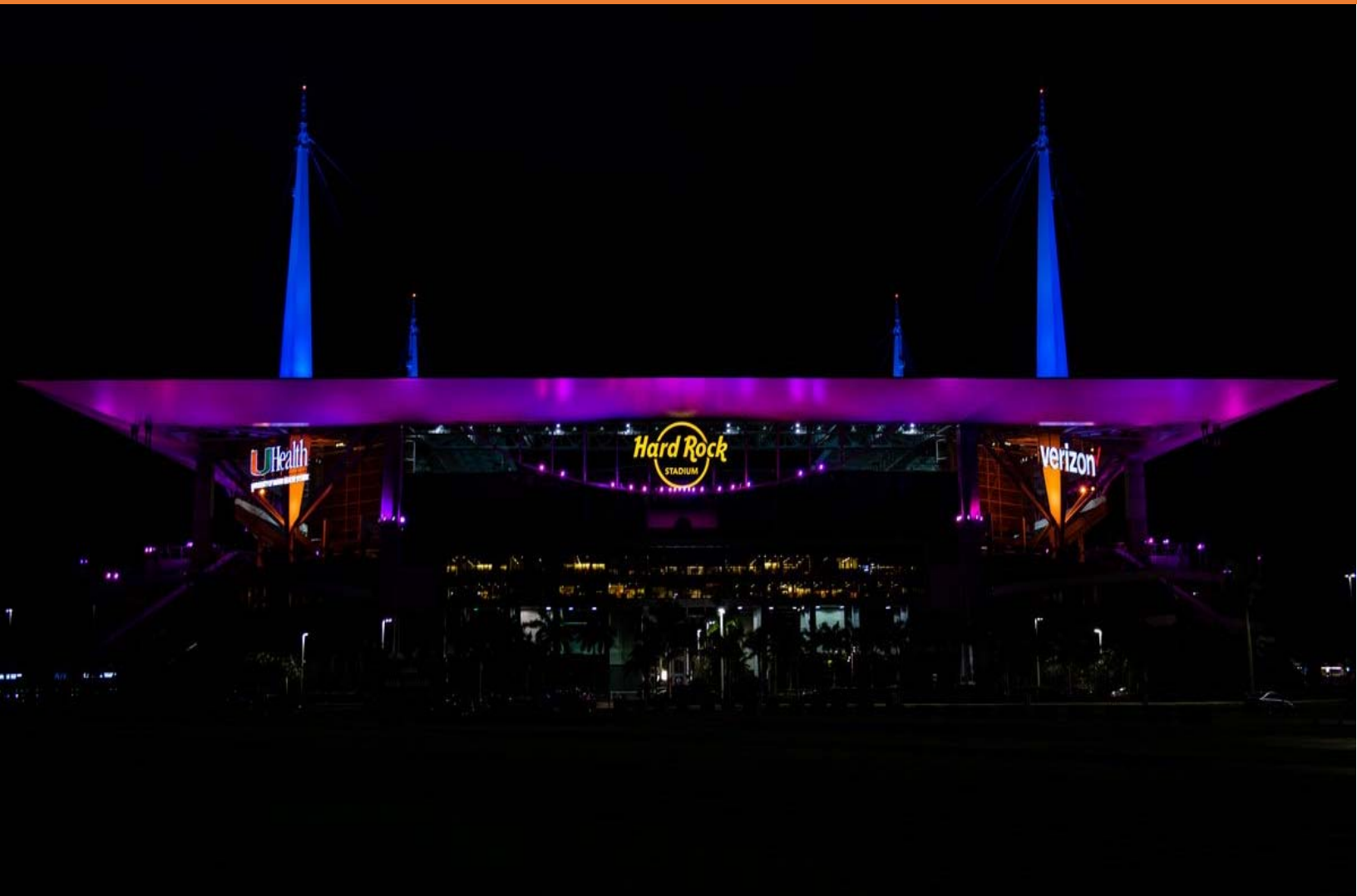


CITY OF MIAMI GARDENS OPERATING BUDGET



FISCAL YEAR 2020 ADOPTED BUDGET



FLORIDA

CITY COUNCIL

Honorable Oliver Gilbert III, Mayor

Lillie Q. Odom, Seat 1

Reggie Leon, Seat 2

Vice Mayor Rodney Harris, Seat 3

Katrina Wilson, Seat 4

David Williams Jr., Seat 5

Erhabor Ighodaro, Seat 6

CITY MANAGER

Cameron D. Benson

CITY ATTORNEY

Sonja K. Dickens, Esq.

CITY CLERK

Mario Bataille, CMC

EXECUTIVE STAFF

Craig Clay, Deputy City Manager

Vernita Nelson, Assistant City Manager

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



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, FLORIDA



Mayor
Oliver Gilbert III



Vice Mayor
Rodney Harris



Councilwoman
Lillie Q. Odom



Councilman
Reggie Leon



Councilwoman
Katrina Wilson



Councilman
David Williams Jr.



Councilman
Erabor Ighodaro, Ph. D



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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Miami Gardens
Florida**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

Executive Director

Image: Distinguished Budget Presentation Award

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City Manager's Letter



CITY OF MIAMI GARDENS

CITY MANAGER'S

BUDGET MESSAGE FOR FISCAL YEAR (FY) 2020

Dear Mayor and City Council:

Presented herein is the City of Miami Garden's FY 2020 Annual Budget. On July 1, 2019, the Miami Dade County Property Appraiser provided an estimated taxable value for the City in the amount of \$4,955,640,419, an increase of 8.27% over the FY 2019 certified taxable value. This budget proposes the same millage rate for the sixth (6th) consecutive year at 6.9363 mills. This rate will generate additional revenue of \$ 2.5 million from ad valorem taxes compared to FY 2019. We are anticipating Sales Tax revenue, Telecommunication taxes, Electric Franchise Fees, Solid Waste Franchise Fees and Community Oriented Policing Grants to be either lower or remain flat in FY 2020. A detailed discussion on these and other revenue sources are included below.

Although we are pleased with the continued growth and direction of the City's finances, we will maintain our conservative approach to operations. We will continue to assure proposed spending is consistent with the public purpose and consistent with upholding our vision and mission statements.

GENERAL FUND

Major Revenues

In building a budget, we usually look at revenues first. The Administration is aware of the following for FY 2020 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 sixth (6th) 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 2019 was \$4.96 billion. This reflects an increase of 8.27% from the FY 2019 certified taxable value. Using the new July 1 taxable value, our roll back millage rate is 6.3667 mills which would generate \$2.7 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.



CITY OF MIAMI GARDENS

- **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. The electric franchise fees for FY 2019 is projected to be \$2.1 million. Conservatively, we are anticipating to remain at the \$2.0 million level for FY2020. Natural gas franchise fees are collected by Miami-Dade County on our behalf and remitted back to the City. We will be entering into a new franchise agreement with People's Gas/TECO which should provide a moderate increase in Gas Franchise fee revenue from the FY19 adopted budget.
- **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 2020 is \$11.1 million, which is relatively flat compared to that of FY 2019.
- **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 estimate for FY 20 is \$9.20 million, which is a slight increase from FY 19 of \$9.1 million.
- **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 \$17.7 million.

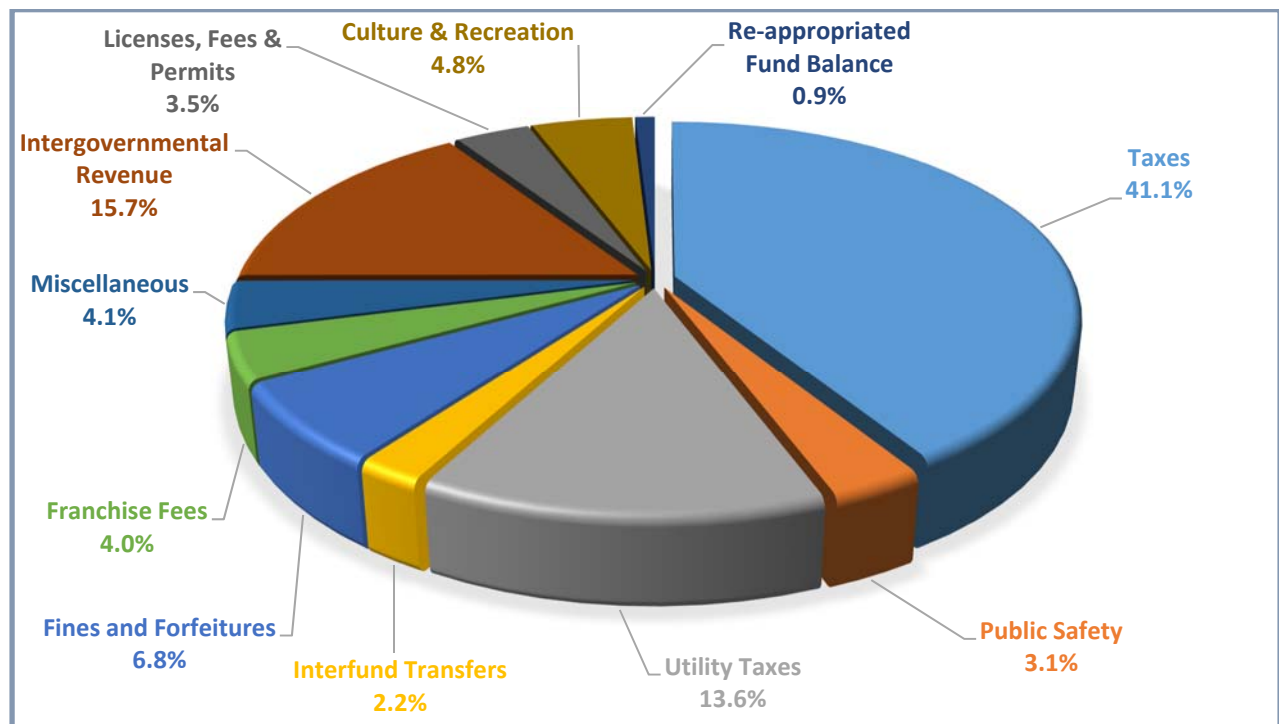
The above represents 97.5% of total General Fund Revenues. The remaining 2.5% of revenues includes items such as internal service charges, miscellaneous State and County-shared revenues and grant reimbursements.



CITY OF MIAMI GARDENS

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 2020



Pie Chart: General Fund Revenues for FY 2020

Expenditures

The other side of constructing a budget is expenditures. The City has budgeted a 4% Salary Adjustment in the FY 2020 budget. The Florida Retirement System's implementation of a mandatory 3% retirement contribution continues.

Salaries and Benefits and other highlights

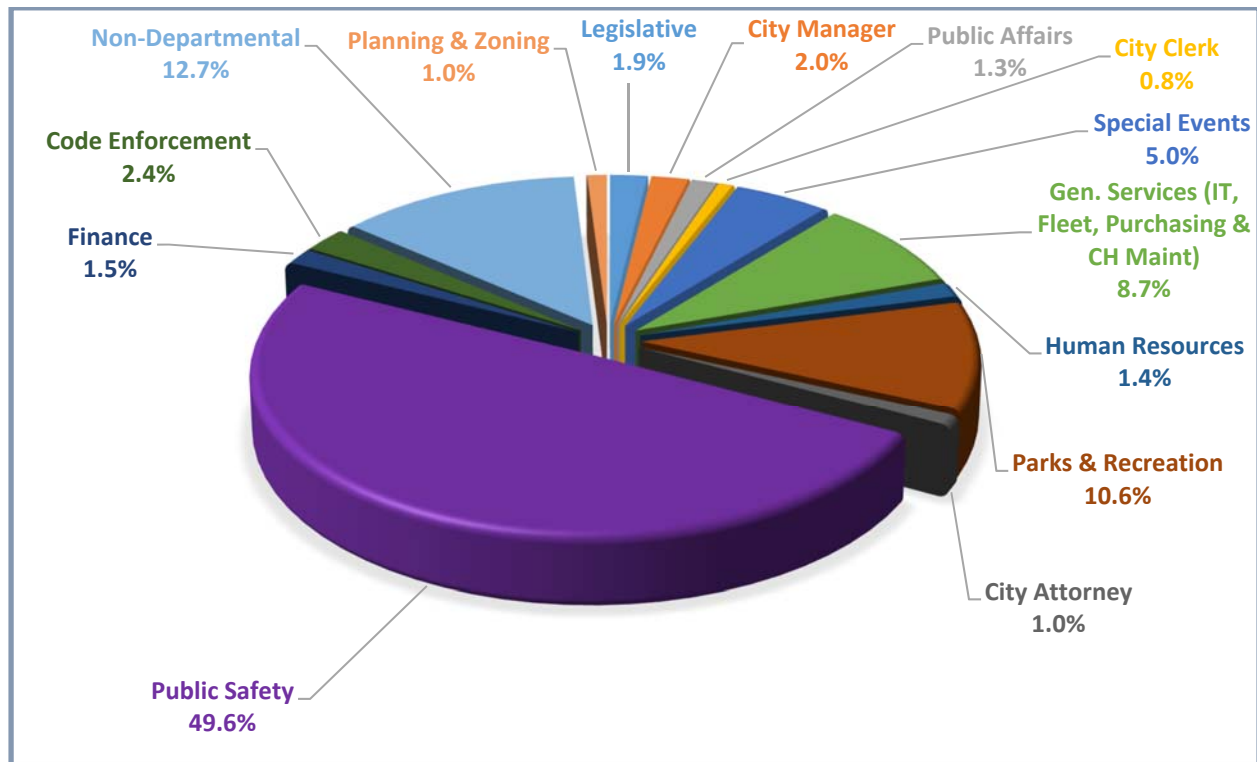
The FY 2020 budget includes several adjustments for salaries and benefits. Pension rates for entities in the Florida Retirement System increased as of July 1, 2019. The rate increase ranges from 2.5% to 5.6% depending on the membership class. Additionally, premiums for health insurance are expected to increase in FY20. As mentioned above, the proposed budget includes a salary adjustment of four percent (4%) for all employees. Additionally, FY 2020 will be the first year of the PBA step plan.

Several General Obligation Bond (GOB) improvement projects are anticipated to be completed in FY 2020. We will be including in the FY 2020 budget, funding for operating expenses such as staffing, utilities and maintenance. The budget will include funding for new positions to support the expanded operations.



CITY OF MIAMI GARDENS

Chart #2: General Fund Expenditures for FY 2020



Pie Chart: General Fund Expenditures for FY 2020

Transfers

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.



CITY OF MIAMI GARDENS

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.

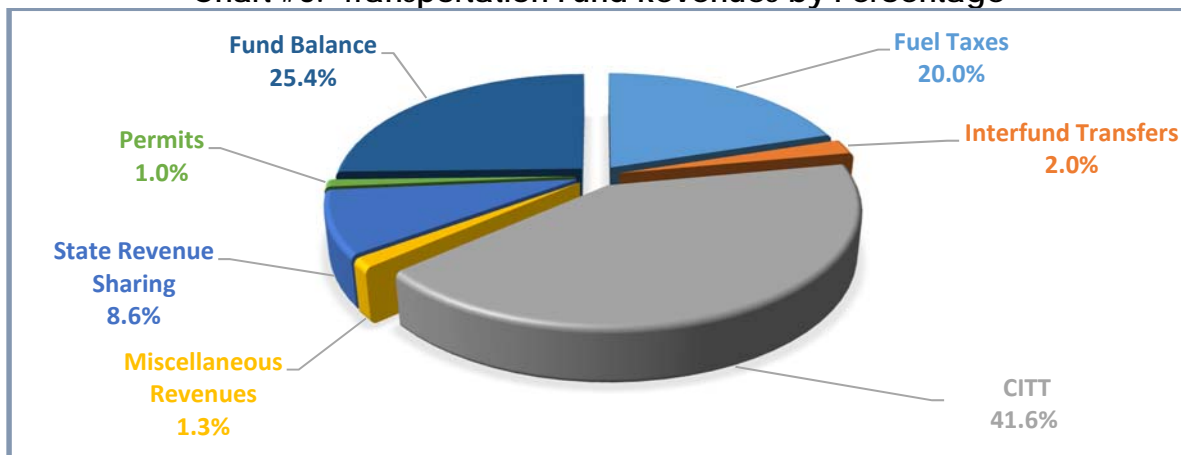
Revenues

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 \$1,496,413 in revenue for FY 2020 and the 3-cent per gallon tax allocation to the City is expected to be \$570,995 for FY 2020. Both estimates are from the State and are approximately 11.5-12% less than FY 2019.

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 2020.

The fourth major revenue is the County's Transportation Surtax which the City will be receiving on a monthly basis in FY 2020. It is estimated to be approximately \$4.3 million in FY 2020.

Chart #3: Transportation Fund Revenues by Percentage



Pie Chart: Transportation Fund Revenues by Percentage



CITY OF MIAMI GARDENS

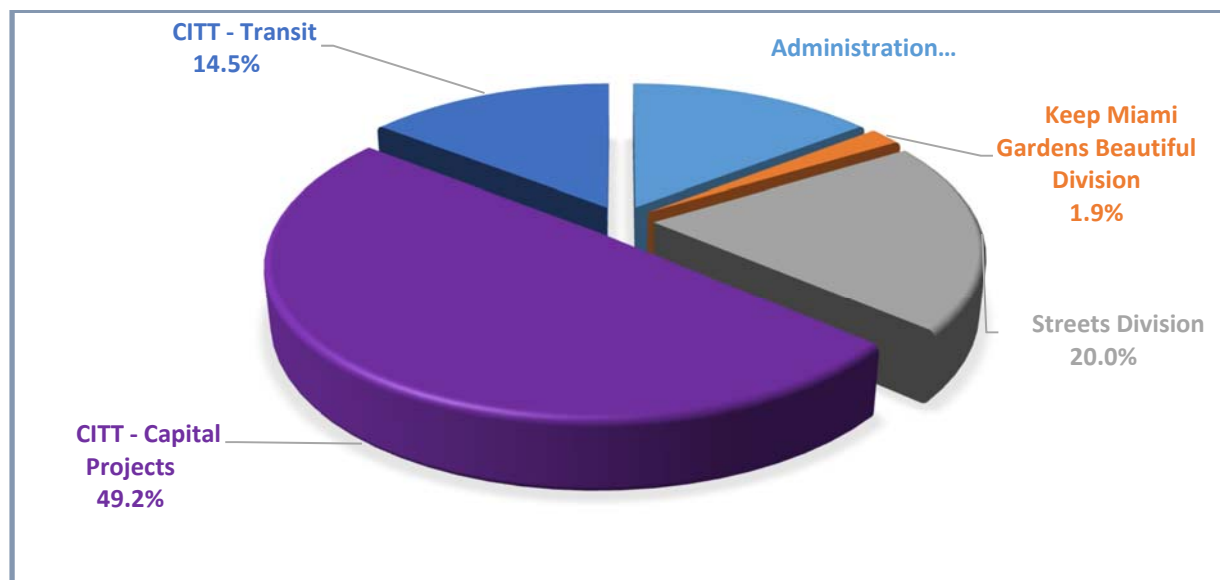
Expenditures

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 the same level as FY 2019. KMGB has had an extremely successful year working with community groups to enhance the looks of many neighborhoods. 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. In FY 2019, Public Works is working diligently to enhance the City's appearance in preparation for Super Bowl LIV in February 2020.

The FY 2020 budget is balanced by utilizing approximately \$2.0 million from the CITT capital fund balance for its proposed capital projects and \$0.4 million in the CITT transit fund balance. Staff is projecting after the above re-appropriation, the CITT Capital Fund Balance will be approximately \$6.0 million and the CITT Transit Fund Balance will be approximately \$0.4 million.

Chart #4: Transportation Fund Expenditures by Division



Pie Chart: Transportation Fund Expenditures by Division



CITY OF MIAMI GARDENS

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 2020 are \$2,905,891. Funding will be carried forward from FY 2019 for the continuation of the E-Permitting implementation. For FY 2020, five hundred ninety-two thousand five hundred and nine dollars (\$592,509) will be transferred to the General Fund to repay the funding to the Development Services Fund during the years when the Development Services Fund experienced a deficit.

STORMWATER UTILITY FUND

Operation of the City of Miami Gardens Stormwater Utility was assumed from Miami-Dade County in March 2007. For FY 2020, the Division continues to be staffed with twelve (12) employees.

The City's Stormwater fee for FY 2020 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 78,285 Equivalent Residential Units (ERU's) in Miami Gardens and a projection of \$5.08 million in revenues.

Expenditures

Expenditures in the Stormwater Utility involve operations and projects. For FY 2020 these include neighborhood drainage improvements throughout the City. It includes canal cleaning, swale preservation, street cleaning and storm drain cleaning.

The FY 2020 budget is balanced by utilizing approximately \$557,000 from fund balance. Staff is projecting after the above re-appropriation, the Stormwater Fund Balance will be approximately \$3.5 million.



CITY OF MIAMI GARDENS

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 2020 budget includes a transfer of \$5.6 million from the General Fund and the re-appropriation of approximately \$2.5 million of interest earned over the last few years.

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 2019 will automatically be carried forward to FY 2020.

Expenditures

There are currently seven (7) budgeted positions for a total of 5.7 full-time equivalents in this fund; one-fifth (1/5) Community Improvement Director; one (1) Capital Improvement Director; two (2) Project Managers; one (1) Senior Projects Manager; one (1) Facilities and Construction Manager; and one half (1/2) administrative assistant. The personnel complement remains at seven (7) positions and 5.7 FTEs for FY 2020.

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 2019, the United States House of Representatives funded the Program at slightly higher levels from FY 2018 and is expected to fund the Program in a similar manner for the new fiscal year. The City of Miami Gardens CDBG allocation from HUD, for the program year will be \$1,097,670.

In our Neighborhood Stabilization Program (NSP), we continue work on the foreclosed homes purchased in FY2010 and FY2011. Under this program, the homes are being renovated and sold to income eligible first-time homebuyers. The sale of the remaining homes has been stagnant due to the income limits placed on the sale by the NSP regulations. Additionally, the City has been proactive in using the available NSP funding to demolish residential properties deemed unsafe structures.

Projects and programs in the CDBG Fund are based on the priorities established by 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.



CITY OF MIAMI GARDENS

As your City Manager, it is my belief we continue to fulfill the promises we have committed to our residents. Economic development activities are on the rise, as we anxiously await Super Bowl LIV in February 2020. As we move the City forward together, we understand there will be challenges. Our job is to move past them and provide services to our residents in the most effective way. It will be our energy, passion and commitment in making them proud of the City where they live, work and play. The FY 2020 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 they incorporated.

I want to thank the Mayor and City Council for your input and continuing 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 – as your City Manager I truly appreciate each and every employee's efforts.

Finally, I applaud Deputy City Manager Craig Clay, Assistant City Manager Vernita Nelson, Finance Director Mirtha Dziedzic and Assistant Finance Director Lisa Fuentes as well as each of the Department Directors for their input and assistance in the preparation of the FY 2020 Annual Budget.

Respectfully Submitted,

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

Cameron D. Benson
City Manager



Image: Miami Gardens City Hall



Image: Miami Gardens Public Safety Building

USER'S GUIDE TO THE FISCAL YEAR 2020 ADOPTED BUDGET

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.

Introduction to the City of Miami Gardens

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 113,069, 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 NW57 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 predominately 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

QUICK CITY FACTS

Number of Residents	113, 069
African-American	67.90%
Hispanic	27.50%
White	2.85%
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	298.80
City of Miami Gardens Police	
Number of budgeted positions	309.40
Vehicular patrol units	235

Public Works	
Miles of streets	357.9
Miles of canal	27
Parks and Recreations	
Number of Parks	18?
Playgrounds in City Parks	12?
Number of City Pools	2?
Tennis courts	11?
Basketball courts	17?
Football/Soccer fields	5?
Special Recreations Facilities	
Miami Gardens Community Center	
Hard Rock Stadium	
Calder Casino and Race Track	
Libraries (County)	
North Dade Regional	1

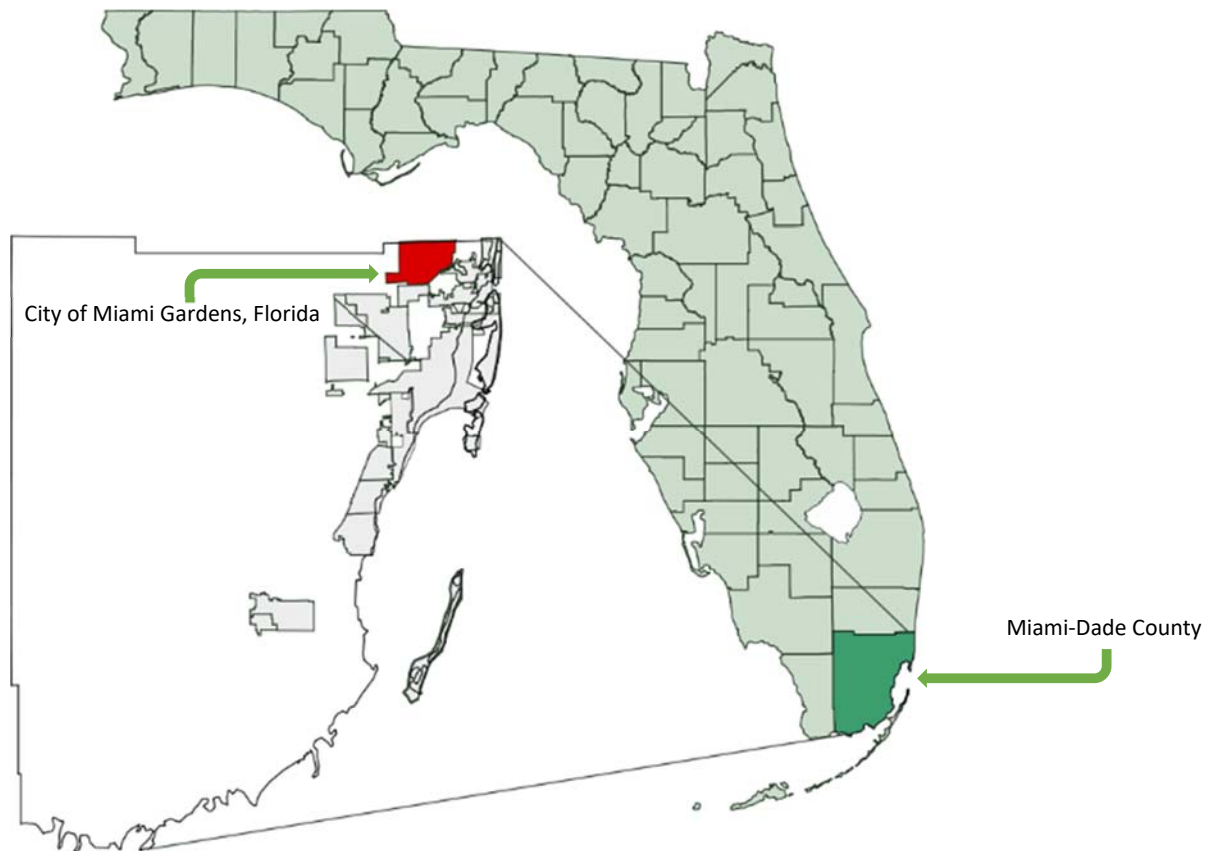


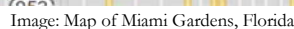
Image: Map of Florida with Miami-Dade County highlighted & City of Miami Gardens highlighted

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

Population

The line graph illustrates the population trend over a 20-year period. The population begins at 101,000 in 2000 and shows a steady increase until 2008, reaching 111,000. After a decline to 107,000 in 2013, the population recovers, reaching 113,000 by 2020.

Year	Population
2000	101,000
2004	105,000
2006	107,500
2008	111,000
2013	107,000
2015	110,000
2017	112,000
2018	113,000
2020	113,000



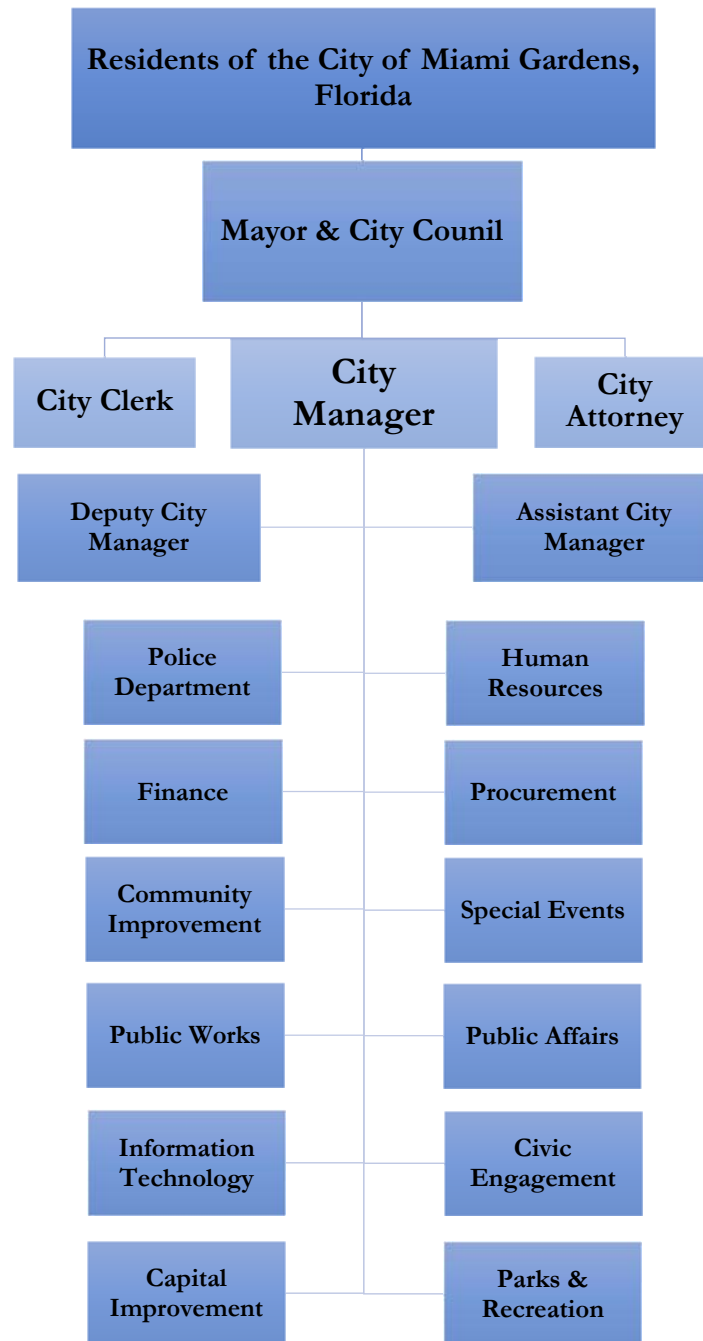
STRUCTURE OF THE GOVERNMENT BODY

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 single-member, resident districts from which four council members are chosen, the remaining two council members are 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.



