its stated maturity date. Most fixed-income calls are a par, but can be at any previously established price. Securities issued with a call provision typically carry a higher yield than similar securities issued without a call feature. There are three primary types of call options (1) European – onetime calls, (2) Bermudan- periodically on a predetermined schedule (quarterly, semi-annual, annual), and (3) American- continuously callable at any time on or after the call date. There is usually a notice period of at least 5 business days prior to a call date.

Callable Bond – A bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions.

Call Price – The price at which an issuer may redeem a bond prior to maturity.

Call Risk – The risk to a bondholder that a bond may be redeemed prior to maturity.

Cash Sale/Purchase – A transaction which calls for delivery and payment of securities on the same day that the transaction is initiated.

Certificate of Deposit (CD) – Bank obligation issued by a financial institution generally offering a fixed rate of return (coupon) for a specified period of time (maturity). Can be as long as 10 years to maturity, but most CDs purchased by public agencies are one year and under.

Collateral – Investment securities or other property that a borrower pledges to secure repayment of a loan, secure deposits of public monies, or provide security for a repurchase agreement.

Collateralization – Process by which a borrower pledges securities, property, or other deposits for the purpose of securing the repayment of a loan and/or security.

Collateralized Mortgage Obligation (CMO) – A security that pools together mortgages and separates them into short, medium, and long-term positions (called tranches). Tranches are set up to pay different rates of interest depending upon their maturity. Interest payments are usually paid monthly. In “plain vanilla” CMOs, principal is not paid on a tranche until all shorter tranches have been paid off. This system provides interest and principal in a more predictable manner. A single pool of mortgages can be carved up into numerous tranches each with its own payment and risk characteristics.

Commercial Paper – An unsecured short-term promissory note issued by corporations, with maturities ranging from 2 to 270 days.

Convexity – A measure of a bond's price sensitivity to changing interest rates. A high convexity indicates greater sensitivity of a bond's price to interest rate changes.

Corporate Note – A debt instrument issued by a corporation with a maturity of greater than one year and less than ten years.

Counterparty – The other party in a two party financial transaction. “Counterparty risk” refers to the risk that the other party, to a transaction, will fail in its related obligations. For example, the bank or broker/dealer in a repurchase agreement.

Coupon Rate – The annual rate of interest received by an investor from the issuer of certain types of fixed-income securities. Also known as the “interest rate.”

Credit Quality – The measurement of the financial strength of a bond issuer. This measurement helps an investor to understand an issuer’s ability and willingness to make timely interest payments and repay the loan principal upon maturity. Generally, the higher the credit quality of a bond issuer, the lower the interest rate paid by the issuer because the risk of default is lower. Credit quality ratings are provided by nationally recognized statistical rating agencies.

Credit Risk – The risk to an investor that an issuer will default in the payment of interest and/or principal on a security.

Current Yield (Current Return) – A yield calculation determined by dividing the annual interest received on a security by the current market price of that security.

Custody – Safekeeping services offered by a bank, financial institution or trust company, referred to as the “custodian.” Service normally includes the holding and reporting of the customer’s securities, the collection and disbursement of income, securities settlement and market values.

D

Dealer – A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

Delivery Versus Payment (DVP) – A type of securities transaction in which the purchaser pays for the securities when they are delivered either to the purchaser or his/her custodian.

Depository Trust Company (DTC) – A firm through which members can use a computer to arrange for securities to be delivered to other members without physical delivery of certificates. A member of the Federal Reserve System and owned mostly by the New York Stock Exchange, the Depository Trust Company uses computerized debit and credit entries. Most corporate securities, commercial paper, CDs and BAs clear through DTC.

Derivatives – For hedging purposes, common derivatives are options, futures, swaps, and swaptions. All Collateralized Mortgage Obligations (“CMOs”) are derivatives. (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities)

Derivative Security – Financial instrument created from, or whose value depends upon, one or more underlying assets or indexes of asset values.

Designated Bond – FFCB’s regularly issued, liquid, non-callable securities that generally have a 2 or 3 year original maturity. New issues of Designated Bonds are \$1 billion or larger. Re-openings of existing Designated Bond issues are generally a minimum of \$100 million. Designated Bonds are offered through a syndicate of two to six dealers. Twice each month the Funding Corporation announces its intention to issue a new Designated Bond, reopen an existing issue, or to not issue or reopen a Designated Bond. Issues under the Designated Bond program constitute the same credit standing as other FFCB issues; they simply add organization and liquidity to the intermediate- and long-term Agency market.

Discount Notes – Unsecured general obligations issued by Federal Agencies at a discount. Discount notes mature at par and can range in maturity from overnight to one year. Very large primary (new issue) and secondary markets.

Discount Rate – Rate charged by the system of Federal Reserve Banks on overnight loans to member banks. Changes to this rate are administered by the Federal Reserve and closely mirror changes to the “fed funds rate.”

Discount Securities – Non-interest-bearing money market instruments that are issued at discount and redeemed at maturity for full face value. Examples include: U.S. Treasury Bills, Federal Agency Discount Notes, Bankers’ Acceptances and Commercial Paper.

Discount – The amount by which the par value of a security exceeds the price paid for the security.

Diversification – A process of investing assets among a range of security types by sector, maturity, structure and quality rating.

Dollar Price – A bond's cost expressed as a percentage of its face value. For example, a bond quoted at a dollar price of 95 1/4, would have a principal cost of 95.625 per \$1,000 of face value.

Duff & Phelps – One of several NRSROs that provide credit ratings on corporate and bank debt issues.

Duration – A measure of the timing of the cash flows, such as the interest payments and the principal repayment, to be received from a given fixed-income security. This calculation is based on three variables: term to maturity, coupon rate, and yield to maturity. The duration of a security is a useful indicator of its price volatility for given changes in interest rates.

F

Fair Value – The amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Fannie Mae – See “Federal National Mortgage Association.”

Federal Agency Security – A debt instrument issued by one of the Federal Agencies. Federal Agencies are considered second in credit quality and liquidity only to U.S. Treasuries.

Federal Deposit Insurance Corporation (FDIC) – Federal agency that insures deposits at commercial banks, currently to a limit of \$250,000 per depositor per bank.

Federal Farm Credit Bank (FFCB) – One of the large Federal Agencies. A government sponsored enterprise (GSE) system that is a network of cooperatively-owned lending institutions that provides credit services to farmers, agricultural cooperatives and rural utilities.

The FFCBs act as financial intermediaries that borrow money in the capital markets and use the proceeds to make loans and provide other assistance to farmers and farm-affiliated businesses. Consists of the consolidated operations of the Banks for Cooperatives, Federal Intermediate Credit Banks, and Federal Land Banks. Frequent issuer of discount notes, agency notes and callable agency securities. FFCB debt is not an obligation of, nor is it guaranteed by the U.S. government, although it is considered to have minimal credit risk due to its importance to the U.S. financial system and agricultural industry. Additionally issues notes under its “designated note” program.

Federal Funds (Fed Funds) – Funds placed in Federal Reserve banks by depository institutions in excess of current reserve requirements. These depository institutions may lend fed funds to each other overnight or on a longer basis. They may also transfer funds among each other on a same-day basis through the Federal Reserve banking system. Fed funds are considered to be immediately available funds.

Federal Funds Rate – Interest rate charged by one institution lending federal funds to another.

Federal Home Loan Bank System (FHLB) – One of the large Federal Agencies. A government sponsored enterprise (GSE) system, consisting of wholesale banks (currently twelve district banks) owned by their member banks, which provides correspondent banking services and credit to various financial institutions, financed by the issuance of securities. The principal purpose of the FHLB is to add liquidity to the mortgage markets. Although FHLB does not directly fund mortgages, it provides a stable supply of credit to thrift institutions that make new mortgage loans. FHLB debt is not an obligation of, nor is it guaranteed by the U.S. government, although it is considered to have minimal credit risk due to its importance to the U.S. financial system and housing market. Frequent issuer of discount notes, agency notes and callable agency securities. Also issues notes under its “global note” and “TAP” programs.

Federal Home Loan Mortgage Corporation (FHLMC or “Freddie Mac”) – One of the large Federal Agencies. A government sponsored public corporation (GSE) that provides stability and assistance to the secondary market for home mortgages by purchasing first mortgages and participation interests financed by

the sale of debt and guaranteed mortgage-backed securities. FHLMC debt is not an obligation of, nor is it guaranteed by the U.S. government, although it is considered to have minimal credit risk due to its importance to the U.S. financial system and housing market. Frequent issuer of discount notes, agency notes, callable agency securities and MBS. Also issues notes under its “reference note” program.

Federal National Mortgage Association (FNMA or “Fannie Mae”) – One of the large Federal Agencies. A government sponsored public corporation (GSE) that provides liquidity to the residential mortgage market by purchasing mortgage loans from lenders, financed by the issuance of debt securities and MBS (pools of mortgages packaged together as a security) –FNMA debt is not an obligation of, nor is it guaranteed by the U.S. government, although it is considered to have minimal credit risk due to its importance to the U.S. financial system and housing market. Frequent issuer of discount notes, agency notes, callable agency securities and MBS. Also issues notes under its “benchmark note” program.

Financial Industry Regulatory Authority, Inc. (FINRA) – is a private corporation that acts as a self-regulatory organization (SRO). FINRA is the successor to the National Association of Securities Dealers. Inc. (NASD). Though sometimes mistaken for a government agency, it is a non-governmental organization that performs financial regulation of member brokerage firms and exchange markets. The government also has a regulatory arm for investments, the Securities and Exchange Commission.

Fiscal Agent/Paying Agent – A bank or trust company that acts, under a trust agreement with a corporation or municipality, in the capacity of general treasurer. The agent performs such duties as making coupon payments, paying rents, redeeming bonds, and handling taxes relating to the issuance of bonds.

Fitch Investors Service, Inc. – One of several NRSROs that provide credit ratings on corporate and municipal debt issues.

Freddie Mac – See “Federal Home Loan Mortgage Corporation”.

Ginnie Mae – See “Government National Mortgage Association”.

Government National Mortgage Association (GNMA or “Ginnie Mae”) – One of the large Federal Agencies. Government-owned Federal Agency that acquires, packages, and resells mortgages and mortgage purchase commitments in the form of mortgage-backed securities. Largest issuer of mortgage pass-through securities. GNMA debt is guaranteed by the full faith and credit of the U.S. government (one of the few agencies that is actually full faith and credit of the U.S.).

Government Securities – An obligation of the U.S. government, backed by the full faith and credit of the government. These securities are regarded as the highest quality of investment securities available in the U.S. securities market. See “Treasury Bills, Notes, and Bonds.”

Government Sponsored Enterprise (GSE) – Privately owned entity subject to federal regulation and supervision, created by the U.S. Congress to reduce the cost of capital for certain borrowing sectors of the economy such as students, farmers, and homeowners. GSEs carry the implicit backing of the U.S. Government, but they are not direct obligations of the U.S. Government. For this reason, these securities will offer a yield premium over U.S. Treasuries. Some consider GSEs to be stealth recipients of corporate welfare. Examples of GSEs include: FHLB, FHLMC, FNMA and SLMA.

Government Sponsored Enterprise Security – A security issued by a Government Sponsored Enterprise. Considered Federal Agency Securities.

I

Index – A compilation of statistical data that tracks changes in the economy or in financial markets.

Interest-Only (IO) STRIP – A security based solely on the interest payments from the bond. After the principal has been repaid, interest payments stop and the value of the security falls to nothing. Therefore, IOs

G

are considered risky investments. Usually associated with mortgage-backed securities.

Inverse Floater – A floating rate security structured in such a way that it reacts inversely to the direction of interest rates. Considered risky as their value moves in the opposite direction of normal fixed-income investments and whose interest rate can fall to zero.

Investment Advisor – A company that provides professional advice managing portfolios, investment recommendations and/or research in exchange for a management fee.

Interest Rate – See “Coupon Rate.”

Interest Rate Risk – The risk associated with declines or rises in interest rates which cause an investment in a fixed-income security to increase or decrease in value.

Internal Controls – An internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure is designed to provide reasonable assurance these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. Internal controls should address the following points:

1. **Control of collusion** – Collusion is a situation where two or more employees are working in conjunction to defraud their employer.

2. **Separation of transaction authority from accounting and record keeping** – By separating the person who authorizes or performs the transaction from the person(s) who record or otherwise account for the transaction, a separation of duties is achieved.

3. **Custodial safekeeping** – Securities purchased from any bank or dealer including appropriate collateral (as defined by state law) shall be placed with an independent third party for custodial safekeeping.

4. **Avoidance of physical delivery securities** – Book-entry securities are much easier to transfer and

account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.

5. **Clear delegation of authority to subordinate staff members** – Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is dependent upon the various staff positions and their respective responsibilities.

6. **Written confirmation of transactions for investments and wire transfers** – Due to the potential for errors and improprieties arising from telephone and electronic transactions, all transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and if the safekeeping institution has a list of authorized signatures.

7. **Development of a wire transfer agreement with the lead bank and third-party custodian** – The designated official should ensure that an agreement will be entered into and will address the following points: controls, security provisions, and responsibilities of each party making and receiving wire transfers.

Inverted Yield Curve – A chart formation that illustrates long-term securities having lower yields than short-term securities. This configuration usually occurs during periods of high inflation coupled with low levels of confidence in the economy and a restrictive monetary policy.

Investment Company Act of 1940 – Federal legislation which sets the standards by which investment companies, such as mutual funds, are regulated in the areas of advertising, promotion, performance reporting requirements, and securities valuations.

Investment-grade Obligations – An investment instrument suitable for purchase by institutional investors under the prudent person rule. Investment-grade is restricted to those obligations rated BBB/Baa or higher by a nationally recognized statistical rating agency.

L

Liquidity – An asset that can be converted easily and quickly into cash.

Local Government Investment Pool (LGIP) – An investment by local governments in which their money is pooled as a method for managing local funds.

M

Mark-to-market – The process whereby the book value or collateral value of a security is adjusted to reflect its current market value.

Market Risk – The risk that the value of a security will rise or decline as a result of changes in market conditions.

Market Value – Current market price of a security.

Master Repurchase Agreement – A widely accepted standard agreement form published by the Bond Market Association (BMA) that is used to govern and document Repurchase Agreements and protect the interest of parties in a repo transaction.

Material Financial Interest – A person has a material financial interest if the person has, directly or indirectly through business, investment, or family member:

1. An ownership, investment, or other interest in any entity with which the City of Miami Gardens is negotiating a contract, transaction, or arrangement.
2. A compensation arrangement with any person or entity with which the City of Miami Gardens has or is negotiating a contract, transaction, or arrangement.
3. A potential ownership, investment, compensation, or other interest, with any person or entity with which the City of Miami Gardens is negotiating a contract, transaction, or arrangement.

For purposes of this policy, (i) “compensation” includes all forms of compensation and gifts, entertainment

or other favors that are not insubstantial, (ii) “other interest” includes serving as an officer, director, trustee or representative (with or without compensation) of a third party.

Maturity – The date on which payment of a financial obligation is due. The final stated maturity is the date on which the issuer must retire a bond and pay the face value to the bondholder. See “Weighted Average Maturity.”

Moody’s Investors Service – One of several NRSROs that provide credit ratings on corporate and municipal debt issues.

Money Market Mutual Fund – Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers’ acceptances, repurchase agreements, and federal funds).

Mortgage-Backed Securities (MBS) – Mortgage-backed securities represent an ownership interest in a pool of mortgage loans made by financial institutions, such as savings and loans, commercial banks, or mortgage companies, to finance the borrower’s purchase of a home or other real estate. The majority of MBS are issued and/or guaranteed by GNMA, FNMA and FI-ILMC. There are a variety of MBS structures, some of which can be very risky and complicated. All MBS have reinvestment risk as actual principal and interest payments are dependent on the payment of the underlying mortgages which can be prepaid by mortgage holders to refinance and lower rates or simply because the underlying property was sold.

Mortgage Pass-Through Securities – A pool of residential mortgage loans with the monthly interest and principal distributed to investors on a pro-rata basis. Largest issuer is GNMA.

Mutual Fund – An investment company that pools money and can invest in a variety of securities, including fixed-income securities and money market instruments. Mutual funds are regulated by the Investment Company Act of 1940 and must abide by the following Securities and Exchange Commission (SEC) disclosure guidelines:

1. Report standardized performance calculations.
2. Disseminate timely and accurate information regarding the fund's holdings, performance, management, and general investment policy.
3. Have the fund's investment policies and activities supervised by a board of trustees, which are independent of the adviser, administrator, or other vendor of the fund.
4. Maintain the daily liquidity of the fund's shares.
 - a. Value their portfolios on a daily basis.
5. Have all individuals who sells SEC-registered products licensed with a self-regulating organization
6. (SRO) such as the Financial Industry Regulatory Authority, Inc. (FINRA).
7. Have an investment policy governed by a prospectus which is updated and filed by the SEC annually.