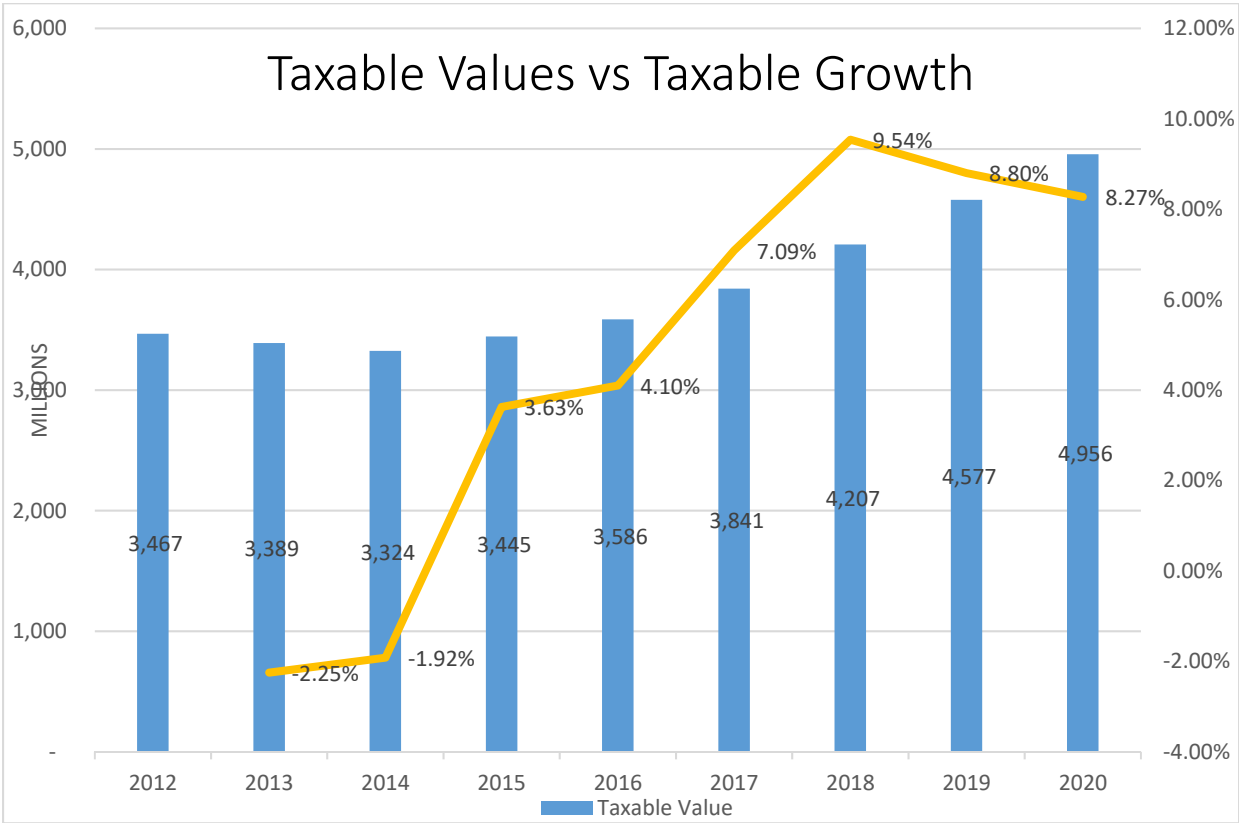
Image: City of Miami Gardens Complex with Flags waving in front

CITY OF MIAMI GARDENS ORGANIZATIONAL CHART



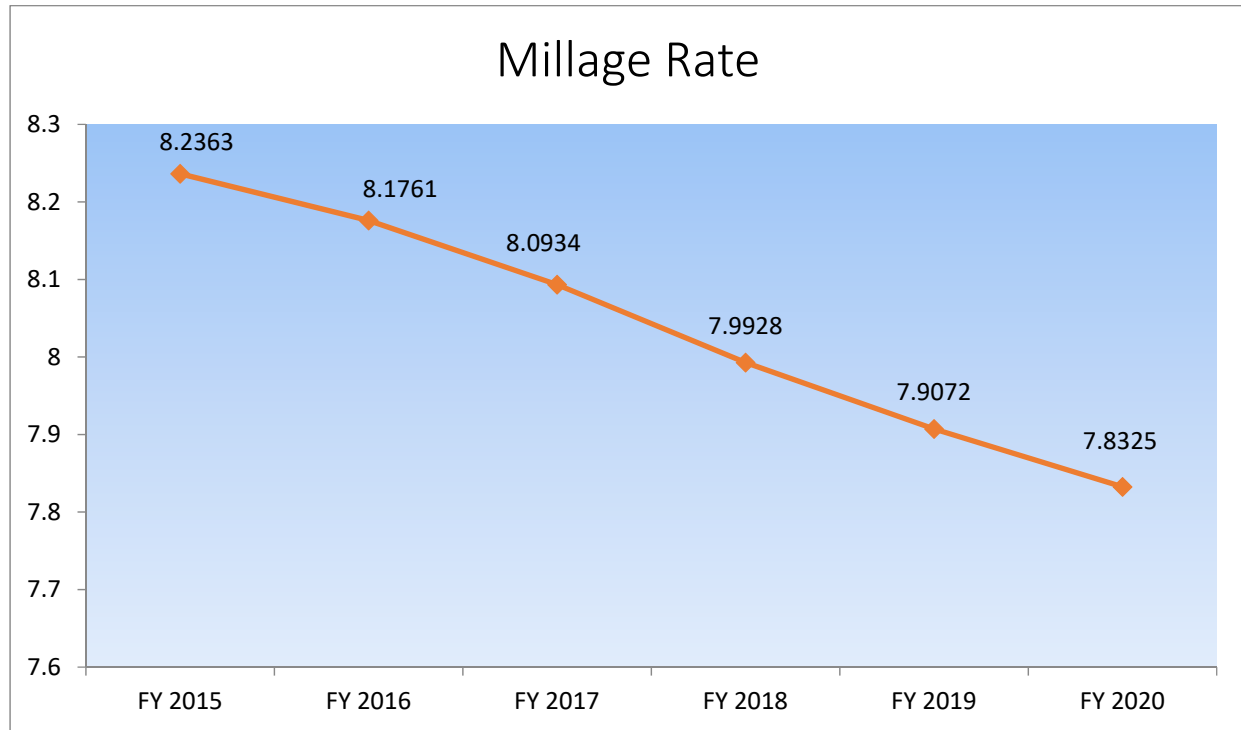
ASSESSED VALUE AND MILLAGE DATE

For Fiscal Year 2020, 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 2019 (FY 2020) is \$4,955,640,419, which is a net increase of \$378,670,829 or 8.27% compared to last year’s final gross taxable value of \$4,576,969,590. 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 SIX (6) YEARS

The following chart summarizes the City of Miami Gardens' combined property tax millage rates for the last six (6) years. The Operating millage rate has remained constant at 6.9363 for the last six (6) years while the Debt Service millage rate has gone down from 1.3000 mills in FY15 to 0.8962 mills for FY20.



Introduction to Adopted Budget Overview

BUDGET CALENDAR

2/14/19	• Budget Prep Manual Distributed to Departments
3/14/19	• Organizational Charts for FY 2020 due to Finance
3/18-21/19	• Organization Charts reviewed by Deputy City Manager/Assistant City Manager
3/28/19	• Deadline for same level service budget submission in EDEN
4/1-18/19	• Finance review of departmental submittals
4/4/19	• Deadline to submit Program Modification forms to Finance electronically
4/22/19	• Departmental budgets submitted to DCM/ACM for review
4/22/19	• Mission, Accomplishments, Goals and Objectives and Performance Measures Due
4/30-5/2/19	• Departmental meetings with CM/DCM/ACM
5/6-10/19	• Finance updates budget with DCM/ACM submittals
5/13-16/19	• City Manager Review; Preliminary balancing of Proposed budget
6/1/19	• Property Appraiser provides preliminary taxable value
6/1-27/19	• Finance prepares proposed budget summary for workshop
7/1/19	• Property Appraiser certifies Taxable Value
7/3/19	• Distribution of proposed budget and Council Workshop
7/10/19	• 2020 Budget Workshop
7/17/19	• Proposed Budget Available for July 24th Council Meeting
7/24/19	• Council considers FY 2020 budget and sets “not to exceed” millage rate for certification to Property Appraiser
8/1/19	• Notification to Property Appraiser of Proposed Millage Rate, Rollback Rate and, Time and Place of Public Hearings
9/4/19	• Proposed Budget available to the Public
9/11/19	• First Public Hearing; adoption of tentative millage rate at 6:00 p.m.
9/22/19	• Advertise Final Public Hearing
9/25/19	• Final Public Hearing; adoption of tentative millage rate at 6:00 p.m.
10/1/19	• First Day of Fiscal Year 2020

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 45 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 24, 2019 budget workshop.

The Adoption Phase

At their July 24, 2019 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 11th and September 25th.

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 11, 2019. 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 25, 2019. 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

FY2019-2020 Proposed Operating

The City's Proposed Operating Budget for FY 2019-2020: \$124,808,755

The City's Operating Budget is comprised of five (5) separate groups:

General Fund: City's primary operating 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.

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 Improvements 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.

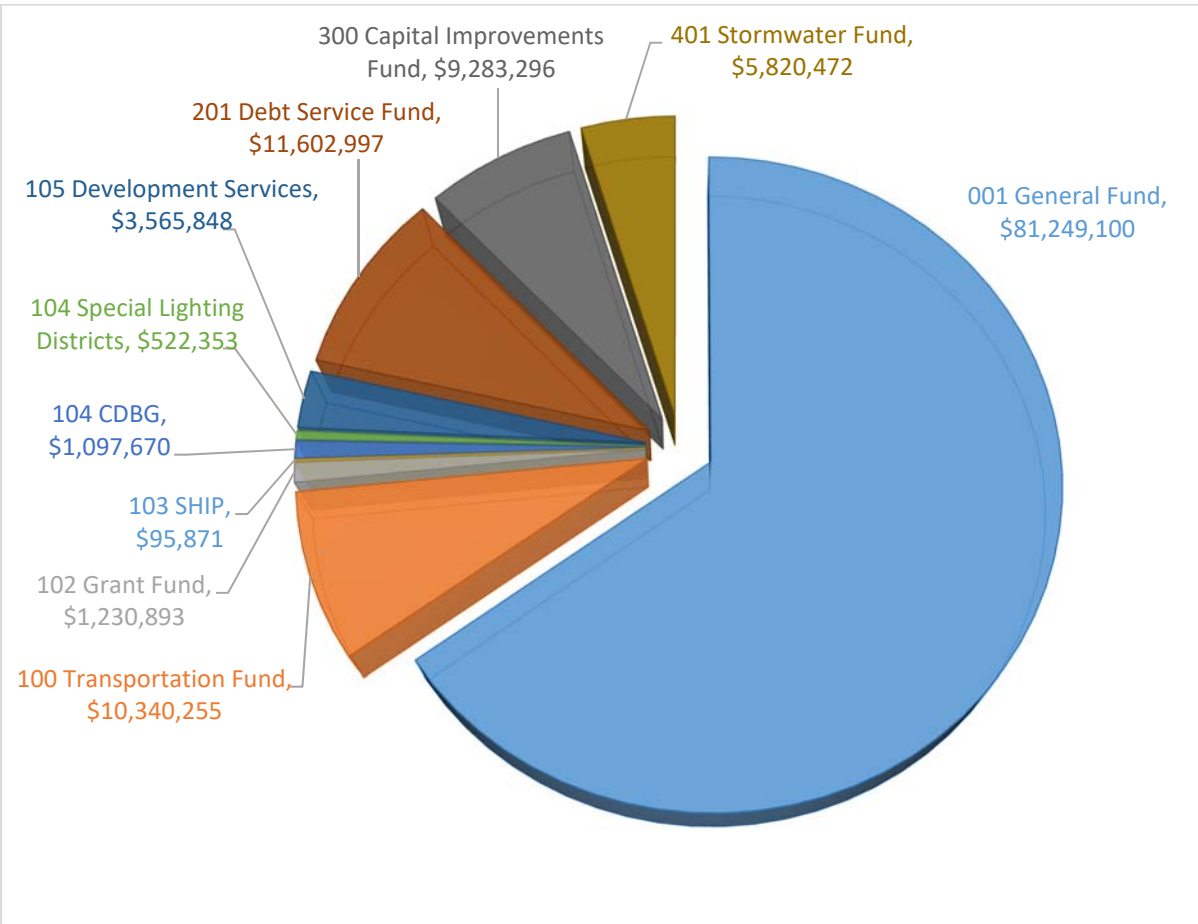
City's Outlook

One of the biggest challenges the City is facing is of managing growth and expectation. The City is entering its 16th year and is growing at a rapid rate. This growth spurt brings with it a fresh economic stream of new businesses and residents to its tax roll while at the same time challenging the current infrastructure and levels of service. To manage the City is reviewing and revising its land use designations to focus its growth areas while maintaining its residential areas with their hometown feel.

In FY2020, the Planning Department is proposing changes to the landscape ordinance to align our growth with the City's vision. These key changes to the landscape ordinance will visibly improve commercial properties throughout the City while enhancing the environment by promoting more Florida-friendly landscape with less demand for water and irrigation. In addition, through coordination with the County, the year 2020 will mark the first time the City will manage and regulate its own tree permitting process since becoming a municipality in 2003. The landscape and tree protection ordinance update will transition oversight of the tree permitting program from the County to the City.

BUDGET SUMMARY'S FUND STRUCTURE

FISCAL YEAR 2020



Pie Chart: Budget Overview's Fund Structure

STAFFING OVERVIEW

FULL-TIME EQUIVALENT (FTE) POSITIONS BY FUND AND DEPARTMENT							
	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	
GENERAL FUND							
Legislative	0.00	0.00	5.00	8.00	8.00	8.00	
City Manager	6.70	8.00	9.00	9.00	9.00	8.75	(1)
Civic Engagement	0.00	0.00	0.00	0.00	0.00	2.00	(10)
Public Affairs	1.00	3.00	3.00	3.00	5.00	7.10	(12)
City Clerk	9.00	9.00	4.00	4.00	4.00	4.00	
City Attorney	3.00	3.00	3.00	3.00	3.00	3.00	
Human Resources	9.00	8.00	7.00	8.30	8.90	8.60	(3)
Finance	7.00	7.00	7.00	9.00	9.00	11.50	(2)
Planning & Zoning	1.00	1.00	3.30	4.10	6.80	6.00	(4)
City Hall Maintenance	3.00	3.00	4.60	5.10	4.10	2.00	(12)
Code Enforcement	21.50	22.50	21.50	22.00	22.00	22.00	
Law Enforcement	294.30	304.80	305.80	304.40	306.40	309.40	(9)
Parks & Recreation	88.42	85.62	80.31	80.04	86.35	120.05	(8)
Purchasing	4.00	4.00	4.00	5.00	5.00	5.00	
Information Services	11.00	11.00	10.00	10.00	10.00	10.50	(5)
Fleet	3.00	3.00	3.00	3.00	3.00	2.00	(11)
GENERAL FUND	461.92	472.92	470.51	477.94	490.55	529.90	
TRANSPORTATION FUND							
Administrative Division	3.30	3.00	4.00	4.00	4.00	4.25	(5)
KMGB Program Division	2.00	2.00	2.00	2.00	2.00	2.00	
Streets Division	25.00	25.75	25.75	24.95	24.95	24.95	
CITT - Capital	2.30	2.30	2.30	2.00	2.00	2.00	
CITT - Transit	3.00	3.00	3.00	3.00	3.00	3.00	
TRANSPORTATION FUND	35.60	36.05	37.05	35.95	35.95	36.20	
DEVELOPMENT SVCS. FUND							
Building Division	15.50	15.10	17.00	15.70	18.80	19.25	(6)
DEVELOPMENT SVCS. FUND	15.50	15.10	17.00	15.70	18.80	19.25	
CDBG and SHIP Funds							
CDBG Department	5.00	5.00	5.00	5.00	4.00	4.20	(6)
CDBG and SHIP Funds	5.00	5.00	5.00	5.00	4.00	4.20	
CAPITAL PROJECTS FUND							
CIP Operating Division	3.00	3.00	3.00	3.00	4.00	5.70	(7)
CAPITAL PROJECTS FUND	3.00	3.00	3.00	3.00	4.00	5.70	
STORMWATER FUND							
Stormwater Utility Division	12.70	12.65	11.95	11.95	12.95	12.95	
STORMWATER FUND	12.70	12.65	11.95	11.95	12.95	12.95	
TOTAL CITY POSITIONS	533.72	544.72	544.51	549.54	566.25	608.20	

CHART NOTES

- (1) Addition of Economic Development Representative position, reduction of Administrative Assistant, split funding of Assistant to the City Manager with Grants.
- (2) Addition of two (2) Budget Analysts and an Administrative Assistant split funded with Capital Improvement.
- (3) Conversion of two (2) part-time Receptionist positions into one (1) full-time HR Assistant
- (4) Administrative Assistant transferred to Finance and Capital Improvement
- (5) Added a city-wide GIS Analyst split funded by IT, Public Works and Building
- (6) Addition of Community Improvement Director split funded among Building, Planning, Code Enforcement, CDBG and Capital Improvements
- (7) Addition of Senior Project Manager and Facilities and Construction Manager and Administrative Assistant split with Finance. Reduction of split funding for Community Improvement Director
- (8) Addition of 33.7 FTEs for Buccaneer Park, Norwood Park & Pool and Bunche Park opening summer/fall 2019.
- (9) Addition of Administrative Assistant and two (2) Real Time Crime Center Analyst in support of opening Real Time Crime Center 24/7.
- (10) Addition of two (2) positions for the Office of Civic Engagement
- (11) Fleet Services Manager position eliminated due to implementation of Fleet Services Contract
- (12) Transfer of part-time receptionist positions from Public Works to Public Affairs

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 citizens 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 Special Revenue 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 Special Revenue Fund is used to account for forfeiture funds and property seized or confiscated by Federal law enforcement agencies.
 - h. Impact Fee Funds (110-112) - The Special Revenue Fund 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. Special Revenue Fund (113) – The Special Revenue Fund is used to account for the proceeds from specific, earmarked revenues such as impact fees and Law Enforcement Training Trust Fund (LETF).
 - j. 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.

5. 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.

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.
6. Contractual obligations and compensation plans for employees will be provided, including estimated pay-out amounts for accrued personal leave.
7. Capital for major improvements and automation of services will be based on multiple-year planning and cost benefit analysis.
8. 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.
9. 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.

- A. **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.
- B. **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.
- C. **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 incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- D. **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:

- o 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.
- o Funds set aside for equipment replacement according to the City's Capital Improvement Plan.

E. 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 un-depreciated 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 ½% when applicable an administrative fee to the General Fund for administration and accounting for such project.

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.

- Depreciation 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 medium-term (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 short-term 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.

2. 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.

3. 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.

4. 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.

5. Enterprise Capital Improvements

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

6. 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%.

7. 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.

8. 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

9. 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 government have joined together to issue debt to gain economy of scale to reduce issuance costs and to obtain better interest rate.

- 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.

10. 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	\$1,00
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

11. 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.

12. 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 54AA 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 person, and ensure that it is properly shown on Form 8038-CP so that the direct payment will be made to the proper person.

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 8038-B.
- 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

I. 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.

II. 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:

- (1) 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").
- (2) The City Attorney shall provide descriptions of material litigation to Disclosure Counsel and, if requested in writing, to Underwriter's Counsel.
- (3) 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.
- (4) 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.
- (5) 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.
- (6) 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.

- (7) 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.

III. 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.

IV. 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.

V. 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.

VI. 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.

VII. 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.

VIII. 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.

IX. General Principles

- (1) 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.
- (2) 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.
- (3) 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.
- (4) 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.
- (5) 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.
- (6) 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 of Miami Gardens, which are under the direct control of the City Council.

Investment Objectives

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

1. Safety of Capital

Safety of capital is regarded as the highest priority in the handling of investments for the City. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value. From time to time, securities may be traded for other similar securities to improve yield, maturity, or credit risk. For these type transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security:

- a. Yield has been decreased;
- b. Maturity has been reduced;
- c. Quality of the investment has been improved.

2. Liquidity

The City's investment strategy will provide sufficient liquidity such that cash flow requirements are met through the utilization of marketable securities with structured maturities.

3. Yield

In investing public funds, the City will strive to maximize the return on the portfolio but will avoid assuming unreasonable risk.

Standards of Care

1. Prudence and Ethical Standards

The "prudent person" standard shall be used in the management of the overall investment portfolio. The prudent person standard is herewith understood to mean the following: 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 the probable income to be derived. Investment officers, or persons performing the investment functions, acting as a "prudent person" in accordance with this written policy and procedures, exercising due diligence and investments authorized by law, 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, as

described in the internal control section of this policy, and appropriate action is taken to control adverse developments.

2. Investment Authority

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.

3. Ethics and Conflicts of Interest

The Mayor, City Council, City Manager, and Finance Department employees 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.

Safekeeping and Custody

Authorized Investment Institutions and Broker/Dealers

Documented lists of the authorized financial institutions and broker/dealers will be developed and maintained by the Finance Director and approved by the City Manager. Broker/ dealers will consist of banks, regional firms, and other recognizable firms in the general securities business. All such institutions shall be on the State of Florida authorized institution list. Evaluation criteria will include:

- a. The institutional and broker qualification as they relate to both general and specific product knowledge;
- b. The technical support capabilities as well as the operations efficiency of the organization;
- c. The ability to provide value added services;
- d. Pricing competitiveness based on the ability of the dealer to support both the “bid” and “ask” side of various securities market instruments.
- e. The financial strength and security of the company; and
- f. Have a minimum capital of \$10 million. Before engaging in investment transactions with a financial institution or broker/dealer, the Finance Director will have received from said a signed investment certification form attesting that the individuals responsible for the City’s accounts have reviewed the City’s investment policy and that they agree to undertake reasonable efforts to preclude imprudent transactions involving the City’s funds.

Time, practicality, and general business constraints limit the number of investment relationships which can be managed on a regular basis. In most cases, normal investment activity will be limited to no more than five relationships. In all cases, investment relationships will consist of a minimum

of three institutions. If at any time the City Manager is appropriately notified of any threat to the integrity of the investment portfolio, proper security measures may be suggested and implemented, and the clerk shall have the option to further restrict investment in selected instruments, to conform to then present market conditions. Repurchase agreements will be conducted through, and negotiated only with, qualified public depository financial institutions and primary securities broker/dealers. A written master repurchase agreement will be negotiated with any institution with which the City, through the clerk, enters into a specific repurchase agreement.

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.
 - 1. Finance Director
 - 2. 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.

Suitable and Authorized Investments

The City shall limit investments to:

1. Negotiable direct obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, and which carry the full faith and credit of, the United States Government and its agencies. Investments in this category would include, but not be limited to, the following: United States Treasury Bills, Notes and Bonds, and securities issued by the Government National Mortgage Association (Ginnie Mae), and Federal Housing Administration.
2. Fully collateralized United States Agency obligations which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include, but not be limited to, the following: obligations of the Federal Home Loan Mortgage Corporation (FHLMC) and the Federal National Mortgage Association (FNMA)
3. Other United States Agency obligations which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include but not be limited to the following: obligations of the Federal Farm Credit Bank, Federal National Mortgage Association (Fannie Mae), Federal Home Loan Mortgage Corporation (Freddie Mac), Student Loan Marketing Association (Sallie Mae), Financial Assistance Corporation, and Federal Agriculture Mortgage Corporation (Farmer Mac).

4. Permitted investments in the above listed agencies and instrumentalities shall include bonds, debentures, notes, or other evidence of indebtedness issued including mortgage pass-throughs, collateralized mortgage obligations, adjustable rate securities, and adjustable rate mortgages.
5. Interest bearing savings accounts, money market accounts, certificates of deposit, money market certificates, or time deposits constituting direct obligations of any bank or savings and loan association certified as a qualified public depository by the State.
6. Repurchase agreements collateralized by securities otherwise authorized in paragraphs one to five.
7. State of Florida Local Government Surplus Funds Trust Fund.
8. Purchase of Tax Certificates. 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.
9. 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

Bid Requirement

When purchasing or selling securities, the Finance Director, or his designated staff, will obtain competitive bids or offerings from at least three dealers, except in situations where:

1. The security involved is a "new original issue" and can be purchased at par prior to issue date, or "at the window" at date of sale;
2. The security involved is available through direct issue or private placement;
3. The security involved is of particular special interest to the entity and dealer competition could have an adverse impact with respect to the price and availability to the entity.

Reporting

For any investment other than the State Board of Administration (SBA), the Finance Director shall generate monthly reports for management purposes. In addition, he/she shall submit an annual report for submission to the Council, which presents the City's portfolio by type of investment, book value, income earned, and market value as of the report date.

Investment Parameters**1. Liquidity Requirements**

To meet the day to day operating need of the City and to provide the ready cash to meet unforeseen temporary cash requirements, a liquidity base of approximately two months of anticipated disbursements, excluding bond construction payments made from escrow or trust accounts, will be kept in relatively short term investments. These would include State of Florida Local Government Surplus Funds, Trust Fund, Discount Notes, and Repurchase Agreements.

2. Portfolio Composition; Risk and Diversification

Prudent investing necessitates that the portfolio be diversified as to instruments and dealers. The following limits are hereby established to serve as guidelines for diversification by instrument. These guidelines may be revised by the City Manager for special circumstances.

- Local Government Surplus Funds Trust Fund 100%
- United States Treasury Bills/Notes/Bonds 75%
- Other United States Government Agencies 75%
- Repurchase Agreements 35%
- Certificates of Deposit 10%
- Collateralized Mortgage Obligations 10%

3. Performance Standard

The City seeks to optimize return on investments within the constraints of safety and liquidity. The investment portfolio shall be designed with the annual objective of exceeding by 25 basis points above the weighted average return earned on investments held by the State Board of Administration.

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.

- A. 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.

- B. 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.

- C. 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 April 2014, the City received ratings A1 from Moody, 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.

Fiscal Year 2020 Summary of Funds

Summary of All Funds Consolidated Budget Summary FY 2020	
DESCRIPTION	FY 2020 Budget
RE-APPROPRIATE FUND BALANCE - ALL FUNDS	\$7,448,077
REVENUES - ALL FUNDS	
Property Taxes	\$37,624,301
Franchise Fees	\$3,250,000
Intergovernmental Revenue	\$17,610,008
Utility Taxes	\$11,077,733
Fuel Taxes	\$2,067,408
Fines and Forfeitures	\$5,514,000
Public Safety	\$2,557,947
Licenses & Permits & Fees	\$11,506,260
Miscellaneous	\$4,428,759
Culture & Recreation	\$3,913,000
Grants and Loans	\$2,829,434
Interfund Transfers	\$0
TOTAL REVENUES - ALL FUNDS	\$117,360,678
TOTAL RESOURCES AVAILABLE - ALL FUNDS	\$124,808,755
EXPENDITURES - ALL FUNDS	
Operating Expenditures	
Personnel Services	\$61,346,083
Operating Expenses	\$25,049,745
Debt Service Payment	\$12,235,427
Interfund Transfers	\$14,917,753
Non-Operating Expenses	\$2,835,608
Total Operating Expenditures - All Funds	\$116,384,616
Capital Outlay	\$8,424,139
TOTAL EXPENDITURES - ALL FUNDS	\$124,808,755
TOTAL REVENUE OVER EXPENDITURES	\$0

Summary of Funds General Fund Budget Summary FY 2020	
DESCRIPTION	FY 2020 Budget
RE-APPROPRIATE FUND BALANCE	\$750,000
REVENUES - GENERAL FUND	
Property Taxes	\$33,405,118
Franchise Fees	\$3,250,000
Intergovernmental Revenue	\$12,795,749
Utility Taxes	\$11,077,733
Fines and Forfeitures	\$5,514,000
Public Safety	\$2,557,947
Licenses & Permits	\$2,880,500
Miscellaneous	\$3,293,350
Culture & Recreation	\$3,913,000
Interfund Transfers	\$1,811,703
TOTAL REVENUES	\$80,499,100
TOTAL RESOURCES AVAILABLE - GENERAL FUND	\$81,249,100
EXPENDITURES	
Council/Legislative	\$1,578,672
City Manager	\$1,587,934
Public Affairs	\$1,084,815
Special Events	\$4,066,000
City Clerk	\$609,847
Finance	\$1,245,458
Human Resources	\$1,143,871
City Attorney	\$817,663
Planning Division	\$839,946
School Crossing Guards	\$515,203
Police	\$39,822,785
Code Enforcement/Licensing	\$1,925,190
Parks & Recreation	\$8,631,369
Purchasing	\$508,220
Information Technology	\$2,874,943
Fleet	\$2,862,216
City Hall Maintenance	\$783,527
Non-Departmental	\$10,351,441
TOTAL EXPENDITURES	\$81,249,100
TOTAL REVENUE OVER EXPENDITURES GENERAL FUND	\$0

Summary of Funds Transportation Fund Budget Summary FY 2020	
DESCRIPTION	FY 2020 Budget
RE-APPROPRIATE FUND BALANCE	\$2,628,518
REVENUES - TRANSPORTATION FUND	
Fuel Taxes	\$2,067,408
Citizens Independent Transportation Trust	\$4,300,000
State Revenue Sharing	\$894,259
Permits	\$102,000
Miscellaneous Revenues/Interest	\$139,058
Interfund Transfers	\$209,012
TOTAL REVENUES	\$7,711,737
TOTAL RESOURCES AVAILABLE - TRANSPORTATION FUND	\$10,340,255
EXPENDITURES- TRANSPORTATION FUND	
Administration Division	\$1,494,071
Keep Miami Gardens Beautiful Division	\$191,382
Streets Division	\$2,071,193
CITT - Capital Improvements	\$5,087,408
CITT - Transit	\$1,496,201
CITT - Settlement	\$0
TOTAL EXPENDITURES	\$10,340,255
TOTAL REVENUE OVER EXPENDITURES TRANSPORTATION FUND	\$0

Summary of Funds Grant Fund Summary FY 2020	
DESCRIPTION	FY 2020 Budget
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - GRANT FUND	
Grants	\$1,230,893
TOTAL REVENUES	\$1,230,893
TOTAL FUNDS AVAILABLE - GRANT FUND	\$1,230,893
EXPENDITURES - GRANT FUND	
Grants	\$1,230,893
TOTAL EXPENDITURES	\$1,230,893
TOTAL REVENUE OVER EXPENDITURES GRANT FUND	\$0

Summary of Funds SHIP Fund Summary FY 2020	
DESCRIPTION	FY 2020 Budget
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - SHIP FUND	
SHIP	\$95,871
TOTAL REVENUES	\$95,871
TOTAL FUNDS AVAILABLE - SHIP FUND	\$95,871
EXPENDITURES - SHIP FUND	
SHIP	\$95,871
TOTAL EXPENDITURES	\$95,871
TOTAL REVENUE OVER EXPENDITURES SHIP FUND	\$0

Summary of Funds CDBG Fund Summary FY 2020	
DESCRIPTION	FY 2020 Budget
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - CDBG FUND	
GRANTS	\$1,097,670
TOTAL REVENUES	\$1,097,670
TOTAL FUNDS AVAILABLE - CDBG FUND	\$1,097,670
EXPENDITURES - CDBG FUND	
GRANTS	\$1,097,670
TOTAL EXPENDITURES	\$1,097,670
TOTAL REVENUE OVER EXPENDITURES CDBG FUND	\$0

Summary of Funds Development Services Fund Budget Summary FY 2020	
DESCRIPTION	FY 2020 Budget
RE-APPROPRIATE FUND BALANCE	\$659,957
REVENUES - DEVELOPMENT SERVICES FUND	
Building Fees and Charges	\$2,888,103
Other Revenues	\$17,788
TOTAL REVENUES	\$2,905,891
TOTAL RESOURCES AVAILABLE - DEVELOPMENT SERVICES FUND	\$3,565,848
EXPENDITURES- DEVELOPMENT SERVICES FUND	
Building Department	\$3,565,848
TOTAL EXPENDITURES	\$3,565,848
TOTAL REVENUE OVER EXPENDITURES DEVELOPMENT SERVICES FUND	\$0

Summary of Funds Special Taxing Districts Fund Summary FY 2020	
DESCRIPTION	FY 2020 Budget
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - SPECIAL REVENUE FUND	
Special Taxing Districts Revenue	\$522,353
TOTAL REVENUES	\$522,353
TOTAL FUNDS AVAILABLE - SPECIAL LIGHTING FUND	\$522,353
EXPENDITURES -SPECIAL REVENUE FUND	
Special Taxing Districts Expenditures	\$522,353
TOTAL EXPENDITURES	\$522,353
TOTAL REVENUE OVER EXPENDITURES SPECIAL TAXING DISTRICT FUND	\$0

Summary of Funds Debt Service Fund Summary FY 19-20	
DESCRIPTION	FY 2020 Budget
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - DEBT SERVICE FUND	
Ad Valorem Taxes	\$4,219,183
Transfers In	\$7,383,814
TOTAL REVENUES	\$11,602,997
TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND	\$11,602,997
EXPENDITURES -DEBT SERVICE FUND	
Principal and Interest payments	\$11,602,964
Reserve for Debt Service	\$33
TOTAL EXPENDITURES	\$11,602,997
TOTAL REVENUE OVER EXPENDITURES DEBT SERVICE FUND	\$0

Summary of Funds Capital Projects Fund Summary FY 2020	
DESCRIPTION	FY 2020 Budget
RE-APPROPRIATE FUND BALANCE	\$2,727,434
REVENUES - CIP FUND	
From General Fund	\$5,577,299
Grants	\$0
Build America Bonds Rebate	\$978,563
Interest and Miscellaneous	\$0
TOTAL REVENUES	\$6,555,862
TOTAL FUNDS AVAILABLE - CAPITAL PROJECTS FUND	\$9,283,296
EXPENDITURES - CIP FUND	
Capital Projects Operations	\$801,088
Capital Projects	\$3,000
Interfund Transfers	\$6,009,490
Reserves	\$2,469,718
TOTAL EXPENDITURES	\$9,283,296
TOTAL REVENUE OVER EXPENDITURES CAPITAL PROJECTS FUND	\$0

Summary of Funds Stormwater Fund Summary FY 2020	
DESCRIPTION	FY 2020 Budget
RE-APPROPRIATE FUND BALANCE	\$682,168
REVENUES - STORMWATER FUND	
Stormwater Assessments	\$5,078,304
Permits	\$35,000
Miscellaneous	\$25,000
Reappropriated Retained Earnings	\$0
TOTAL REVENUES	\$5,138,304
TOTAL FUNDS AVAILABLE - STORMWATER FUND	\$5,820,472
EXPENDITURES - STORMWATER FUND	
Personnel Expenditures	\$968,148
Operating Expenditures	\$1,175,669
Capital Outlay	\$2,547,262
Debt Service	\$632,463
Non-Operating Expenditures	\$496,930
TOTAL EXPENDITURES	\$5,820,472
TOTAL REVENUE OVER EXPENDITURES STORMWATER FUND	\$0

Two Year Summary Comparison

ALL OPERATING FUNDS SUMMARIES AND YEAR-TO-YEAR REVENUE CHANGES BY REVENUE CLASS

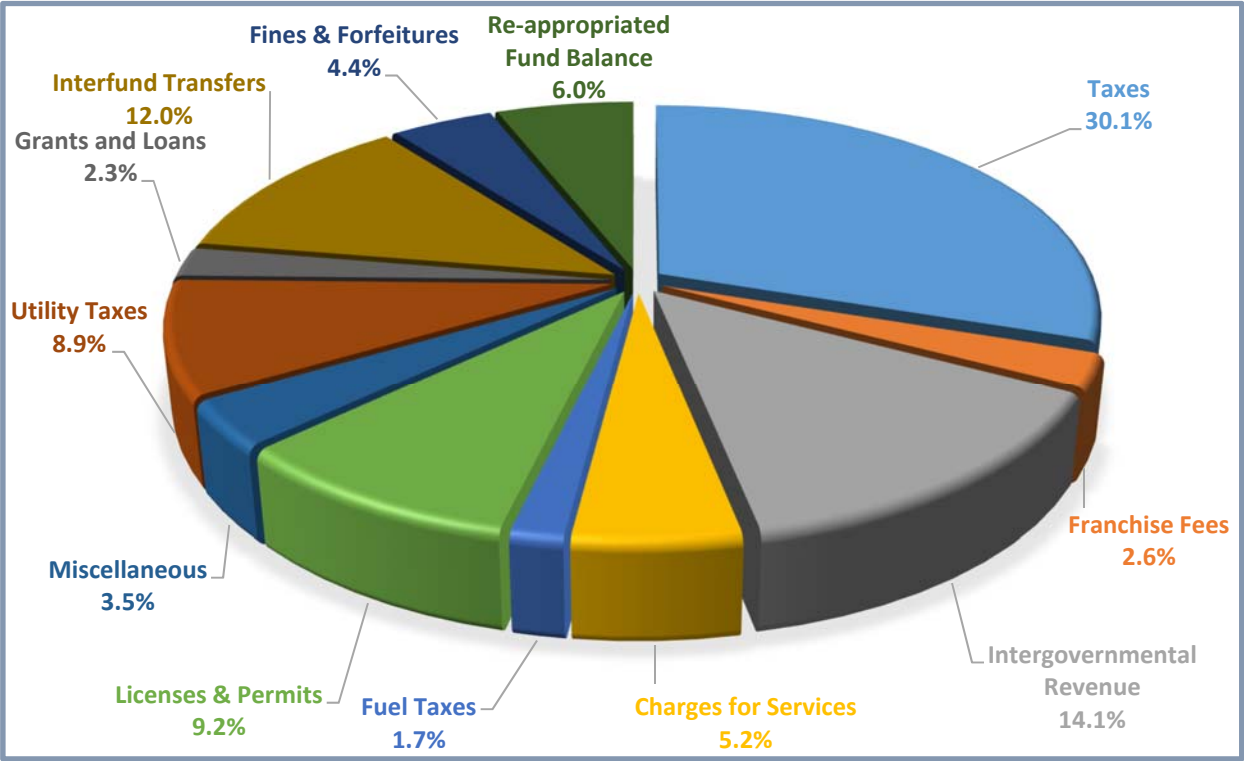
This table offers an overview of all major operating revenues that comprise the City's financial accounting system. The summary below shows all funds.

All Funds Summary with Year-to-Year Changes by Revenue Source				
All Funds Revenues	Estimated FY 2019	Budget FY 2020	% Change	
Taxes	\$34,629,334	\$37,624,301	8.65%	(1)
Franchise Fees	\$3,340,000	\$3,250,000	-2.69%	
Intergovernmental Revenue	\$17,547,602	\$17,610,008	0.36%	
Utility Taxes	\$10,725,779	\$11,077,733	3.28%	
Fuel Taxes	\$2,100,000	\$2,067,408	-1.55%	
Fines and Forfeitures	\$5,785,300	\$5,514,000	-4.69%	(2)
Licenses & Permits	\$11,136,060	\$11,506,260	3.32%	
Miscellaneous Revenues	\$4,938,889	\$4,428,759	-10.33%	
Charges for Services	\$5,476,785	\$6,470,947	18.15%	(3)
Grants/Loans	\$4,754,782	\$2,829,434	-40.49%	(4)
Interfund Transfers	\$14,101,705	\$14,981,828	6.24%	(5)
Re-appropriated Fund Balance	\$0	\$7,448,077	100.00%	
TOTAL OPERATING REVENUES	\$114,536,237	\$124,808,755	9%	

CHART NOTES

- (1) Increase is attributed to growth in the City's taxable value
- (2) Attributed to increase in Planning/Zoning/Building Permit activities
- (3) Increase in anticipated revenue from newly opened facilities
- (4) Exhausted COPs Grant III funding and less State Grant funding received for Public Service projects
- (5) Re-appropriated fund balance in Stormwater Fund. Utilize CITT fund balance for additional capital projects and transit needs.

FUND REVENUES AS A PERCENTAGE OF TOTAL CITY REVENUE



Pie Chart: Fund Revenues as a Percentage of Total City Revenue

ALL FUNDS SUMMARY AND 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.

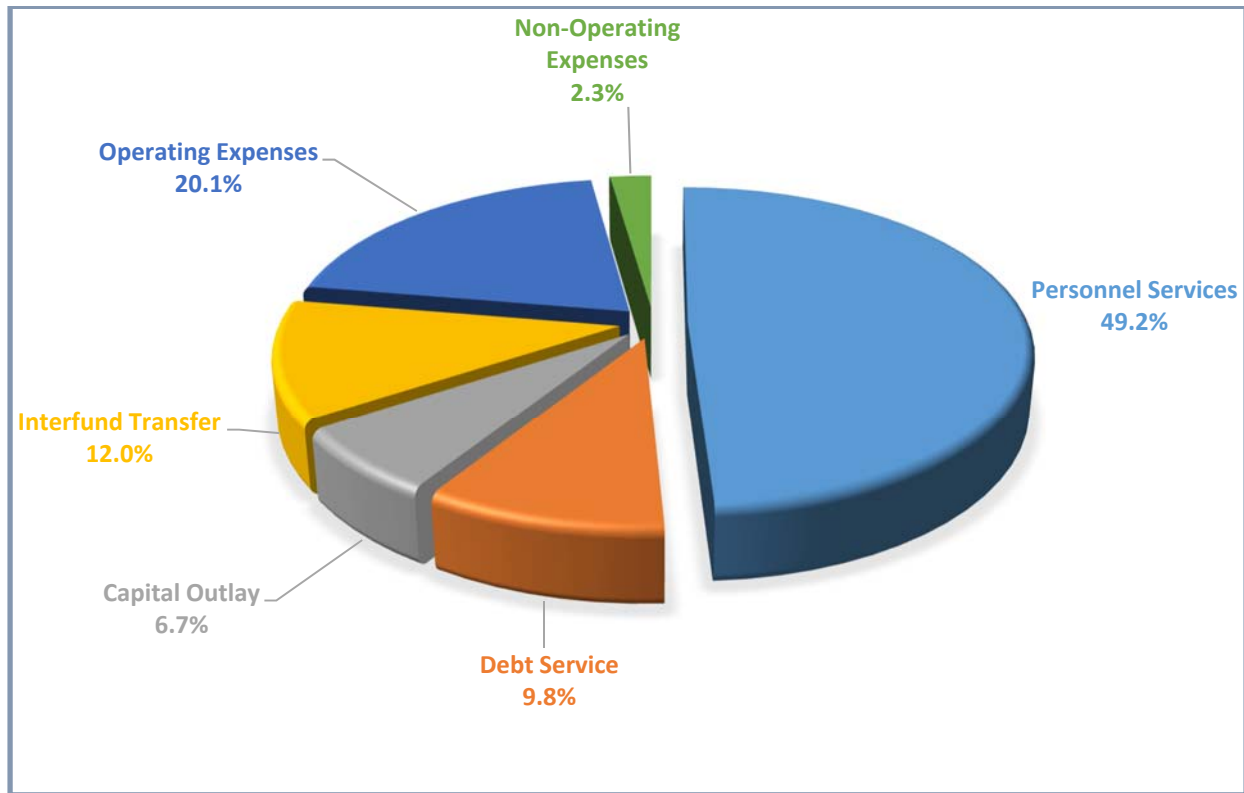
All Funds Summary with Year-to-Year Changes by Expenditure Class				
All Funds Expenditures	Budget FY 2019	Budget FY 2020	% Change	
Personnel Services	\$53,928,786	\$61,346,083	13.75%	(1)
Operating Expenses	\$20,352,624	\$25,049,745	23.08%	(2)
Capital Outlay	\$3,823,806	\$8,424,139	120.31%	(3)
Interfund Transfer	\$14,029,734	\$14,917,753	6.33%	
Debt Service	\$11,195,010	\$12,235,427	9.29%	
Non-Operating Expenses	\$2,373,470	\$2,835,608	19.47%	(4)
TOTAL OPERATING REVENUES	\$105,703,430	\$124,808,755	18.07%	

CHART NOTES

Overall increase due to the opening of new facilities and the budgeting of the newly acquired special taxing districts and anticipated grants to the City from the Children's Trust and CDC.

- (1) 4% Cost of Living Increase, merit bonus for union employees based on collective bargaining agreements
- (2) Increase due to mostly to the opening of new Parks facilities
- (3) Increase due to capital projects within Stormwater and Transportation
- (4) Due mostly to working capital reserve in the Capital Fund from Interest earnings on the \$60 million GOB.

ALL FUNDS EXPENDITURES BY EXPENDITURE CLASS



Pie Chart: All Funds Expenditures by Expenditure Class

ALL FUNDS EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES BY DEPARTMENT

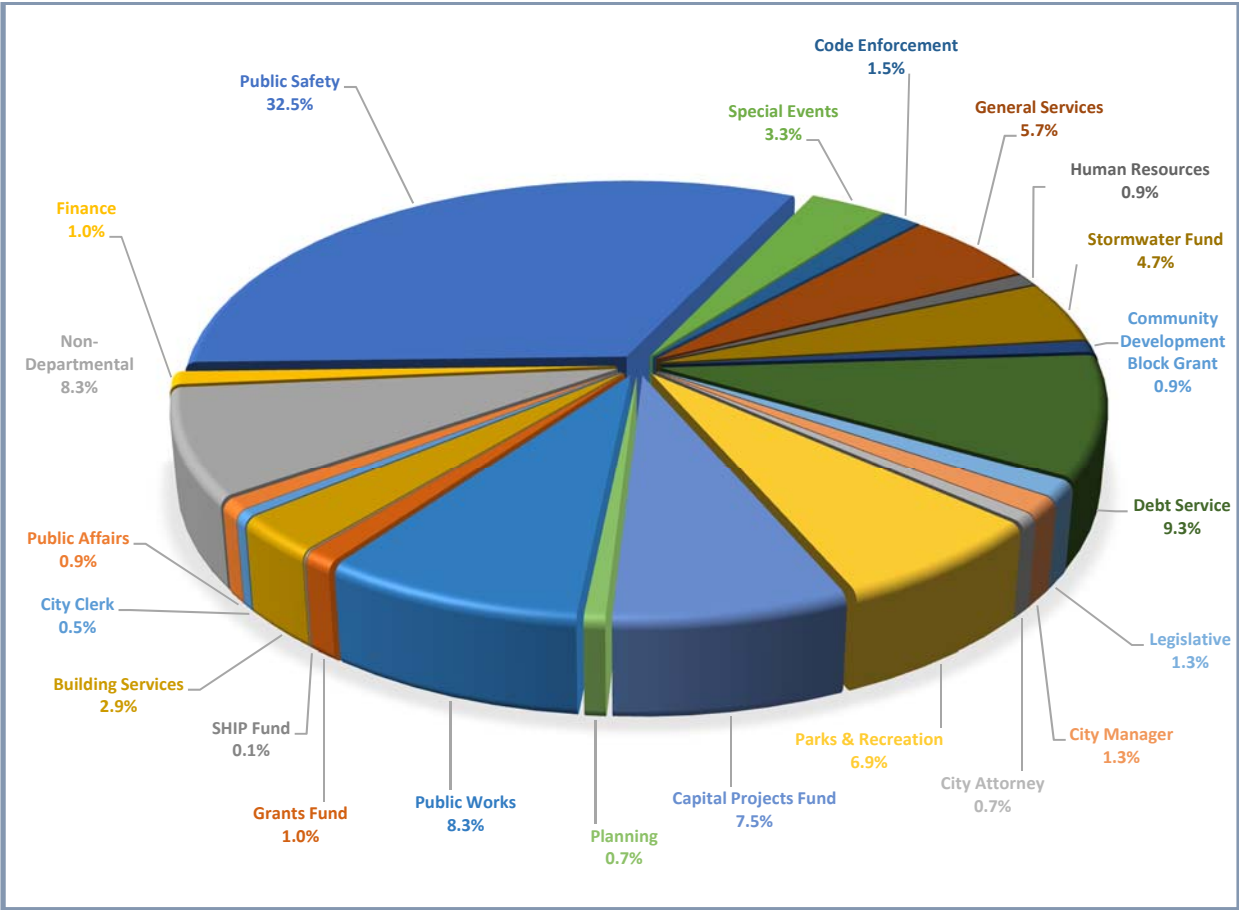
This table offers an overview of all operating expenditures by each operating department within the City's financial accounting system.

All Funds Expenditures by Department with Year-to-Year Changes				
All Funds Expenditures	Estimated FY 2019	Budget FY 2020	% Change	
Council/Legislative	\$1,194,595	\$1,578,672	32.15%	(1)
City Manager	\$1,348,365	\$1,587,934	17.77%	
Public Affairs	\$662,603	\$1,084,815	63.72%	(2)
Special Events	\$3,644,237	\$4,066,000	11.57%	(3)
City Clerk	\$550,619	\$609,847	10.76%	
Finance	\$909,152	\$1,245,458	36.99%	(4)
Human Resources	\$956,470	\$1,143,871	19.59%	
City Attorney	\$542,495	\$817,663	50.72%	(5)
Public Safety	\$37,525,849	\$40,337,988	7.49%	
Code Enforcement	\$1,317,125	\$1,925,190	46.17%	(6)
Parks & Recreation	\$5,372,178	\$8,631,369	60.67%	(7)
General Services	\$6,355,752	\$7,028,905	10.59%	
Non-Departmental	\$11,639,791	\$10,351,441	-11.07%	
Public Works	\$5,388,048	\$10,340,255	91.91%	(8)
Planning & Zoning	\$632,245	\$839,946	32.85%	(9)
Building Services	\$2,380,867	\$3,565,848	49.77%	
Debt Service	\$10,562,710	\$11,602,997	9.85%	
Grants Fund	\$742,305	\$1,230,893	65.82%	(10)
SHIP Fund	\$581,724	\$95,871	-83.52%	(11)
Community Development Block Grant	\$2,135,218	\$1,097,670	-48.59%	(11)
Special Taxing District	\$227,410	\$522,353	129.70%	(12)
Capital Projects Fund	\$5,748,501	\$9,283,296	61.49%	(13)
Stormwater Utility Fund	\$5,285,174	\$5,820,472	10.13%	
TOTAL OPERATING EXPENSES	\$105,703,430	\$124,808,755	18.07%	

CHART NOTES

- (1) Increase is attributed to the addition of the Office of Civic Engagement
- (2) Increase due to the allocation for anticipated costs for Super Bowl LIV and the transfer of three (3) part-time receptionist positions from Public Works
- (3) Funds set aside for signature special events
- (4) Increase attributed to the addition of two (2) new positions
- (5) Increase attributed to additional funding for North Miami Beach Water Litigation
- (6) Increase is attributed to the allocation for the start-up and annual costs of the E-Permitting software
- (7) Increase is attributed to the opening of new facilities
- (8) Funds allocated for multiple infrastructure improvements within Transportation and Stormwater Funds
- (9) Water Supply Facilities Work Plan Update and the start-up and annual costs of the E-Permitting software
- (10) Anticipated funding from Children's Trust and CDC grants
- (11) The amount in FY19 represents current year and previous years' available fund balance while FY20 is the annual allocation provided by the State
- (12) In FY19, the City acquired multiple special taxing districts from the County and the City received the available balances for each of the districts. The amount budgeted for FY20 represents a full year of non-ad valorem assessments.
- (13) Increase due to the allocation of interest earned over multiple years for the \$60 million GOB

ALL FUNDS EXPENDITURES BY DEPARTMENTS



Pie Chart: All Funds Expenditures by Departments

GENERAL FUND: REVENUE SUMMARY AND YEAR-TO-YEAR CHANGES

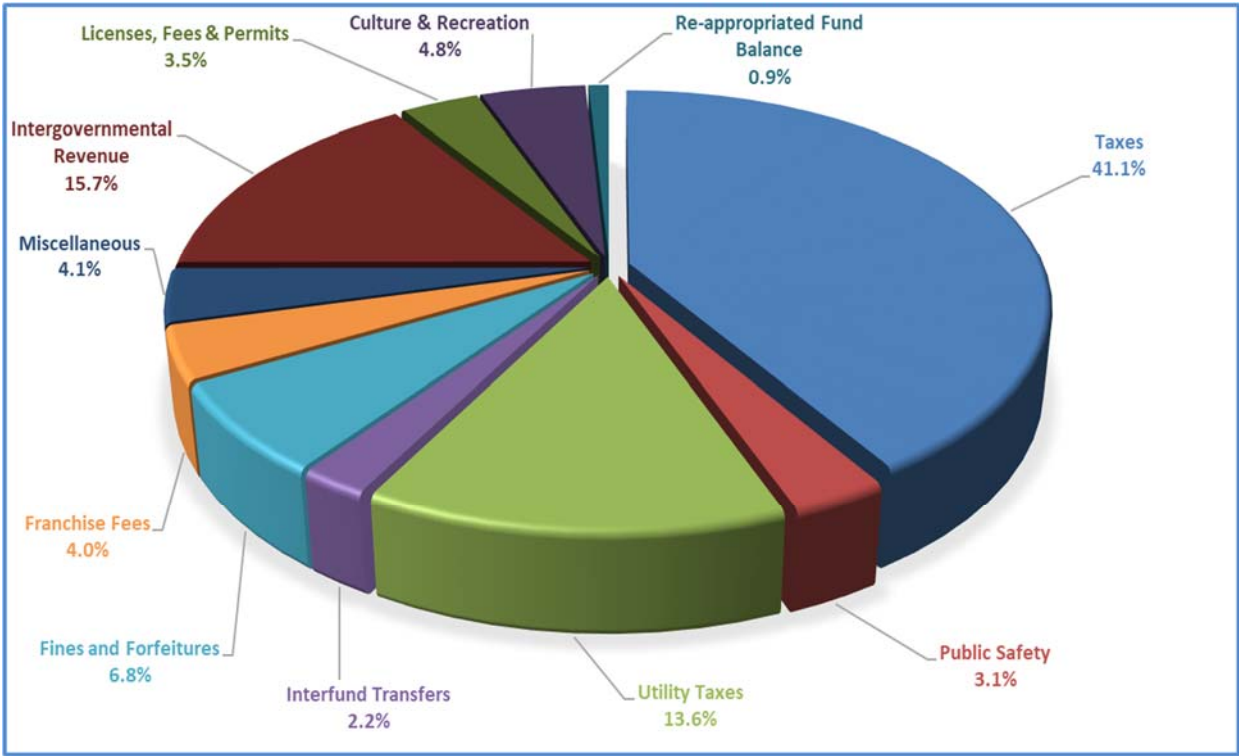
This table offers an overview of the General Fund's revenues. The General Fund is the principal accounting entity for the City operating departments.

General Fund Revenues by Type with Year-to-Year Changes				
Revenues	Estimated FY 2019	Budget FY 2020	% Change	
Taxes	\$30,366,109	\$33,405,118	10%	(1)
Franchise Fees	\$3,340,000	\$3,250,000	-3%	
Intergovernmental Revenue	\$12,714,228	\$12,795,749	1%	
Utility Taxes	\$10,725,779	\$11,077,733	3%	
Fines and Forfeitures	\$5,785,300	\$5,514,000	-5%	
Public Safety	\$3,090,000	\$2,557,947	-17%	(2)
Licenses, Fees & Permits	\$2,486,990	\$2,880,500	16%	
Miscellaneous	\$3,024,810	\$3,293,350	9%	
Culture & Recreation	\$2,386,785	\$3,913,000	64%	(3)
Interfund Transfers	\$1,225,430	\$1,811,703	48%	
Re-Appropriated Fund Balance	\$0	\$750,000	100%	
TOTAL OPERATING REVENUES	\$75,145,431	\$81,249,100	8.12%	

CHART NOTES

- (1) Increase is attributed to 8.27% growth in taxable value for FY 2020
- (2) Budget for FY 2020 remains conservative in spite of healthy collections in FY 2019
- (3) Anticipated increase in revenues from the opening of new facilities

PERCENTAGE OF GENERAL FUND REVENUE BY TYPE



Pie Chart: Percentage of General Fund Revenue by Type

GENERAL FUND: EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES

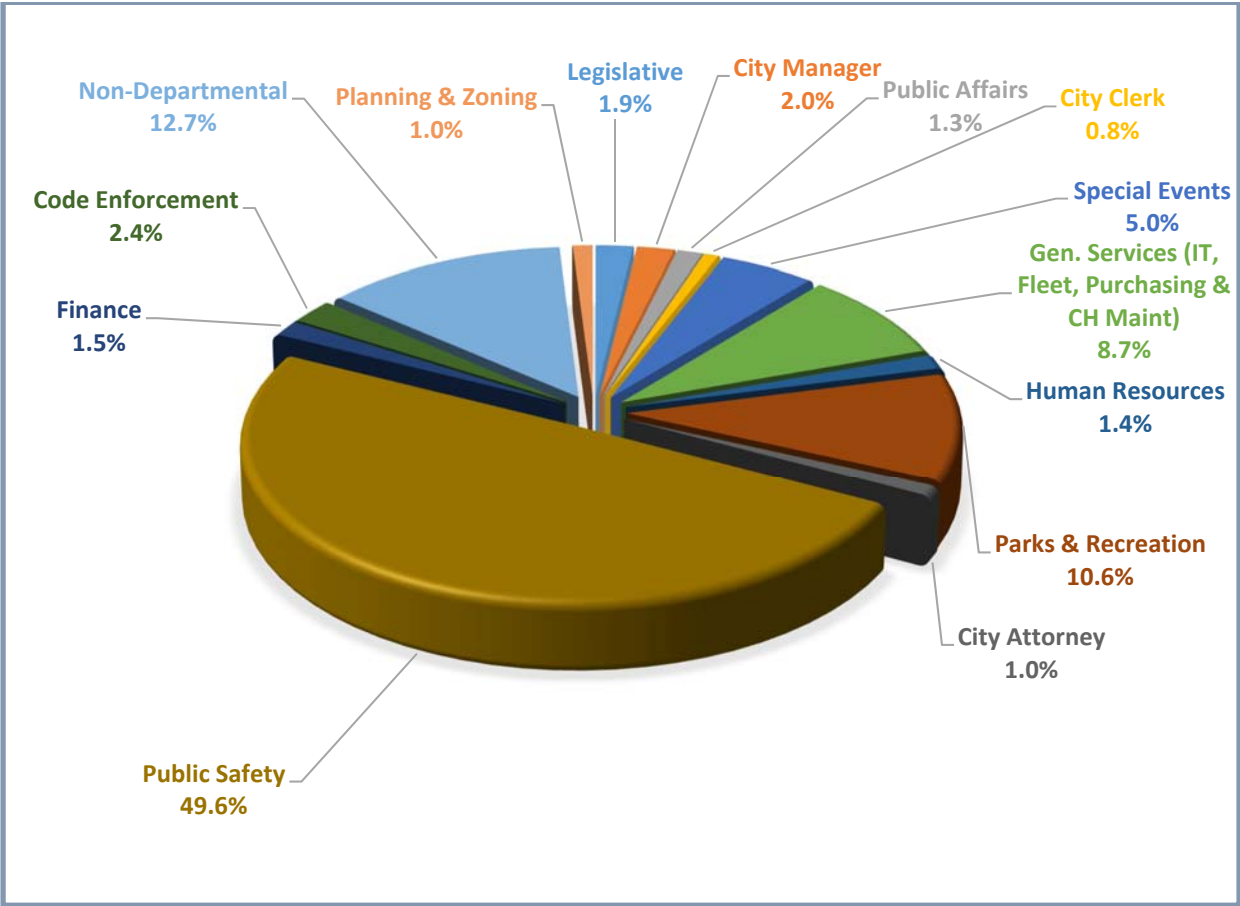
This table offers an overview of the General Fund's expenditures. The General Fund is the principal accounting entity for the City operating departments.