Mutual Fund Statistical Services – Companies that track and rate mutual funds, e.g., IBC/Donoghue, Lipper Analytical Services, and Morningstar.

N

Negotiable Certificate of Deposit (Negotiable CD) – Large denomination CDs (\$100,000 and larger) that are issued in bearer form and can be traded in the secondary market.

Net Asset Value – The market value of one share of an investment company, such as a mutual fund. This figure is calculated by totaling a fund's assets, which includes securities, cash, and any accrued earnings, subtracting from these the fund's liabilities, and dividing this total by the number of shares outstanding. This is calculated once a day based on the closing price for each security in the fund's portfolio. (See below.)
$$\frac{(\text{Total assets}) - (\text{Liabilities})}{(\text{Number of shares outstanding})}$$

No Load Fund – A mutual fund which does not levy a sales charge on the purchase of its shares.

Nominal Yield – The stated rate of interest that a bond pays its current owner, based on par value of the security. It is also known as the "coupon," "coupon rate," or "interest rate."

NRSRO – A "Nationally Recognized Statistical Rating Organization." A designated rating organization that the SEC has deemed a strong national presence in the U.S. NRSROs provide credit ratings on corporate and bank debt issues. Only ratings of a NRSRO may be used for the regulatory purposes of rating. Includes Moody's, S&P, Fitch and Duff & Phelps.

O

Offer – An indicated price at which market participants are willing to sell a security or commodity. Also referred to as the "Ask price."

Open Market Operations – Federal Reserve monetary policy tactic entailing the purchase or sale of government securities in the open market by the Federal Reserve System from and to primary dealers in order to influence the money supply, credit conditions, and interest rates.

P

Par – Face value or principal value of a bond at maturity, typically \$1,000 per bond.

Physical Delivery – Delivery of readily available underlying assets at contract maturity.

Portfolio – Collection of securities and investments held by an investor.

Positive Yield Curve – A chart formation that illustrates short-term securities having lower yields than long-term securities.

Premium – The amount by which the price paid for a security exceeds the security's par value.

Primary Dealer – Any of a group of designated government securities dealers designated by the Federal Reserve Bank of New York. Primary dealers can buy and sell government securities directly with the Fed. Primary dealers also submit daily reports of market activity and security positions held to the Fed and are subject to its informal oversight. Primary dealers are considered the largest players in the U.S. Treasury securities market.

Prime Paper – Commercial paper of high quality. Highest rated paper is A-1 $\pm$ /A-1 by S&P and P-1 by Moody's.

Prime Rate – A preferred interest rate charged by commercial banks to their most creditworthy customers. Many interest rates are keyed to this rate.

Principal – The face value or par value of a debt instrument. May refer to the amount of capital invested in a given security.

Prospectus – A legal document that must be provided to any prospective purchaser of a new securities offering registered with the SEC. This can include information on the issuer, the issuer's business, the proposed use of proceeds, the experience of the issuer's management, and certain certified financial statements.

Prudent Person Rule – An investment standard outlining the fiduciary responsibilities of public funds investors relating to investment practices.

Prudent Investor Standard – Standard that requires that when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. More stringent than the "prudent person" standard as it

implies a level of knowledge commensurate with the responsibility at hand.

Q

Qualified Public Depository – Chapter 280, Florida Statutes means any bank, saving bank or savings association that:

1. Is organized and exists under the laws of the United States, the laws of this state or any other state or territory of the United States.
2. Has its principal place of business in this state or has a branch office in this state which is authorized under the laws of this state or of the United States to receive deposits in this state.
3. Has deposit insurance under the provision of the Federal Deposit Insurance Act, as amended, 12 U.S.C. ss.1811 seq.
4. Meets all requirements of Chapter 280, Florida Statutes.
5. Has been designed by the Treasurer as a qualified public depository.

R

Rate of Return – Amount of income received from an investment, expressed as a percentage of the amount invested.

Realized Gains (Losses) – The difference between the sale price of an investment and its book value. Gains/losses are "realized" when the security is actually sold, as compared to "unrealized" gains/losses which are based on current market value. See "Unrealized Gains (Losses)."

Reference Bills – FHLMC's short-term debt program created to supplement its existing discount note program by offering issues from one month through one year, auctioned on a weekly or on an alternating four-week basis (depending upon maturity) offered in sizeable volumes (\$1 billion and up) on a cycle of

regular, standardized issuance. Globally sponsored and distributed, Reference Bill issues are intended to encourage active trading and market-making and facilitate the development of a term repo market. The program was designed to offer predictable supply, pricing transparency and liquidity, thereby providing alternatives to U.S. Treasury bills. FHLMC's Reference Bills are unsecured general corporate obligations. This program supplements the corporation's existing discount note program. Issues under the Reference program constitute the same credit standing as other FHLMC discount notes; they simply add organization and liquidity to the short-term Agency discount note market.

Regular Way Delivery – Securities settlement that calls for delivery and payment on the third business day following the trade date (T+3); payment on aT+1 basis is currently under consideration. Mutual funds are settled on a same day basis; government securities are settled on the next business day.

Reinvestment Risk – The risk that a fixed-income investor will be unable to reinvest income proceeds from a security holding at the same interest rate of return currently generated by that holding.

Repurchase Agreement (Repo) – A short-term investment vehicle where an investor agrees to buy securities from a counterparty and simultaneously agrees to resell the securities back to the counterparty at an agreed upon time and for an agreed upon price. The difference between the purchase price and the sale price represents interest earned on the agreement. In effect, it represents a collateralized loan to the investor, where the securities are the collateral. Can be DVP, where securities are delivered to the investor's custodial bank, or "tri-party" where the securities are delivered to a third-party intermediary. Any type of security can be used as "collateral," but only some types provide the investor with special bankruptcy protection under the law. Repos should be undertaken only when an appropriate Securities Industry and Financial Markets Association (SIFMA) approved master repurchase agreement is in place.

Reverse Repurchase Agreement (Reverse Repo) – A repo from the point of view of the original seller of securities. Used by dealers to finance their inventory of securities by essentially borrowing at short-term

rates. Can also be used to leverage a portfolio and in this sense, can be considered risky if used improperly.

Rule 2a-7 of the Investment Company Act – Applies to all money market mutual funds and mandates such funds to maintain certain standards, including a 13-month maturity limit and a 60 day average maturity on investments, to help maintain a constant net asset value of one dollar (\$1.00).

S

Safekeeping – Holding of assets (e.g., securities) by a financial institution.

Securities Industry and Financial Markets Association (SIFMA) – The bond market trade association representing the largest securities markets in the world. In addition to publishing a Master Repurchase Agreement, widely accepted as the industry standard document for Repurchase Agreements, the SIFMA also recommends bond market closures and early closes due to holidays.

Serial Bond – A bond issue with various maturity dates scheduled at regular intervals until the entire issue is retired.

Sinking Fund – A separate accumulation of cash or investments (including earnings on investments) in a fund in accordance with the terms of a trust agreement or indenture, funded by periodic deposits by the issuer (or other entity responsible for debt service), for the purpose of assuring timely availability of moneys for payment of debt service. Usually used in connection with term bonds.

Spread – The difference between the price of a security and similar maturity U.S. Treasury investments, expressed in percentage terms or basis points. A spread can also be the absolute difference in yield between two securities. The securities can be in different markets or within the same securities market between different credits, sectors, or other relevant factors.

Standard & Poor's – One of several NRSROs that provide credit ratings on corporate and municipal debt issues.

STRIPS (Separate Trading of Registered Interest and Principal of Securities) – Acronym applied to U.S. Treasury securities that have had their coupons and principal repayments separated into individual zero-coupon Treasury securities. The same technique and “strips” description can be applied to non-Treasury securities (e.g., FNMA strips).

Structured Notes – Notes that have imbedded into their structure options such as step-up coupons or derivative-based returns.

Supranational – Supranational organizations are international financial institutions that are generally established by agreements among nations, with member nations contributing capital and participating in management. These agreements provide for limited immunity from the laws of member countries. Bonds issued by these institutions are part of the broader class of Supranational, Sovereign, and Non-U.S. Agency (SSA) sector bonds. Supranational bonds finance economic and infrastructure development and support environmental protection, poverty reduction, and renewable energy around the globe. For example, the World Bank, International Finance Corporation (IFC), and African Development Bank (AfDB) have “green bond” programs specifically designed for energy resource conservation and management. Supranational bonds, which are issued by multi-national organizations that transcend national boundaries. Examples include the World Bank, African Development Bank, and European Investment Bank.

Swap – Trading one asset for another.

T

TAP Notes – Federal Agency notes issued under the FHLB TAP program. Launched in 6/99 as a refinement to the FHLB bullet bond auction process. In a break from the FHLB’s traditional practice of bringing numerous small issues to market with similar maturities, the TAP Issue Program uses the four most common maturities and reopens them up regularly through a competitive auction. These maturities (2, 3, 5, and 10 year) will remain open for the calendar quarter, after which they will be closed, and a new series of TAP issues will be opened to replace them. This reduces the number of separate bullet bonds issued but generates enhanced

awareness and liquidity in the marketplace through increased issue size and secondary market volume.

Tennessee Valley Authority (TVA) – One of the large Federal Agencies. A wholly owned corporation of the United States government that was established in 1933 to develop the resources of the Tennessee Valley region to strengthen the regional and national economy and the national defense. Power operations are separated from non-power operations. TVA securities represent obligations of TVA, payable solely from TVA’s net power proceeds, and are neither obligations of nor guaranteed by the United States. TVA is currently authorized to issue debt up to \$30 billion. Under this authorization, TVA may also obtain advances from the U.S. Treasury of up to \$150 million. Frequent issuer of discount notes, agency notes, and callable agency securities.

Term Bond – Bonds comprising a large part or all of a particular issue which come due in a single maturity. The issuer usually agrees to make periodic payments into a sinking fund for mandatory redemption of term bonds before maturity.

Total Return – The sum of all investment income plus changes in the capital value of the portfolio. For mutual funds, return on an investment is composed of share price appreciation plus any realized dividends or capital gains. This is calculated by taking the following components during a certain time period (Price Appreciation)+ (Dividends paid)+ (Capital gains)= Total Return

Treasury Bills – Short-term U.S. government non-interest-bearing debt securities with maturities of no longer than one year and issued in minimum denominations of \$10,000. Auctions of three- and six-month bills are weekly, while auctions of one-year bills are monthly. The yields on these bills are monitored closely in the money markets for signs of interest rate trends.

Treasury Notes – Intermediate U.S. government debt securities with maturities of one to ten years and issued in denominations ranging from \$1,000 to \$1 million or more.

Treasury Bonds – Long-term U.S. government debt securities with maturities of ten years or longer and issued in minimum denominations of \$1,000. Currently, the longest outstanding maturity for such securities is 30 years.

Trustee – A bank designated by an issuer of securities as the custodian of funds and official representative of bondholders. Trustees are appointed to ensure compliance with the bond documents and to represent bondholders in enforcing their contract with the issuer.

U

Uniform Net Capital Rule – SEC Rule 15C3-1 outlining capital requirements for broker/dealers.

Unrealized Gains (Losses) – The difference between the market value of an investment and its book value. Gains/losses are “realized” when the security is actually sold, as compared to “unrealized” gains/losses which are based on current market value. See also “Realized Gains (Losses).”

V

Variable-Rate Security – A bond that bears interest at a rate that varies over time based on a specified schedule of adjustment (e.g., daily, weekly, monthly, semi-annually, or annually). See also “Floating Rate Note.”

Volatility – A degree of fluctuation in the price and valuation of securities.

“Volatility Risk” Rating – A rating system to clearly indicate the level of volatility and other non-credit risks associated with securities and certain bond funds. The ratings for bond funds range from those that have extremely low sensitivity to changing market conditions and offer the greatest stability of the returns (“aaa” by S&P; “V-1” by Fitch) to those that are highly sensitive with currently identifiable market volatility risk (“ccc-” by S&P, “V-10” by Fitch).

W

Weighted Average Maturity (WAM) – The average maturity of all the securities that comprise a portfolio. According to SEC rule 2a-7, the WAM for SEC registered money market mutual funds may not exceed 60-90 days and no one security may have a maturity that exceeds 397 days.

Weighted Average Maturity to Call – The average maturity of all securities and investments of a portfolio, adjusted to substitute the first call date per security for maturity date for those securities with call provisions.

When Issued (WI) – A conditional transaction in which an authorized new security has not been issued. All “when issued” transactions are settled when the actual security is issued.

Y

Yield – The current internal rate of return on an investment security generally expressed as a percentage of the security’s current price.

Yield Curve – A graphic depiction of yields on like securities in relation to remaining maturities spread over a timeline. The traditional yield curve depicts yields on U.S. Treasuries, although yield curves exist for Federal Agencies and various credit quality corporates as well. Yield curves can be positively sloped (normal) where longer-term investments have higher yields, or “inverted” (uncommon) where longer-term investments have lower yields than shorter ones.

Yield-to-call (YTC) – The internal rate of return an investor earns from a bond assuming the bond is redeemed (called) prior to its nominal maturity date. Yield Curve- A graphic representation that depicts the relationship at a given point in time between yields and maturity for bonds that are identical in every way except maturity. A normal yield curve may be alternatively referred to as a positive yield curve.

Yield-to-maturity – The internal rate of return yielded by a debt security held to maturity when both interest payments and the investor’s potential capital gain or loss are included in the calculation of return.

Z

Zero-coupon Securities – Security that is issued at a discount and makes no periodic interest payments. The internal rate of return consists of a gradual accretion of the principal of the security and is payable at par upon maturity.

Book Value – The value at which a security is carried on the inventory lists or other financial records of an investor. The book value may differ significantly from the security's current value in the market.

	Moody's	Standard & Poor's	Fitch
Best Quality	Aaa	AAA	AAA
High Quality	Aa1	AA+	AA+
	Aa2	AA	AA
	Aa3	AA-	AA-
Upper Medium Grade	Aa1	A+	A+
	Aa2	A	A
	Aa3	A-	A-
Medium Grade	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
	Baa3	BBB-	BBB-

Bonded debt - The portion of an issuer's debt structure represented by outstanding bonds, sometimes limited by constitutional or legislative restraints.

Bonded Debt Per Capita - The amount of City indebtedness represented by outstanding bonds divided by the City's population, used to indicate the City's credit position by referring to the proportionate debt per resident.

Brownfield - Brownfields are abandoned or idle properties where real or perceived contamination hinders redevelopment. Most brownfields have a history of industrial use and many are found in distressed communities. Fear of environmental contamination is a serious disincentive to redevelopment and hampers reinvestment in the urban core.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing such expenditures. The term also denotes the officially approved expenditure ceiling under which the City and its departments operate.

Budget Amendment - The Council has the sole responsibility for adopting the City's budget, and may

amend or supplement the budget at any time after adoption. The budget must be amended by Ordinance and include a public hearing. The City Manager has the sole authority to approve budget adjustments to the budget as outlined in the budget ordinance.

Budget Calendar - The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Document (Program and Financial Plan)- The official written statement prepared by the City staff reflecting the decisions made by City Council in their budget deliberations.

Budget Hearing- A public meeting at which any citizen may appear and be heard regarding the increase, decrease or omission of any item in the proposed budget as presented in writing by the City Manager to the City Council.

Budget Message - Included in the opening section of the budget, the City Manager's budget message provides the City Council and the public with a general summary of the most important aspects of the proposed/adopted budget.

Budget Ordinance - A law which establishes the schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by City Council each year.

Budget Policies - General and specific guidelines adopted by the City that govern the financial plan's preparation and administration.

Budget Schedule- The schedule of key dates which a government follows on the preparation and adoption of the annual budget.

Budget Transfer - The movement of funds between accounts or funds within the adopted budget.

Budgetary Basis- The method of accounting applied to the budgetary accounts and process.

Budgetary Control- The control or management of an entity in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Building Permits - The City requires that building permits be obtained for most construction activity to ensure that structures meet specific standards. The City requires various construction permits for activities such as the installation of electric, plumbing, and sewage facilities. The City charges a fee for issuing these permits in order to recover only the costs incurred. These fees are collected into the Development Services Fund.

Business Tax Receipt - A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. Formerly called Occupational Licenses or Tax.

C

CAD- See: *Computer Aided Dispatch System*.

CADD - Computer Aided Design & Drafting, a component of the Public Works design software.

CAFR- See: *Comprehensive Annual Financial Report*.

Call- An option that gives the holder the right to buy an underlying security at a preset price within a specified time.

Cap- A “cap” is a legal limit on total annual discretionary spending.

Capital Expenditures - Amounts expended for fixed asset acquisitions and improvements thereto. Generally, an asset is considered a capital expenditure if over \$10,000 with an expected life of 5 years or more.

Capital Improvement Fund - An account used to segregate a portion of the government’s equity to be used for future capital program expenditures.

Capital Improvement Program (CIP) - A formal long-term (multiyear) plan for the acquisition and improvement of major assets, such as land, buildings, machinery and equipment, and infrastructure.

Capital Lease - A Capital Lease is a lease that meets one or more of the following criteria, meaning it is classified as a purchase by the lessee: the least term is greater than 75% of the property’s estimated economic life; the lease contains an option to purchase the property for less than fair market value; ownership of the property is transferred to the lessee at the end of the lease term; or the present value of the lease payments exceeds 90% of the fair market value of the property.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets. Includes the cost of land, buildings, and improvements other than buildings, machinery, furniture and equipment. Miami Gardens defines a capital outlay as any item with a cost or value of at least \$5,000 and an expected lifespan of less than 5 years (Also see: *Capital Expenditure*).

Capital Project- Major construction, acquisition, or renovation activity, which adds value to a government’s physical assets or significantly increases their useful life.

Capital Project Budget- A fiscal year budget adopted for the programming of items or projects with a life of five years and a value over \$10,000.

Capitalized Interest- When interest cost is added to the cost of an asset and expensed over the useful life of an asset.

Carbon Footprint- The total amount of greenhouse gas emissions released into the environment. There are many recognized methods to calculate a carbon footprint. Kimball Office has chosen the World Resources Institute (WRI) Greenhouse Gas Protocol as the guideline to calculate our corporate carbon footprint. This protocol is well respected and has been adopted by the International Standards Organization (ISO). Greenhouse gas emissions from all sources are added up and changed into units of CO2 equivalent which is used to standardize greenhouse gas emissions and allow comparisons from year-to-year and across industries. The total amount of carbon emissions, usually in metric tons per year (1 metric ton equals 2204lbs), is then reported both internally and to the public as an indication of the amount of greenhouse gas the company produces.

Carbon Neutral- A company, person or action either not producing any carbon emissions or, if it does, having been offset elsewhere.

Carbon Offset- Carbon offsetting is the act of reducing greenhouse gas emissions by allowing companies to do emissions trading. For example, a factory or production facility may be unable to reduce its own carbon footprint through its own actions, so it may voluntarily purchase credits from another party to offset their actions. The goal of carbon offsets is to attain a carbon neutral overall balance.

Carpooling- The shared use of a car by the driver and one or more passengers, usually for commuting. Carpooling reduces the costs involved in repetitive or long distance driving by sharing cars, reducing the number of cars on the road, decreases pollution, the need for parking space and, in a global perspective, reduces greenhouse gas emissions.

Carry-Over- Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriating budget and expended in subsequent fiscal years for the purpose designated. (Also See: Fund Balance, Beginning Balance and Cash Forward).

Cash Basis of Accounting- A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Equivalents - Equivalents are defined as highly liquid investments with original maturities of three months or less, which include the State Board of Administration's investment pool and overnight repurchase agreements.

Cash Flow Budget - A projection of the cash receipts and disbursements anticipated during a given period.

Cash Forward - Reflects the balance of cash brought forward from the previous fiscal year. In the terms of the budget, this balance together with current year budgeted revenues and other financing sources equals the total available financial resources for the budget year. (Also see: Fund Balance, Beginning Balance and Carry-Over).

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

C.C.N.A. - See: *Consultants Competitive Negotiation Act*.

Centerline Miles - The length of a road, in miles.

CERCLA - Refers to the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), commonly known as Superfund. CERCLA addresses abandoned or historical waste sites and contamination. It was enacted in 1980 to create a tax on the chemical and petroleum industries and provided federal authority to respond to releases of hazardous substances.

Certificate of Occupancy - Official certification that a premise conforms to applicable ordinances and may be used or occupied. A certificate of occupancy is granted upon completion of new construction or completion of alterations or additions to existing structures.

Certificates of Participation (COPs) - A Form of lease-purchase financing used to construct or acquire capital facilities and equipment. Certificates of participation a debt instrument and are typically secured by lease payments from the government entity using a facility. A COP issue is often used to finance projects such as prisons or courthouses necessary to provide government services but that may not enjoy sufficient public support to be financed through a voter approved general obligation bond issue. In many cases, payments by the municipality are subject to annual legislative appropriations. Interest earned on the Certificates by the private lender is tax exempt.

Certificate of Use - An official certification that business property is located and/or operates within a zoning district which allows such use. It is an annual process that requires a site inspection to ensure compliance with the zoning code.

Certificate of Re-Occupancy - A certificate ensuring that a building is consistent with zoning and nuisance codes prior to resale.

Certificate of Zoning Compliance - A written statement issued by the Development Services Department authorizing building uses, accessory building and structures, or consistent use for the purpose of carrying out and enforcing its provisions. Usually issued to a prospective buyer of property to ensure that they can carry out the intended use.

Certified Green Local Government - The Florida Green Building Coalition's Green Local Government Standard designates Green Cities and Green Counties for outstanding environmental stewardship.

Certified Public Accountant (CPA) - A professional license granted by a state board of accountancy to an individual who has passed the Uniform CPA Examination (administered by the American Institute of Certified Public Accountants) and has fulfilled that state's educational and professional experience requirements for certification.

Certificate of Deposit (CD) - An interest-bearing negotiable certificate representing a time deposit of fixed maturity issued by a commercial bank which is traded on a yield basis with interest computed for the actual number of days held on the basis of a 360-day year.

CD - See: *Certificate of Deposit*.

CDBG - See: *Community Development Block Grant*

CDBG Operating Fund - A special revenue fund for projects funded by the Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development (HUD), but not accounted for within the capital projects fund. The fund includes administrative costs, housing rehabilitation costs, passthrough project costs, and other costs of a non-capital improvement nature.

CDBG Recipient - Individuals or organizations that receive grants from Community Development funds.

CDD - See: *Community Development District*.

CDMP - See: *Comprehensive Development Master Plan*.

Chain of Custody - Chain-of-Custody (COC) is the documentation of the path taken by raw materials harvested from an FSC-certified source through

processing, manufacturing, distribution, and printing until it is a final product ready for sale to the end consumer. Also: Documentation of the path taken crime-related evidence from crime scene to trial.

Change Order- A written order amending a purchase transaction previously formalized by a purchase order.

Charges for Service - A major revenue category reflecting all revenues from charges for current services, excluding revenues of intergovernmental service funds. Includes revenues related to services performed whether received from private individuals or from other governmental units, utility provision, parks and recreation fees, etc.

Charrette- A public input and design workshop used by planners in project design and formulation. The charrette provides a forum for ideas and offers the unique advantage of giving immediate feedback to the planners while giving mutual authorship to the plan by all those who participate.

Chart of Accounts- A chart of revenue and expenditure accounts (line items) used to record each type of transaction incurred by City operations.

Charter- See: *City Charter*.

CIP- See: *Capital Improvement Program*.

City Charter- The document of incorporation of a City, similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among various branches of government

City Council- The legislative and policy making body of the City consisting of the Mayor and six Council members collectively.

Client-Server- A computing platform where desktop personal computers (PC), known as clients, access large pools of information stored on high-speed data servers. User interaction takes place at the PC, typically through graphical interfaces such as Windows. The server manages information storage. This approach combines the PC's innovation and ease-of-use with access to large pools of data traditionally associated with mainframes computers.

CO₂- Carbon Dioxide, a chemical compound composed of one carbon and two oxygen atoms. Carbon dioxide absorbs many infrared wavelengths of the sun's light.

CO₂e - CO₂ equivalent- the quantity of a given greenhouse gas (GHG) multiplied by its global warming potential. Carbon dioxide equivalents are computed by multiplying the weight of the gas being measured (for example, methane) by its estimated global warming potential (which is 21 for methane). This is

the standard unit for comparing the degree of harm that can be caused by emissions of different GHGs.

COBRA - The Consolidated Omnibus Budget Reconciliation Act is a federal law requiring employers with more than 20 employees to offer terminated or retired employees the opportunity to continue their health insurance coverage for 18 months at the employee's expense. Coverage may be extended to the employee's dependents for 36 months in the case of divorce or death of the employee.

COLA- See: *Cost of Living Adjustment*.

Collateral- Securities or other property pledged by a borrower to secure payment of a loan.

Communications Service Tax (CST)- Also known as the "Unified" or "Simplified" tax, became operative October 1, 2001, and is meant to create a simplified tax structure for communications services statewide. It is collected by the state and remitted to the local taxing jurisdictions. It replaced the utility taxes on telephone and other communications services, the cable television franchise fee, the telecommunications franchise fee and communications permit fees.

Community Development Block Grant (CDBG) - A Federal grant for community development, redevelopment and housing programs, provided certain eligibility requirements are met and maintained.

Community Development District (CDD) - A local unit of Special Purpose government. A Community Development District may charge separate non-ad valorem special assessments for satisfying the debt obligations of the District related to financing, constructing, maintaining and servicing the District's improvements and/or services.

Community Rating System (CRS)- A program under the National Flood Insurance Program which sets the rate schedule for flood insurance.

Community Redevelopment Agency (CRA) - A separate local agency providing housing and economic development funding and programs within portions of the City known as the project area. The City Council may serve as the Board of Directors of the CRA.

Compensated Absences- In accordance with GASB Statement 16 (GASB 16), Accounting for Compensated Absences, the City accrued a liability for compensated absences, as well as certain other salary related costs associated with the payment of compensated absences. Vacation leave is accrued as a liability as the benefits are earned by the employees. Sick leave is accrued as a liability as the benefits are earned by the employees, but only to the extent that it is probable

that the City will compensate the employees for unused leave.

Component Units- Legally separate organizations for which the elected officials of the primary government are accountable; or if the primary government is not accountable, the nature and significance of the component unit's financial relationship is such that to exclude it would cause the primary government's financial statements to be misleading or incomplete.

Compost- The relatively stable humus material that is produced from a composting process in which bacteria in soil mixed with garbage and degradable trash break down the mixture into organic fertilizer.

Comprehensive Annual Financial Report (CAFR)- The official financial report of a government. It includes the State Auditor's audit opinion as well as basic financial statements and supporting schedules necessary to demonstrate compliance with finance related legal and contractual provisions.

Comprehensive Development Master Plan (CDMP)- The State of Florida requires all municipal and county jurisdictions to develop a Comprehensive Plan for future growth and development within three years of incorporation. This plan should address virtually every aspect of City life and development and should reflect the local community's vision for future development. Some of the required elements of this plan include: Land Use, Parks and Recreation; Stormwater Management; Transportation, Inter-governmental Coordination; and Housing among others.

Comprehensive Planning- A general governmental services expenditure that includes the cost of providing master planning and development for the local unit. Also includes zoning, if applicable.

Computer Aided Dispatch (CAD)- a computer-based system of broadcast used to allocate police and fire response to public need.

Concurrency- Growth management requirement that public infrastructure improvements needed by public or private development are in place at the same with that development.

Connection fees- Fees charged to join or to extend an existing utility system. Often referred to as *tap fees* or *system development fees*.

Consistency- The principle according to which once an accounting principle or reporting method is adopted, it will be used for all similar transactions and events. The concept of consistency in financial reporting extends to many areas such as valuation methods, basis of accounting, and determination of the financial reporting entity. [SGAC 1].

Consultants Competitive Negotiation Act (CCNA)

- A Florida law prescribing the procedure those governmental entities must follow to acquire certain professional services such as Architects, Engineers, and Surveyors.

Consumer Price Index (CPI)- A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in cost of living (i.e., economic inflation).

Contingency- An appropriation of funds which are set aside to cover unforeseen events that occur. Examples would include federal mandates, shortfalls in revenue, and unanticipated expenditures.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies such as operational or maintenance agreements.

Contributions and Donations - A miscellaneous revenue subcategory that includes gifts, pledges, grants, or bequests from private, non-governmental sources.

COPs- See: *Certificates of Participation*.

Cost Allocation Plan or System- A System methodology used to allocate those charges that are performed in support of an activity but are accounted for in other departmental or fund budgets. A percentage of these costs are charged back to the operating department based on a cost allocation system. Such costs include personnel, finance administration, purchasing assistance, legal assistance, oversight, record keeping and other such general support areas.

Cost Center- A section of the total organization having a specialized function or activity, and segregated cost and revenue data.

Cost of Living Adjustment (COLA)- The cost of living adjustment is a yearly across-the-board salary increase for all employees based on the increase in the general cost increase experienced by our local economy during the previous year. While the Consumer Price Index is one measure used to determine the amount of the COLA, the final determination is based upon the recommendation of the City Manager taking into account costs and funds available.

Countywide Service Area - As the area wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health, sheriff, jails, courts, mass transportation, environmental protection, certain parks and recreational areas, certain public works activities, elections, tax collection, property appraisal and social services. In addition,

in some municipalities, the following services are also performed: solid waste collection and disposal, libraries, fire and rescue services.

County Property Appraiser- See: *Property Appraiser*.

County Road System - Roads under the jurisdiction of one of the 67 counties of Florida. Does not include roads maintained by a county for a city under a maintenance agreement.

County Tax Collector- See: *Tax Collector*.

Coupon- The part of a Bond that denotes the amount of interest due, and on what date and where the payment is to be made. Coupons are presented to the Issuer's designated paying agent or deposited in a commercial bank for collection.

Covenant- A legally binding commitment by the issuer of municipal bonds to the bondholder. An impairment of a covenant can lead to a Technical Default.

Coverage - This is the margin of safety for payment of debt service on a revenue bond that reflects the number of times the actual and/or estimated project earnings or income for a 12-month period of time exceeds debt service that is payable.

CPA- See: *Certified Public Accountant*.

CPI - See: *Consumer Price Index*.

C.P.P.O.- *Certified Public Purchasing Official*.

CRA - See: *Community Redevelopment Agency*.

Cradle-to-Cradle - A design protocol that advocates the elimination of waste by recycling a material or product into a new or similar product at the end of its intended life, rather than disposing of it. At the end of their useful life, all materials become either a biological or technical nutrient.

Cradle-to-Grave - A manufacturing model, dating to the onset of the Industrial Revolution, which describes the process of disposing of a material or product via landfill, incineration, etc., at the end of its presumed useful life.

Cross Connection - Any actual or potential connection between a drinking water system and any other source or system through which it is possible to introduce any used water, industrial fluid, sewerage, gas or substance other than intended for drinking water.

CRS- See: *Community Rating System*.

CST- See: *Communications Service Tax*.

Culture and Recreation- A major expenditure category that includes the costs of providing libraries, parks and recreational facilities, cultural services, special events, and special recreational facilities.

CRA (Community Redevelopment Agency) - See: *Redevelopment Agency*.

Current Liabilities - Liabilities that will be due within a short time (usually one year or less) and that are to be paid out of current assets. Includes all amounts owed on the basis of invoices or other evidence of receipt of goods and services, other amounts owed for the purchase of goods and services even if not "due and payable", and deferred income (received but not earned). (Also See: *Liabilities*)

Current Yield- The ratio of the coupon rate on a bond to the dollar purchase price expressed as a percentage. Thus if you pay par or 100 cents on the dollar for your bond and the coupon rate is 6%, the current yield is 6%; however, if you paid 97 for your 6% discount bond the current yield is 6.186%. (.06 divided by 97). If you paid 102 for a 6% bond the current yield is 5.88% (.06 divided by 102).

Cushion Bonds - Bonds selling at a premium are called "cushion" bonds because they cushion the price volatility in an up and down market. By definition, a premium bond has a higher-than-market coupon interest rate. The dollar price movement of a high interest rate bond is less than that of a lower interest rate bond of the same maturity when general interest rates move up or down a few basis points.

CUSIP - The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, United States government, and corporate securities.

D

Daily Vehicle Miles Traveled (DVMT) - A measure of the total traffic on a road. It is the product of the average daily traffic count and the length of the road.

D.A.R.E.- See: *Drug Awareness Resistance Education*.

Dated Date (dtd.)- The date carried on the face of a bond or note from which interest normally begins to accrue.

Day Lighting (and views)- Provide the occupants with a connection between indoor spaces and the outdoors through the introduction of daylight and views into the regularly occupied areas of the tenant space.

Debarment - The exclusion of a person or company from participating in a procurement activity for an extended period of time, as specified by law, because of previous illegal or irresponsible action.

Debentures - A long-term loan usually repayable at a fixed date, with a fixed rate of interest. Most debentures are secured on the borrower's assets.

Debt Burden - The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Financing - Borrowing funds as needed and pledging future revenues to make current expenditures.

Debt Issuance - The sale or issuance of any type of debt instrument, such as bonds.

Debt Limit - The internal policy, statutory or constitutional maximum debt that as issuer can legally incur.

Debt Ratios-There are several key debt ratios used by the national credit rating agencies to assess a City's creditworthiness.