General Fund Expenditures by Division with Year-to-Year Changes				
Expenditures	Estimated FY 2019	Budget FY 2020	% Change	
Council/Legislative	\$1,194,595	\$1,578,672	32%	(1)
City Manager	\$1,348,365	\$1,587,934	18%	
Public Affairs	\$662,603	\$1,084,815	64%	(2)
Special Events	\$3,644,237	\$4,066,000	12%	
City Clerk	\$550,619	\$609,847	11%	
Finance	\$909,152	\$1,245,458	37%	(3)
Human Resources	\$956,470	\$1,143,871	20%	
City Attorney	\$542,495	\$817,663	51%	(4)
Planning & Zoning	\$632,245	\$839,946	33%	(5)
Public Safety	\$37,525,849	\$40,337,988	7%	
Code Enforcement	\$1,317,125	\$1,925,190	46%	(6)
Parks & Recreation	\$5,372,178	\$8,631,369	61%	(7)
Gen. Services (IT, Fleet, Purchasing & CH Maintenance)	\$6,355,752	\$7,028,906	11%	
Non-Departmental	\$11,639,791	\$10,351,441	-11%	
TOTAL OPERATING EXPENDITURES	\$72,651,476	\$81,249,100	12%	

CHART NOTES

- (1) Increase is attributed to the addition of the Office of Civic Engagement
- (2) Increase due to allocation for anticipated costs for Super Bowl LIV
- (3) Increase is attributed to the addition of two (2) new positions
- (4) Increase attributed to additional funding for North Miami Beach Water Litigation
- (5) Water Supply Facilities Work Plan Update
- (6) Increase attributed Increase is attributed to the allocation for the start-up and annual costs of the E-Permitting software
- (7) Increase due to the opening of new facilities

GENERAL FUND EXPENDITURES BY DIVISION



Pie Chart: General Fund Expenditures by Division

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	Estimated FY 2019	Budget FY 2020	% Change
Fuel Taxes	\$2,100,000	\$2,067,408	-2%
State Revenue Sharing	\$533,374	\$894,259	68%
Citizens Independent Transportation Trust	\$4,300,000	\$4,300,000	0%
Permits	\$241,978	\$102,000	-58%
Miscellaneous Revenues	\$177,571	\$139,058	-22%
Interfund Transfers	\$202,924	\$209,012	3%
Fund Balance	\$0	\$2,628,518	100%
TOTAL OPERATING REVENUES	\$7,555,847	\$10,340,255	37%

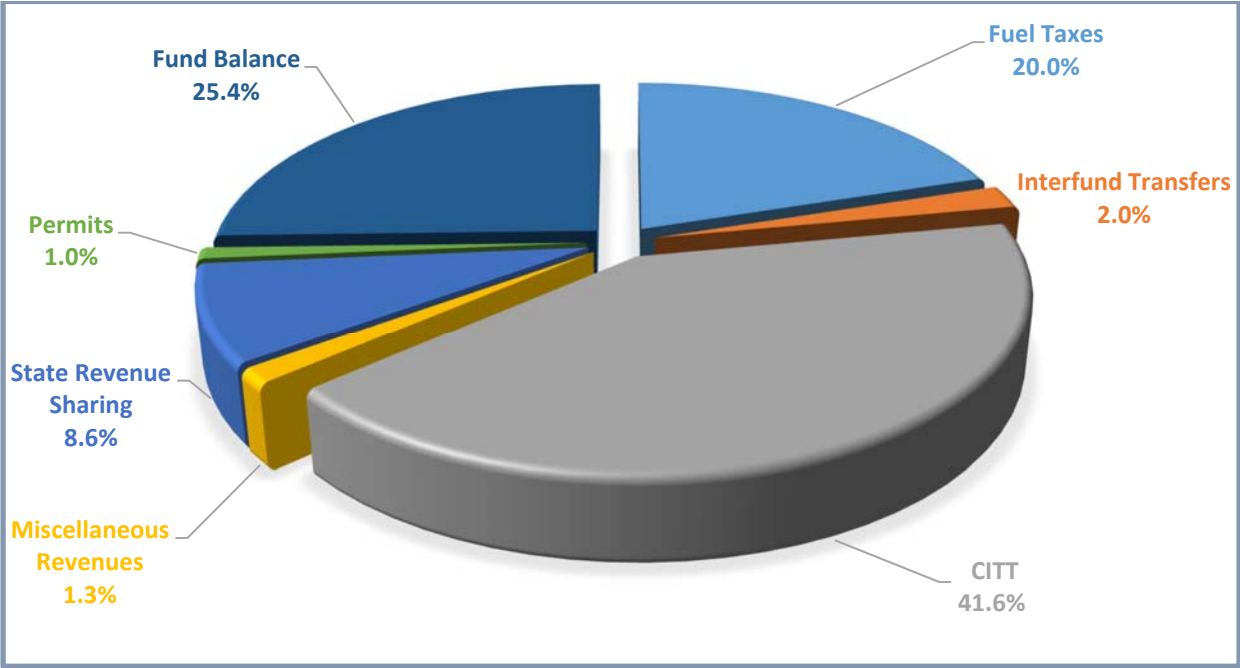
(1)

(2)

CHART NOTES

- (1) Conservative projections for permit activities
- (2) Estimated actuals for FY 2019 are significantly above the budgeted levels

TRANSPORTATION REVENUES BY SOURCE



Pie Chart: Transportation Revenues by Source

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	Estimated FY 2019	Budget FY 2020	% Change
Administration Division	\$1,333,682	\$1,494,071	12.0%
Keep Miami Gardens Beautiful	\$170,061	\$191,382	12.5%
Streets Division	\$1,777,219	\$2,071,193	16.5%
CITT - Transportation Capital Projects	\$952,979	\$5,087,408	433.8%
CITT - Transit	\$1,154,107	\$1,496,201	29.6%
TOTAL OPERATING EXPENDITURES	\$5,388,048	\$10,340,255	91.9%

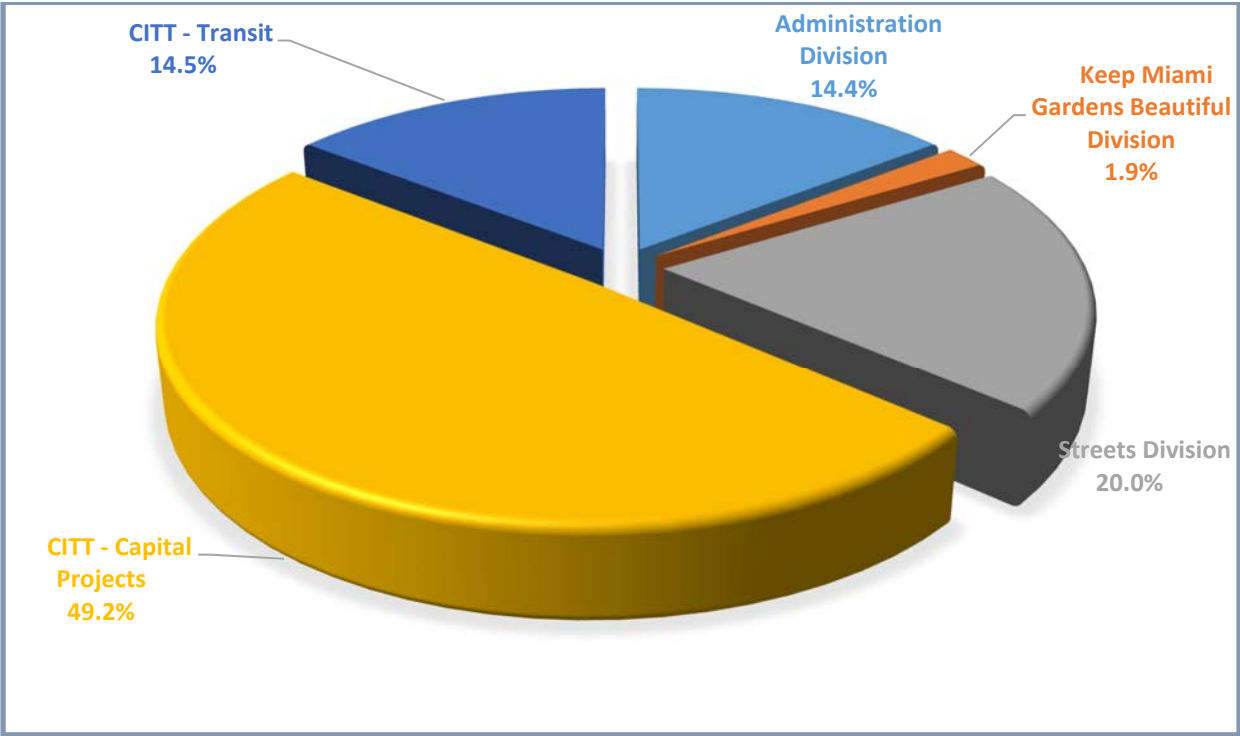
(1)

(2)

CHART NOTES

- (1) Funding for infrastructure improvements, pavement management project, and sidewalk project
- (2) Full year cost of three (3) trolley routes

TRANSPORTATION FUND EXPENDITURES BY DIVISION



Pie Chart: Transportation Fund Expenditures by Division

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.

Development Services Fund Revenues by Source with Year-to-Year Changes				
Revenues	Estimated FY 2019	Budget FY 2020	% Change	
Building Permits and Charges	\$3,081,975	\$2,888,103	-6.3%	(1)
Miscellaneous	\$66,404	\$17,788	-73.2%	(2)
Fund Balance	\$0	\$659,957	100.00%	
TOTAL OPERATING EXPENDITURES	\$3,148,379	\$3,565,848	13.3%	

CHART NOTES

- (1) Conservative projections on building activities for FY 2020
- (2) Conservative projections on miscellaneous and interest earned

DEVELOPMENT SERVICES FUND: EXPENDITURE SUMMARY AND YEAR-TO-YEAR CHANGES

This table offers an overview of the Development Services Fund's Expenditures. 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 Expenditures by Division			
Revenues	Estimated FY 2019	Budget FY 2020	% Change
Building Permits and Charges	\$2,380,867	\$3,565,848	49.8%
TOTAL OPERATING EXPENDITURES	\$2,380,867	\$3,565,848	49.8%

(1)

CHART NOTES

- (1) Increased Interfund transfers for debt service and reimbursement to the General Fund for operating funds provided in previous years



All Funds Budget Summary 2018-2020

ALL FUNDS BUDGET SUMMARY FY 2018 - 2020			
	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budget
RE-APPROPRIATE FUND BALANCE - ALL FUNDS			\$7,448,077
REVENUES - ALL FUNDS			
Property Taxes	\$27,332,192	\$34,629,334	\$37,624,301
Franchise Fees	\$3,537,910	\$3,340,000	\$3,250,000
Intergovernmental Revenue	\$16,669,111	\$17,547,602	\$17,610,008
Utility Taxes	\$10,395,944	\$10,725,779	\$11,077,733
Fuel Taxes	\$2,199,171	\$2,100,000	\$2,067,408
Fines and Forfeitures	\$6,083,000	\$5,785,300	\$5,514,000
Public Safety	\$2,828,421	\$3,090,000	\$2,557,947
Licenses & Permits & Fees	\$3,645,956	\$11,136,060	\$11,506,260
Miscellaneous	\$8,962,839	\$4,938,889	\$4,428,759
Culture & Recreation	\$3,129,075	\$2,386,785	\$3,913,000
Grants and Loans	\$16,773,960	\$4,754,782	\$2,829,434
Interfund Transfers	\$22,336,131	\$14,101,705	\$14,981,828
TOTAL REVENUES - ALL FUNDS	\$123,893,710	\$114,536,237	\$117,018,169
TOTAL RESOURCES AVAILABLE - ALL FUNDS	\$123,893,710	\$114,536,237	\$124,808,755
EXPENDITURES - ALL FUNDS			
Council/Legislative	\$816,437	\$1,194,595	\$1,578,672
City Manager	\$1,314,611	\$1,348,365	\$1,587,934
Public Affairs	\$4,888,340	\$662,603	\$1,084,815
Special Events	\$0	\$3,644,237	\$4,066,000
City Clerk	\$423,598	\$550,619	\$609,847
Finance	\$763,229	\$909,152	\$1,245,458
Human Resources	\$910,941	\$956,470	\$1,143,871
City Attorney	\$749,108	\$542,495	\$817,663
School Crossing Guard	\$481,801	\$636,805	\$515,203
Police	\$32,110,732	\$36,889,043	\$39,822,785
Code Enforcement	\$1,425,716	\$1,317,125	\$1,925,190
Parks & Recreation	\$5,169,212	\$5,372,178	\$8,631,369
Purchasing	\$343,145	\$461,253	\$508,220
Information Technology	\$2,239,011	\$2,419,204	\$2,874,943
Fleet	\$1,654,271	\$2,763,851	\$2,862,216
City Hall Maintenance	\$918,262	\$711,443	\$783,527
Non-Departmental	\$17,602,306	\$11,639,791	\$10,351,441
Public Works	\$5,319,089	\$5,388,048	\$10,340,255
Planning	\$358,152	\$632,245	\$839,946
Building	\$1,514,779	\$2,380,867	\$3,565,848
Capital Projects	\$11,245,024	\$5,748,501	\$9,283,296
SHIP	\$90,643	\$581,724	\$95,871
Grants	\$469,369	\$742,305	\$1,230,893
Special Taxing Districts	\$0	\$227,410	\$522,353
Community Development Block Grant	\$1,956,291	\$2,135,218	\$1,097,670
Stormwater Operations	\$2,833,136	\$5,285,174	\$5,820,472
Debt Service	\$19,297,679	\$10,562,710	\$11,602,997
TOTAL EXPENDITURES - ALL FUNDS	\$114,894,883	\$105,703,430	\$124,808,755

Budget Detail by Fund

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 Grant Fund, , the SHIP Fund, the Community Development Block Grant Fund, the Development Services Fund, the Special Taxing District Fund, , the Debt Service Fund, the Capital Projects Fund and the Stormwater Utility 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.

GENERAL FUND ESTIMATED REVENUES

Revenue Type	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated F18-19	Budget FY19-20
Ad Valorem Taxes	\$22,067,751	\$23,189,449	\$25,142,514	\$28,026,819	\$30,366,109	\$33,405,118
Franchise Fees	\$3,398,917	\$3,537,910	\$3,076,242	\$3,700,686	\$3,340,000	\$3,250,000
Utility Taxes	\$11,361,010	\$10,395,943	\$10,489,626	\$10,442,938	\$10,725,779	\$11,077,733
License, Fees & Permits	\$2,305,876	\$2,327,794	\$2,563,748	\$2,480,268	\$2,486,990	\$2,880,500
Intergovernmental Revenue	\$11,035,442	\$11,319,409	\$11,309,558	\$11,830,108	\$12,021,979	\$12,118,500
Shared Revenues: Other	\$135,552	\$120,943	\$139,039	\$133,515	\$150,000	\$135,000
Interfund Transfers	\$1,019,630	\$1,040,025	\$1,060,825	\$1,192,650	\$1,225,430	\$1,751,703
Public Safety	\$2,097,881	\$2,828,420	\$2,543,011	\$2,671,730	\$3,090,000	\$2,557,947
Culture & Recreation Fees	\$5,433,199	\$3,126,213	\$3,090,025	\$3,004,296	\$2,386,785	\$3,913,000
Fines and Forfeitures	\$4,568,870	\$6,049,003	\$6,449,869	\$5,484,457	\$5,785,300	\$5,514,000
Misc.	\$2,092,347	\$2,046,865	\$6,793,264	\$2,799,216	\$3,024,810	\$3,353,350
Grants & Loans	\$34,987	\$7,325,363	\$1,354,473	\$644,706	\$542,249	\$542,248
Re-appropriation of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$750,000
TOTAL REVENUE	\$65,551,462	\$73,307,339	\$74,012,193	\$72,411,389	\$75,145,432	\$81,249,099

ANALYSIS

In FY 2019 the City Council adopted an operating millage rate of 6.9363. The proposed budget is balanced at the same rate of 6.9363. The FY 2020 taxable value is 8.27% higher than the FY 2019 certified taxable value. The City received the State estimates for State Revenue Sharing and Sales Tax distribution projections for FY 2020. This budget is recognizing 100% of the State projection, which reflects the slight increase in the Intergovernmental Revenue category.

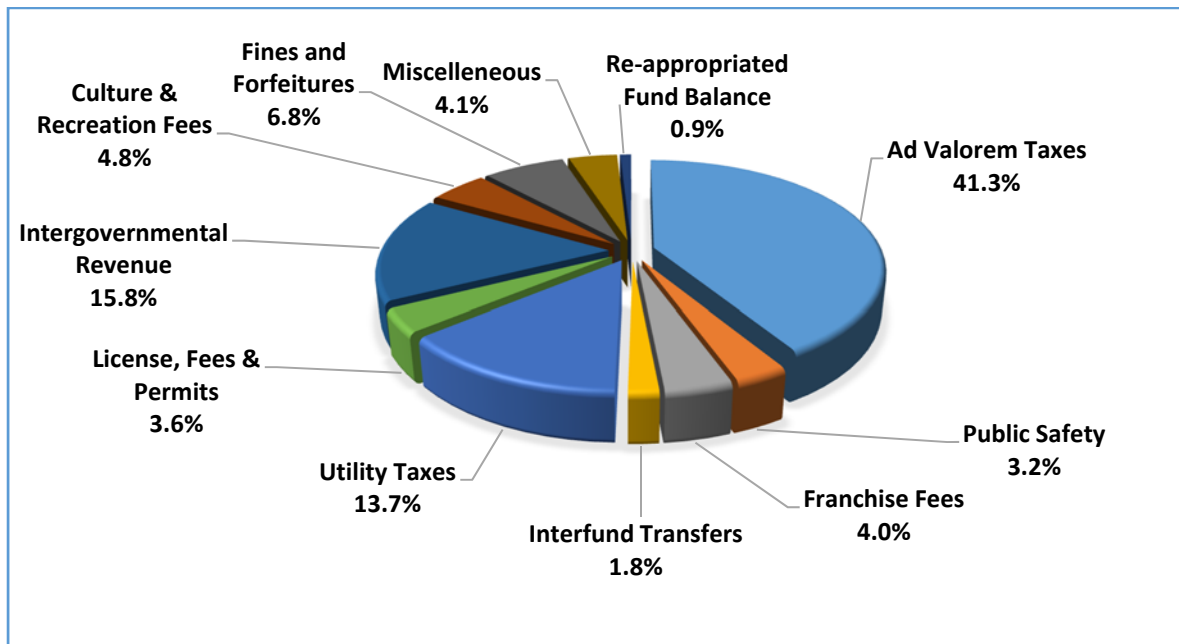
REVENUE OVERVIEW

HISTORY OF GENERAL FUND REVENUE



Graph: History of General Fund

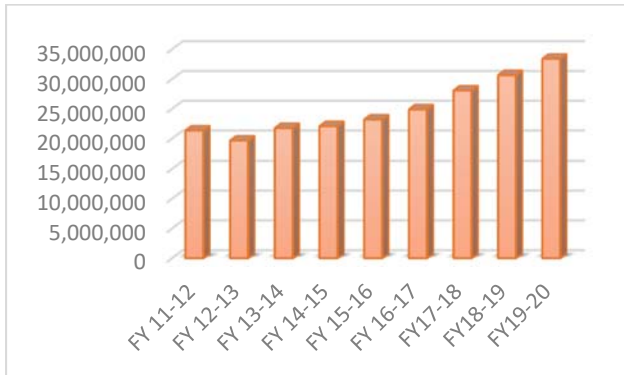
GENERAL FUND REVENUE BY SOURCE



Graph: General Fund Revenue by Source

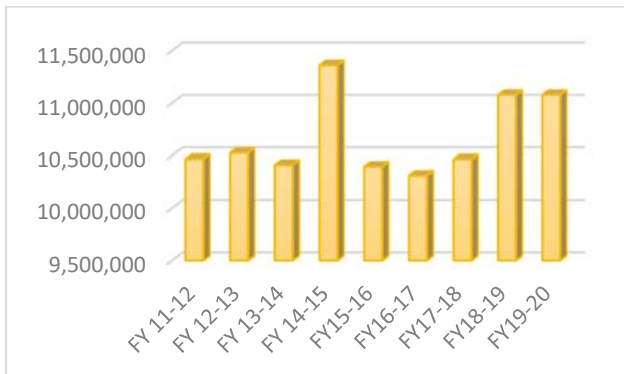
MAJOR REVENUES

AD VALOREM TAX RECEIPTS HISTORY



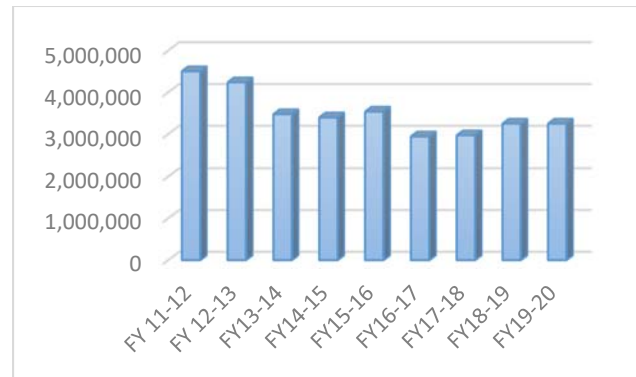
Since FY 14, the City has been levying at 6.9363 mill. FY 19-20 reflects an increase of 8.27% in taxable value, and the proposed millage rate is 6.9363, the same as previous six (6) years.

UTILITY TAX RECEIPTS HISTORY



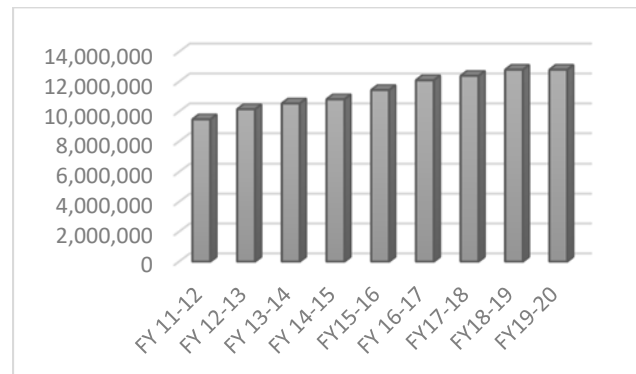
The Utility tax is a charge on various public utilities serving the City's residents. The City receives its electric taxes through Miami-Dade County which first deducts the City's pro-rata share of pre-incorporation County bond debt service. The City is served by three (3) water utilities: Opa Locka, Miami-Dade County and North Miami Beach. Also included in this category is the Communication Service Tax. The spike in FY-15 is attributed to an audit performed by the State on the Communication Service Tax of which the City received over \$1 million in retro taxes. Estimated increase in FY 18-19 and FY 19-20 is attributed to projection of new customers due to recent developments.

FRANCHISE FEE RECEIPTS HISTORY



Franchise fees include electric, gas, and solid waste. They are collected by the private utilities and remitted to the City. The decrease in FY 13-14 is attributable to the operation of the reactor at Turkey Point and resulted in an increase in property taxes paid by FPL which resulted in a reduction of franchise fee payments. In FY 16-17 there was another decrease attributed to lower consumption and higher property tax paid by FPL reducing the franchise fee.

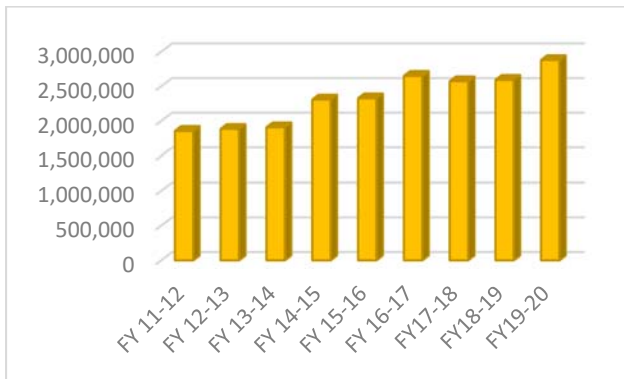
INTERGOVERNMENTAL REVENUE RECEIPTS HISTORY



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 19-20 remains flat when compared to FY 18-19.

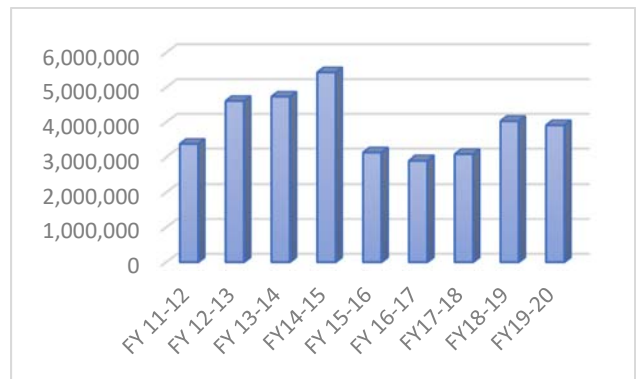
MAJOR REVENUES CONTINUED

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. Slight increase in FY 19-20 is attributable to increased collections for Local Business Tax and Planning and Zoning Revenue.

CULTURAL & RECREATIONAL REVENUE HISTORY



Revenues received from recreation events, special events and facilities are generally very steady and predictable. The FY 13 increase in revenues is attributed to the opening of the Betty T. Ferguson Community Center. Increase in FY 18-19 and FY 19-20 is attributed to the opening of various new facilities within the City.

INTRODUCTION TO PERFORMANCE MEASUREMENT

Performance measurement is an assessment of how well an organization performs when providing goods and services to its customers. In government, customers may be residents, visitors, businesses, other governmental entities or even the internal organization itself. Performance measurement produces information that can be used to support day-to-day operations and to help make strategic and budgetary decisions.

Governments must be accountable for the proper use of tax dollars and for providing services that residents demand in an efficient and effective manner. Performance measurement helps provide citizens with the information necessary to ensure accountability - making sure governments are doing what they are supposed to be doing and achieving results that will improve people's lives. As a result, taxpayers have an opportunity to understand what programs to support, as well as the impact of those programs.

Performance measures are indicators of where efforts are, and are not, working well. However, they do not pinpoint specifically why a program, service or department succeeds or fails to produce expected results. It is one of the many tools that the City uses to assess needs and work to improve services.

In addition, performance measures are a powerful management tool that indicates workload levels, operational results and operational performance. They provide the information needed to make accurate assessments of what has happened, to help understand what needs are and are not being met, to devise plans to meet those needs and demands and to improve service delivery. Government also requires this information to plan for the long term and to ensure that day-to-day operations run smoothly.

Performance data for the fiscal year 2020 budget are measurements presented under each division. It provides an objectives and performance indicators for each measurement. The Performance Measures where possible are integrated into the Department/Division sections under the "Division Details", "Fund Detail" or "Department Budget" section.

Fiscal Year 2020 Budget Detail by Fund

General Fund

GENERAL FUND

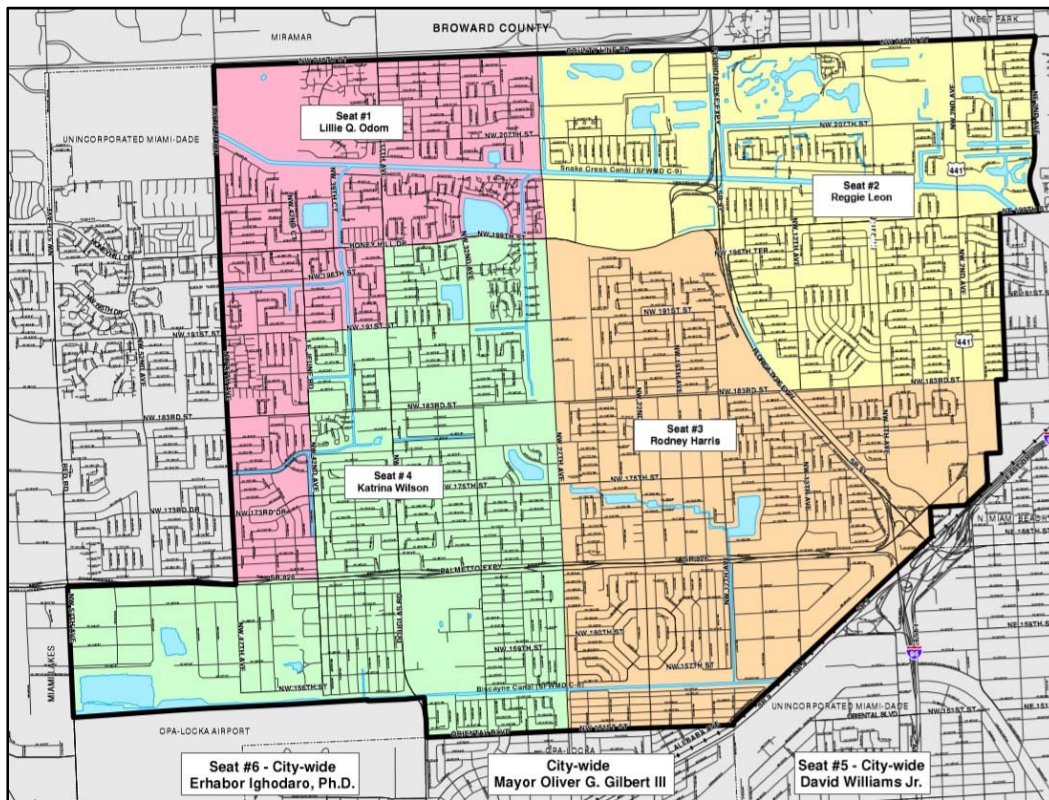
LEGISLATIVE DEPARTMENT

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 17-18	FY 18-19	FY 19-20
Legislative Analyst/Asst. to the City Council	6	6	6
Executive Assistant to the Mayor	1	1	1
Legislative Aide to the Mayor	1	1	1
Subtotal	8	8	8



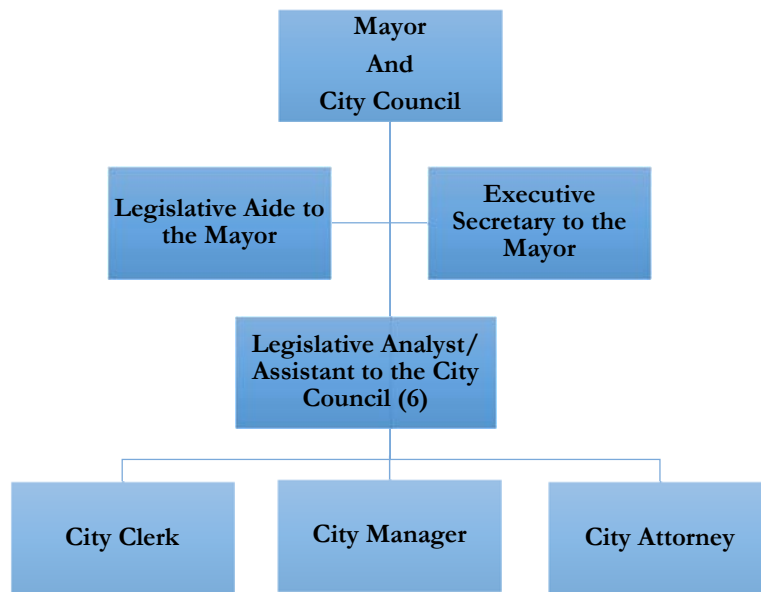
City Council Boundary Map

GOALS & OBJECTIVES

FY 2019-2020 Goals and Objectives

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

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$189,621	\$207,188	\$525,739	\$542,655	\$615,350	\$749,040	\$826,051
Operating Expenses	\$471,277	\$323,790	\$290,698	\$327,094	\$427,169	\$394,441	\$412,822
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$660,898	\$530,978	\$816,437	\$869,749	\$1,042,519	\$1,143,481	\$1,238,873

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Hold Budget Awareness meetings.	Number of forums held.	4	4	3
Adopt annual City operating plans.	Complete by September 30, of each year.	Completed on September 27, 2017	Completed on September 26, 2018	To be Completed on September 25, 2019

ANALYSIS

Increase in personnel services for FY 19-20 is a result of the proposed salary adjustment.