1. **Debt as a Percentage of Assessed Value:** This ratio indicates the relationship between a City's debt and taxable value of property in the City. It is an important indicator of the City's ability to repay debt, because property taxes are the primary source of City revenues used to repay debt. A smaller ratio is an indication that the City will be better able to withstand possible future economic downturns and continue to meet its debt obligations. Generally, ratios less than 3% are considered low. Ratios between 3%-6% are medium, and ratios over 6% are considered high.
2. **Debt Service as a Percentage of General Government Expenditures:** Net bonded debt service costs are the costs for debt to be paid out of general public revenues, as opposed to Enterprise Fund revenues. This ratio is a measure of a City's ability to repay debt without hampering other City services. A smaller ratio indicates a lesser burden on the City's operating budget. A ratio of 8% to 10% is considered reasonable.
3. **Debt Payout Ratio:** This ratio is a measure of how quickly the City retires its outstanding indebtedness. A higher payout ratio preserves the City's capacity to borrow for future capital needs. A ratio of at least 65% is desirable.

The City will maintain its annual net bonded debt service costs at a ceiling of ten percent of the General Fund expenditures, with a target ratio of eight percent.

The City will maintain a ten-year payout ratio (ie; rate of principal amortization) for its net bonded debt of not less than 65%.

Debt Service - Payment of principal and repayment to holders of the debt instruments (bonds, etc). This includes charges paid to the fiscal agents.

Debt Service as a Percentage of Expenditures - The portion of operating expenditures consumed by debt service costs.

Debt Service Fund - An accounting entity used to account for the accumulation of resources for and payment of general long term debt principal and interest on borrowed funds.

Default - The inability to pay scheduled payments on debt.

Defeasance - An advanced refunding procedure whereby a new debt issue provides funds for an interest-bearing escrow account to repay the old debt issue at its maturity dates, and the new debt replaces the old debt on the City's Statement of Net Assets. (Also see: Advanced Refunding Bonds and Refunding).

Default - Failure to pay in a timely manner principal and/or interest when due, or a Technical Default, the occurrence of an event as stipulated in the Indenture of Trust resulting in an abrogation of that agreement. A Technical Default can be a warning sign that a default on debt service is coming, but in reality actual debt service interruption does not always occur if the problems are resolved in time. A Technical Default will almost always drive down the price of a bond in secondary market trading.

Deferred Revenue - Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Defined Benefit Plan - A defined benefit plan pays participants a specific retirement benefit that is promised (defined) in the plan document. Under a defined benefit plan benefits must be definitely determinable. For example, a plan that entitles a participant to a monthly pension benefit for life equal to 30 percent of monthly compensation is a defined benefit plan.

Defined Contribution Retirement Plan - A retirement plan under which the annual contributions made by the employer or employee are generally stated as a fixed percentage of the employee's compensation or company profits. The amount of retirement benefits

is not guaranteed; rather, it depends upon the investment performance of the employee's account.

Delinquent Taxes - Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Density - The number of dwelling units (houses, apartments, townhouses, duplexes, etc.), or buildings per unit of land. Density is often expressed as dwelling units per acre or du/ac.

Department - A separate organizational unit designated by the City Council to define and organize City operations and functions.

Depreciation - Depreciation - Charges made against earnings to write off the cost of a fixed asset over its estimated useful life. Depreciation does not represent a cash outlay. It is a bookkeeping entry representing the decline in value of an asset over time.

Design for the Environment - A design concept that focuses on reducing environmental and human health impacts through thoughtful design strategies and careful materials selection.

Development of Regional Impact (DRI) - These are developments which are large enough to meet a threshold established by Florida law to require review by both the County and South Florida Regional Planning Council. Requirements for the DRI review process are contained in Section 380.06, Florida Statutes.

Direct Costs - A cost item that can be identified specifically with a single cost objective in an economically feasible manner.

Direct Deposit - A means of authorizing payment made by governments or companies to be deposited directly into a recipient's account. Used mainly for the deposit of salary, pension and interest checks.

Disadvantaged Business Enterprise (DBE) - A business that meets the criteria to be certified as a disadvantaged business entity.

Disbursement - The expenditure of monies from an account.

Discount - Literally, a reduction in price. In municipal bonds, the amount (stated in dollars or a percent) by which the selling or purchase price of a security is less than the principal amount or par value.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents that serve as a policy document, a communications device, a financial plan, and an operations guide.

Division - A separate organizational activity whose line of authority is under one of the City's operating departments.

DOJ - The United States Department of Justice.

Double-barreled Bond - A bond with two distinct pledged sources of revenue, such as earmarked monies from a specific enterprise or aid payment, as well as the general obligation taxing powers of the issuer.

DRI - See: *Development of Regional Impact*.

Drug Awareness Resistance Education (D.A.R.E.) - A police department-based program to teach kids how to recognize and resist the direct and subtle pressures that influence them to experiment with alcohol, tobacco, marijuana, and other drugs.

Due Diligence - An thorough investigation conducted by a person responsible for approval or recommendation of a particular action prior to taking that action with the purpose of uncovering any flaws, misstatement, fraud, irregularities and other item material to the transaction are known. In municipal bond work it means an investigation conducted by the bond's underwriters and their counsel and, in some cases also by bond counsel and Issuer's counsel to determine whether all material items in connection with the Issuer, the Issue and the security for the Issue have been accurately disclosed in the Official Statement (or if a Private Placement in the Placement Memorandum) and that no material disclosure has been omitted.

DVMT - See: *Daily Vehicle Miles Traveled*.

E

E-government - See: *Electronic Government*.

Earmark — To set aside funds for a specific purpose, use, or recipient. The term is often applied as an epithet for funds set aside in particular congressional districts or States or for certain specified organizations for such purposes as research projects, demonstration projects, parks, laboratories, academic grants, construction or other contracts.

Earth Day - One of two observances, intended to inspire awareness of and appreciate the Earth's environment.

Easement - A property right to enter, utilize and maintain another's property for a specific purpose. For example, often utility lines are located in an easement on private property.

Ecosystem - The interacting system of a biological community and its non-living environmental surroundings.

EEO - See: *Equal Employment Opportunity*.

EEOC - See: *Equal Employment Opportunity Commission*.

Effective Buying Income - Effective buying income measures income after taxes. Household EBI measures income on a household basis, regardless of the number of family members and compares it on a ratio basis to the national average. Per Capita EBI measures the same on a per person basis.

Effectiveness Measure- Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

Efficiency Measures- Data that provides information about how well an organization uses available resources. Usually written as a ratio, these measures may include cost per unit of service provided, cost per unit of output, or the units of service provided per full time equivalent employee. An example of an efficiency measure is the cost per ton of garbage collected.

E.I. - Engineering Intern. A professional level of engineering attained through testing. Precedent to becoming a Professional Engineer (P.E.)

Embodied Energy- Refers to both the energy required to make a product and the molecular energy that exists in a product's material content.

Electronic Government (e-government) - A government's use of technology as an enabling strategy to improve services to its citizens and businesses including such services as internet payments, voice response systems, interactive kiosks, and other emerging technologies.

Electronic Transfer- The electronic trans-mission of payments from one bank to another through a wire.

Emergency Operations Center (EOC) - Command center for coordination and intervention for citywide or regional emergencies.

Emission - The release of any gas, particle, or vapor into the environment from a commercial, industrial, or residential source including smokestacks, chimneys, and motor vehicles.

Employee Benefits - Amounts paid by the City on behalf of employees. These amounts are not included in the gross salary. They are also called fringe benefits, and while not paid directly to employees, they are part of the cost of operating the City. Employee benefits include the City's cost for health insurance premiums, dental insurance, life and disability insurance, Medicare, retirement, social security and tuition reimbursement.

EMS- Emergency Medical Service.

EMT- Emergency Medical Technician.

Encumbrances- Commitments against an approved budget for unperformed contracts for goods or services. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Endangered Species Act - Legislation passed by the federal government in 1973 to conserve the ecosystems upon which endangered species depend and to conserve and recover listed species.

Energy Recovery - Obtaining energy from waste through a variety of processes (e.g. combustion). Kimball Office uses wood scrap as a source of energy in many of its manufacturing plants.

Energy Star - Program administered by the Environmental Protection Agency that evaluates products based on energy efficiency. ENERGY STAR Rating is the rating a building earns using the ENERGY STAR Portfolio Manager to compare building energy performance to similar buildings in similar climates. A score of 50 represents average building performance.

Enterprise Fund- A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed through charges and fees, thus removing the expense from the tax rate (for example, Water and Sewer, Stormwater, Electric).

Entitlements - Payments to which local governmental units are entitled by law, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Entitlement Community- A federal designation that guarantees a municipality or county a portion of HUD appropriations within a specified formula based on census reporting.

Environmental Aspect - An element of industries or manufacturer's activities, products, or services that can interact positively or negatively with the environment used in the ISO 14001 EMS protocol.

Environmental Audit - An independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices, and controls.

Environmental Impact - Any change to the environment, good or bad, that wholly or partially results from industrial/manufacturing activities, products or services.

Environmental Impact Statement - A document required of federal agencies by the National Environmental Policy Act for major projects or legislative proposals significantly affecting the environment. A tool for decision making, it describes the positive and negative effects of the undertaking and cites alternative actions.

Environmental Footprint- The environmental impact any company or entity makes as it performs any activity. A footprint is determined by how well raw materials or by-products are (or aren't) absorbed by the surrounding environment.

Environmental Management System (EMS)- A series of activities designed to monitor and manage the environmental impacts of manufacturing activities. (See ISO 14001).

Environmental Protection Agency (EPA/USEPA) - A federal agency which monitors and oversees various entities to make sure federal environmental laws and regulations are being followed.

EOC- See: *Emergency Operations Center*.

EPA- See: *Environmental Protection Agency*.

Equipment- Expenditures for durable goods such as computers, desks, chairs, or cars.

ERISA - The Employee Retirement Income Security Act is a federal law covering all aspects of employee retirement plans. If employers provide plans, they must be adequately funded and provide for vesting, survivor's rights, and disclosures.

ERU - See: *Equivalent Residential Unit*.

Escrow- A deed, bond, money, or piece of property held in trust by a third party until fulfillment of a condition.

Estimate - A general calculation or judgment based on historical data or previous performance.

Estimated Revenues - Projections of funds to be received during the fiscal year.

Equal Employment Opportunity (EEO) - policies, programs, and legislation designed to affirm or provide equal access to initial employment and to occupational benefits, promotions, and other opportunities during employment for traditionally disadvantaged groups

Equal Employment Opportunity Commission (EEOC)- A federal agency concerned with the enforcement and compliance of fair employment practice.

Equivalent Residential Unit (ERU)- A unit of measure equal to 1,548 square feet of impervious surface used to determine stormwater impact (and fee) on a particular piece of property. All single family structures

are one REU. Non-residential parcels are measured in ERUs at the 1,548 square feet standard. (See: Impervious Surface). For Miami Gardens, the charge is \$4/mo per ERU.

Excel - A Microsoft program that is used to perform calculations, analyze information, and manage lists in spreadsheets or Web pages.

Executive- A general government services expenditure that includes the costs of providing executive management and administration of the affairs of the local government including the coordination, guidance, and support of the development of effective programs, and the planning, evaluation, analysis, control, and overall supervision of such programs.

Expenditure- The outflow of funds paid, or to be paid, for goods and services received during the current period.

Expenses - The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering services, or carrying out other activities of the City.

External Audit- See: *Audit*.

F

Facade - The exterior walls of a building that can be seen by the public.

Fair Labor Standards Act (FLSA) - A federal law establishing certain employment standards and procedures to which local units of government, among others, must comply with regards to hiring, pay and other employment practices.

Fair Market Value (FMV)- Fair Market Value is the price that property would sell for on the open market. It is the price that would be agreed on between a willing buyer and a willing seller, with both being required to act, and both having reasonable knowledge of the relevant facts.

False Alarm- An alarm signal causing a response by police or fire when a situation requiring a response did not exist at or about the time of the response. The burden of proving that such an alarm signal was not a false alarm is on the alarm user.

FASB- Financial Accounting Standards Board.

FCIC- See: *Florida Crime Information Center*.

FDEP- Florida Department of Environmental Protection.

FDOT- See: *Florida Department of Transportation*.

Feasibility Study - A financial study that estimates service needs, construction schedules, and most

importantly, future project revenues and expenses used to determine the financial feasibility and creditworthiness of the project to be financed.

Federal Emergency Management Agency (FEMA) - A federal agency which provides regulation on flood plain management and disaster assistance.

Federal Empowerment Zone - A geographic area designated by the U.S. Secretary of Housing and Urban Development (Urban Zone) or by the U.S. Secretary of Agriculture (Rural Zone) as meeting criteria for selection and being eligible for tax incentives and credits and for special consideration for programs of federal assistance.

Federal Employer Identification Number (FEIN) - A Federal Employer Identification Number (FEIN) is a nine-digit number that the IRS assigns to identify a business entity. The IRS uses the number to identify taxpayers that are required to file various business tax returns. FEINs are used by employers, sole proprietors, corporations, partnerships, and nonprofit associations, and trusts, estates of decedents, government agencies, certain individuals, and other business entities.

Federal Transit Administration (FTA) - An operating administration under the United States Department of Transportation that assists in development and improving mass transportation system for cities and communities countywide.

Felony - The most serious category of criminal offenses. With penalties of imprisonment ranging from a year and a day to life, or in some states, punishable by death.

FEMA - See: *Federal Emergency Management Administration*.

FGBC - See: *Florida Green Building Coalition*.

Fiber Optic - Thin transparent fibers of glass or plastic that transmit light through their length by internal reflections, used for transmitting data, voice, and images. Fiber-optic technology has virtually replaced copper wire in long distance telephone lines and is used to link computers in local area networks, with digitized light pulses replacing the electric current formerly used for the signal.

Fiduciary Fund - A type of fund in which the government acts as a trustee or agent on behalf of another party. An example is pension funds.

Fiduciary Funds - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds,

investment trust funds, private-purpose trust funds, and agency funds.

FIHS - See: *Florida Intrastate Highway System*.

Final Budget - Term used to describe revenues and expenditures for the upcoming fiscal year beginning October 1 and ending September 30 as adopted by the City Council.

Finance Department - A general government services department that includes the cost of providing financial and administrative services to the local government as a whole. Includes budgeting, accounting, billing, internal and external auditing, revenue collection, personnel, property control, grants development and other support services.

Financial Accounting Standards Board (FASB) - The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations. The FASB is the direct successor of the Committee on Accounting Procedure and the Accounting Principles Board. The GASB and its predecessors have elected to apply a number of the FASB's standards, as well as those of its predecessors, to state and local governments.

Financial Policy - A government's policies with respect to revenues, spending, investments, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides as agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fines and Forfeitures - A major revenue category reflecting the revenues received from fines and penalties imposed for the commission of statutory offenses and violation of lawful rules and regulations. Forfeitures include those revenues resulting from confiscation of deposits or bonds held as performance guarantees.

FIRM - See: *Flood Insurance Rate Map*.

Fiscal Agent - A bank or other corporate fiduciary that performs the function of paying, on behalf of the governmental unit, or other debtor, interest on debt or principal of debt when due.

Fiscal Policy - See: *Financial Policy*.

Fiscal Year - The 12 month period to which the annual operating budget applies, and at the end of which, the government determines its financial position and the results of its operations. For the City, this period is October 1st to the following September 30th. For the State of Florida, this period runs from July 1st to the following June 30th. (Also see: Accounting Period).

Fitch- An independent financial advisory firm that rates organizations such as cities and companies as to their financial viability. The highest rating an organization can receive is AAA. (See: Bond Rating).

Fixed Asset - A long-lived, tangible asset or system of assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements other than buildings, and infrastructure. Miami Gardens requires that an asset have a current value of at least \$5,000 in order to be classified as a fixed asset.

Fixed Charges- Repetitive expenditures of which the amounts are more or less constant or that must be paid from time-to-time. These may repeat at various intervals, weekly, monthly, annually, etc. and are generally not discretionary. (Examples are insurance premiums, utilities, contributions to pensions, and land and building rentals).

Flood Elevation- The elevation flood waters reach at a particular site during the occurrence of a specific flood (usually referred to as a 100-year flood line).

Flood Insurance Rate Map (FIRM)- The map produced by the Federal Insurance Administration showing, within the City of Clive, expected flood areas, and such other notations as are necessary to establish actuarial rates for the sale of flood insurance within the community. (Also See: One-Hundred Year Flood).

Florida Crime Information Center - A State Agency that acts as a clearinghouse for crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

Florida Department of Transportation (FDOT)- This is a state agency responsible for state and federal roadways within the county. It provides and/or regulates state roadway development, inspection, testing, surveying, mapping, and planning.

Florida Green Building Coalition (FGBC)- A nonprofit Florida corporation dedicated to improving the built environment. Their mission is “to provide a statewide green building program with environmental and economic benefits.

Florida Friendly Plantings - Trees and plants that conserve water and protect the environment by using drought-tolerant landscaping, according to design standards and any amendments thereto developed pursuant to F.S. 373.228

Florida Intrastate Highway System (FIHS)- Highway system created by the Florida Legislature in 1990 to be a statewide transportation network that provides for

high-speed and high-volume traffic movements within the state.

Florida Recreation Development Assistance Program (FRDAP)-This is a State program that provides annual grants for the capital development of recreation in Florida. Municipalities can apply for up to \$400,000 two separate grants) in financial assistance each year.

Florida State Retirement System (FRS) - A statewide retirement/pension system in which local governments may participate.

Florida Statute (F.S.)- This is a written Florida state law.

Fluorocarbon - A non-flammable, heat-stable hydro-carbon liquid or gas. Traditionally used as propellants, notably in spray cans, fluorocarbons are classified as ozone-depleting substances. Many industries are seeking to reduce, and even eliminate, the use of fluorocarbons in the manufacture and operation of their products.

FMV- See: *Fair Market Value*.

Forest Stewardship Council (FSC) - It’s purpose is to coordinate the development of forest management standards throughout the different biogeographic regions of the U.S., to provide public information about certification and FSC, and to work with certification organizations to promote FSC certification in the U.S. The certification body for sustainable forests offering chain of custody documentation required by LEED.

Fossil Fuel- The nation’s principal source of electricity, largely due to their low costs. Fossil fuels come in three major forms: coal, oil and natural gas. They are finite resources and cannot be replenished once they are extracted and burned and non-renewable.

457 Plan - A non-qualified deferred compensation plans available to employees of state and local governments and tax-exempt organizations.

Foreclosure - A legal process in which mortgaged property is sold to pay the loan of the defaulting borrowers.

Franchise- A special privilege granted by a government permitting the continuing use of public property, such as city streets and rights-of-way. It may involve the elements of a monopoly and regulation.

Franchise Fees - A major revenue category reflecting the fees levied on a corporation or individual by the local government in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property.

FRDAP - See: *Florida Recreation Development Assistance Program*.

Fringe Benefits- See: *Employee Benefits*.

FRS- See: *Florida Retirement System*.

FLSA- See: *Fair Labor Standards Act*.

FTA- See: *Federal Transit Administration*.

FTE- See: *Full-Time Equivalent*.

Fringe Benefits- See: *Employee Benefits*.

Frontage- The dimension of a front lot line as measured along the public street.

Full Faith And Credit- A pledge of the general taxing power of the city for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

Full-Time Equivalent (FTE)- Full-time Equivalent which is an employee position number based on the hours for which a position is budgeted during the accounting year: 1 FTE = 2,080 hrs, 0.5 FTE = 1,040hrs, etc.

Function- Any one of several major purposes addressed by City government, including general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, internal services, and non-expenditure disbursement.

Functional Classification- A description of how a road functions, using definitions and processes specified by the Federal Highway Administration. A road may be classified as a principal arterial (including Interstates, Other Freeways and Expressways, or others), a minor arterial, a collector (major or minor), or a local road. Principal arterials have a mobility function: they provide for movement from one general area to another. Local roads have an access function: they provide direct access to homes, businesses, and other destinations. The other classifications have both mobility and access functions, with minor arterials providing more mobility, and collectors providing more access.

Fund- An independent fiscal and accounting entity with a selfbalancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. The City of Miami Gardens has four Funds: The General Fund, the Transportation Fund, The Development Services Fund, and the Capital Projects Fund.

Fund Balance- The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. It also represents the accumulated net resources of a Fund available for reservation, designation, or for appropriation. A

negative fund balance is sometimes referred to as a deficit.

Funded Agencies- Nonprofit agencies who provide community services which supplement and support City programs and for which City dollars are made available.

FY- See: *Fiscal Year*.

G

GAAP- See: *Generally Accepted Accounting Principles*.

Garbage/Solid Waste - A physical environment expenditure to account for costs relative to providing for the collection and disposal of garbage, refuse, and solid waste by the local government. Miami Gardens' charter reserves this activity exclusively to Miami-Dade County.

GASB - See: *Governmental Accounting Standards Board*.

GASB 34 - The acronym used for Governmental Accounting Standards Board Statement #34: "Basic Financial Statements-Management's Discussion and Analysis- For State and Local Governments".

GASB 45 - Government Accounting Standards Board's statement 45 which dictates that governments must fully account for the liability related to post retirement benefits offered to current employees.

Gasoline Tax- A tax on the use, sale, or delivery of all motor vehicle fuels used, sold, or delivered in this state. These taxes are collected by the State and remitted to the various units of local government based on statutory formulas established for each tax.

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

General Government Services- A major expenditure category that represents the costs of services provided by the legislative and administrative branches of the City for the benefit of the public and the governmental body as a whole.

General Ledger- A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds- Bonds for which the City pledges its full faith and credit for repayment. In other words, the City agrees to raise sufficient property taxes to repay the obligations. Such bonds require a vote of the public in order to issue.

General Purpose Funds- Includes all sources of funds including ad valorem taxes when no specific source is designated for funding. For activities having charges for services or other identifiable sources, the general purpose funds are the difference between the total budgetary requirement and the other identifiable sources of funds.

Generally Accepted Accounting Principles (GAAP)

- Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of the City. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Geographic Information System (GIS)- A computerized map and data base used by the City. This system contains property data, roadways, utilities, and other useful information to be utilized by the City and general public.

GFOA- See: *Government Finance Officers Association*.

GHG- See: *Greenhouse Gas*.

GIS- See: *Geographic Information System*.

Global Positioning System (GPS)- A constellation of twenty-four satellites, developed by the United States Department of Defense, that orbit the earth at an altitude of 20,000 kilometers. These satellites transmit signals that allow a GPS receiver anywhere to calculate its current location. The Global Positioning System is used in navigation, mapping, surveying, and other application where precise positioning is necessary.

G.O. Bonds- See: *General Obligation Bonds*.

Goal- A single, broad statement of the ultimate purpose for existence of an organization, organizational unit, or program.

Governing Body- Any board, commission, council or individual acting as the executive head of a unit of local government. For Miami Gardens it is the Mayor and City Council.

Governmental Accounting Standards Board (GASB)

- This organization was established as an arm of the Financial Accounting Foundation in April 1984 to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local government.

Governmental Finance Officers Association of the United States and Canada (GFOA)

- The Government Finance Officers Association of the United States and Canada is a professional organization of public officials united to enhance and promote the professional

management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for the public benefit.

To further these objectives, all government finance officers are enjoined to adhere to legal, moral and professional standards of conduct in the fulfillment of their professional responsibilities. Standards of professional conduct as set forth in this code are promulgated in order to enhance the performance of all persons engaged in public finance.

Governmental Fund - The funds through which most government functions are financed. The City's governmental funds are the General Fund, Capital Projects, And Special Revenue Funds.

GPS- See: *Global Positioning System*

Grant - A grant is a contribution of cash or other assets from another governmental or private agency, corporation or individual to be used for a specific purpose.

Graywater - Defined by the Uniform Plumbing Code (UPC) in its Appendix G, titled "Gray water Systems for Single-Family Dwellings," as "untreated household wastewater which has not come into contact with toilet waste. Grey water includes water from bathtubs, showers, bathroom wash basins, and water from clothes-washer and laundry tubs. It shall not include wastewater from kitchen sinks or dishwashers." The International Plumbing Code (IPC) defines graywater in its Appendix C, titled "Graywater Recycling Systems," as "wastewater discharged from lavatories, bathtubs, showers, clothes washers, and laundry sinks." Some states and local authorities allow kitchen sink wastewater to be included in graywater. Other differences with the UPC and IPC definitions can probably be found in state and local codes. Project teams should comply with the graywater definitions as established by the authority having jurisdiction in their areas.

Green Building - The practice of increasing the efficiency with which buildings use resources, such as energy, water, and building materials or land. Green buildings may use one or more renewable energy systems for heating and cooling, such as solar electric, solar hot water, geothermal biomass or any combination of these.

Green Building Certification Institute (GBCI)

- The organization which administers and provides third-party project certification for commercial and institutional buildings and tenant spaces under the U.S. Green Council's Leadership in Energy and

Environmental Design (See: LEED) Green building rating system.

Green Building Council - See: *U.S. Green Building Council*.

Green Design- A term used in the building, furnishings and product industries to indicate design sensitive to environmentally-friendly, ecological issues, while reducing building impacts on human health and the environment, through better seating, design, construction, operation, maintenance, and removal, the complete building life cycle.

Green Development - Development that minimizes energy consumption and minimizes pollution and the generation of wastes, while maximizing the re-use of materials and creating healthful indoor/ outdoor environments.

Green Energy - Refers to the use of environmentally friendly power and energy that comes from renewable and non-polluting energy sources. Primary green energy sources include solar, wind, geothermal, hydropower, and biomass (wood and animal waste, landfill mass).

Green Technology - Systematic knowledge and application to production processes making efficient use of natural resources, while reducing or recycling waste and controlling and minimizing the risks of chemical substances while reducing pollution.

GREENGUARD®: The GREENGUARD Certification Program is an independent, third-party testing program for low-emitting products and materials. To qualify for certification, products and materials are regularly tested to ensure that their chemical and particle emissions meet acceptable indoor air quality (IAQ) pollutant guidelines and standards. GREENGUARD Certification is a voluntary program available to all manufacturers and their suppliers. Source: www.greenguard.org.

Greenhouse Gas (GHG)- gaseous components of the atmosphere that contribute to the “greenhouse effect” i.e. absorbs infrared radiation in the atmosphere.

Greenways - Natural areas that take the form of corridors, often following streams or rivers, and provide opportunities for trails and bike paths connecting scenic areas and other destinations

Greywater- See: *Greywater*.

Gross Debt - The sum total of a state or local government’s debt obligations.

Gross Bonded Debt - The total amount of direct debt of a government represented by outstanding

bonds before deduction of any assets available and earmarked for their retirement.

Gross Revenues (For bond purposes) - Generally, all annual receipts of a revenue bond issuer prior to the payment of all expenses. Normally only Net Revenues are pledged to the repayment of bonds. Growth Management- State requirements related to development and its impact on public infrastructure.

Guaranteed Maximum Price (GMP)- In construction, the amount beyond which a client (project owner) is not obligated to compensate the contractor.

H

HAZMAT - First Responder Operational level of trained HAZMAT response that generally handles simple, straightforward HAZMAT incidents. HOA- See: Homeowners’ Association.

HOME- See: *Home Investment Partnership Program*.

Home Investment Partnership Program (HOME) - A federal program dedicated to expand affordable housing opportunities for local governments. It consists of numerous housing programs resultant from the Housing and Community Development Act of 1992.

Homeowners’ Association (HOA)- A governing board that establishes rules and regulations for homeowners within its jurisdictional boundaries.

Homestead Exemption- Pursuant to the Florida State Constitution, the first \$50,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from the property tax.

HOPWA - Acronym for “Housing Opportunities for Persons with Aids”.

Housing and Urban Development (HUD) - The United States Department of Housing and Urban Development.

HUD- See: *Housing and Urban Development*.

HVAC - Heating, Ventilation, and air conditioning equipment.

Hybrid- See: *Alternative Fuel Vehicle*.

I

I-net - Institutional network. The I-net is a fiber optic network linking key City facilities to enable/enhance telephone, data and video communications.

ICMA- See: *International City and County Management Association*

I/I - See: *Inflow and infiltration*.

Illegal Dumping - Is disposal of waste in a non-permitted area, such as a back area of a yard, a stream bank, or some other offroad area? Illegal dumping can also be the pouring of liquid wastes or disposing of trash down storm drains. It is often called “open dumping”, “fly dumping”, and “midnight dumping” because materials are often dumped in open areas, from vehicles along roadsides, and late at night. Illegally dumped wastes are primarily nonhazardous materials that are dumped to avoid paying disposal fees or expending the time and effort required for proper disposal.

Impact Fee- A payment of money imposed by the City upon development activity as a condition of issuance of a building permit to pay for public facilities needed to serve new growth and development, and to mitigate the impacts of the development activity on the existing public facilities.

Impervious Surface - Surface through which water cannot easily penetrate, such as a roof, road, sidewalk, or paved parking lot.

Incremental Budget - A budget which is arrived at by either decreasing or increasing last year’s budget. It is based on projected changes in operations and conditions. (Also See: ZeroBased Budget, Program Budget and Line-Item Budget).

Indenture of Trust - A legal document describing in specific detail the terms and conditions of a bond offering, the rights of the bondholder, and the obligations of the issuer to the bondholder; such document is alternatively referred to as a bond resolution.

Indoor Air Quality (IAQ) - Indoor pollution sources that release gases or particles into the air are the primary cause of indoor air quality problems in buildings. Inadequate ventilation can increase indoor pollutant levels by not bringing in enough outdoor air to dilute emissions from indoor sources and by not carrying indoor air pollutants out of the home. High temperature and humidity levels can also increase concentrations of some pollutants

Industrial Development Bonds (IDBs) - Also called Industrial Revenue Bonds (IRBs). Used to finance facilities for private enterprises, water and air pollution control, ports, airports, resource-recovery plants, and housing, among others. The bonds are backed by the credit of the private corporation borrower rather than by the credit of the issuer. Also known as Conduit Bonds. Private purpose bonds are limited by federal law to \$50 times the state’s population on an annual basis.

Industrial Waste - Unwanted materials from an industrial operation; may be liquid, sludge, solid, or hazardous waste.

Infill Development- Development on relatively small vacant or underutilized sites in urbanized areas, making use of existing infrastructure and community facilities. Infill development in the urban core of a metropolitan area is one means of reducing urban sprawl.

Infrastructure- Infrastructure- Roads, bridges, utilities, rail lines and similar physical facilities that support and service urban development. More broadly defined, the term can also include the schools, libraries, fire stations and other community facilities that support neighborhoods.

Inflow and infiltration (I/I) - A field condition where ground water seeps into sanitary sewer lines.

Incorporated Area - Those areas of Miami-Dade County which are within municipalities. (Also See: UMSA).

Indenture - A deed or contract which may be in the form of a Bond resolution and sets forth the legal obligations of the Issuer with respect to the securities and names a Trustee who holds funds and security under the Indenture, makes payment of principal and interest to the security holders and acts on behalf of the holders in the event of a default.

Information Technology (IT) - The City division that manages and operates the City’s computer assets, telephone communications, and data communications support to City’s departments and divisions, and the public.

Infrastructure - The physical assets or foundation of the City, including buildings, parks, streets, sidewalks, electric systems, stormwater systems, hospitals, airports, seaports, and water and sewer systems.

Insurance Services Office (ISO) - An insurer supported organization that provides advisory insurance underwriting and rating information to insurers. ISO rates municipalities in two major areas - Fire Departments and Building Departments. Miami Gardens does not have a fire department. Its building department received an ISO rating of Class 4.

Interest Revenue- Revenue derived from the proper management of the City’s assets, through investment of public funds being held until expended or distributed to other units of government.

Interfund Transfer - Budgeted amounts transferred from one fund to another for work or services provided.

Intergovernmental Revenue - A major revenue category that includes all revenues received from

federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A contractual agreement between two or more governmental agencies.

Internal Controls - Processes designed to ensure that specific accounting objectives are achieved (e.g., financial reporting, compliance, and operations).

Internal Service Charges - Revenue for charges generated from the goods and services furnished by service departments of the City, which are accounted for as Internal Service Funds, to other City departments.

Internal Service Fund - An accounting entity established to service the internal city organization. Such services as purchasing, fleet maintenance and information technology may be accounted for within an internal service fund. This for of accounting provides for an easy identification of expenditures on such common items and provides a vehicle for an effective charge-back system for their use.

International City and County Management Association (I.C.M.A. or ICMA) - The professional and educational organization representing appointed managers and administrators in local government throughout the world.

Interfund transfers - Internal transfers of money between accounts in the same accounting fund.

Intranet - Internal network, similar to the internet, except access is limited to an organization's internal members.

Investment Earnings - Revenue earned on investments with a third party. (See: Investments and Pooled Cash Investments).

Investment Grade - Bond issues that the three major bond rating agencies, Moody's, Standard & Poor's, and Fitch rate BBB or Baa or better. Many fiduciaries, trustees, some mutual fund managers can only invest in securities with an investment grade rating.

Investments - Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments- The term does not include fixed assets used in the normal course of governmental operations.

ISO - See: *Insurance Services Office*.

ISO 14001 - An internationally accepted specification for an Environmental Management System (EMS). It specifies requirements for establishing an environmental policy, determining environmental aspects and impacts of products, activities, and services, planning environmental objectives and

measurable targets, implementation and operation of programs to meet objectives and targets, checking and corrective action, and management review. (Also see: Insurance Services Office.)