The priorities for the Council for FY 2019 will be strategic planning and to provide guidance on the City's economic development plans.

GENERAL FUND

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 17-18	FY 18-19	FY 19-20
City Manager	1	1	1
Deputy City Manager	0	0	1
Assistant City Manager	2	2	1
Assistant to the City Manager	1	1	0.75
Administrative Assistant	2	2	1
Executive Assistant to the City Manager	1	1	1
Organization Development & Training Specialist	1	1	0
Strategic Administrative Officer	1	1	1
Economic Development Representative	0	0	1
Strategic Communication & Training Specialist	0	0	1
Subtotal	9	9	8.75

ACCOMPLISHMENTS, GOALS & OBJECTIVES

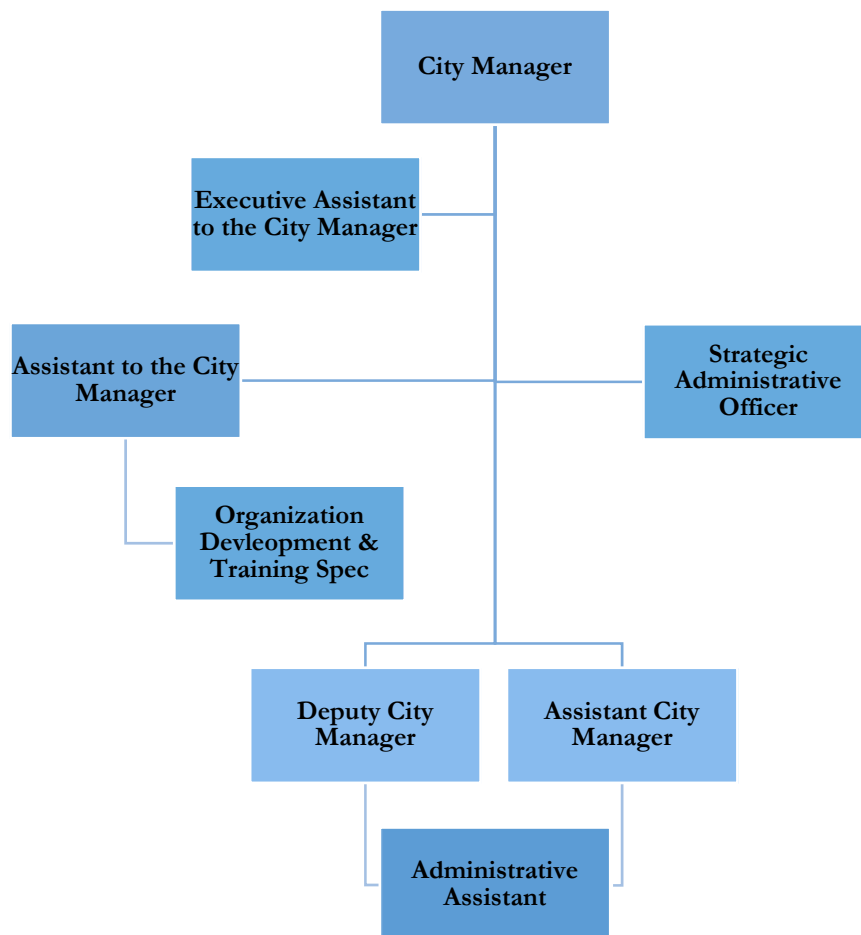
FY 2018-2019 Accomplishments

- Negotiated contract for sale of City's two (2) owned economic development properties.
- Developed and adopted by Council the \$60 Million General Obligation Bond Implementation Plan.
- Completion of City Hall portion of the City Hall Complex.
- Completed union negotiation with the Police Benevolent Association

FY 2019-2020 Goals and Objectives

- Complete sale transaction of City owned properties for economic development.
- Advance projects included in the Bond Implementation Plan
- Increase the City's overall financial capacity

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$1,140,667	\$1,039,733	\$1,149,322	\$1,165,248	\$1,192,112	\$1,251,173	\$1,415,438
Operating Expenses	\$94,275	\$154,912	\$165,289	\$67,883	\$149,395	\$97,191	\$72,496
Non-operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
TOTAL DEPARTMENT	\$1,234,942	\$1,194,645	\$1,314,611	\$1,233,131	\$1,341,506	\$1,348,365	\$1,587,934

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Submit budget to Council as per City's Charter	Submit budget to Council before July 20 of each year.	Submit to Council on July 19, 2017	Submit to Council on July 19, 2018	Submit as per budget calendar and prior to July 20
Conduct budget special meetings.	Number of workshops conducted	2	2	2
Customer Concerns	Percentage of customer concerns processed and closed.	98%	100%	100%

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 is attributed to a 4% salary increase for all staff.

GENERAL FUND

PUBLIC AFFAIRS OFFICE

MISSION

The Public Affairs Division is responsible for coordinating the City's public, media, marketing and intergovernmental 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 17-18	FY 18-19	FY 19-20
Director of Public Affairs	1	1	1
Graphic Artist	1	1	1
Public Affairs Specialist II	0	1	1
Public Affairs Specialist I	1	1	1
Digital Media Specialist	0	1	1
Receptionist (part-time)	0	0	2.1
Subtotal	3	5	7.1

ACCOMPLISHMENTS, GOALS & OBJECTIVES

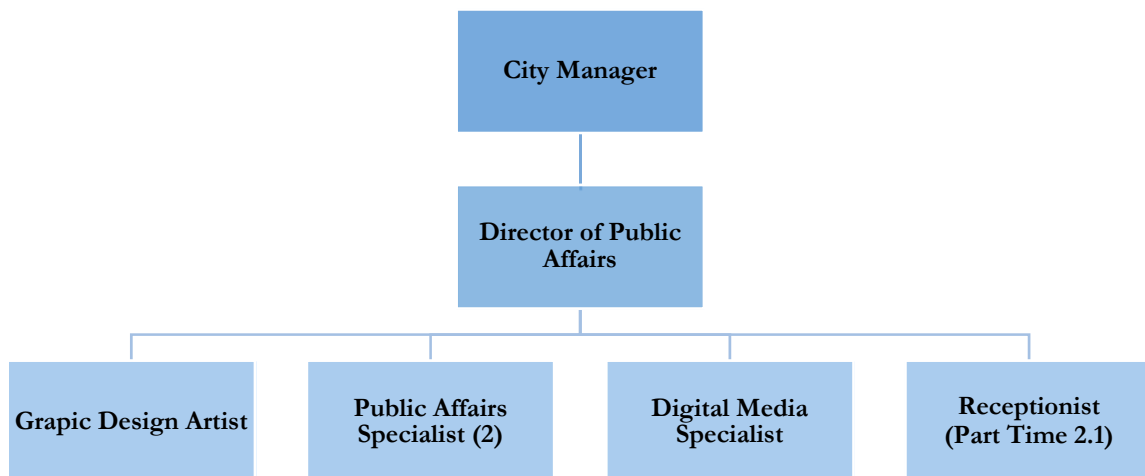
FY 2018-2019 Accomplishments

- Increased social media presence and engagement with the addition of a Digital Media Specialist.
- Proactively promoted the City through the development of CMG Media Book used at seminars, conferences and media visits.
- Continued to produce quality publications to inform residents, businesses and visitors about the City.
- Developed branding/style guide to standardize collateral materials representing the City.
- Worked with media outlets to produce more comprehensive coverage of the City through meetings with editorial board and meet and greet visits with assignment and news desks editors.

FY 2019-2020 Goals and Objectives

- Continue to build social media and increase engagement.
- Proactively promote the City across all media platforms – Miami Gardens Radio, web, social media presence and print publications.
- Facilitate the development and deployment of consistent up-to-date messaging on all City programs and initiatives across all platforms – website, print and social media.
- Manage the flow of information internally to Councilmembers regarding City programs and initiatives being communicated to the public.

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$60,126	\$60,883	\$226,982	\$224,182	\$238,953	\$328,765	\$479,745
Operating Expenses	\$3,501,905	\$4,219,406	\$4,661,358	\$4,788,223	\$3,940,651	\$333,838	\$605,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$3,562,031	\$4,280,289	\$4,888,340	\$5,012,405	\$4,179,604	\$662,603	\$1,084,745

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Communicate information to the City's residents through written material.	Number of publications/flyers/ads/electronic communications disseminated.	1,000	1,020	1,030
Effectively engage residents using social media.	Number of fans/followers/subscribers on the City's Facebook, Twitter, Instagram, and constant contact page (culmative total).	19,500	20,000	20,200
Effectively communicate with media outlets.	Number of media inquiries responded to within 24 hours of initial inquiry.	180	180	80
Provide (promote) quality cultural, educational and recreational programming for City residents.	Number of City-sponsored and co-sponsored events.	125	200	250
Promote a positive image for Miami Gardens.	Number of graphic design projects produced.	550	250	500

ANALYSIS

The increase in personnel costs is attributed to a 4% salary increase for all staff as well as the transfer of the part time receptionist positions from Public Works. The increase in operating expenses can be attributed to the necessary funding for Super Bowl LIV.

GENERAL FUND

CIVIC ENGAGEMENT OFFICE

MISSION

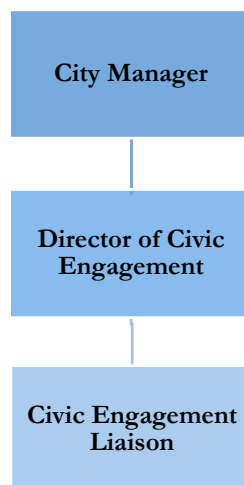
The Office of Civic Engagement was created to enhance the City's engagement with its Residents, to aid in building a trusting relationship between the City and the community, and to implement various civic awareness initiatives.

The overarching goal for the Office of Civic Engagement is to educate, inform and empower Residents. 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 17-18	FY 18-19	FY 19-20
Office Director of Civic Engagement	N/A	N/A	1
Civic Engagement Liaison	N/A	N/A	1
Sub-Total	0	0	2

ORGANIZATIONAL CHART



ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2019-2020 Goals and Objectives

- Launch Civic Engagement website
- Increase Census 2020 participation by 10%
- Create a civic engagement curriculum for grades 9-12
- Produce a speaker's series for local colleges and universities

DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	N/A	N/A	N/A	N/A	N/A	\$38,192	\$169,799
Operating Expenses	N/A	N/A	N/A	N/A	N/A	\$12,923	\$170,000
Capital Outlay	N/A	N/A	N/A	N/A	N/A	\$0	\$0
Total Department	N/A	N/A	N/A	N/A	N/A	\$51,114	\$339,799

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Promote and maintain a positive City image.	Number of Outreach and collaborative opportunities achieved.	N/A	N/A	15
Encourage proactive civic engagement.	Number of residents that participate in engagement initiative	N/A	N/A	1000

ANALYSIS

In FY 19-20, the Civic Engagement staffing will increase by the filling of one position. Additionally, the budget will reflect the allocation of \$100,000 for Census 2020.

GENERAL FUND

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.

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	N/A	N/A	N/A	N/A	N/A	\$0	\$0
Operating Expenses	N/A	N/A	N/A	N/A	N/A	\$3,644,237	\$4,072,000
Capital Outlay	N/A	N/A	N/A	N/A	N/A	\$0	\$0
Total Department	N/A	N/A	N/A	N/A	N/A	\$3,644,237	\$4,072,000



Image: 2019 Jazz in the Gardens

GENERAL FUND

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 17-18	FY 18-19	FY 19-20
City Clerk	1	1	1
Assistant to the City Clerk	1	0	0
Administrative Assistant	2	2	1
Deputy Clerk	0	1	1
Legislative Analyst	0	0	1
Subtotal	4	4	4

ACCOMPLISHMENTS, GOALS & OBJECTIVES

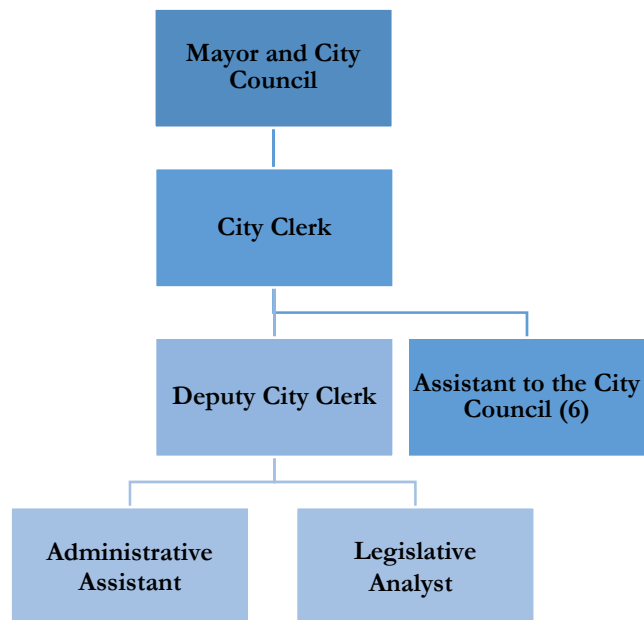
FY 2018-2019 Accomplishments

- Processed approximately 20-30 public records request per month.
- Processes approximately 350-400 cases of red light hearings per month.
- Processes approximately 33 Special Master Hearing Cases per month.

FY 2019-2020 Goals and Objectives

- Initiate Departmental training and records assessments for public records management and dispositioning.
- Conduct the 2018 Municipal Election.
- Improve the City's Agenda Management and Records Management Systems.
- Conduct evaluation of all Advisory Boards and Committees.

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$600,385	\$663,619	\$358,441	\$473,979	\$301,802	\$407,048	\$457,162
Operating Expenses	\$141,949	\$87,084	\$65,157	\$187,315	\$75,818	\$143,570	\$152,685
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$742,334	\$750,703	\$423,598	\$661,294	\$377,621	\$550,619	\$609,847

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
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.	100%	100%	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.	100%	100%	100%
Prepare minutes for City Council approval per scheduled.	Percentage of minutes prepared per schedule.	100%	100%	100%
Provide efficiency in responding to Public Record Requests.	Provide responses within 15 working days of requests.	98%	98%	99%

ANALYSIS

The increase in personnel costs is attributed to a 4% salary increase for all staff. Additionally, funding has been added in the operating expense category for the maintenance of new Agenda Management and Records Request software.

GENERAL FUND

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 17-18	FY 18-19	FY 19-20
Finance Director	1	1	1
Assistant Finance Director	2	2	1
Management Analyst	1	1	1
Accountant III	1	1	2
Accountant II	2	2	0
Accountant I	1	1	1
Cashier	1	1	1
Administrative Assistant	0	0	0.5
Controller	0	0	1
Accounting Technician	0	0	1
Budget Analyst	0	0	2
Subtotal	9	9	11.5

ACCOMPLISHMENTS, GOALS & OBJECTIVES

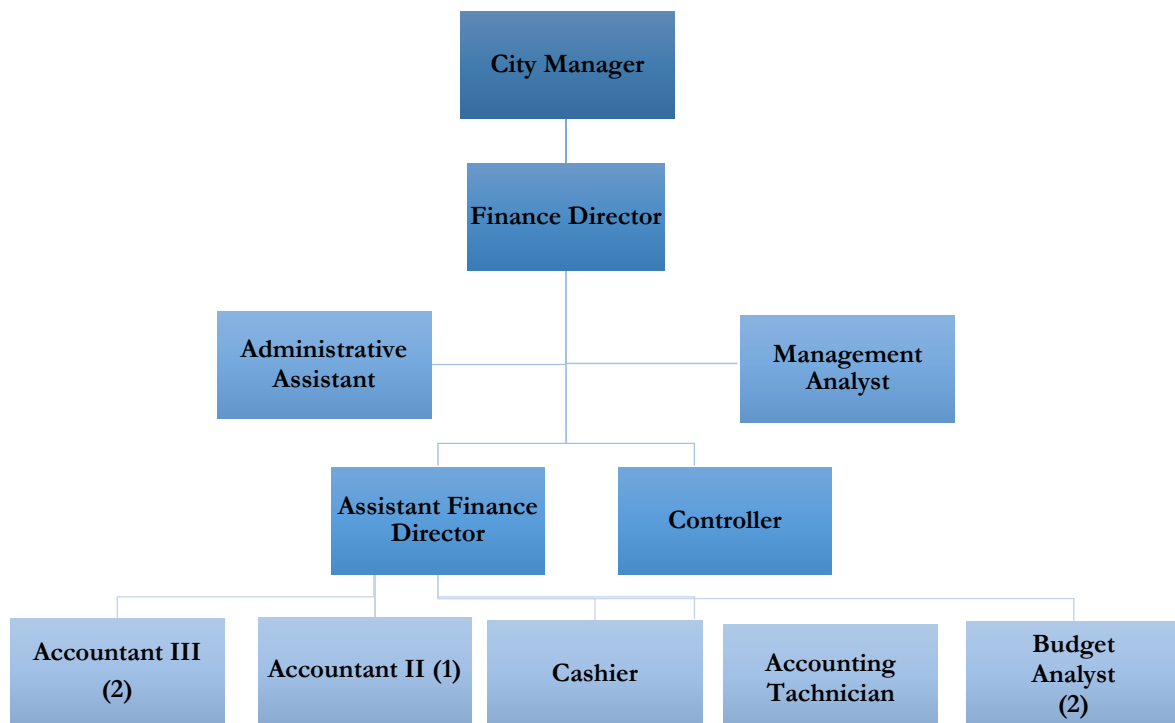
FY 2018-2019 Accomplishments

- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for Fiscal Year 2019.
- Updated the Finance Policies and Procedures Manual.

FY 2019-2020 Goals and Objectives

- To secure GFOA awards for the FY 2019 CAFR and FY 2020 Budget Award.
- Issue RFP for Auditing Services.
- Implement OpenGov budgeting tool.

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$597,559	\$625,521	\$645,967	\$602,407	\$924,506	\$807,203	\$1,144,722
Operating Expenses	\$70,663	\$91,040	\$117,262	\$93,243	\$78,570	\$101,949	\$100,736
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$668,222	\$716,561	\$763,229	\$695,650	\$1,003,076	\$909,152	\$1,245,458

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Accurately provide financial reports to requesting agencies by their respective due dates.	Did the City provide financial reports on requested dates?	No	Yes	Yes
Obtain Certificate of Achievement for Excellence in Financial Reporting from GFOA.	Did the City receive the Award?	N/A	Pending Response From GFOA	Not Available until CAFR issued
Obtain Proper Annual Financial Reporting Award for 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	n/a	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.	0	0	0
Provide efficiency in Accounts Payable.	Payment made within 30 days.	76%	81%	81%
Accuracy in Accounts Payable.	Percentage of voided checks over total checks issued.	1.30%	1.00%	1.00%

ANALYSIS

The staffing level of the Department is increasing by two (2) budget analysts to enhance the management and reporting function of the department. Operating expenses are remaining flat in FY 2020.

GENERAL FUND

HUMAN RESOURCES

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 17-18	FY 18-19	FY 19-20
Human Resources and Risk Director	1	1	1
Assistant Human Resources Director	1	1	1
Risk Manager	1	1	1
Human Resources Administrator	0	1	1
Human Resources Analyst II	3	1	1
Recruiter (Part Time)	1	0.8	0.8
Receptionist	0	0.5	0
Receptionist (Part Time)	1.3	0.8	0
Benefits Coordinator	0	1	1
Scanner (Part Time)	0	0.8	0.8
HR Assistant	0	0	1
Subtotal	8.3	8.9	8.6

ACCOMPLISHMENTS, GOALS & OBJECTIVES

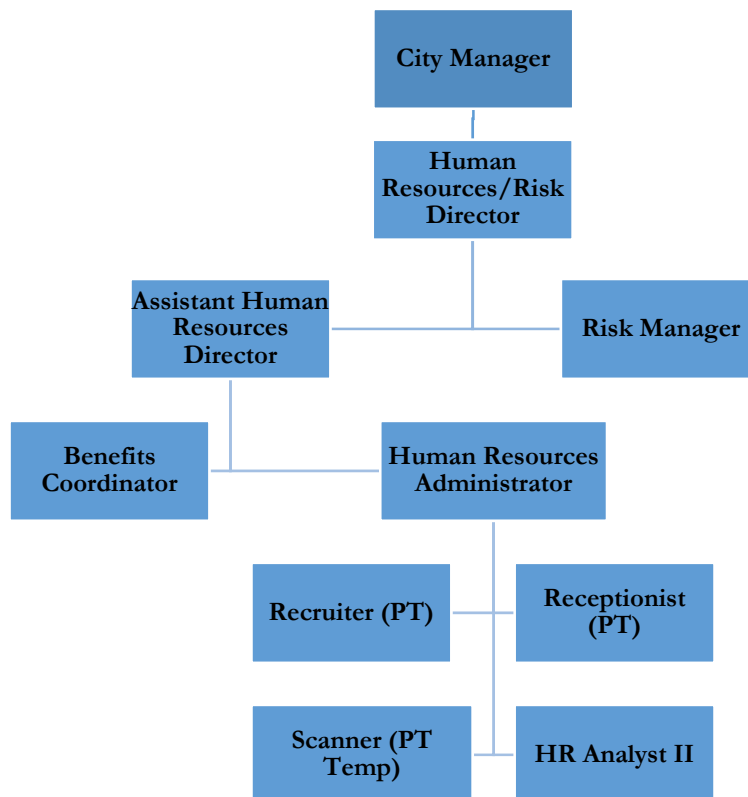
FY 2018-2019 Accomplishments

- No increase in health insurance premiums with an increase in benefits.
- Awarded safety grant by Public Risk Insurance Agency.
- Lowering of Workers' Compensation insurance premiums.
- Reduction in employee lost time due to work related injuries.

FY 2019-2020 Goals and Objectives

- Video employee orientation.
- Implement an electronic acknowledgment process for communication of policies, procedures and directives to all City employees.
- City-wide job analysis and review of job descriptions along with salary classifications.
- Develop succession plan for the Department.

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$865,952	\$800,965	\$748,919	\$845,699	\$826,044	\$840,130	\$1,013,923
Operating Expenses	\$100,289	\$141,893	\$162,022	\$187,723	\$187,363	\$116,340	\$129,948
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$966,241	\$942,858	\$910,941	\$1,033,421	\$1,013,408	\$956,470	\$1,143,871

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	Actual FY 17-18	Actual FY 18-19	Projected FY 19-20
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%	90%	90%
Safety Committee Meetings.	Number of Safety Committee meetings conducted.	1	2	2
During open enrollment, ensure that 100% of changes are accurately processed and entered into Eden.	Percentage of changes submitted to the insurance carrier.	90%	92%	92%

ANALYSIS

The increase in personnel costs is mostly attributed to a 4% salary increase for all staff. Operational expenses are remaining relatively flat to FY 18-19.

GENERAL FUND

OFFICE OF THE CITY ATTORNEY

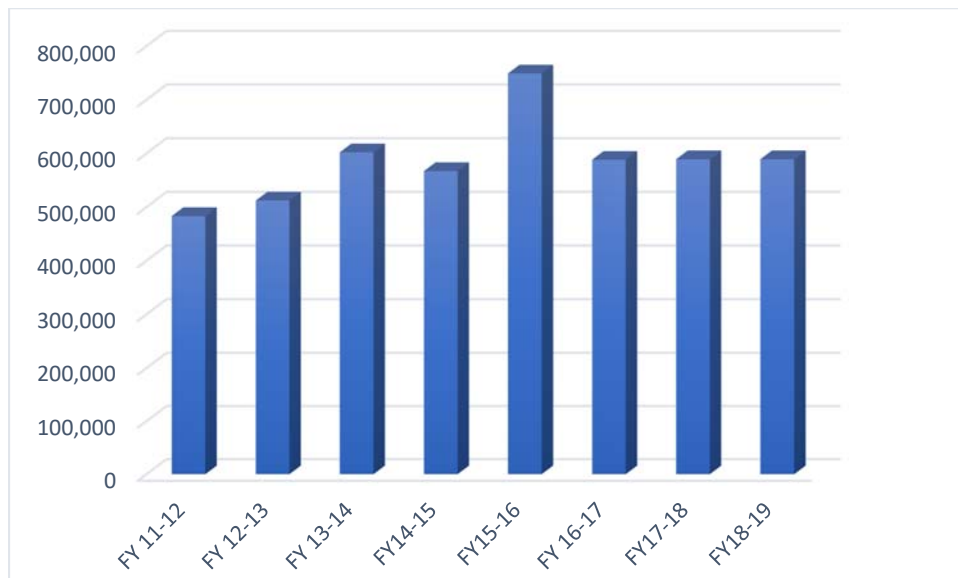
MISSION

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 17-18	FY 18-19	FY 19-20
City Attorney	1	1	1
Assistant City Attorney	1	1	1
Legal Assistant	1	1	1
Subtotal	3	3	3

HISTORY OF LEGAL EXPENSES



Graph: History of Legal Expenses

ACCOMPLISHMENTS, GOALS & OBJECTIVES

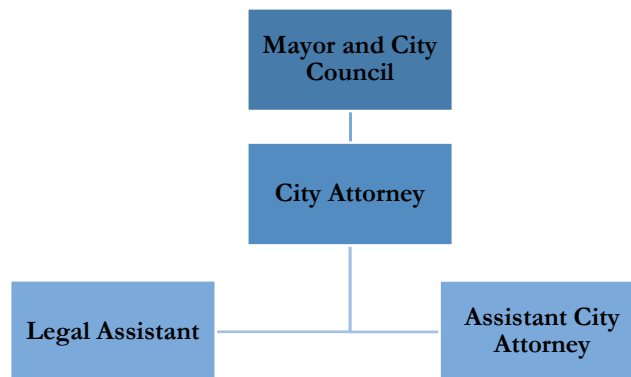
FY 2018-2019 Accomplishments

- Successfully handled the transfer of a number of lighting and special districts from Miami Dade County
- Assisted in negotiating and finalizing Agreement with the Stadium for the training facility
- Initiated litigation against NMB on water surcharge issue
- Chaired the City Attorney's Committee of the Miami-Dade County League of Cities (MDCLC) and provided numerous trainings for MDCLC
- Negotiated a Franchise Agreement with FPL
- Continued to successfully represent the City in numerous litigation matters

FY 2019-2020 Goals and Objectives

- Assist with the transfer of additional Special Districts from Miami Dade County
- Finalize Special Lighting Districts
- Assisting with Charter Review Commission process and any proposed charter changes
- Continuing to successfully represent the City with litigation matters

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$466,585	\$477,988	\$532,645	\$496,035	\$483,727	\$473,645	\$552,963
Operating Expenses	\$135,526	\$89,030	\$216,464	\$107,442	\$74,010	\$68,850	\$264,700
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$602,111	\$567,018	\$749,108	\$603,477	\$557,737	\$542,495	\$817,663

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	Actual FY 17-18	Actual FY 18-19	Projected FY 19-20
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.	250	250	250
Provide contract and other document review and preparation.	Number of contracts reviewed or prepared.	Approx. 75	Approx. 75	Approx. 75

ANALYSIS

The Office of the City Attorney has continued to manage and handle legal matters for the City with professionalism and competency, with a small staff. They continue to oversee outside counsel on major litigation matters while handling a variety of cases in house, including appeals, foreclosure litigation, quiet title, and land use litigation. The increase in operational expenses is due to the anticipated costs related to the North Miami Beach Water litigation.