IT - See: *Information Technology*.

ITE - *Institute of Transportation Engineers*.

J

Junk Bonds - Most non-rated bonds and bonds rated below investment grade.

Joint Participation Agreement (JPA) - A JPA is formed when it is to the advantage of two or more public entities with common powers to consolidate their forces to acquire or construct a project.

K

Keep Miami Gardens Beautiful (KMGB) - This City division is responsible for various beautification program throughout the City. It is affiliated with Keep America Beautiful. It is also responsible for maintaining the City as a Tree City, U.S.A.

Key Workload Measures - Data that express the amount or level of service provided. An example of a key workload measure is total ton of garbage collected (Also See: Workload indicators).

KMGB - See: *Keep Miami Gardens Beautiful*.

L

Land Development Regulations (LDR) - A set of ordinances and policies that determine permissible activity on property throughout a city's jurisdiction, to include land use, development criteria, requirements and restrictions, and development fees associated with the land development process. (Also see: Zoning).

Land Use - The type of activity or development that occupies a parcel of land. Common land uses include residential, retail, industrial, recreation, and institutional.

Land Use Plan - A guide for the location and intensity of future development in a community. A land use plan typically separates uses that are incompatible with each other (such as residential and industrial uses), while bringing together land uses that can be complementary (such as residential and small-scale retail uses). A land use plan also locates uses in proximity to supportive infrastructure, such as placing industrial development along rail lines. Zoning is one means of implementing a land use plan.

LAP Certification - Local Agency Certification Program is a process through which a local jurisdiction can

become certified to manage construction activities in state and Federal rights-of-way.

Law Enforcement - A public safety expenditure to account for the cost of providing police services for the local government's jurisdiction; including local police services and specialized services. By City charter, Miami-Dade Police Department provides these services to the City for three years beyond initial incorporation. At that time, the City may choose to provide its own local police services; however, specialized services will be provided in perpetuity by the County.

Law Enforcement Impact Fee Fund -To account for the proceeds and expenditures associated with law enforcement impact fees charged against new construction and used to fund the equipment and capital needs of new police officers required as a result of community growth.

Law Enforcement Trust Fund (L.E.T.F.) - A fund or account established to separately account for asset seizures and forfeitures resulting from police investigations and court decisions. (Also See: Special Revenue Fund).

LDR - See: *Land Development Regulations*.

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the City to spread the cost of the acquisition over several budget years.

LEED®: Leadership in Energy and Environmental Design; a certification program administered by the U.S. Green Building Council to recognize leadership in environmental design for commercial and residential construction and renovation. Source: www.usgbc.org.

LEEDAP: LEED® Professional Accreditation distinguishes building professionals with the knowledge and skills to successfully steward the LEED® certification process. LEED® Accredited Professionals (LEED® AP's) have demonstrated a thorough understanding of green building practices and principles and the LEED® Rating System.

LEED® 2009 Green Building Rating System - A rating system for new construction and major renovations consisting of a set of performance standards for certifying the design and construction of commercial or institutional buildings and high-rise residential buildings. The intent of the system is to promote healthful, durable, affordable, and environmentally sound practices in building and construction. Certifications are awarded according to points received on a set of criteria as follows:

Certified- 40-49 points

Silver- 50-59 points

Gold- 60-79 points

Platinum- >80 points

Legal Debt Limit- The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statutory or charter provisions. The debt limit is usually expressed as a percentage of assessed valuation.

Legal Debt Margin - The excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal Department - A general government service expenditure used to account for the cost of providing legal services for the benefit of the local unit. Included are expenditures for the City Attorney as well as special counsel employed as needed.

Legislative Department - A general government service expenditure that includes the cost of providing representation of the citizenry in the governing body. It includes the expenditures for the Mayor and City Council.

L.E.T.F.- See: *Law Enforcement Trust Fund*.

L.E.T.T.F.- See: *Law Enforcement Training Trust Fund*.

Level Debt Service - Principal and interest payments that, together, represent more or less equal annual payments over the life of the loan. Principal may be serial maturities or sinking fund installments.

Level-of-Service (LOS)- Growth management standard for public services that is used to measure the impact of proposed development on public infrastructure.

Levy- To impose taxes, special assessments, or service charges for the support of City activities.

Libor Rate (London Interbank Offered Rate) - Benchmark rates in the Eurocurrency market. These are interbank rates for short term loans in major currencies. Variable loans often peg the variable rate in relation to the Libor rate.

Liabilities- Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Libraries - A recreation and culture expenditure used to account for the cost of providing and maintaining library facilities and services to the community. According to the City's charter, Library services will be provided to the City in perpetuity by the Miami-Dade County government. The County's North Regional Branch Library is located within the City.

Licenses and Permits - A major revenue category reflecting the revenue derived from the issuance of local licenses and permits. The category is made up of building permits as well as occupational and other licenses subcategories.

Lien - A lien represents a claim against a property or asset for the payment of a debt. Examples include a mortgage, a tax lien, a court judgment, etc.

Line Item - A specific item defined by detail in a separate account in the financial records.

Life Cycle Assessment (LCA) - The process of analyzing a product's entire life, from raw materials extraction through manufacturing, delivery, use, and disposal or reuse. Source: www.usgbc.org.

Line of Credit - A financial institution's promise to lend up to a specific amount during a specific time frame.

Line-Item Budget - A budget that lists detailed expenditure categories (salaries, benefits, office supplies, travel, dues, etc.) and may be reviewed, anticipated and appropriated at this level (Also See: Zero-Based Budget, Program Budget and Incremental Budget).

Life Cycle Cost Method - A technique of economic evaluation that sums over a given study period the costs of initial investment (less resale value), replacements, operations (including energy use), and maintenance and repair of an investment decision (expressed in present or annual value terms).

Limited Liability Company (LLC) - A legal entity that has the option of being taxed like a partnership, but shields personal assets from business debt like a corporation.

Livable Neighborhoods - Neighborhoods that offer a good quality of life for their residents. Livable neighborhoods are characterized by safety, decent and affordable housing, high-quality services and shopping, good schools, economic opportunities, and opportunities for healthy living.

Local Option Gas Tax I (Operating) - A tax levy of up to six cents on each gallon of motor and special fuels sold, which has been imposed by Miami-Dade County in accordance with state law and which is shared with cities in the county. This tax may only be used for transportation expenditures including public transportation, roadway and traffic operations and maintenance.

Local Option Gas Tax II (Capital Improvement) - A tax levy of up to five cents on each gallon of motor fuel sold, which may be imposed by counties in accordance with state law, in one cent increments up to five cents and which is shared with eligible cities in the

county. This tax may only be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

Local Option Sales Tax - An infrastructure surtax to be levied by local governments as approved by referendum at a rate of % cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

Local Planning Agency (LPA) - The governmental body empowered to decide or recommend to the elected body, changes in and approvals pursuant to land use proposal submitted by private individuals. In some cases the LPA is a separately appointed body that makes recommendations to the elected governing body though it can also be the governing body itself acting as the LPA.

Long-Term Debt - A type of debt with a maturity date of greater than one year after the date of issuance.

Long-Term - Liabilities that will not be due for a comparatively long time (usually more than one year). However, as they come within the one-year range, and are to be paid, such liabilities become current. Includes bonded debt, notes payable, and liabilities that will not become obligations until a later time (e.g., accrued annual leave in the case of appropriation accounts). (Also See: Current Liabilities and Liabilities).

LOS - See: *Level-of-Service*.

Low Emitting Materials - Reduce the quantity of indoor air contaminants that are odorous, potentially irritating and/or harmful to the comfort and well-being of installers and occupants by the use of materials that meet emission standards.

Lowest Responsible Bidder - The bidder/proposer that submitted a responsive bid at the lowest price of all the responsive bids submitted, and whose past performance, reputation, and financial capability is deemed acceptable.

LPA - See: *Local Planning Agency*.

M

M.A.I. - A designation granted by the Appraisal Institute, a global membership association of professional real estate appraisers. The MAI membership designation is held by appraisers who are experienced in the valuation and evaluation of commercial, industrial,

residential and other types of properties, and who advise clients on real estate investment decisions and is the Institute's highest designation.

Management Discussion and Analysis (MD&A)

- A high-level overview of a agency's performance. Designed for informing the public, legislators, and officials from Federal, State, and local governments, and other interested parties in the factors that affected the past year's operations and that may potentially impact future performance.

Mandate- Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Market Value Per Capita - Total market value of all taxable property within the jurisdiction divided by population.

Matching Requirement - A requirement that grant recipients contribute resources to a program that equal or exceed a predetermined percentage of amounts provided by the grantor.

Material Weakness - A condition that indicates great potential for inaccurate numbers in financial statements or in procedures that could lead to undetected fraud.

Matured Bonds Payable- A liability account reflecting unpaid bonds that have reached or passed their maturity date.

Maturities- The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Maximum Annual Debt Service - The maximum amount of principal and interest due by a revenue bond issuer on its outstanding bonds in any future fiscal year. This is sometimes the amount to be maintained in the Debt Service Reserve Fund.

Maximum Millage Rate (In Florida)- This is a rate set by the elected body in July preceding the adoption of the final budget. At their final budget hearings in September, the elected body may set a final tax rate at or lower than this rate, but not higher.

MD&A- See: *Management Discussion and Analysis*

Medicaid - A state and federal partnership that provides health care coverage for selected categories of low income residents to improve the health of people who might otherwise go without medical care for themselves and their children. Medicaid services vary from state to state.

Medicare - A federal health insurance program for people who are age 65 or older or who are disabled. It is administered by the federal Department of Health and Human Services and the Centers for Medicare and Medicaid Services (CMS).

Merit Program/Pay - An established system to recognize and financially reward employee performance that exceeds the City's standards for a classification.

Materiality- The magnitude of an item's omission or misstatement in a financial statement that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the inclusion or correction of the item (FASB Statement of Financial Concepts No. 2).

Metropolitan Transportation Planning Organization (MPO)

- A 17 member board made up of city and county commissioners who oversee the metropolitan transportation planning process in Miami Dade County. They adopt the long range transportation plan, the Transportation Improvement Program, and determine the annual task list for the Transportation Planning Organization staff.

MGD- Million gallons per day.

Miami-Dade Transit - Miami-Dade County provides County-wide transit service to the residents of Miami Gardens.

Mill- A monetary value equal to 1/10 of one cent.

Millage Rate - As used with ad valorem taxes, the rate expresses the dollars of tax per one thousand dollars of taxable property value. The millage rate for Miami Gardens is 5.3734 mills or \$5.37 per \$1,000 of taxable valuation of real property.

Miscellaneous Revenue - A major revenue category which includes the following sources: Interest earnings, rents and royalties, special assessments, compensation for the loss of fixed assets, contributions and donations, and other miscellaneous revenues.

Misdemeanor - All public offenses which are not felonies are misdemeanors. Misdemeanors are aggravated misdemeanors, serious misdemeanors, or simple misdemeanors. Where an act is declared to be a public offense, crime or misdemeanor, but no designation is given, such act shall be a simple misdemeanor.

Mobile Data Terminals- Wireless computing devices that send and receive information over a wireless data network, used by City police officers in the field.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

Moody's Investors Services- An independent financial advisory firm that rates organizations such as cities and companies as to their financial viability. The highest rating an organization can receive is Aaa. (See: Bond Rating).

MPO - See: *Metropolitan Transportation Planning Organization*.

Muni- See: *Municipal Bond*.

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In the more popular sense, it is an adjective which denotes a city or village as opposed to other local governments such as a county.

Municipal Bond- A security issued by or on behalf of a state or political subdivision, the interest on which is exempt from federal income tax.

Municipal Electric Systems - Nonprofit electric utilities owned by municipalities (cities or villages). These utilities are operated and governed by the municipality's legislative authority, i.e. the city/village council/board of public affairs elected by municipal residents.

N

National Crime Information Center - A Federal Agency that acts as a clearinghouse for national crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

National Flood Insurance Program (NFIP) - A program under the Federal Emergency Management Administration which manages flood insurance rates.

National Highway System (NHS)- Roads designated by Congress as nationally important for inter-regional travel. Includes roads designated as connectors to NHS intermodal facilities.

National Incident Management System (NIMS)- A process established by the Federal government in the wake of 9/11 to standardize emergency response to any type of crisis event. All municipal governments must be certified in order to qualify for federal assistance funding.

National Recreation and Park Association (NRPA)- The Nation's largest independent, non-profit public service organization advocating quality recreation and parks for the American people; its objectives revolve around public advocacy, public visibility, research, and professional development.

National Pollutant Discharge Elimination System (NPDES)- Federally mandated stormwater permit that addresses the quality of discharge to surface water.

NCIC- See: *National Crime Information Center*.

Neighborhood Stabilization Program- A Federal grant program designed to help stabilize neighborhoods by providing funds to local governments to purchase foreclosed homes, renovate them and sell to qualified homeowners.

Net Bonded Debt- Gross bonded debt less ant cash or other assets available and earmarked for its retirement.

NFPA- National Fire Protection Association.

NFIP- See: *National Flood Insurance Program*.

NHS-See: *National Highway System*.

NIMS- See: *National Incident Management System*.

Non-Ad Valorem - Special assessments and service charges which are not based upon the value of the property and millage. Non-Ad Valorem fees can become a lien against a homestead. Examples are sidewalk assessments, solid waste collection charge, lighting district fees, etc.

Nonconforming Use- Any use not allowed in the zone in which it is located or use of land or a building that does not comply with the provisions of City of Clive Zoning Ordinance or subsequent amendments.

Non-Departmental- An account department of the budget which contains non-operating funds that are not easily allocated to any specific operating department, or which would, because of their temporary or transient nature, distort a departmental operating budget. This department accounts for such items as debt service, reserves.

Non-Operating Expenses - Includes the movement of monies from one fund into another in the form of transfers and the payment of monies for debt service or into reserves and contingencies.

Non-Operating Revenues - Revenue category used to account for unoriginal revenue which either carried forward from the prior year or that is transferred in from another fund or account without regard to the conduct of any operations such as interest.

Non-recurring Revenue or Expenditure- A revenue or an appropriation for a single year only that does not

become a part of the subsequent year's base budget. (Also See: Recurring Revenue or Expenditure).

NPDES- See: *National Pollutant Discharge Elimination System*.

NRPA - See: *National Parks and Recreation Association*.

NRCS- *Natural Resource Conservation Service*.

NSP- See: *Neighborhood Stabilization Program*.

Nuisance- Whatever is injurious to health, indecent, or unreasonable offensive to the senses, or an obstruction to the free use of property as to essentially interfere unreasonably with the comfortable enjoyment of life or property.

O

Object Codes - Object codes are a numerical system of identifying like revenues and expenditures. These codes are determined by a Chart of Accounts listing approved codes for the various types of revenues, expenditure items, equipment and services.

Objectives- A descriptive list of those things which are accomplished in order to fulfill an organization's goal or mission.

Objects of Expenditure - Expenditure classifications based upon the types or categories of goods and services purchased (i.e. Personnel Services, Operating expenditures, and capital outlay).

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Occupational Licenses - A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. (Also see: Business Tax Receipt).

Occupational Safety and Health Administration (OSHA)- A federal agency that is responsible for setting and enforcing minimum standards for worker safety and health.

Official Statement (OS) - A document prepared for potential investors that contains information about a proposed bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

One Hundred-Year Flood - A flood, the magnitude of which has a one percent (1%) chance of being equaled or exceeded in any given year or which, on the average, will be equaled or exceeded at least once every 100 years. (Also See: Flood Insurance Rate Map).

OPEB (Other Post-Employment Benefits)- Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these postemployment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. (See GASB 45)

Operating Budget- Plans of current expenditures and the proposed means of financing them. The annual operating budget, as distinguished from the capital spending budget, is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled.

Operating Deficit - The deficiency of operating revenues under expenditures.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, grants, intergovernmental revenues, fines and forfeitures and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - Expenditures for goods and services which primarily benefit the current period such as professional fees, travel, utility and communication services, maintenance of equipment, office supplies, and motor fuels.

Operating Lease - An operating lease is a lease for which the lessee acquires the property for only a small portion of its useful life. It is commonly used to acquire equipment or property on a short-term basis. (Also see: Capital Lease).

Operating Surplus- The excess of operating revenues over operating expenditures.

Ordinance- A formal legislative enactment by the City Council. It has the full force and effect of law within the City's boundaries unless preempted by a higher form of law. An ordinance has higher legal standing than a Resolution and is typically codified in the City's municipal code book (except budget ordinances).

OS- See: *Official Statement*.

OSHA - The federal Occupational Safety and Health Administration.

Other General Government - Reflects those charges for recording legal instruments, zoning fees, sale of maps, certification, copying, records searches, and county officer fees. This source is a subcategory of Charges for Service.

Outcome/Effectiveness Measures- Data that focus on the results, rather than the quality of work, delivered by a project or program. It indicated how well a service accomplished the intended purpose. These measures refer to the quality of the service provided, citizen perceptions of quality, or the extent a service meets the need for which it was created. An example of an outcome/effectiveness measure is the percent of citizens rating the refuse collection services as excellent or good.

Overall Net Debt Per Capita- This ratio measures net debt to population.

Overhead- See: *Cost Allocation Plan*.

Overlapping Debt- The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government that must be born by property within each jurisdiction.

Overlay Zoning District - A zoning district which overlays and acts in conjunction with the underlying zoning district or districts.

P

Par Value- The face value or principal amount of a bond, usually \$5,000 due the holder at maturity. It has no relation to the market value. For pricing purposes it is considered 100.

Parity Debt- An Issue of securities with claim on the same underlying security for and source of payment of debt service equally and ratably with other outstanding Issues.

Parks and Recreation - A recreation and culture expenditure that reflects the cost of providing recreational facilities and activities for both participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use.

Parks and Recreation Fees - A Charge for Service subcategory which includes charges collected from parks and recreational facilities, cultural services, special events and special recreational facilities.

Part 1 Offenses- A law enforcement classification for major crimes, including murder, robbery, aggravated assault, etc.

Pay-As-You-Go - Capital expenditures included in the CIP, which are funded by a contribution from an operating fund.

Paying Agent- The institution (usually a bank or trust company) identified on the security as the agent designated by the Issuer to make payment of principal and interest.

PC- Personal computer.

PCard- a City owned credit card (Purchasing Card) that employees can purchase items from area businesses.

Personal Services - A collection of accounts used to capture expenditures, such as wages, fringe benefits and other special pays of an employee.

P.E.- Professional Engineer.

Per Capita - Per unit of population; by or for each person.

Per Capita Tax Burden- This is a theoretical amount that each man woman and child within the city pays in local property taxes. While it does not apply to any individual as circumstances differ among taxpayers (size of household, value of home, exemptions), it is one indicator of the general tax burden paid by residents.

Performance Bond- A bond executed subsequent to award by a successful bidder, to protect the buyer from loss due to the bidder's inability to complete the contract as agreed, secures the fulfillment of all contract requirements.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures/M Measurement - A system that measures and documents what a department or other administrative division is responsible for accomplishing and how well it does so. This system documents such measures through various key workload indicators, efficiency and outcome/effective-ness measures. Performance measures are used as a management tool to identify strengths and detect possible problems. Performance measures are referred to as indicators.

Personal Property- For the purposes of ad valorem taxation, there are four type of personal property:

1. **Household goods** means wearing apparel, furniture, appliances, and other items ordinarily found in the home and used for the comfort of the owner and his or her family. Household goods are not held for commercial purposes or resale. "Intangible personal property" means money, all evidence of debt owed to the taxpayer, all evidence of ownership in a corporation or other business organization having multiple owners, and all other forms of property where value is based

upon that which the property represents rather than its own intrinsic value.

2. **Inventory** means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.
3. **Tangible personal property** means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.
4. **Construction work in progress** consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

Personal Services - Expenditures for personnel-related costs including salaries and wages, overtime, shift differential, social security matching, retirement contribution, life and health insurance, worker's compensation, and unemployment compensation.

Physical Environment- A major expenditure category used to account for those expenditures whose primary purpose is to achieve a satisfactory living environment.

PILOT or P.I.L.O.T.- Is a Payment In Lieu Of Taxes. A payment made by enterprise departments to the General Fund for fire and police services. A PILOT may

also be made to a local government by a tax-exempt entity outside of the local government such as a military base, university, church or other tax-exempt organization, as a means to compensate the local government for services provided.

Plat- A map recorded in final form, which represents a tract of land showing the boundaries and location of individual properties and streets.

Pledgeable Revenue- Revenues which can be used as a pledge to pay off debt; a form of collateral.

Pledged Revenues - The revenue streams which are the subject of a Pledge contained in an indenture or other security document.

Policy - A plan, course of action or guiding principle designed to set parameters for decisions and actions.

Pollution Control Bond - A tax exempt security issued by a state, certain agencies or authorities, a local government or development corporation to finance the construction of air or water pollution control facilities or sewage or solid waste disposal facilities pursuant to Federal law and backed by the credit of the pollution control entity rather than the credit of the Issuer.

Pooled Cash Investments - A practice of investing the total amount of cash available for investment regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund. (Also See: Investments and Investment Earnings).

Post-Consumer Recycled Content- Material that has been recovered after its use as a consumer product. Examples include fleece clothing made from pop bottles and reclaimed carpet tiles used for new tile backing.

Preliminary Official Statement - A version of an Official Statement in preliminary form without pricing, yield to maturity information used by the Issuer or Underwriters to inform the public prior to receipt of bids at competitive bidding or prior to the assignment of an interest rate and offering price in a negotiated sale. Orders for the security may not be taken based on a distribution of these preliminary documents, and a statement to this effect is usually contained on the cover page, printed in red, and thus the preliminary document is often referred to as the "Red Herring."

Prime Rate - At one time, prime was the rate banks charged for loans to their most creditworthy business customers. Now, business financing is much more diverse and the prime rate has become an important benchmark for consumer loans. It is still a rate that applies only to the best credits. Frequently a loan rate

will be set in relation to the prime rate-- for example, one percentage point above prime.

Principal- A term used to describe repayments of the face value or par value of debt obligations exclusive of interest.

Prior Year(s) - The fiscal year(s) proceeding the current year.

Prior-Year Encumbrances- Obligations from previous fiscal years in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Privatization - The opening of government markets allowing for equitable competition among the private and public sectors for the privilege of delivering services to the public.

Pro Forma - Pro forma is a sample form, document, statement, certificate, or presentation. The contents may be wholly or partially hypothetical and present actual facts, estimates, or proposals.

Pro Rata Administrative Reimbursement - A calculated share per department to expend/reimburse for services provided by one fund to another.

Proclamation - A proclamation is a document given by the Mayor and Council to formally recognize an individual, an organization, a special event, an achievement, or cause. Proclamations are generally read at the public meetings and presented to the person or group being recognized. Examples of proclamations include recognizing Township residents who have given service to the Township or performed acts of heroism.

Productivity Measures - A measure of the service output of City programs or program elements, compared to the per-unit of resource input invested.

Program Budget - Budgeting for the delivery of a particular program. The focus is on the purpose of the program and its outcome rather than the components of the program. It pays less attention to the specific spending items of the program and more on its expected output. (Also See: Incremental Budget, Line-Item Budget and Zero-Based Budget).

Program Manager- An employee responsible for the day-to-day administration and support of a specific City program.

Projection - An estimate based on known data, observations or historical performance.

Property Appraiser - The County officer charged with determining the value of all property within the

county, including within municipalities and special districts, with maintaining certain records connected therewith, and determining the tax on property after the taxes have been levied by the respective taxing authority.

Public Roads - All roads under the State Highway System, the County Road System, and the City Road System, plus public roads administered by various branches of the U.S. government. Does not include private subdivision roads or roads within shopping centers or other large private areas.

Public Safety - A major expenditure category used to account for the cost of providing services for the security of persons and property within the City's jurisdiction. This category includes the functions of law enforcement, emergency/disaster activities, and school crossing guards.

Public Sale- Sale of an Issue by an Issuer by competitive bidding whereby the Issue is sold to the bidder offering to buy the Issue at the lowest net interest cost to the Issuer.

Purchase Order- A formal written agreement between the vendor and the City for the acquisition of specific goods or services as detailed in the description section of the order form incurring debt for the delivery of specific goods or services.

Q

QNIP - See: *Quality Neighborhoods Improvement Program*.

Quality Neighborhood Improvement Program (QNIP) - A program of Miami-Dade County resulting from a bond issue approved in FY 1999. Funds from this program are allocated for parks and public works programs throughout the County.

R

Rapidly Renewable Content/Materials - Rapidly renewable materials are products that regenerate quicker than the demand for the products. Many rapidly renewable materials, such as agricultural waste products converted into pressed agriboard products, bamboo, cork flooring, and others perform equally as well as their non-renewable counterparts.

Rate Covenant - A legal commitment by a revenue bond issuer to maintain rates at levels to generate a specified debt-service coverage.

Rating Agencies - Organizations which provide the service of evaluating the relative creditworthiness of Issues and assigning Ratings to them, such as Moody's

Investors Service, Inc., Standard & Poor's Corporation, and Fitch's Investors Service.

Real Property - Land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," and "real property" may be used interchangeably.

Recession - The most common definition is two consecutive quarters of decline in real gross domestic product. A recovery begins when the economy starts to move out of the bottom of its cycle, with increasing demand for goods and services, increasing investment and growing employment.

Recommended Budget - The proposed budget that has been prepared by the City Manager and forwarded to the Mayor and City Council for approval.

Recurring Revenue or Expenditure - An appropriation automatically renewed without further legislative action until altered or revoked. A revenue that is expected to be received in subsequent years (See: Non-Recurring Revenue or Expenditure).

Recycled Content - Refers to the percentage of recycled materials in a product, generally determined by weight.

Red Herring - See: *Preliminary Official Statement*.

Redevelopment Agency - A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth.

Referendum - The principle or practice of referring measures passed upon or proposed by the legislative body to the body of voters, or electorate, for approval or rejection.

Refunding Bond - The sale of a new bond Issue, the proceeds of which are to be used to pay debt service on and retire an outstanding Issue. The purpose of refunding may be to save interest cost, extend the maturity of the debt or remove restrictive covenants in the security documents. (Also See: Advanced Refunding).

Regular Employee - An employee who is hired to fill a position anticipated to have continuous service duration of longer than one year, whose compensation is derived from the City's classification tables, and whose position is established in the position control system.

Reimbursement - A sum (1) that is receiving by the government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts.

Reinsurance - An arrangement under which an insurer passes risk and obligations to another insurer. Reinsurance serves several purposes, including reducing risk, diversifying exposure, and providing financial flexibility.

Rents and Royalties - Revenues collected from rents and proceeds for use of public property or other assets. This source is a subcategory of Miscellaneous Revenue.

Reorganization - Reorganization refers to changes in the budget and reporting structure within or between funds, departments or divisions.

Repairs and Maintenance - Expenditures for the repair and maintenance of all equipment and supplies, buildings, structures and grounds.

REPO - See: *Repurchase Agreement*.

Repurchase Agreement - An agreement in which a government entity transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities.

Request for Proposal (RFP) - A solicitation for professional services necessary to address a particular deficiency, problem, or point of interest- Proposals are sought to determine whether or not there are qualified entities or individuals who can address the particular issue. These proposals often included the firm's or individual's approach to the problem, a history of their achievements, and their ability to complete the work necessary to address the issue. (Also see: CCNA).

Request for Qualifications (RFQ) - A document describing a project for which professional services are required and requesting a statement from service providers as to how they would be able to deliver the services necessary to complete the project. It is much like a Request for Proposals, but the price of a contract is not the primary criteria for review.

Reserves - An account used to indicate that a portion of fund equity is restricted for a specific purpose. Included in reserves is budgeted cash forward for the subsequent year. A reserve for contingencies may be provided in a sum not to exceed 10% of the total budget.

Resolution - A special or temporary order of a legislative body that requires less formality than an ordinance. Resolutions are often used to establish policy versus formal law.

Restricted Assets - Assets whose use are subject to constraints that are either externally imposed

by creditors, grantors, contributors, or other governments, or that are imposed by *law*.

Restricted Net Assets - A component of net assets calculated by reducing the carrying value of restricted assets by the amount of any related outstanding debt.

Restricted Reserves - That portion of a fund's equity which is legally restricted for a specific purpose and is not available for appropriation.

Restricted Revenues - Revenues which are legally or otherwise restricted for a specific purpose and are not available for appropriation such as bond revenues, earmarked grants or grants given for a specific purpose.

Retained Earnings - An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss).

Re-Evaluation- The periodic reassessment of property values as undertaken by the County Property Appraiser.

Revenue Bonds- See: *Special Revenue Bonds*.

Revenues - Those receipts which increase a fund's financial resources other than from Interfund transfers and debt issue proceeds; or an increase in a fund's assets without a corresponding increase in liabilities. The total amount of income received, earned, or otherwise available for appropriation.

RFP- See: *Request for Proposal*.

RFQ- See: *Request for Qualifications*.

Right-of-Way - A strip of land acquired by reservation, dedication, prescription, or condemnation and intended to be occupied by a road, trail, water line, sanitary sewer or other public uses. (Also See: *Easement*).

Risk Management - The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Roll-Back Rate - This is the millage effort required to bring in the same amount of ad valorem tax revenue in any new year as was collected in the prior year. This generally requires that the City lower its existing millage rate to accomplish this. New construction added to the tax roll during the preceding year is excluded from the calculation. Any millage rate in excess of this roll-back rate must be advertised by the City as a tax increase.

ROW- See: *Right-of-way*.

S

Safe Neighborhood Parks Program (SNP) - This a program developed by Miami-Dade County and carried out through a series of General Obligation Bonds issued since 1996. Certain parks projects were authorized under this bond series which are located within Miami Gardens. Additionally, the Office of the SMP Program makes available additional grants from interest earnings and turn-backs.

Salary Savings- That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.

Save Our Homes Amendment- Florida Constitutional amendment ("Amendment 10") that limits the increase of assessed value for a home by 3% or the Consumer Price Index, whichever is less. The assessment limit begins in the second years of the homestead exemption.

SDWA- Safe Drinking Water Act.

Secondary Market- The trading market for outstanding bonds and notes. This is an Over-the-Counter market, a free form negotiated method of buying and selling, usually conducted by telephone or computer. Traders buy and sell for their own inventory.

Section 8 Housing- A Federal housing program where privately owned rental dwelling units participate in the low-income rental assistance program created by 1974 amendments to Section 8 of the 1937 Housing Act. Under the program, landlords receive rent subsidies on behalf of qualified low-income tenants, allowing the tenants to pay a limited proportion of their incomes toward the rent.

Section 108 Loan - A federal program of the U.S. Department of Housing and Urban Development that enables state and local governments participating in the Community development Block Grant (CDBG) program to obtain federally guaranteed loans pledged by the jurisdiction's future allocation of CDBG funds, to fuel large economic development projects and other revitalization activities.

Section 202 Housing - A federal program of the U.S. Department of Housing and Urban Development that provides subsidies to developers of elderly housing.

SFWMD - See: *South Florida Water Management District*.

SGAC - Statement of Governmental Accounting Concepts.

S.H.I.P.- See: *State Housing Initiative Partnership*.

Single Audit Act - For any community, which expends \$300,000 or more per year in federal grant awards, the Single Audit Act establishes audit guidelines that reduce to only one the number of annual audits to be completed to satisfy the requirements of the various federal agencies from which grants have been received.

Sinking Fund - A fund used to accumulate the cash needed to pay off a bond or other security.

Site Plan - A plan prepared to scale, showing accurately and with complete dimensioning, the boundaries of a site and the location of all buildings, structures, uses and principal site development features proposed for a specific parcel of land.

Smart Growth - A perspective, method, and goal for managing the growth of a community. It focuses on the long-term implications of growth and how it may affect the community, instead of viewing growth as an end in itself. The community can vary in size; it may be as small as a city block or a neighborhood, or as large as a city, a metropolitan area, or even a region. Smart Growth promotes cooperation between often diverse groups to arrive at sustainable long-term strategies for managing growth. It is designed to create livable cities, promote economic development, and protect open spaces, environmentally sensitive areas, and agricultural lands.

SNP - See: *Safe Neighborhood Parks Program*.

Sole Source - Supplier is the only source for a contract item (i.e. patented or copyright product).

South Florida Water Management District (SFWMD) - This is a state created agency/district which regulates stormwater management, groundwater withdrawals, and environmental lands issues in south Florida.

Special Assessment Bond - Revenue bonds issued to finance improvements in special taxing districts with debt service paid by assessments to district property owners.

Special Assessments - Collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific improvements of services presumed to be of general benefit to the public and special benefit to the assessed properties.

Special Revenue Bonds - Bonds issued to finance improvements with debt service paid by designated non-ad valorem revenues of the jurisdiction. The full faith and Credit of the jurisdiction is not pledged.

Special Revenue Fund - A fund established to account for and tract revenues and expenditures resulting for use-restricted revenues received by the city.

Special Taxing District - A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area. A special property tax or special assessment pays for these services.

Stakeholder - Any organization, govern-mental entity, or individual that has a stake in or may be impacted by a given approach to environmental regulation, pollution prevention, energy conservation, etc.

Sustainability - Meeting the needs of the present without compromising the ability of future generations to meet their own needs.

State Highway System - Roads under the jurisdiction of the State of Florida, and maintained by the Florida Department of Transportation or a regional transportation commission (State Roads- SR); includes roads with Interstate, US, and SR numbers.