GENERAL FUND

PUBLIC SAFETY DEPARTMENT POLICE ADMINISTRATION DIVISION

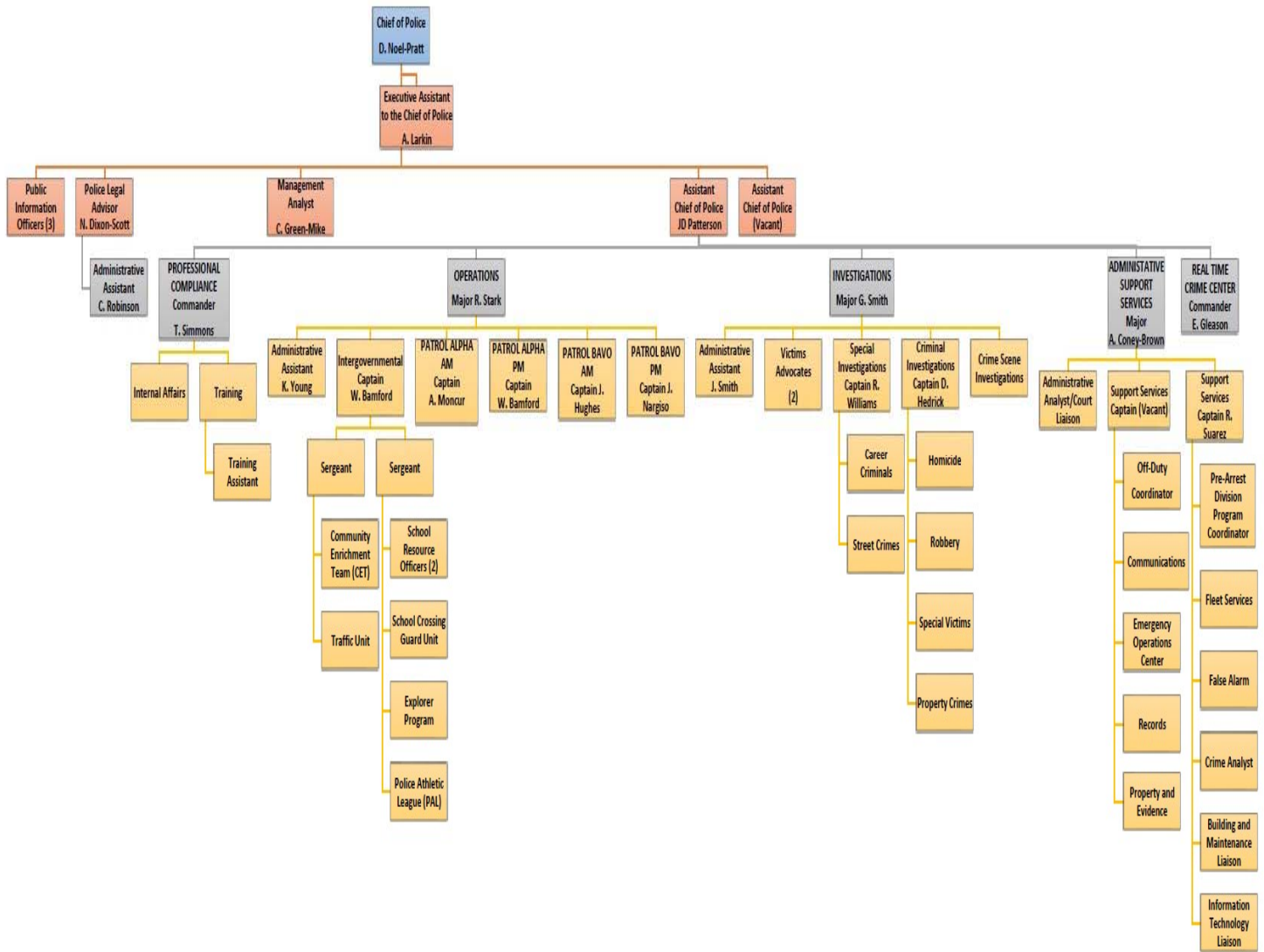
MISSION

The Police Administrative Division encompasses the Office of the Chief, Internal Affairs 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 is one Assistant Chief of Police who works directly for the Chief of Police, and is responsible for the Divisions within the Department. In addition, the Internal Affairs Division is charged with the investigation of misconduct and policy violations.

STAFFING LEVELS

Police Administrative, Operations & Support Services Divisions			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Chief of Police	1	1	1
Asst. Chief of Police	2	2	2
Commander	1	1	2
Major	3	3	3
Captain	10	9	10
Sergeant	28	27	26
Police Officers	156	145	151
Police Cadet	1	13	7
Assistant City Attorney	1	1	1
Executive Assistant to the Chief of Police	1	1	1
Police Training Assistant	1	1	1
Diversion Citation Officer	0	0	0
Administrative Assistant	2	3	4
Administrative Analyst	1	2	1
Crime Analyst	1	1	0
Community Service Aide	3	2	2
Records Clerk	5	5	5
Records Clerk Supervisor	1	1	1
Court Liaison/ Off-Duty Coordinator	1	1	1
Telecommunications Manager	1	1	1
Telecommunicator	16	16	16
Telecommunicator Trainee	0	0	0
Telecommunications Supervisor	2	2	2
Property & Evidence Custodian	2	2	2
Property & Evidence Custodian II	1	1	1
Victim Advocate	2	2	2
Real Time Crime Analyst	3	3	8
Crime Analyst Supervisor	1	1	1
Crime Scene Supervisor	1	1	1
Crime Scene Technician	5	5	5
Investigative Assistant	1	1	1
Traffic Assistant	2	2	2
Subtotal	256	256	261

ORGANIZATIONAL CHART



ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2018-2019 Accomplishments

- Hired ten (10) individuals; to include eight (8) Police Cadets and two (2) Civilians.
- Assigned the (3) Public Information Officers for more effective and efficient relations with social and public media efforts.
- Re-established our Social Media Platform, in order to increase the flow of information to and from various stakeholders, such as residents, other law enforcement partners, business owners, as well as to strengthen established partnerships.
- Conducted staff inspections within the Police Department to ensure compliance with our updated policy and accreditation mandates.
- Continued our partnership with faith-based organizations, community groups and neighboring law enforcement agencies, and provided services to our community and fostered initiatives, which helped to combat violence in the City of Miami Gardens.
- Streamlined Professional Compliance Unit's record and converted paper files into electronic formats.
- Hosted a successful National Night Out event for our residents.
- Implemented off-site squad roll calls within various areas of the community; utilized it as a form of high visibility in areas of concern.
- Implemented a successful internship session, with Florida Memorial University students and one Florida Gulf Coast University student.
- Implemented the 1st Citizens Police Academy session, and graduated 18 participants from the 10 week, Tuesday night course.
- Integrated current closed-circuit television camera systems from City Hall, the Public Safety Building and the City Garage in to the RTCC.
- Established a plan to begin implementing longer operational hours with the goal of supplying a full operation of 24-hours a day, 7 days a week.

FY 2019-2020 Goals and Objectives

- Establish the Miami Gardens Police Department Police Athletic League Program, in order to guide and mentor local children within the city.
- Continue our partnership with faith-based organizations, community groups and neighboring law enforcement agencies in providing services to our community and fostering initiatives to help combat violence in the City of Miami Gardens.
- Host a successful National Night Out event for our residents.
- Continue to obtain the involvement of our residents and business owners in our SafeCam Program that will provide the Real Time Crime Center accessibility to private security cameras to view public areas to effectively address criminal activity.
- Implement a fixed license plate reader expansion at several Miami Dade maintained signal light infrastructure across the City.
- Deploy a closed circuit television camera system at the Senior Citizen Center, Norwood Park and upgrade the cameras at the Betty T. Ferguson Complex.
- Install 27 fixed license plate readers at several Miami Dade maintained signal light infrastructure across the City that is serviced by ATS (American Traffic Solutions) and integrated into the RTCC.
- Implement a proposal to operate the RTCC on a 24-hour basis.

DIVISION DETIALS (ADMINISTRATIVE DIVISION)

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$30,010,702	\$29,237,458	\$28,452,764	\$27,788,466	\$26,904,486	\$31,320,257	\$33,545,901
Operating Expenses	\$599,291	\$529,331	\$605,481	\$679,174	\$704,074	\$1,391,686	\$1,501,997
Capital Outlay	\$30,005	\$91,096	\$10,122	\$92,599	\$0	\$0	\$15,000
TOTAL DEPARTMENT	\$30,639,998	\$29,857,885	\$29,068,367	\$28,560,239	\$27,608,561	\$32,711,943	\$35,062,898

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	Actual FY 17-18	Actual FY 18-19	Projected FY 19-20
Fill 100% of sworn vacancies within the Department within the fiscal year.	Percentage of sworn police officer vacancies filled.	88.5%	66.7%	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.	9	7	6
Coordinate professional training for all personnel as required by FDLE.	Percentage of officers trained.	100%	100%	100%
*The numbers could not be reconciled.				

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 use of the Department's model units, processes and programs when delivering service to the community. The Division will also continue the focus of fully implementing the City's Public Safety Technology Project, which includes the 24-hour operation of the Real Time Crime Center (RTCC) and an array of video surveillance systems and fixed license plate readers. In addition, the Division will continue to work towards ensuring the delivery of positive customer service for the entire agency, as a tool for developing improved positive community collaboration.

GENERAL FUND

PUBLIC SAFETY DEPARTMENT POLICE OPERATIONS DIVISION

MISSION

The Operations Division is the largest and most visible division within the Miami Gardens Police Department. It is responsible for providing day-to-day police services to citizens, businesses, and visitors of the City of Miami Gardens. This Division is responsible for Road Patrol, Bike Patrol, Traffic Unit, K-9 Unit, School Crossing guards. The Intergovernmental Unit is comprised of the Community Enrichment Team that oversees the Citizens on Patrol program, Community Liaison Officers, Gang Resistance Education and Training (GREAT) Program, Police Athletic League program, Code Enforcement.

The primary mission of the Operations Division is to provide a safe haven for citizens of this community. Be proactive by implementing community policing as a form of closing the gap between police and the citizens. Officers will respond to calls for service, conduct preliminary investigations, conduct park and walk details and enforce traffic violations. We have implemented a number of action plans conducted twice a month by the sergeants. Additionally, the Operations Division conduct monthly operation in conjunction with the Investigations Section, joint multi agency and all specialized units. The goal of these operations is to deter and combat criminal activities. Our goal 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 citizen's, business owners, and visitors.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

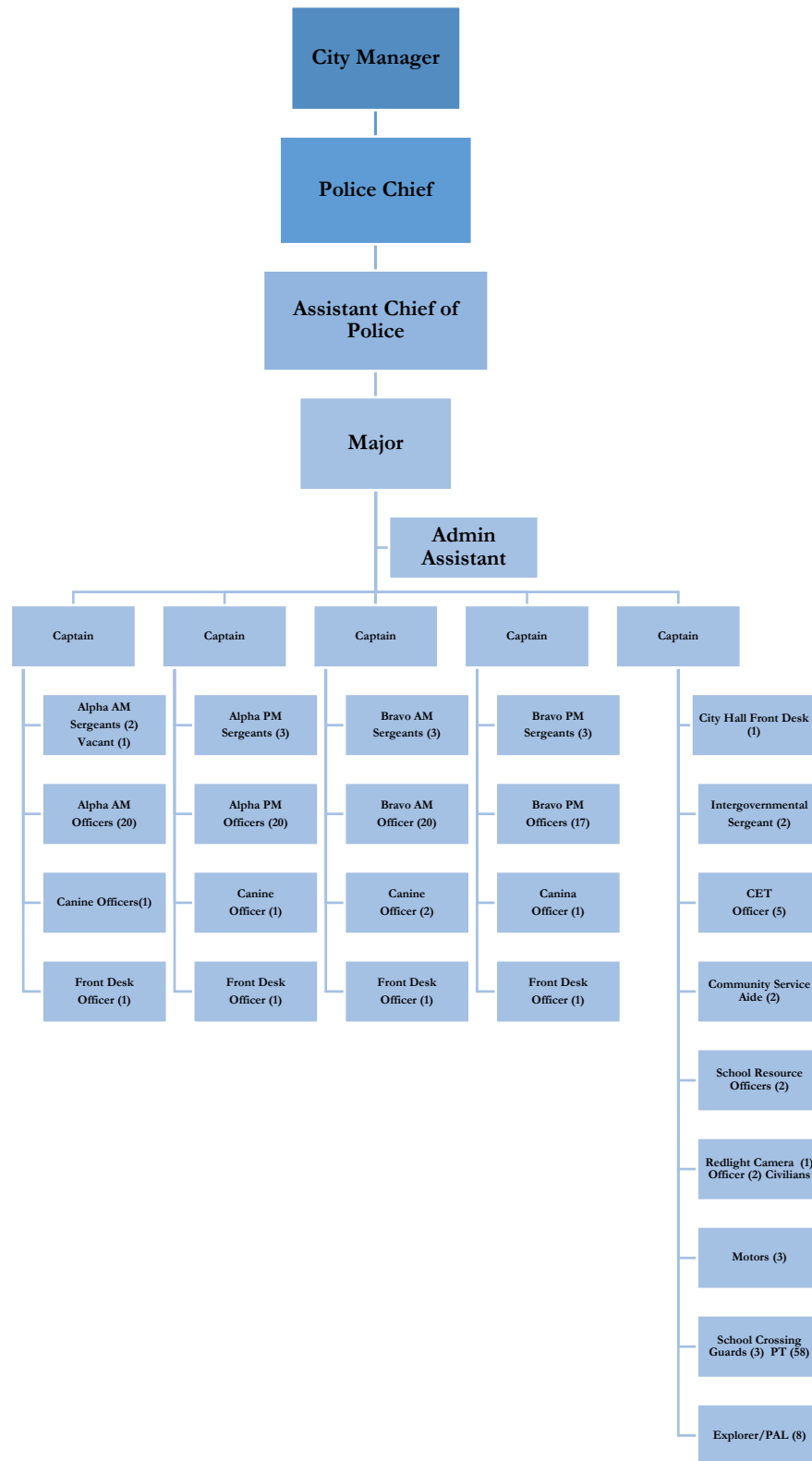
FY 2018-2019 Accomplishments

- Instituted a Predictive Policing program, utilizing readily available analytical computer solutions to provide specific geographical focus locations for patrol officers to thwart potential crimes, with the goal of reducing crime by approximately 8%. We utilize COMPSTAT to assist with accomplishing our tasks.
- Increased the number of referrals to social services organizations by 25%.
- Reduced vehicle burglaries by 10%.

FY 2019-2020 Goals and Objectives

- Implement more Directed Patrol Details
- Implement more Park-and-Walk details
- Conduct more remote off site roll calls.
- Utilize the mobile command bus for visibility in high crime areas.
- Decrease crime throughout the city
- Decrease the vehicle burglaries within high traffic areas
- Conduct seat belt safety classes for the community
- Establish monthly operations
- Establish monthly bike rides within the community
- Enforce traffic violations
- Develop an executive staff business and community walk.
- Increase patrol manpower throughout the city for more visibility.

ORGANIZATIONAL CHART



DIVISION DETAILS (OPERATIONS DIVISION)

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	\$31,117	\$46,631	\$47,062	\$56,911	\$49,228	\$26,244	\$72,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$31,117	\$46,631	\$47,062	\$56,911	\$49,228	\$26,244	\$72,000

PERFORMANCE INDICATORS

Service	Actual FY 17-18	Actual FY 18-19	Projected FY 19-20
Population Served	113,750	113,750	113,750
Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
#FTE Employees	122	122	122
Arrests	*	1293	1972
Traffic Citations	4430	4430	4687
Calls per officer	1435	1435	1462
Arrests per 100,000	*	*	*
Traffic Fines	349,000	349,000	364,000
Traffic Deaths	*	10	6
*Data not available			

ANALYSIS

The Division was instrumental in a 15 % reduction of crime during the 2017-18 fiscal year. This outcome was achieved through continued emphasis on areas of concern with the concentration of police services, proactive patrol, and increased police visibility and community involvement.

The 2018-19 fiscal year was a full year of the agency-wide Community Policing Initiative. This philosophy resulted in officers spending a more considerable amount of time on public and business interactions, along with the increase in special projects geared towards addressing root causes of on-going community problems. Since December 2018, there has been a spike in burglaries to motor vehicles. Additional resources were utilized for visibility and proactive details. The crime rate changed to a -12% decrease in crime, with our bike officers conducted monthly bike rides, and an operation detail was conducted every two weeks, targeting areas where an increase in crime was noted. Currently we reflect a 5% increase, which we are daily working to reduce through coordinated operations, surveillances and patrols targeting the areas, known violators and crimes trends.

GENERAL FUND

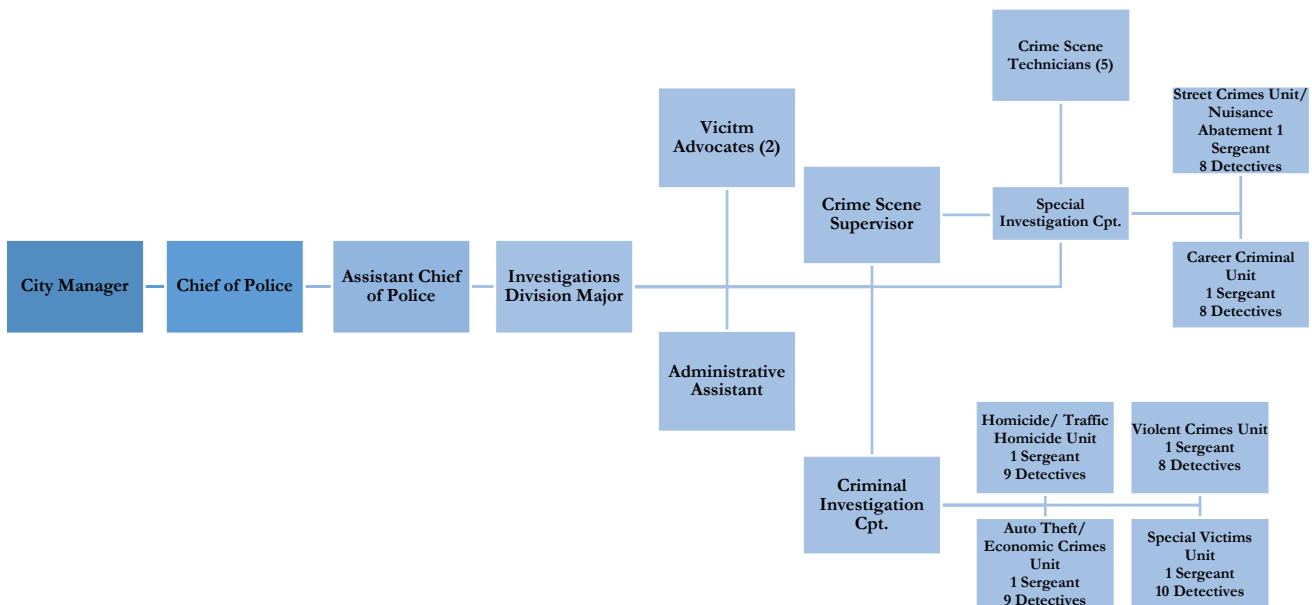
PUBLIC SAFETY DEPARTMENT POLICE INVESTIGATIONS DIVISION

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.

ORGANIZATIONAL CHART



ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2018-2019 Accomplishments

- The Victims Advocate Unit participated in a Domestic Violence Awareness event in the month of October, and hosted a Domestic Violence Sexual Assault of Greater Miami Meeting.
- The Missing Persons Unit investigated 195 cases and cleared 186 thru the current fiscal year ending April 8, 2019. During Fiscal year 17-18, the unit investigated 175 Missing Persons cases and cleared 364 during the same period.
- The Investigations Division continues to become efficient in utilizing the National Integrated Ballistic Identification Network (NIBIN) system. The system has reduced the wait time in receiving results from the system, and has led to critical timing of lead generation. An investigator trained in the system has also undertaken the lead role in gathering all available information from these leads and has increased investigator work hours to conduct criminal investigations.
- The Investigations Division entered into an agreement with the Federal Bureau of Investigation by assigning two Street Crimes Detectives to the South Florida Street Gang and Criminal Organization Task Force as Tactical Field Officers (TFO's). This task force provides for enhanced manpower pool to combat these offenders, provide investigative cost re-imbursements and the addition of two FBI funded vehicles and fuel costs.

FY 2019-2020 Goals and Objectives

- Increase clearance rate on all crime categories by 5%
- Continue to provide excellent Customer Service to Victims, Citizens and Business Owners.
- Maintain professional liaison with external law enforcement entities to use innovative strategies for prevention, arrest, and convictions of subjects.
 - Special Investigations Section (Career Criminal and Street Crimes Units) to assist in reducing gun violence by continuing to: Conduct home visits of youth gang members to educate parents.
 - Attend the various private groups who sponsor mentoring initiatives with at risk youth.
 - Educate teachers and students at area schools regarding gun violence and participation in gang activities.
 - Participate with South Florida Gang Task Forces to target specific gangs and occurrences of spikes in firearm related incidents.
 - Participate with State Probation and Parole Officers in conducting sweeps to ensure offender compliance.
 - Participate with the United States Attorney's Office and the Bureau of Alcohol, Tobacco Firearms. and Explosives in enhancing firearm and gang related crimes prosecutions.
 - Coordinate with Code Enforcement on Nuisance Abatement violations.
 - Participate closely with the Operations Division and Criminal Investigations Section to reduce violent crimes.
- Victim Advocate Unit to continue to make victims of crime aware of crime victim services, educate the youth in anti-bullying and Date Rape concerns.
- Fill all vacancies within the Investigations Division.

Investigations Division				
Service Quantity	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Projected FY 19-20
Population Served	112,265	110,000	112,265	114,000
Service Area	20 sq. Miles	20 sq. Miles	20 sq. Miles	20 sq. Miles
Full Time Employees	84	168	120	152

Criminal Investigations Section				
Service Quantity	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Projected FY 19-20
Investigations Assigned	2684	4883	3483	5200
# of Investigators	32	29	29	34
Investigations per Officer	84	168	120	152
Effectiveness Measures: Clearance Rate of Assigned Cases	31%	32%	23%	26%

Special Investigations Section			
Service Quantity	Actual FY 17-18	Actual FY 18-19	Projected FY 19-20
Search Warrants Executed	12	50	5200
Seized Marijuana	6314.1 grams	7400 grams	9000 grams
Seized Cocaine	473.1 grams	337 grams	500 grams
Seized Firearms	68	29	90
U.S. Marshalls Apprehensions	71	33	80

Traffic Homicide Unit				
Service Quantity	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Projected FY 19-20
Crash Hit & Run	677	831	452	900
Crash Injuries	798	807	436	910
Crash Fatalities	8	9	9	25
Traffic Citations	456	37*	33*	115*
*Figures only include the Traffic Homicide Unit, Prior figures included Traffic Unit comprised of Motors and Traffic Homicide.				

DIVISION DETAILS (INVESTIGATIONS DIVISION)

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	\$79,277	\$66,537	\$58,404	\$62,504	\$61,936	\$49,507	\$125,100
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$79,277	\$66,537	\$58,404	\$62,504	\$61,936	\$49,507	\$125,100

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	Actual FY 17-18	Actual FY 18-19	Projected FY 19-20
Increase clearance rate on all crime categories by 5%.	Comprehensive Statistical (CompStat) Records Management System (RMS) data will be evaluated for all crime categories.	32%	23%	28%
Increase the homicide clearance rate by 5%.	Evaluate CompStat and RMS data.	32%	58%	63%

ANALYSIS

- The VOCA (Victim of Crime Acts) Grant for the Victim Advocate Unit was submitted, and is being reviewed by the State of Florida Attorney General's Office.
- Currently, there are eight detective and two sergeant position vacancies.
- The Crime Scene Investigations Unit lost an investigator position in 2009. One investigator is retiring on 08/30/2019. The unit is not staffed on some shifts due to personnel utilizing leave and attending Court related activities. Often there is no coverage, which requires investigators to work overtime to process violent crime scenes. Crime scene processing would be more effective and efficient with the addition of an additional budgeted position.

GENERAL FUND

PUBLIC SAFETY DEPARTMENT POLICE SUPPORT SERVICES DIVISION

MISSION

The Support Services (Administrative Support) Division is tasked with accomplishing many objectives within the Miami Gardens Police Department. The Division is broken down into the following Units: Property & Evidence, Records, Communications, and Fleet, Real Time Crime Center (RTCC) Crime Analysis Unit, Off Duty/Court Liaison and False Alarms. These Units assist the other Divisions within the Department by allowing them to carry out their functions in a more efficient manner.

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2018-2019 Accomplishments

- Scanned and attached numerous documents to offense incident reports and accident reports in Records Management System (RMS) daily.
- Processed 1,611 background checks.
- Fingerprinted 1,047 Miami Gardens applicants and/or Miami Gardens residents.
- Processed and responded to over 4,374 public records requests.
- Imported 1,824 MGPD arrests from Miami-Dade County's Think stream A-Form Management portal into the arrest module in Records Management System (RMS).
- Mobile Name Candidate approximately 32,304 names in Records Management System (RMS).
- Successfully submitted and validated the Miami Gardens Police Dept. annual and semi-annual Uniform Crime Report (UCR) without any errors to the Florida Department of Law Enforcement.
- Processed monthly Uniform Crime Report (UCR) report for COMPSTAT meeting.
- Successfully validated and/or processed monthly Hate Crime report for Florida Department of Law Enforcement.
- Ran bi-weekly Driving under the Influence (DUI) reports to ensure all DUI reports are turned into the Records Unit and forwarded to the State Attorney's Office and Bureau of Administrative Reviews.
- Received and processed 25 expunge/seal/name change orders.
- Collected \$3,082,716.80 in revenue for the City of Miami Gardens.
- Submitted daily EDEN pay file status to the City's Finance Department for financial accountability.
- Maintained standards and abided by the regulations of the FDLE Byrne Grant.
- Received and processed red light camera violations and payments at the Records Unit window daily.
- Received in Communications 100,540 Non 9-1-1 telephone calls and 21,864 9-1-1 telephone calls.
- Dispatched 121,211 calls for police service.
- Entered 2,207 NCIC/FCIC entries.
- Hired three Telecommunication Operators.
- Conducted a semi audit of the Property & Evidence Unit in conjunction with Internal Affairs.
- Processed 1,726 pieces of property to date.
- Conducted 30 lab runs to Miami Dade County Crime Lab during which 253 items were transported for testing and analysis.

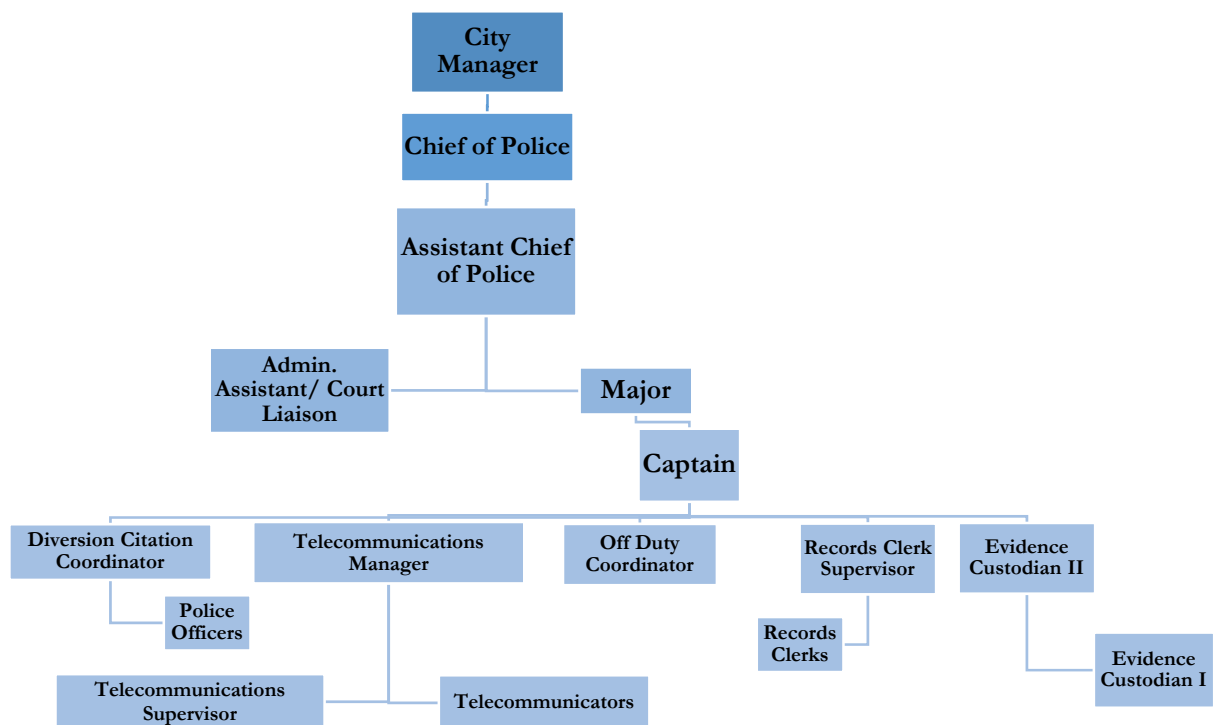
- Returned 87 items to the rightful owners and 106 firearms to rightful owners.
- Hired and currently training the new Property & Evidence Custodian I.
- Concluded a cash deposit for currency no longer of evidentiary value, forfeited and/or abandoned.
- Reviewed and processed 116 Promises to Appear for the Pre-Arrest Diversion Program.
- Collected \$5,300 from participants in the Pre-Arrest Diversion Program.
- Eighteen (18) participants successfully graduated from the program.
- Held Roll Call training to update Officers of the progress and procedures of the Diversion Program.
- Maintained and monitored Service Agreements with Vendors that provided services for participants for the Pre-Arrest Diversion Program.
- Partnered with the State Attorney's Office and Florida Memorial University Staff for the U-Lead Diversion Program for College Students.
- Assisted in writing all SOPs for current and upcoming Diversion Programs, i.e. U-Lead and Marijuana Civil Citation.
- Created training manuals for Diversion Programs.
- Provided training to Staff and Student Housing RA's at Florida Memorial University for the U-Lead Program.
- Maintained all files for participants in the Diversion program.
- Assisted with the homeless Population in Miami Gardens.
- New alarm permits issued 1,390.