State Housing Initiative Partnership (S.H.I.P.) - The State Housing Initiatives Partnership program (SHIP) provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program was designed to serve very low, low and moderate income families. Depending on your income, you could be eligible for home repair or replacement, down payment assistance, rental housing assistance and other affordable housing assistance.

State Revolving Fund - A low interest loan program of the State of Florida to fund water and wastewater system improvements.

State Shared Revenue - A major revenue category that includes revenues levied by state governments but shared on a predetermined basis, often in proportion to the amount collected at the local level with the local governments.

Statute - A written law enacted by a duly organized and constituted legislative body.

Strategic Intermodal System (SIS) - Transportation system created by the Florida Legislature in 2003 to include statewide and regionally significant facilities and services, containing all forms of transportation for moving both people and goods, including linkages that provide for smooth and efficient transfers between modes and major facilities.

Strategic Plan - A document outlining long-term goals, crucial issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with an examination of the present, envisioning the future, choosing how to get there, and making

it happen (Also See: Comprehensive Development Master Plan and Charrette).

Streets Division - A transportation expenditure account used to account for the cost of providing and maintaining road and street plant facilities and ancillary facilities such as bridges, viaducts, sidewalks, rights-of-way, shoulders, and other facilities incidental to the proper movement of traffic along roads and streets. In Miami-Dade County, street signs and lights are the responsibility of the County.

Streetscape - The view along a street from the perspective of a driver or pedestrian, particularly views of natural and built elements in the street right-of-way, including street trees, signs, street lights, above-ground utilities, sidewalks, bus shelters, bike racks, street furniture and public art. The quality of a streetscape has a major impact on the perception of an adjacent retail or mixed-use district.

Stimulus Grant - See: *American Recovery and Reinvestment Act*.

Stormwater - Surface water generated by a storm.

Stormwater Management (SWM) - A means of controlling the quantity and quality of stormwater runoff flowing downstream. SWM can refer to structural practices such as storm sewers, drainage lines and swales, underground storage facilities, dams and lakes for retention or it can refer to non-structural practices such as street cleaning, educational campaigns, water-use and disposal practices and water quality initiatives.

Stormwater Runoff - Unfiltered water that reaches streams, lakes, ponds and oceans by means of flowing across impervious surfaces. Stormwater that does not soak into the ground becomes surface runoff, which either flows into surface waterways or is channeled into storm sewers.

Stormwater Utility Fund - An enterprise utility fund established to account for costs of maintaining existing stormwater management facilities and the construction of new facilities.

Subventions - Revenues collected by the State, or other level of government, which are allocated to the City on a formula basis. The major subventions received by the City from the State of Florida State Revenue Sharing, the %-cent Sales Tax and gasoline taxes.

Superfund - See: *CERCLA*.

Supplemental Appropriation - An appropriation approved by the City Council after the initial budget is adopted. Supplemental appropriations require adoption by Ordinance.

Supplies - Consumable materials used in the operation of the school district including food, textbooks, paper, pencils, office supplies, custodial supplies, material used in maintenance activities and computer software.

Surplus - Generally, revenues over expenditures. The use of the term 'surplus' in governmental accounting is generally discouraged because it creates a potential for misleading inference.

Sustainability - Now a widely accepted definition, the World Commission on Environment and Development in 1987 said sustainability means, "Meeting the needs of the present without compromising the ability of future generations to meet their own needs." The 1995 World Summit on Social Development defined sustainable development as "the framework for our efforts to achieve a higher quality of life for all people," in which "economic development, social development and environmental protection are interdependent and mutually reinforcing components."

Sweep Account - A municipal bank account from which the host financial institution electronically transfers all or part of the balance over a specified threshold to a temporary investment elsewhere for the benefit of a higher, overnight investment return. At the end of the overnight investment period, the funds are returned to the municipal account and are available for use. (See Overnight Repurchase Agreements)

SWM - See: *StormWater Management*.

Sworn Employees - Employees required under the Municipal and State Codes to enforce the law or to otherwise carry out the City's police power protecting the health, safety and welfare of the community. Often this term is used to denote the officers (non civilians) in the Police and Fire departments. However, other municipal officers are under oath to enforce the City Code. They also may include Building and Zoning Inspectors and Licensing Enforcement Officers.

System Development Fees - Fees charged to join or to extend an existing utility system. Also referred to as tap fees or connection fees.

T

TAN - See: *Tax Anticipation Note*.

Tap Fees - Fees charged to join or to extend an existing utility system. Also referred to as hook-up fees or connection fees. (Also see: System Development Fees).

Tax Anticipation Notes (TAN) - Notes (loans), sometimes called warrants, issued in anticipation of the collection of taxes in order to receive revenue before the actual revenue is due. Most often used for

cash-flow purposes and retired from the proceeds of the tax levy they anticipate.

Tax Base - Total assessed valuation of real property within the City.

Tax Certificate - Official proof of payment of taxes due provided at the time of transfer of property title by the state or local government.

Tax Collector - The county officer charges with the collection of ad valorem and non-ad valorem assessments/fees levied by the county, the school board, special taxing districts and municipalities with the county.

Tax-Deferred - The term tax deferred refers to the deferral of income taxes on interest earnings until the interest is withdrawn from the investment. Some vehicles or products that enjoy this special tax treatment include permanent life insurance, annuities, deferred compensation plans, 401(k) plan and the like, and any investment held in IRA's.

Tax-Increment Financing - In a designated tax increment financing district are frozen at the initial valuation and continue to be distributed to the various taxing districts. However, as development causes the valuation of the property to rise, the difference or increment between the frozen valuation levels and increased value after development, is pledged and improvement bonds are issued, using this increment to guarantee the bond repayment. Tax Increment Finance Bonds (TIF): Bonds sold to investors to raise capital for development activities. Interest paid to bond purchasers is usually exempt from state and federal taxation, although TIF bonds can also be sold to investors with no interest exemption from state and federal taxes.

Tax Levy - See: *Levy*.

Tax Rate - The amount of tax levied for each \$1,000 of taxable property valuation (See: *Levy*, *Millage Rate*).

Taxable Value - The assessed value of property minus the amount of any applicable exemption provided under the state constitution and statutes.

Taxes - Compulsory charges levied by the government for the purpose of financing services performed for the common benefit of all citizens. This term does not include charges for services rendered only to those paying such user fees; for example, utility charges. In addition, this term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Taxing Jurisdiction - The power to tax and govern within a geographic territorial range.

Taxing Limit - The maximum rate at which the City may levy a property tax, which for Florida municipalities is 10 mills or \$10 per thousand dollars of taxable value. This limit may be exceeded for capital bond issues voted by the residents.

Taxpayer - The person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder.

T-Bill - See: *Treasury Bill*.

TDD - Telecommunications Device for the Deaf.

Technical Default - Failure by the issuer to meet the requirements of a bond covenant. These defaults do not necessarily result in losses to the bondholder. The default may be cured by simple changes of policy or actions by the issuer.

Temporary Employee - An employee who is hired to fill a position anticipated to have continuous services duration of less than one year.

Tentative Budget - The tentative budget is the draft budget presented to Council in July each year. This is the document that will be tentatively adopted at the first public hearing. (See: *Recommended Budget*.)

Time-of-Use Rates: the pricing of electricity based on its estimated cost during a particular time block. Time-of-use rates are usually divided into three or four time blocks per 24-hour period (on-peak, mid-peak, off-peak and sometimes super off-peak) and by seasons of the year (summer and winter). Real-time pricing differs from time-of-use rates in that it is based on actual (as opposed to forecast) prices that may fluctuate many times a day and are weather-sensitive, rather than varying with a fixed schedule.

TIP - See: *Transportation Improvement Program*.

Tipping Fee - A fee charged to customers by the operators of waste management facilities for the right of disposing waste at their sites

Top 10 Taxpayers - This measures total assessed valuation of the 10 largest taxpayers as a percentage of the total taxable assessed valuation of the jurisdiction.

Total Operating Revenues - All revenues except for other financing sources and cash balance forward.

Total Quality Management (TQM) - A work culture that more fully utilizes the skills and abilities of coworkers to approach problems and new tasks under improved systems that encourage communication, cooperation, and innovation.

TQM - See: *Total Quality Management*.

Traffic Calming - Techniques intended to reduce the negative impacts of motor vehicles on neighborhoods

by reducing vehicle speeds and by providing safe spaces for pedestrians and cyclists.

Transit Corridor- A broad geographic band that follows a general directional flow of travel connecting major origins and destinations of trips and which may contain a number of streets, highways and transit routes.

Transportation - A major expenditure category used to account for the cost of services provided for the safe and adequate flow of vehicles, travelers, and pedestrians and for beautification of highways.

Transportation Fund - A special revenue fund established to account for various transportation-restricted revenues such as the Local Options Gas Tax and the restricted portion of the State Revenue Sharing revenue.

Transportation Improvement Program (TIP) - A five year transportation work program combining plans from the state, county, and city levels of government. The TIP is administered by the local MPO.

Transfers- Monies shifted from one fund into another; listed, therefore, as an expenditure in the former and as a revenue in the latter. (Also see: Budget Transfers).

Transit-Oriented Development- A form of development that emphasizes alternative forms of transportation other than the automobile- such as walking, cycling, and mass transit- as part of its design. Transit-Oriented Development locates retail and office space around a transit stop. This activity center is located adjacent to a residential area with a variety of housing options such as apartments, townhouses, duplexes, and single family houses.

Treasuries- See: *Treasury Bill*.

Treasury Bill- A non-interest-bearing obligation, fully guaranteed by the United States Government, payable to the bearer. Bills are sold on a discount basis so that the yield is the difference between the purchase price and the face value thereof.

TRIM- See: *Truth in Millage*.

Trust and Agency Funds - Also known as Fiduciary Fund Types, these individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Trustee- A bank designated as the custodian of funds and official representative of bondholders. Trustees are appointed to insure compliance with the trust indenture and represent bondholders to enforce their contract with the issuer.

Truth in Millage (TRIM)- Term used in state law (F.S. 200.065) to describe the procedure for levying ad valorem taxes (See: RollBack Rate).

U

UASI - (Pronounced: You-ah-Zee). See: *Urban Areas Security Initiative*.

UMSA - (Pronounced: Um-sah). See: *Unincorporated Municipal Service Area*.

Underwrite - To agree to buy an issue of securities on a given date at a specific price or to agree to buy unsubscribed securities of an Issue, thus assuming the liability of guaranteeing the Issuer the full anticipated proceeds.

Underwriter - The person, firm or institution who agrees to underwrite an issue of securities. (See: Underwrite).

Underwriting Spread - An amount representing the difference between the price at which securities are bought from the Issuer by the Underwriter and the price at which they are reoffered to the investor.

Undesignated Fund Balance- The portion of a fund's balance that is not restricted for a specific purpose and available for general appropriation.

Unencumbered Fund Balance - See: *Undesignated Fund Balance*.

Unfunded Liabilities- Unfunded liabilities are debts that will not be due for a comparatively long time (usually more than one year) and that no provisions have been made for their repayment or that portion of a long term obligation which cannot be paid when due based on a projection of current financial commitment levels. (Also See: Liabilities, Current Liabilities and Long-Term Liabilities).

Unfunded Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid, and for which the imposing party provides no financial assistance. (Also See: Mandate).

Unfunded OPEB Liability - This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. While there is no requirement in Massachusetts to fund this liability, GASB 45 requires that the dollar value of the unfunded OPEB liability is determined every two years. (See GASB 45; OPEB)

Unincorporated Municipal Service Area (UMSA)- Any area of Miami-Dade County not within the corporate

boundaries of a municipality. Established as a special taxing district by the County.

Unreserved Fund Balance- See: *Undesignated Fund Balance*.

Urban Areas Security Initiative (UASI) - A Federal program under the Department of Homeland Security, the UASI Program provides financial assistance to address the unique multidisciplinary planning, operations, equipment, training, and exercise needs of high-threat, high-density urban areas, and to assist them in building and sustaining capabilities to prevent, protect against, respond to, and recover from threats or acts of terrorism.

U.S. Green Building Council - A national nonprofit that promotes green building practices, technologies, policies, and standards. It established LEED certification guidelines; the country's most commonly used rating system for green buildings. The council was founded in 1993 in Washington, D.C., and has chapters around the country. (Also see: LEED)

USEPA- See: *Environmental Protection Agency*.

User Fees/Charge- User fees and charges are Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant rental and concessions.

USHUD- See: *Housing and Urban Development*.

Utility Taxes- Municipal charges levied by the City on every purchase of a public service within its corporate boundaries. Public service includes electricity, gas, fuel oil, water, and telephone services.

V

Vacancy Savings - Savings generated by not filling vacant positions, by not filling newly authorized positions, or by filling a vacant position at a lower grade or step.

Vacate- To make vacant or cease the use of and convey previously public right-of-way (streets, alleys) to the adjacent land user; transfer ownership.

Value Engineering - Value engineering by an independent engineering review (design and construction) of construction projects in an effort to reduce overall project costs. The review normally examines alternative designs, materials and construction process without sacrificing design intent, quality, public safety, and regulations.

Variable Rate Bond- A bond whose yield is not fixed but is adjusted periodically according to a prescribed formula.

Variable Interest Rate- The rate of interest on a Bond or Note which varies according to a formula set forth in the security. Variable interest rates are most often tied to the prime rate of a particular lending institution, the Consumer Price Index, Federal Funds rates or other money market measurements.

Variance - A modification of the specific regulations granted by the Board of Adjustment for the purpose of assuring that no property, because of special circumstances applicable to it, shall be deprived of privileges commonly enjoyed by other properties in the same vicinity and zone.

Very Low-Income- Households with incomes between 0 and 50 percent of the area wide median family income. Thresholds vary depending on the number of persons in the household.

W

Warrant (Finance) - A short-term debt financing mechanism used to fund a particular expenditure or set of expenditures in anticipation of a bond issue. Warrants are typically provided by local banks.

WASD- See: *Water/Sewer Services*

Water/Sewer Services - A physical environment expenditure used to account for the provision of water and sewer services. Water and sewer services are provided to the Miami Gardens' residents by the Miami-Dade County Water & Sewer Department (WASD), and the cities of North Miami Beach and Opa-Locka.

Watershed - A relatively large area of land that drains water into a river, creek or into an aquifer (an underground reservoir or lake). In Central Texas, water draining into an aquifer usually flows into recharge features such as caves or fractures in the ground.

Windows - A Microsoft program used to create and edit text and graphics in letters, reports, Web pages, or e-mail messages.

Working Capital Reserve - Budgeted funds with no particular commitment as to expenditures. Provides operating flexibility during the budget year to meet unexpected needs or requirements. (Also see: Contingency).

Workload Indicators - Measure of the output of a department or other operating entity. They may consist of transactions, products, events, services or persons served.

Working Capital Reserve- A line item in the operating budget of unencumbered funds that can be used as necessary during the fiscal year to meet unexpended

expenses or to take advantage of unexpected opportunities.

X

Xeriscape - The practice of conserving water and energy through landscaping design that limits lawn areas, irrigates efficiently, improves soils, uses mulches, chooses low water use plants, and employs other good maintenance practices.

Y

Year-End - This term means as of September 30th (end of the fiscal year).

Year-End Closing- The period necessary for all accounting transactions to be completed from the previous fiscal year until the Comprehensive Annual Financial Report (CAFR) is audited and published.

Yellow Book- An informal name for the U.S. General Accounting Office's 1988 publication, "Government Auditing Standards."

Yield - In general, the yield is the amount of current income provided by an investment. For stocks, the yield is calculated by dividing the total of the annual dividends by the current price. For bonds, the yield is calculated by dividing the annual interest by the current price. The yield is distinguished from the return, which includes price appreciation or depreciation.

Yield-to-maturity- Return available taking into account the interest rate, length of time to maturity, and price paid. It is assumed that the coupon reinvestment rate for the life of the bonds will be the same as the yield-to-maturity.

YTD- Year-to-Date.

Z

Zero-Based Budgeting - In government: the approach of justifying the budget and its program for each year or two, instead of studying funding increases or decreases in the programs separately as the need arises; (2) In accounting and budgeting: a financial management technique to redirect funds from lower-priority current programs to higher ones to pinpoint opportunities for improved efficiency and effectiveness, to reduce budgets while raising operating performance, and to improve profitability. (Also See: Incremental Budget, Line-Item Budget and Program Budget).

Zero-Coupon Bond- This type of bond makes no periodic interest payments but instead is sold at a steep discount from its face value. Bondholders receive the face value of their bonds when they mature.

Zoning- The partitioning of a city, borough, township or County by ordinance into sections reserved for different land use purposes (i.e. residential, commercial, industrial).



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CITY OF MIAMI GARDENS, FLORIDA

2024
FISCAL YEAR