FY 2019-2020 Goals and Objectives

- Continue to comply with court orders to return property in a timely manner.
- Dispose of a number of property items equivalent to 80% of the number of items received after property has exceeded the statute of limitations and retention guidelines.
- Conduct two random audits and/or an annual audit of property room to ensure integrity and accountability.
- Conduct a narcotics burn when approved by court order and weapons melt annually.
- Reduce rejections/corrections by 90% monthly.
- Reduce email reminders and property rejections by conducting two Property & Evidence refresher presentations annually.
- Assign locations to all impounded property and evidence into the SAFE system.
- Transfer items to storage bins for organizational and accreditation purposes.
- Continue to convert currency that is abandoned, found and in closed cases with no evidentiary value.
- Reduce the average current priority dispatch time (2.88 minutes) by 10%.
- Reduce the average current non-priority dispatch time (11.6 minutes) by 20%.
- Reduce overtime expenses related to Communications Unit by 5% by hiring and retaining new personnel.
- Continue to comply with Public Records Requests in a timely manner.
- Continue to process expunge/seal/name change court orders in a timely manner.
- Continue to submit and validate annual and semi-annual UCR to FDLE without errors.
- Continue to import and formulate MGPD arrests through Miami-Dade County's Think stream A-Form Management in compliance with UCR statutes.
- Continue on a daily basis to submit EDEN pay file status to the City's Finance Department for financial accountability.
- Continue to scan and attach documents to reports in RMS.
- Continue to complete Name Candidate activities daily.
- Continue to process UCR report, Hate Crime report, Case Status report and DUI report.
- Apply and obtain Florida Department of Law Enforcement Byrne Grant.

- Continue to receive and process red light camera violations at the Records Unit window daily.
- Complete Training for U-Lead and implement program at local Colleges and Universities.
- Complete Training for the Marijuana Civil Citation Program and start the program.
- Complete partnership with Miami Dade Teen Court to offer Diversion to Miami Gardens Youth.
- Recommend additional staffing for the Diversion Program.
- Resolve all appeals regarding false alarm charges from citizens.
- Conduct Special Master Hearings when necessary.
- Continue partnership with false alarm billing company to ensure the City is collecting the accurate amount of fees that are due.

ORGANIZATIONAL CHART



DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	\$14,973	\$115,892
Operating Expenses	\$212,145	\$272,938	\$206,016	\$231,658	\$236,704	\$274,019	\$364,795
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$212,145	\$272,938	\$206,016	\$231,658	\$236,704	\$288,991	\$480,687

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	Actual FY 17-18	Actual FY 18-19	Projected FY 19-20
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 (NCIC) 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 Non-Priority calls for service.	Average amount of dispatch time for Priority and Non-Priority calls.	P- 2.7 Min. NP- 10.5 Min.	P- 2.8 Min. NP- 11.6 Min.	P-2.7 Min. NP- 10.5 Min.
Review Part I incidents from RMS Daily Records Review weekly.	All of 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%

ANALYSIS

The Support Services Division is diligently filling the vacancies within the Communications Center, which will help in reducing overtime. Additionally, the Property and Evidence Unit is preparing for disposal of non-evidentiary items to prepare for the 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.

GENERAL FUND

PUBLIC SAFETY DEPARTMENT COPS II GRANT

STAFFING LEVELS

COPS II GRANT			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Police Officers	10	10	10
Subtotal	10	10	10

FUND DETAIL

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$873,118	\$977,703	\$1,053,284	\$1,110,840	\$1,093,150	\$1,293,460	\$1,409,150
Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$873,118	\$977,703	\$1,053,284	\$1,110,840	\$1,093,150	\$1,293,460	\$1,409,150

ANALYSIS

The City received COPS III award which funded part of the salaries and fringe benefits for ten (10) new Police Officers. The Officers were hired in late June to early July of 2014. Operating expenses in FY 13-14 includes uniforms, equipment and certification. These costs are not covered by the grant funding. FY 15-16 is mainly salaries and fringe benefits costs for a full year for the ten (10) Officers. This grant is a three-year (3) grant and the grant pays 45.7% of base salary and related fringe benefits. The City will have to maintain the Officers for at least an additional year after the grant expires.

GENERAL FUND

PUBLIC SAFETY DEPARTMENT COPS III GRANT

STAFFING LEVELS

COPS III GRANT			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Police Officers	10	10	10
Subtotal	10	10	10

FUND DETAIL

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$191,858	\$868,403	\$1,125,949	\$1,203,492	\$1,166,914	\$1,245,141	\$1,418,153
Operating Expenses	\$110,570	\$8,691	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$302,428	\$877,094	\$1,125,949	\$1,203,492	\$1,166,914	\$1,245,141	\$1,418,153

ANALYSIS

The City received COPS III award which funded part of the salaries and fringe benefits for ten (10) new Police Officers. The Officers were hired in late June to early July of 2014. Operating expenses in FY 13-14 includes uniforms, equipment and certification. These costs are not covered by the grant funding. FY 15-16 is mainly salaries and fringe benefits costs for a full year for the ten (10) Officers. This grant is a three-year (3) grant and the grant pays 45.7% of base salary and related fringe benefits. The City will have to maintain the Officers for at least an additional year after the grant expires.

GENERAL FUND

PUBLIC SAFETY DEPARTMENT COPS IV GRANT STAFFING LEVELS

COPS IV GRANT			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Police Officers	11	11	11
Subtotal	11	11	11

FUND DETAIL

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	n/a	n/a	\$435,957	\$976,873	\$975,255	\$1,273,757	\$1,254,797
Operating Expenses	n/a	n/a	\$107,483	\$1,257	\$0	\$0	\$0
Capital Outlay	n/a	n/a	n/a	n/a	n/a	\$0	\$0
TOTAL DEPARTMENT	\$0	\$0	\$543,440	\$978,130	\$975,255	\$1,273,757	\$1,254,797

ANALYSIS

This grant was awarded in FY 14-15 for the hiring of an additional eleven (11) Police Officers. The grant will only pay for 45.65% of base salary and related fringe benefits costs. The City will have to match the remaining 54.35%. The City began hiring in FY 15-16 and FY 18-19 was the fourth year of the grant.

GENERAL FUND

PUBLIC SAFETY DEPARTMENT SCHOOL CROSSING GUARD

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

School Crossing Guard			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
School Crossing Guard Supervisor	2	1	1
School Crossing Guard (Part Time)	15.4	15.4	15.4
School Crossing Guard Manager	0	1	1
Subtotal	17.4	17.4	17.4



Image: School Crossing Guard with Children

ACCOMPLISHMENTS, GOALS & OBJECTIVES

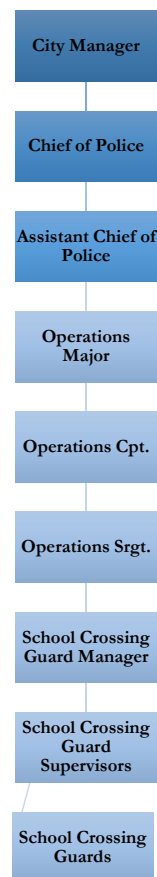
FY 2018-2019 Accomplishments

- Participated in Child I.D. Program for students in Miami Gardens.
- Safely crossed 100% of the students throughout the year without incident.
- Enhance pedestrian and bicycle safety through a cooperative effort with the Police Department, School Administrators and Crossing Guards.
- Continue exploration of service options with other jurisdictions.
- Assisted with Traffic Director for the Food for Florida Food Stamp Program and Jazz in the Gardens.

FY 2019-2020 Goals and Objectives

- Maintain adequate staffing for the school crossing guard function.
- Initiate a Safe Routes to School Plan for selected schools in the city.
- Revamp our Safety Town Program during the summer to teach elementary students all aspects of safety.
- Enhance our CPST program by becoming a Car Seat Inspection Station and conducting classes to educate community.

ORGANIZATIONAL CHART



DIVISION DETIALS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$577,565	\$468,708	\$477,438	\$470,138	\$503,698	\$633,520	\$501,603
Operating Expenses	\$11,521	\$4,340	\$4,365	\$3,854	\$5,088	\$3,285	\$13,600
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$589,086	\$473,048	\$481,803	\$473,992	\$508,786	\$636,805	\$515,203

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
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.	10	12	12
Work with Police Department or Community Organizations to share pedestrian safety information on at least 4 occasions.	Number of pedestrian safety information sessions.	6	8	12

ANALYSIS

The School Crossing Guard program was relocated under the supervision of the Police Department in FY 14-15. Personnel costs continue to be lower than previous years. One of the full-time Supervisor positions has been reduced to two (2) part-time positions and the overall unit supervision was absorbed by a Police Department Captain.

GENERAL FUND

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 in the City of Miami Gardens; while providing quality-based solutions to address the distinctive needs of our patrons. Our goal is to assist in creating an attractive, pleasant, and safe environment.

STAFFING LEVELS

Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Code Compliance Officer	10	10	10
Code Compliance Supervisor	2	2	2
Code Enforcement & License Manager	1	1	0
Permit & License Clerk Supervisor	1	1	1
Permit & License Clerk	6	6	6
Housing Inspector	2	2	2
Code Enforcement & License Director	0	0	1
Sub-Total	22	22	22

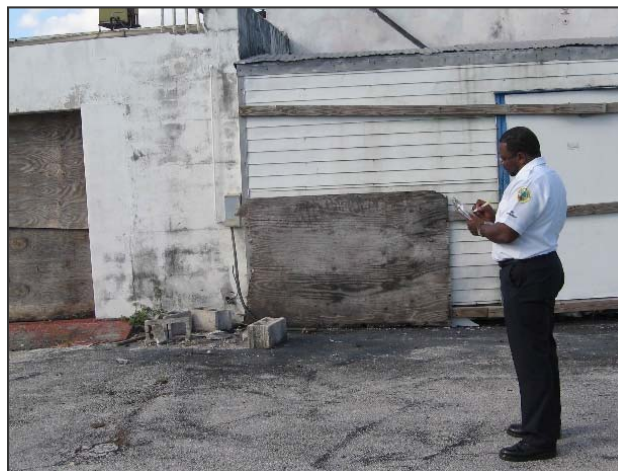


Image: Code Enforcement Officer reviewing a possible code violation

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2018-2019 Accomplishments

- The Code Enforcement Division personnel were able to accomplish the following goals and objectives:
- Initiated Strategic Zone Enforcement Task Force
- Conducted sweeps in strategic zone enforcement task force in 2 zones.
- Actively participated in Homeowner Association & Community Meetings
- Attended 81 HOA, Crime Watch/Prevention, Community and Senior Citizens meetings and 3 Code-on -the -Go events. During this period, contact was made with 2,259 residents and business owners

FY 2019-2020 Goals and Objectives

- Increase the number of cases that fall into the 30 days and 60 days compliance time categories.
- 100% attendance at Community, HOA, Senior Citizens and Crime Watch/ Prevention meetings.
- Increase Proactive Zone Enforcement efforts based on established performance standards.
- Create Special Projects Code teams.

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$1,269,864	\$1,251,927	\$1,356,337	\$1,151,950	\$1,155,847	\$1,224,014	\$1,543,712
Operating Expenses	\$61,782	\$54,329	\$69,378	\$67,277	\$56,226	\$93,111	\$381,478
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$1,331,646	\$1,306,256	\$1,425,715	\$1,219,227	\$1,212,073	\$1,317,125	\$1,925,190

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	PROJECTED FY 2020
Completion of final Business License Renewal Mailings.	100% mailings to delinquent and late business license renewals.	100%	100%	100%
Completion of Landlord Mailings.	100% mailings to delinquent and late landlord fee renewals.	100%	100%	100%
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.	80%	85%	90%
Cases scheduled for Special Masters Hearings.	Conduct 11 Special Masters Hearings annually.	100%	100%	100%

ANALYSIS

In FY 19-20, the Code Compliance unit will continue its efforts in proactive code compliance through initiatives with a focus on customer service based principles. The Unit anticipates these initiatives will promote employee morale, customer satisfaction and staff accountability.

GENERAL FUND

PLANNING AND ZONING OFFICE

MISSION

The Planning and Zoning (P&Z) Office is responsible for the planning and zoning activities for the City. To utilize the Land Development Regulations as an economic development tool, to promote development activities and opportunities for the business community. Our objective is to develop zoning regulations and facilitate development which enhance the community and promote living environment for all residents and businesses of the City.

STAFFING LEVELS

Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Planning & Zoning Director	1	1	1
Senior Planner	1	1	0
Associate Planners	2	2	2
Executive Secretary	0.1	0	0
Zoning Inspector	0	1	1
Principal Planner	0	1	1
Administrative Assistant	0	0.8	0
Zoning Administrator	0	0	1
Sub-Total	4.1	6.8	6

ACCOMPLISHMENTS, GOALS & OBJECTIVES

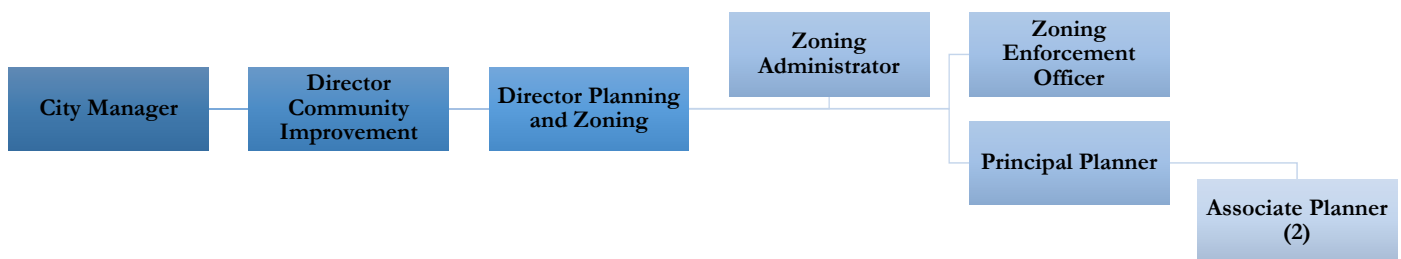
FY 2018-2019 Accomplishments

- Updated Landscape Ordinance to be consistent with sound management practices
- Adopted Tree Protection Ordinance to localize review of tree permits from the County to the City
- Updated Table of Permitted Uses, Accessory Uses and Commercial/Recreational Vehicle Parking
- Conducted Landscape Compliance Audits for properties within the Entertainment Overlay district
- Issued Site Plan Approval for major development projects including Calder Jai Alai and the Dolphins Training Facility
- In-house Zoning Inspection in order to provide more timely service for residents and business owners
- Initiated digitization of planning and zoning records

FY 2019-2020 Goals and Objectives

- Transition to digital plan submittal and review to provide efficient and convenient service
- Implement automated and remote appointments system
- Complete Streetscape Master Plan construction drawings for the NW 27th Avenue corridor including hardscape elements, landscape enhancements and safety improvements
- Increase community engagement by hosting at least three zoning Q&A workshops for residents and business owners
- Host a Florida Friendly Landscape event for residents in conjunction with local organizations

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$248,993	\$107,825	0	\$169,107	\$345,412	\$475,084	\$620,692
Operating Expenses	\$164,945	\$240,101	\$361,472	\$287,199	\$223,109	\$157,161	\$219,254
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$413,938	\$347,926	\$358,152	\$456,306	\$568,521	\$632,245	\$839,946

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	PROJECTED FY 2020
Implement Digital Plan Review	Installation of e-permitting software system for all zoning applications and forms.	10%	30%	60%
Implement Remote Appointment System	Installation of software system for scheduling of zoning appointments of various types.	Not Measured	20%	80%
Complete Streetscape Master Plan	Preparation of 100% construction drawings for NW 27th Avenue improvements.	Not Measured	60%	40%
Improve Public Engagement	Completion of 3 zoning workshops for residents.	Not Measured	Not Measured	100%
Improve Landscaping Citywide	Completion of 1 Florida Friendly Landscape event.	Not Measured	Not Measured	100%

ANALYSIS

The Planning and Zoning Office 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. Significant updates to the Comprehensive Development Master Plan, Sign Code and Entertainment Overlay District have been made over the past year including updates to the sign code to enhance community aesthetics, incorporation of emerging industries such as microbreweries into the zoning code, establishment of design standards within the Entertainment Overlay to ensure an iconic City center that is a destination in and of itself, and updates to the Comprehensive Development Master Plan to properly guide and manage growth. Further improvements to the code and internal processes will continue in the coming fiscal year in order to ensure an efficient, user friendly development process along with a system that is less paper-based.

In FY 15-16, only one position was budgeted for, the Planning & Zoning Manager which was vacant for the year. In FY 16-17, the Division was restructured and has since included a Planning & Zoning Director, a Senior Planner and two Associate Planner positions. In FY 18-19 three (3) new positions were added: Principal Planner; Zoning Enforcement Officer and a Zoning Administrator and the Senior Planner was eliminated. In FY 19-20, staffing continues at the same level.

GENERAL FUND

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 17-18	FY 18-19	FY 19-20
Parks & Recreation Director	1	1	1
Business Manager	1	0	0
Operations Service Manager	1	1	1
Recreation Aides	9.17	9.6	11.2
Recreation Aides II	3	3	3
Recreation Aides I	2	2	2
Information Officer	1	1	1
Recreation District Supervisor	1	1	0
Recreation Supervisor	4	4	4
Recreation Coordinator	1	1	0.8
Administrative Analyst	1	1	1
Administrative Assistant	1	1	1
Assistant Parks & Recreation Director	0	1	2
Sub-Total	26.17	26.6	28

ACCOMPLISHMENTS, GOALS & OBJECTIVES

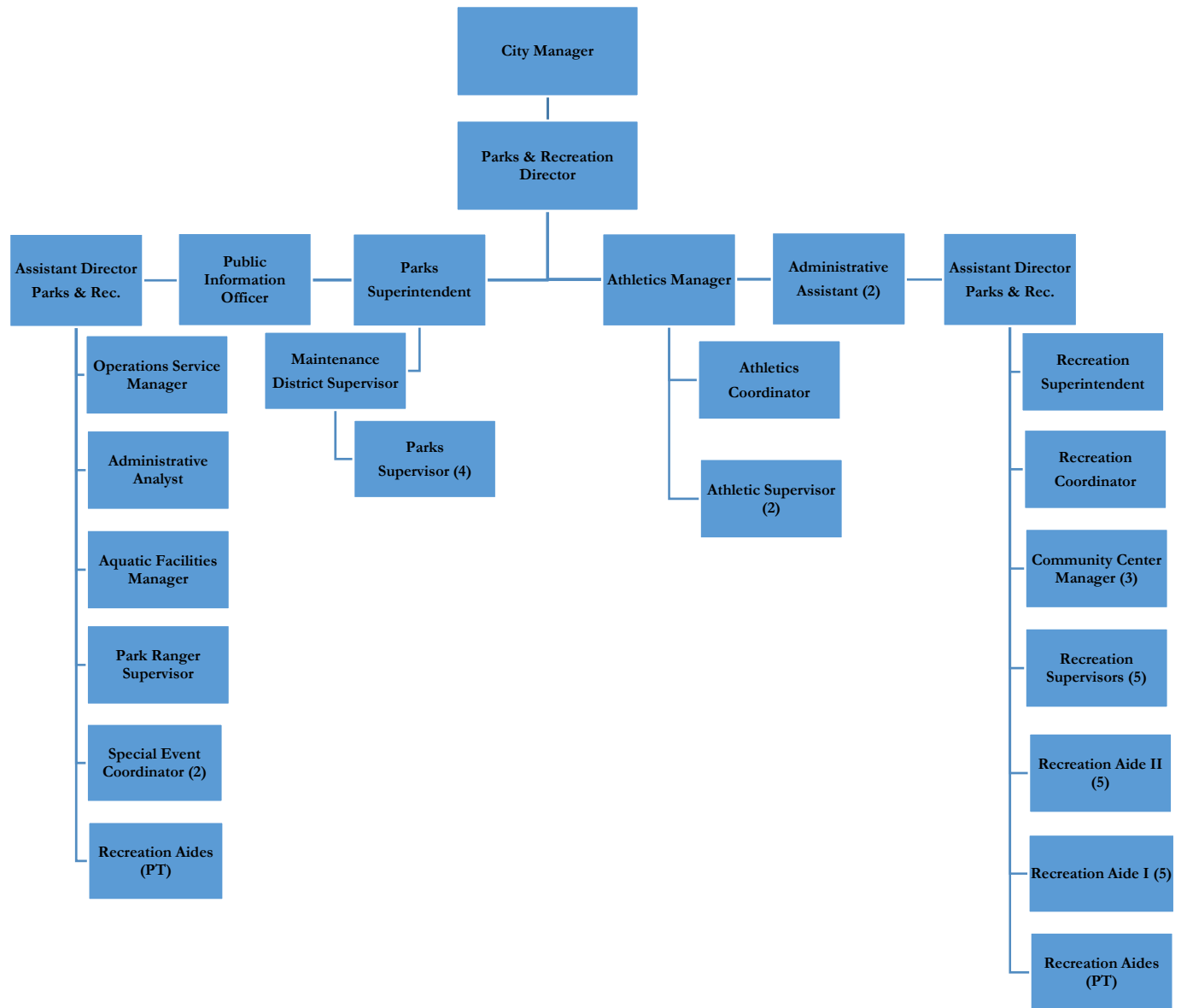
FY 2018-2019 Accomplishments

- Received and implemented the Children's Trust Youth Development Grant for afterschool and summer camp programs. The Recreation Department was awarded \$328,225 for children grades K-5 at four (4) sites and an additional \$210,080 for youth grades 6-12 at two (2) sites for 5 years. Increased the afterschool programs to service over 150 children.
- Opening and Ribbon Cutting for Buccaneer Park and Splash Pad and Norwood Park.
- Staff supported several special events including Community Halloween event, Holiday Lighting Event, the annual Heritage Bowl, Bid Whist and Spades, Memorial Day Breakfast, Athletic Tournaments, Easter Family Fun Day, July 4th, Mother's Day Event, Father Day Luncheon and the State of the City address.
- Implemented a new snorkeling, chess, and scuba programs.
- Introduced and implemented flag football, soccer, baseball, and expanded the basketball program.
- Hosted eight (8) FREE STEM Saturday sessions.
- Staff attended NRPA, FRPA, and South Florida Festival and Events Conferences. Two staff were certified in Crowd Control Management.
- Implemented a sponsorship program to supplement the costs of citywide special events.
- Established five (7) new partnerships with Dibia Dreams, US soccer Foundation Soccer for Success, P-Swap, Red Cross Centennial Swim Campaign, Flippany, The Fountain, and Ted Lucas Foundation.

FY 2019-2020 Goals and Objectives

- Establish three (3) new partnerships with organizations to provide programs and activities for school age youth.
- Continue to increase attendance within our Afterschool, Summer Camp, Winter Camp and Kids Day off programs.
- 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 focus on recreation and education at all city recreational facilities;
- Continue to improve the aesthetics of our parks, playgrounds, athletic fields, facilities and open spaces throughout the city;
- Establish teen programs at three (3) sites within the city.
- Continue to implement a marketing strategy to inform our residents of all recreation programs and activities offered within the City.

ORGANIZATIONAL CHART



DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$1,540,808	\$1,306,552	\$962,503	\$1,121,614	\$1,056,698	\$1,188,804	\$1,602,573
Operating Expenses	\$642,669	\$687,121	\$622,437	\$550,883	\$552,552	\$490,982	\$565,533
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
Reserve for New Facilities Operations	\$0	\$0	\$0	\$0	\$0	\$160,707	\$0
TOTAL DIVISION	\$2,183,477	\$1,993,673	\$1,584,940	\$1,672,498	\$1,609,250	\$21,840,492	\$2,268,106

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 202
Establish five (5) new partnerships with organizations to provide programs and activities for school age youth.	Number of new partnerships established.	3	8	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:40 SC:280 WC:41 SC: 73	ASC:125 SC:250 WC:45 SC: 100	ASC: 315 SC: 315 WC: 100 SC: 200
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	Surveyed 20% of programs	Survey 30% 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.	7	18	20
Implement programs to focus on recreation and education at all city recreational facilities.	Number of new programs	4	7	5
Professional Certifications within the Parks and Recreation Department	Place staff on a course to test and receive professional certifications	7	13	16
Establish teen programs at three (3) sites within the city.	Number of new programs and attendance within each.	0	2	3

ANALYSIS

The recreation program will focus on improving the aesthetics, safety, and cleanliness of our parks and recreation facilities.

GENERAL FUND

PARKS AND RECREATION DEPARTMENT BETTY T. FERGUSON 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

Betty T. Ferguson Division			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Community Center Manager	1	2	1
Assistant Community Center Manager	1	1	1
Administrative Assistant	1	1	1
Information Officer	1	0	0
Recreation Supervisor	1	1	1
Janitorial Worker	2	1.6	1.6
Park Ranger Supervisor	1	1	1
Park Ranger	1.6	2.4	2.4
Recreation Aide	3.2	3.2	4
Recreation Aide I	2	2	2
Health & Fitness Facilitator	2.4	2.4	2.4
Event Specialist	0	1	1
Chess Instructor	0	0.5	0.5
Sub-Total	17.2	19.1	18.9

ACCOMPLISHMENTS, GOALS & OBJECTIVES

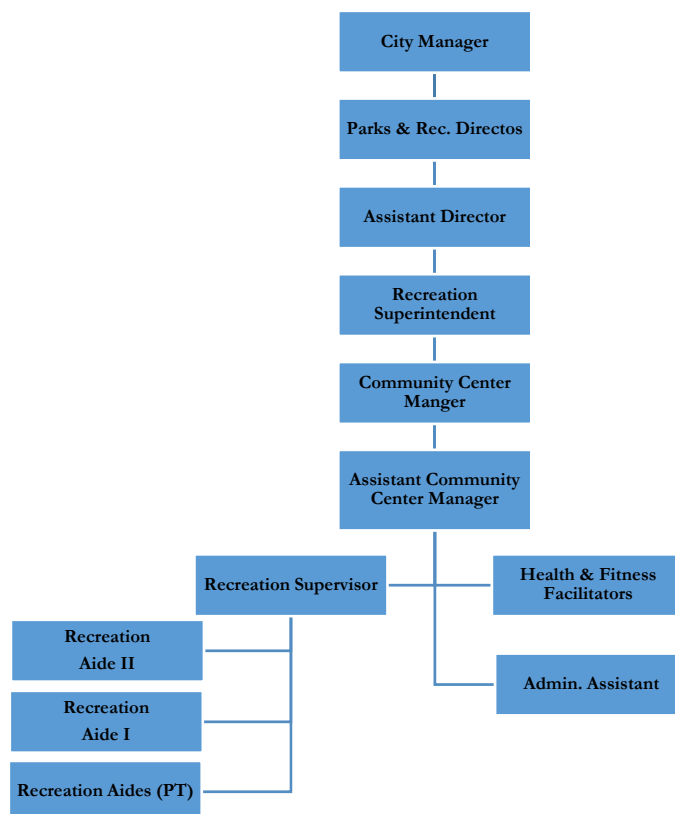
FY 2018-2019 Accomplishments

- Collaborated with Commissioner Jordan's Office for the Black History event and Music in the Park.
- Hosted Travon Martin Walk and event.
- Hosted the Mayor's Fitness challenge which included the new component Trap Yoga
- Hosted Job Fair which was presented by Representative Shervin Jones and Councilman Reggie Leon
- Offered Free Tax Preparation Sessions by Vitafree
- Monthly Hands On CPR Classes and 1st time Homeowners sessions by Mortgage Experts
- Hosted the 2018 Orange Bowl Family Fun Fest

FY 2019-2020 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 as well as execute annual maintenance service agreements.

ORGANIZATIONAL CHART



DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$736,571	\$577,803	\$975,744	\$969,210	\$587,438	\$613,023	\$956,380
Operating Expenses	\$338,563	\$375,745	\$421,821	\$396,745	\$388,176	\$329,250	\$417,179
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$1,075,134	\$953,548	\$1,397,565	\$1,365,955	\$975,614	\$942,273	\$1,373,559

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
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	0	10	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	New Measure	3	5
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.	1	3	5

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.

GENERAL FUND

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

Athletics Division			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Athletics Manager	1	1	1
Athletics Coordinator	1	1	1
Athletics Supervisor	2	2	2
Aquatic Facility Manager	1	1	1
Recreation Aide I	2	2	2
Recreation Aide II	2	2	2
Lead Lifeguard Water Safety	1	1	1
Lifeguard Water Safety Instructor	2.8	4.1	2.8
Lifeguard	0.35	0.5	0.5
Lead Tutors/Tutor	2.42	2.42	1.5
Recreation Aide	0	0	4
Sub-Total	15.57	17.02	18.8

ACCOMPLISHMENTS, GOALS & OBJECTIVES

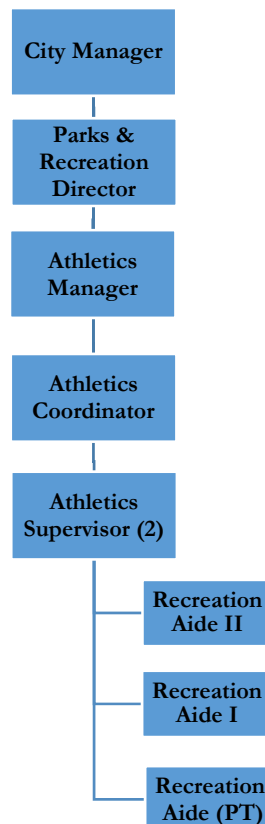
FY 2018-2019 Accomplishments

- Hosted youth football, tumbling and cheerleading programs.
- Provided successful soccer, tennis and t-ball clinics.
- Hosted the 4th annual junior and high school volleyball clinic.
- Hosted a successful winter basketball tournament, flag football, and soccer, tennis and baseball programs.

FY 2018-2019 Goals and Objectives

- Develop tennis 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 and implement a 4-week summer sports camp.

ORGANIZATIONAL CHART



DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$298,511	\$347,162	\$487,730	\$376,545	\$677,043	\$561,968	\$898,290
Operating Expenses	\$329,128	\$426,359	\$717,957	\$565,944	\$321,865	\$176,389	\$612,100
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$627,639	\$773,521	\$1,205,687	\$942,489	\$998,907	\$738,356	\$1,510,390

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Broaden athletic activities such as soccer, baseball, basketball, softball, cheer, basketball, and football and t-ball leagues for youth and adults.	Increase number of new athletic programs	7	10	12
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	0	5	8
Develop and implement a 4 week summer sports camp.	Number of new registrants within these programs	New Measure	0	100

ANALYSIS

The Athletics Division will continue to offer exceptional programs to the community. In FY20 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.

GENERAL FUND

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

Bunche Pool Division			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Lifeguard Water Safety Instructor	1	1	1
Lead Lifeguard Water Safety Instructor	1	0.8	0.8
Lifeguard	1.5	1.5	1.5
Lifeguard (Summer)	1.25	1.25	1.25
Sub-Total	4.75	4.55	4.55



Image: Bunche Pool Sign

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2018-2019 Accomplishments

- Bunche Park Pool opening and Ribbon Cutting

FY 2019-2020 Goals and Objectives

- Transition the Stingray competitive swim program to Bunche Pool.
- Develop (3) new aquatic programs. Ex. Learn to swim, Scuba & Snorkeling.
- 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.
- Implement (2) special events at the facility.
- Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards



Image: Bunche Pool

DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$0	\$0	\$0	\$0	\$19,074	\$31,240	\$182,402
Operating Expenses	\$0	\$0	\$0	\$0	\$14,823	\$15,016	\$87,529
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$0	\$0	\$0	\$0	\$33,898	\$46,256	\$269,931

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Transition the Stingray competitive swim program to Bunche Pool.	Move the program	N/A	New Measure	100% of enrollees
Develop (3) new aquatic programs, Ex. Scuba & Snorkeling.	Implement new programs	New Measure	New Measure	15 per program
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.	New Measure	New Measure	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.	New Measure	New Measure	75% of all staff
Establish partnership with surrounding schools and churches.	Implement a marketing strategy to have information distributed within both schools and churches.	N/A	New Measure	25% of schools and churches in the area

ANALYSIS

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

GENERAL FUND

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

Maintenance Division			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Maintenance District Supervisor	2	1	1
Janitorial Supervisor	3	3	3
Janitorial Worker	3	3	3
Landscape Supervisor	3	3	3
Landscape Worker	6	6	6
Trades Worker	3	3	3
Irrigation Supervisor	0.3	0.3	0.3
Parks Superintendent	0	1	1
Sub-Total	20.3	20.3	20.3

ACCOMPLISHMENTS, GOALS & OBJECTIVES

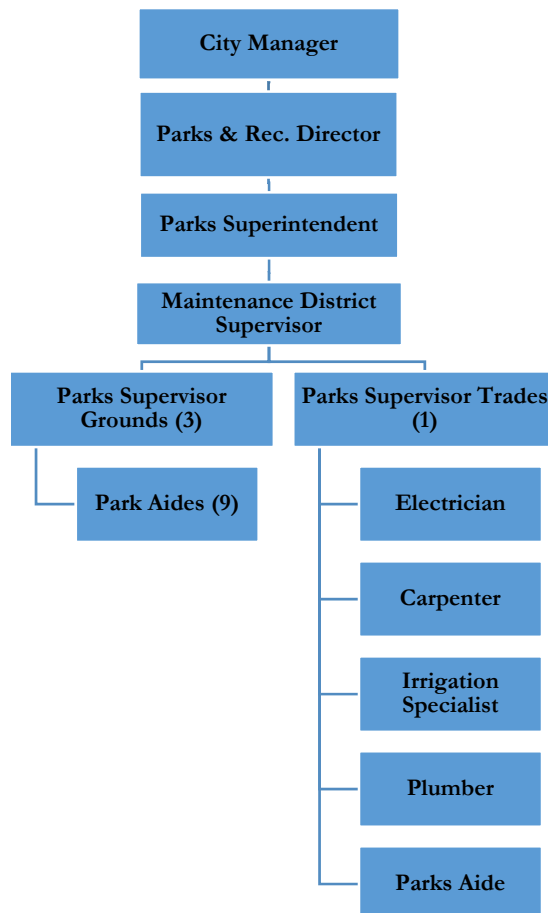
FY 2018-2019 Accomplishments

- Transitioned back to Parks and Recreation to continue to improve the division's efficiency and accountability.
- Re-aligned positions and responsibilities within the division to increase efficiency.

FY 2019-2020 Goals and Objectives

- Align Park Maintenance staff to work closely with recreation staff to address deficiencies and repairs as needed.
- Continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.
- Trainings to offer professional development opportunities for staff to improve work ethic and knowledge of parks and recreational activities.
- Develop and implement maintenance to include check lists, service logs to insure equipment is maintained and service according to industry and manufacturer standards.

ORGANIZATIONAL CHART



DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$1,060,033	\$959,893	\$777,110	\$793,253	\$951,249	\$931,188	\$1,058,688
Operating Expenses	\$223,964	\$178,255	\$203,912	\$267,098	\$269,246	\$297,924	\$245,038
Capital Outlay	\$47,528	\$7,693	\$0	\$28	\$0	\$0	\$0
TOTAL DIVISION	\$1,331,525	\$1,145,841	\$981,022	\$1,060,379	\$1,220,495	\$1,229,112	\$1,303,726

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Maintain 70% or better cleanliness rating by customers utilizing recreation buildings.	Implement surveys to obtain accurate percentages.			
Maintain 70% or better cleanliness rating by customers utilizing existing open space.	Implement surveys to obtain accurate percentages.			

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.

GENERAL FUND

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

Buccaneer Park Division			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Community Center Manager	0	0	1
Asst. Community Center Manager	0	0	1
Recreation Aide II	0	0	1
Recreation Aide I	0	0	1
Recreation Aide	0	0	2.6
Sub-Total	0	0	6.6



Image: Buccaneer Park Ribbon Cutting

ACCOMPLISHMENTS, GOALS & OBJECTIVES

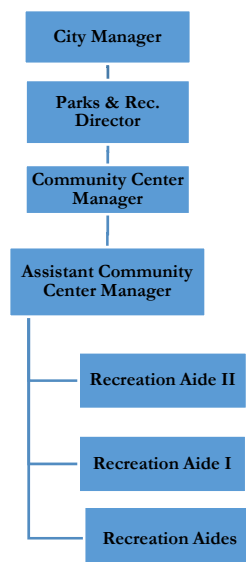
FY 2018-2019 Accomplishments

- Successful Opening and Ribbon Cutting of the facility and Splash Pad in December 2018.
- Increase in usage of splash pad during the summer months with various camps and organization utilizing this amenity on a weekly basis.
- Hosted various rentals and community events.
- Partnered with Ted Lucas Foundation to host summer camp for 20 youth.
- Hosted the walking portion of the Mayor's Fitness challenge along the new walking trail.
- Hosted a Book Bag Giveaway for Councilwoman Lillie Q. Odom and Ted Lucas Foundation
- Hosted a Summer Teen program for 25 youth.

FY 2019-2020 Goals and Objectives

- Establish two (2) new partnerships with organizations to provide programs and activities for school age youth and teens.
- 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.

ORGANIZATIONAL CHART



DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	N/A	N/A	N/A	N/A	N/A	\$206,158	\$419,167
Operating Expenses	N/A	N/A	N/A	N/A	N/A	\$94,054	\$238,215
Capital Outlay	N/A	N/A	N/A	N/A	N/A	\$0	\$0
TOTAL DIVISION	N/A	N/A	N/A	N/A	N/A	\$300,212	\$657,382

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Increase attendance within our Teen Program.	Number of new registrants within these programs	N/A	12	25
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	N/A	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.	N/A	N/A	2
Implement programs to focus on recreation and education at all city recreational facilities.	Number of new programs	N/A	N/A	2
Establish three (3) additional activities within our teen program.	Number of new programs and attendance within each.	0	2	3

ANALYSIS

Buccaneer Park opened in FY 2019 and will have a full year of costs in FY 2020.

GENERAL FUND

PARKS AND RECREATION DEPARTMENT NORWOOD PARK & POOL DIVISION

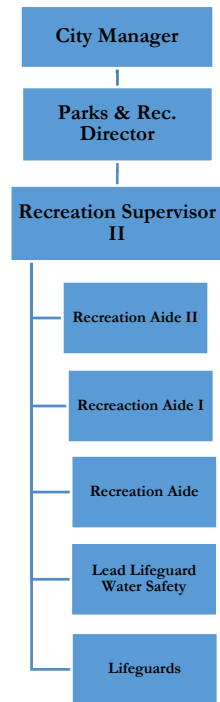
MISSION

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

Norwood Park & Pool Division			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Recreation Supervisor II	0	0	1
Recreation Aide II	0	0	1
Recreation Aide I	0	0	1
Recreation Aide	0	0	4
Lead Lifeguard Water Safety	0	0	2
Lifeguard	0	0	3.9
Sub-Total	0	0	12.9

ORGANIZATIONAL CHART



ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2018-2019 Accomplishments

- N/A- Facility under renovations

FY 2019-2020 Goals and Objectives

- Establish Afterschool, Summer Camp, Winter Camp, Teen and Kids Day off programs.
- Create innovative aquatic programming to educate while providing physical fitness and water safety.
- Implement a marketing strategy to inform our residents of all recreation programs and activities offered.
- 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.

DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	N/A	N/A	N/A	N/A	N/A	\$147,106	\$334,824
Operating Expenses	N/A	N/A	N/A	N/A	N/A	\$128,370	\$366,467
Capital Outlay	N/A	N/A	N/A	N/A	N/A	\$0	\$0
TOTAL DIVISION	N/A	N/A	N/A	N/A	N/A	\$275,476	\$701,291

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Establish two (2) new partnerships with organizations to provide programs and activities for school age youth.	Number of new partnerships established	N/A	N/A	2 new partnerships
Establish Afterschool, Summer Camp, Winter Camp, Spring Camp, Teen and Kids Day off programs.	Number of new registrants within these programs.	N/A	N/A	ASC: 30 SC: 30 WC: 30 SC: 30
Create innovative aquatic programming to educate while providing physical fitness and water safety.	Number of new programs established	N/A	N/A	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.	N/A	N/A	4 STAFF

ANALYSIS

Norwood Park opened in FY 2019 and will have a full year of costs in FY 2020.

GENERAL FUND

PARKS AND RECREATION DEPARTMENT BUNCHE PARK DIVISION

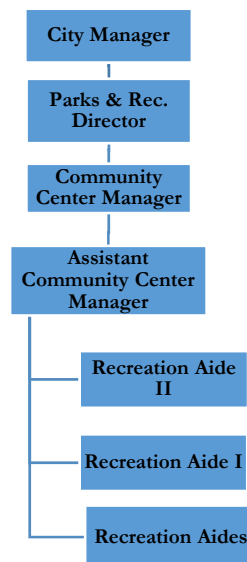
MISSION

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

Bunche Park Division			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Community Center Manager	0	0	1
Asst. Community Center Manager	0	0	1
Recreation Supervisor II	0	0	1
Recreation Aide II	0	0	1
Recreation Aide I	0	0	1
Recreation Aide	0	0	5
Sub-Total	0	0	10

ORGANIZATIONAL CHART



ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2018-2019 Accomplishments

- N/A- Facility under renovations

FY 2019-2020 Goals and Objectives

- Establish traditional and alternative sports programming such as wrestling, fencing, soccer, football, basketball, volleyball, lacrosse, cricket, and badminton.
- Implement Afterschool, Summer Camp, Winter Camp, Spring Camp, Teen and Kids Day off programs.
- Implement a marketing strategy to inform our residents of all recreation programs and activities offered.
- 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.

DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	N/A	N/A	N/A	N/A	N/A	N/A	\$306,479
Operating Expenses	N/A	N/A	N/A	N/A	N/A	N/A	\$330,505
Capital Outlay	N/A	N/A	N/A	N/A	N/A	N/A	\$0
TOTAL DIVISION	N/A	N/A	N/A	N/A	N/A	N/A	\$636,984

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
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	N/A	ASC: 30 SC: 30 WC: 30 SC: 30
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	N/A	3
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	N/A	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	N/A	4 STAFF

ANALYSIS

Bunche Park will open in FY 2020 and will have a partial year of costs in FY 2020.

GENERAL FUND

PURCHASING DEPARTMENT

MISSION

The Purchasing Department 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 our Community.

STAFFING LEVELS

Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Procurement Director	1	1	1
Senior Procurement Officer	0	1	1
Purchasing Officer	1	1	1
Buyer	1	1	1
Procurement Compliance Coordinator	1	0	0
Purchasing Assistant	1	1	1
Sub-Total	5	5	5

ACCOMPLISHMENTS, GOALS & OBJECTIVES

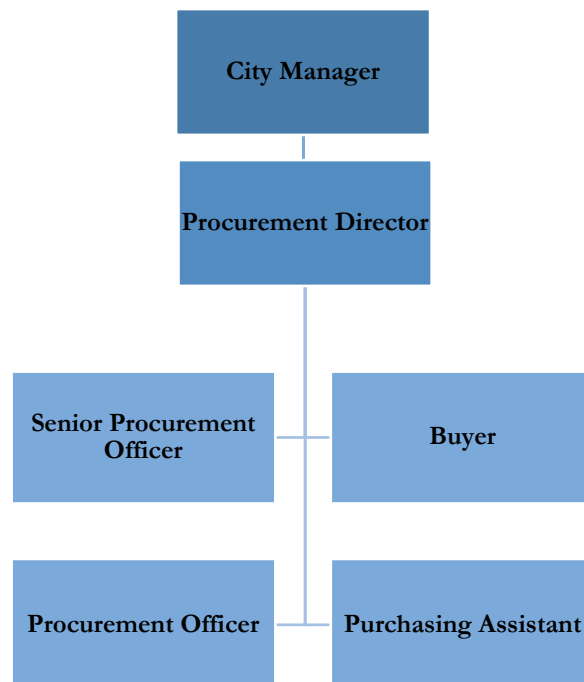
FY 2018-2019 Accomplishments

- Managed and promoted City of Miami Gardens Business and Resident Economic Growth Plan (CMG-BREP).
- Hosted "How to Do Business with the City of Miami Gardens" local outreach seminars.
- Introduced electronic vendor registration.

FY 2019-2020 Goals and Objectives

- Increase small business outreach and interaction with the City of Miami Gardens
- Host (3) outreach seminars annually
- Host internal classes for City staff and two (2) annual Citywide Procurement training
- Revise Procurement Manual
- Revise Purchasing Card Manual
- Process $\geq 90\%$ Requisition and related Purchase Orders within 5 days of receipt OF Requisition in OPM

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$316,695	\$282,962	\$318,282	\$291,780	\$337,717	\$425,354	\$479,923
Operating Expenses	\$4,801	\$3,288	\$24,863	\$26,790	\$26,842	\$35,899	\$28,288
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$321,496	\$286,250	\$343,145	\$318,570	\$364,559	\$461,253	\$508,220

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Meet or exceed external customer expectations on Requests 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-BREP Program.	21	28* to be verified	49
Workload- volume of purchase orders processed within the Division.	Number of purchasing transactions.	641	713	600
Proficiency in processing Purchase Orders.	Purchase Orders processed within 5 days in receipt by Purchasing Division.	98%	98%	98%

ANALYSIS

The Purchasing Department plays a large role in ensuring the City Departments receive the best quality goods and services for the lowest prices in a timely manner. The Department was instrumental in developing two (2) Ordinances for the City, the City of Miami Gardens Business and Resident Economic Growth Plan (CMGF-BREP) and the City of Miami Gardens Small Business Growth Plan. Seventy-five (75) residents from Miami Gardens received jobs due to the CMG-BREP program. The Purchasing Department is a member of the South Florida Cooperative.

GENERAL FUND

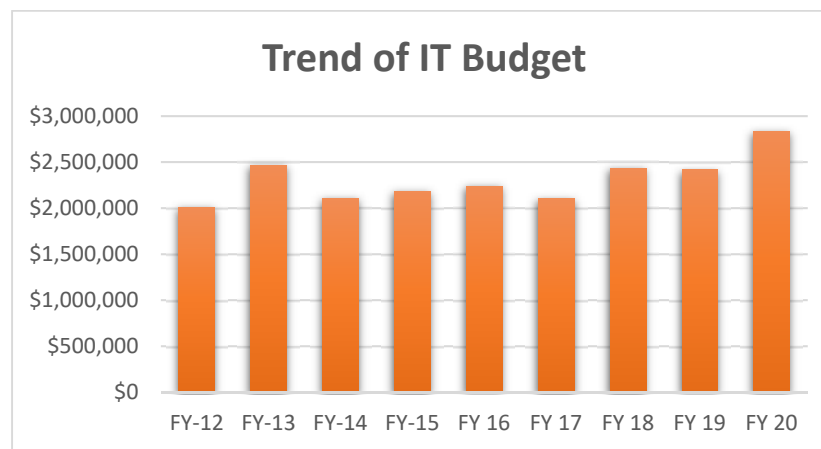
OFFICE OF INFORMATION TECHNOLOGY

MISSION

The Information Technology Department is committed to providing responsible helpdesk 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 17-18	FY 18-19	FY 19-20
IT Director	1	1	1
IT Web Content Administrator	1	0	0
Telecommunications System Analyst	1	1	1
Applications Systems Manager	1	0	0
IT Support Technician II	1	0	0
IT Junior Support Technician	1	0	0
IT Support Technician	4	3	4
Administrative Analyst	0	1	1
Senior Systems Administrator	0	0	1
IT Security Auditor	0	1	1
Network Administrator	0	1	1
IT Systems Administrator	0	1	0
City Hall IT Manager	0	1	0
GIS Analyst	0	0	0.5
Sub-Total	10	10	10.5



Graph: Trend of I.T. Budget

ACCOMPLISHMENTS, GOALS & OBJECTIVES

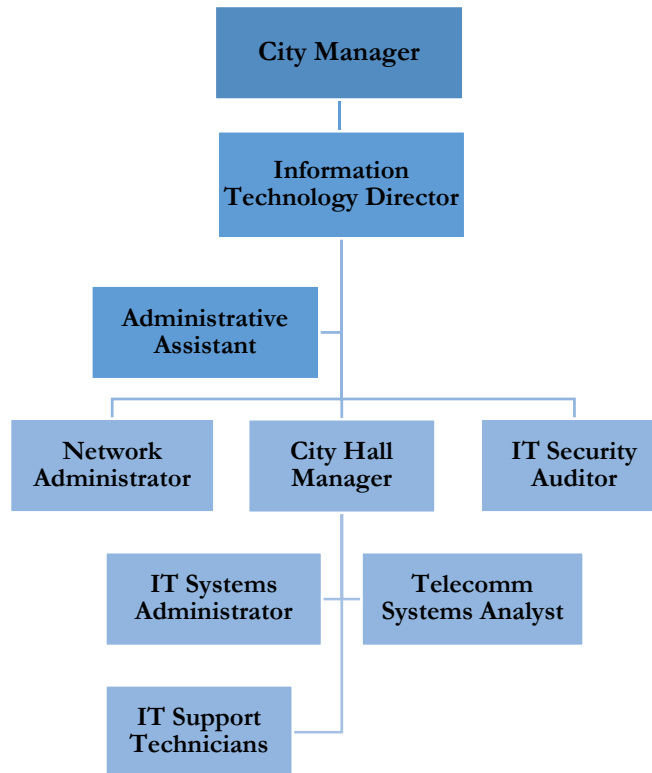
FY 2018-2019 Accomplishments

- Replace aging Virtual Server Hosts and San Storage with newer technology.
- Improve disaster recovery, network speed and network security for the entire city infrastructure.

FY 2019-2020 Goals and Objectives

- The Office of Information Technology will continue to focus on security, and disaster recovery. Increasing qualified information technology staff will also be a goal as the city infrastructure continues to grow.
- The Office of Information Technology will continue to help the Real Time Crime Center bring park cameras online and connectivity with fiber to each park location.

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$984,502	\$987,330	\$1,003,030	\$805,726	\$798,261	\$867,643	\$1,051,605
Operating Expenses	\$1,084,132	\$1,152,161	\$1,211,465	\$1,250,983	\$1,357,768	\$1,506,887	\$1,645,759
Capital Outlay	\$34,186	\$45,405	\$24,516	\$25,154	\$137,007	\$44,675	\$139,00
TOTAL DIVISION	\$2,102,820	\$2,184,896	\$2,239,011	\$2,081,864	\$2,293,036	\$2,419,204	\$2,836,364

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Implement Disaster Recovery and Email Security.	Update all Firewalls to Next Generation Firewalls. Update endpoint Security to all City owned computers.	50	50%	100%
Replace Aging laptops for both City Hall and the Police Department.	Measured the replacement of servers and switches.	50	50%	100%
Replace City Hall and the Police Department Firewalls.	Measured by amount of users accessing the network and how much resources are needed.	50	70%	100%

ANALYSIS

The Office of Information Technology has made several software upgrades and has implemented email security for both Police Department and City Hall domains. Disaster recovery with cloud backup has been implemented during this year. Computer replacement is still on going for both City Hall and Police Department. A new cloud helpdesk ticket and inventory system has been implemented for user's access and log tickets online.



Image: IT department emblem

GENERAL FUND**FLEET SERVICES DIVISION****MISSION**

The Fleet Management Division is responsible for the centralized maintenance and accounting for all City vehicles. The Division assists in the preparation of bid specifications for rolling stock in conjunction with the various operating Departments. The Division functions without a fixed facility and uses exclusively outside vendors for maintenance and repairs.

STAFFING LEVELS

Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Fleet Services Manager	1	1	0
Fleet Services Representative	1	1	1
Administrative Assistant	1	1	1
Sub-Total	3	3	2

ACCOMPLISHMENTS, GOALS & OBJECTIVES

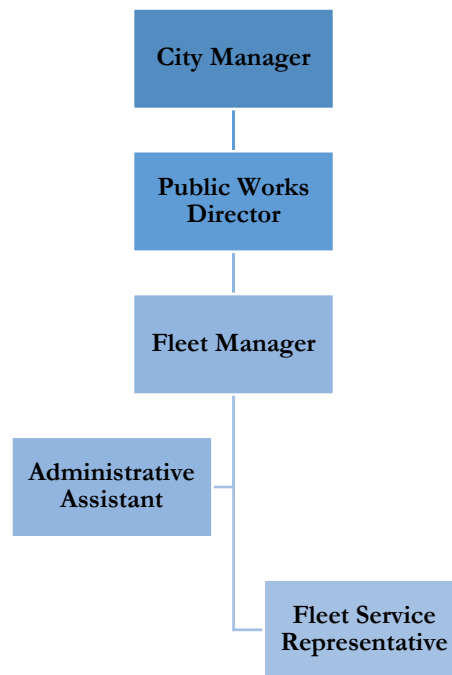
FY 2018-2019 Accomplishments

- Continue to complete preventative services and vehicle inspections to maintain an older fleet.
- Completed 1,804 repair orders.
- Managed the City's Fuel usage by providing fuel report to each department by vehicle number.

FY 2019-2020 Goals and Objectives

- Procure new vehicles to replace high mileage and older vehicles to minimize downtime and repair expenditures as per approved budget.
- Coordinate any fuel issues with the County since the fuel has been switch to the County Fuel Facilities.
- Sell surplus vehicles and replace for vehicle shortage.
- Obtain bidding for expiring or obsolete contracts.

ORGANIZATIONAL CHART



DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$213,821	\$216,046	\$219,819	\$229,510	\$189,415	\$224,260	\$94,448
Operating Expenses	\$1,703,603	\$1,577,058	\$1,434,452	\$1,633,794	\$1,754,176	\$1,859,856	\$2,767,768
Capital Outlay	\$311,188	\$34,682	\$0	\$291,777	\$393,198	\$679,735	\$0
TOTAL DIVISION	\$2,228,612	\$1,827,786	\$1,654,271	\$2,155,081	\$2,336,739	\$2,763,851	\$2,862,216

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Complete a minimum of 2,300 work orders submitted for repairs and preventative maintenance.	Number of work orders completed.	1,701	2,309	2,300
Repair vehicle collisions.	Number of collisions.	45	41	45

ANALYSIS

In FY 2020, the Fleet Division will enter into a contract with Enterprise for the leasing of all of the City's fleet.

GENERAL FUND

CITY HALL MAINTENANCE DIVISION

MISSION

In April 2014, the City Hall Administrative Building was completed and occupied and the Police Building was completed in October 2015. This Division is established to account for maintenance repairs and utility costs associated with the buildings. The Front Desk Receptionist is under this Division.

STAFFING LEVELS

Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Facility Superintendent	1	0	0
Facility Manager	1	1	1
Public Service Worker	1	0	0
Receptionist	2.1	2.1	0
Public Service Worker II	0	1	1
Sub-Total	5.1	4.1	2



Image: Miami Gardens Municipal Complex Aerial View

ACCOMPLISHMENTS, GOALS & OBJECTIVES

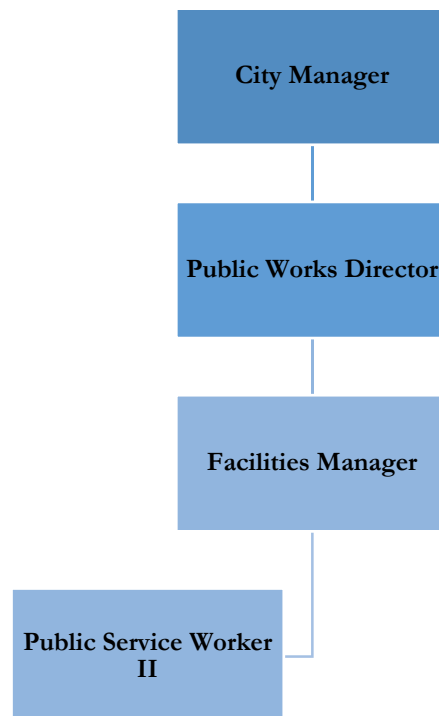
FY 2018-2019 Accomplishments

- Transitioned from the construction warranties to preventative maintenance contracts have been completed with new contracts for the maintenance services.
- Provided “Set-up” for many community events held at the Municipal Complex.
- Maintenance of other non-park City facilities.
- Repaired the Irrigation System.

FY 2019-2020 Goals and Objectives

- Provide preventative maintenance and emergency responses to all non-Parks Facilities.
- Monitor the power from the new solar panels and maintain them as well.
- Assist on all City Hall Events.
- Manage the Facilities – Non Park Janitorial Service.
- Coordinate the landscaping maintenance around the City Hall and Police Complex with the Public Works Landscaping Division.

ORGANIZATIONAL CHART



DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	n/a	\$257,522	\$274,544	\$229,191	\$157,170	\$221,368	\$195,814
Operating Expenses	n/a	\$349,548	\$643,718	\$686,420	\$553,805	\$490,075	\$587,783
Capital Outlay	n/a	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	n/a	\$607,070	\$918,262	\$915,611	\$710,975	\$711,443	\$783,597

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Preventative maintenance to equipment keeping them clean from airborne dust and other materials that lead to breakdown and disruptions.	Number of filters changed.	1,750	1,850	1,992
Tracking responsiveness of facility maintenance.	Average time for requests to be completed.	16 Hours	16 Hours	24 Hours
Documenting the number of requests to track, identify, and determine use/wear on furnishings and components.	Number of requests	45	70	80
After hour service calls responses	Emergency Response to alarms, garage door malfunctions, HVAC, power issue, etc.	30	35	40
Events Sponsored by CMG Stand by for maintenance support MEP and to over-see clean-up	Number of times to set-up and standby for the events	3	3	5

ANALYSIS

The City Hall Maintenance Division maintains the City Hall Complex and other City-owned non-Parks facilities. This Division also oversees the City Hall Complex maintenance subcontractors.

GENERAL FUND

NON-DEPARTMENTAL BUDGET

MISSION

The Non-Departmental budget is utilized to account for those expenses non-specific to any Department and/or Division.

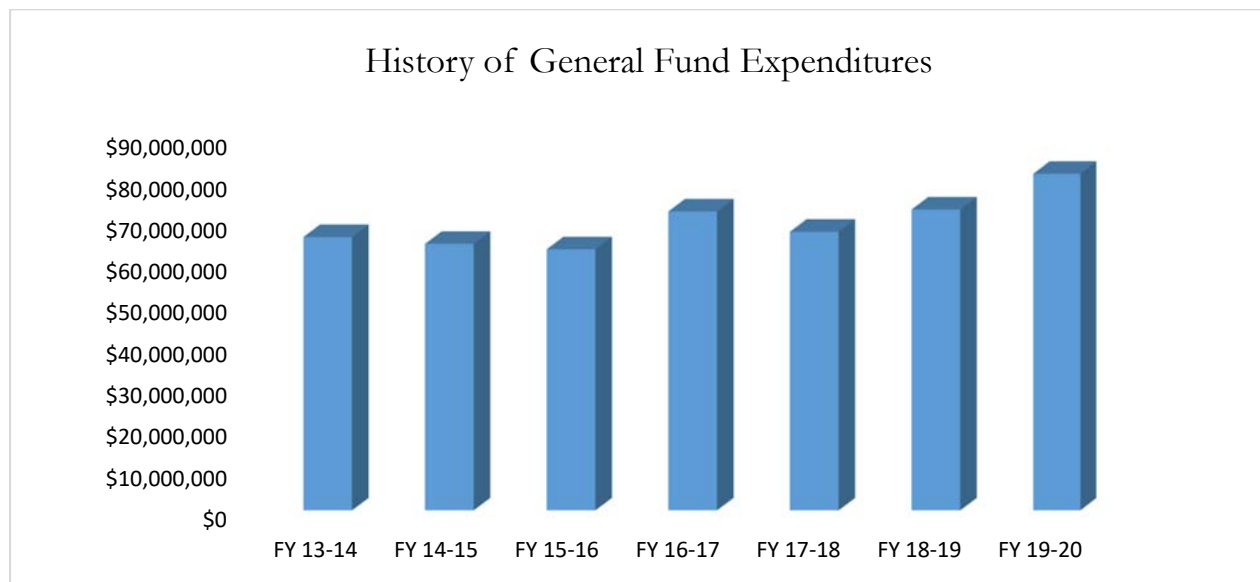
DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$40,519	\$42,373	\$12,754	\$25,860	\$25,000	\$35,000	\$25,000
Operating & Transfer Out	\$11,950,884	\$10,023,219	\$17,589,552	\$12,287,016	\$17,014,121	\$11,604,791	\$10,345,441
Emergency Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$11,991,403	\$10,065,592	\$17,602,306	\$12,312,876	\$17,039,121	\$11,639,791	\$10,345,441

TOTAL GENERAL FUND EXPENDITURES

GENERAL FUND	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
TOTAL	\$65,999,113	\$64,357,700	\$63,047,248	\$72,168,872	\$67,287,746	\$72,651,473	\$81,249,099



Graph: History of General Fund Expenditures

Transportation Fund

TRANSPORTATION FUND



Image: Miami Gardens Transit Program Bus



Images: Bunche Park Sidewalk Repairs Before and After

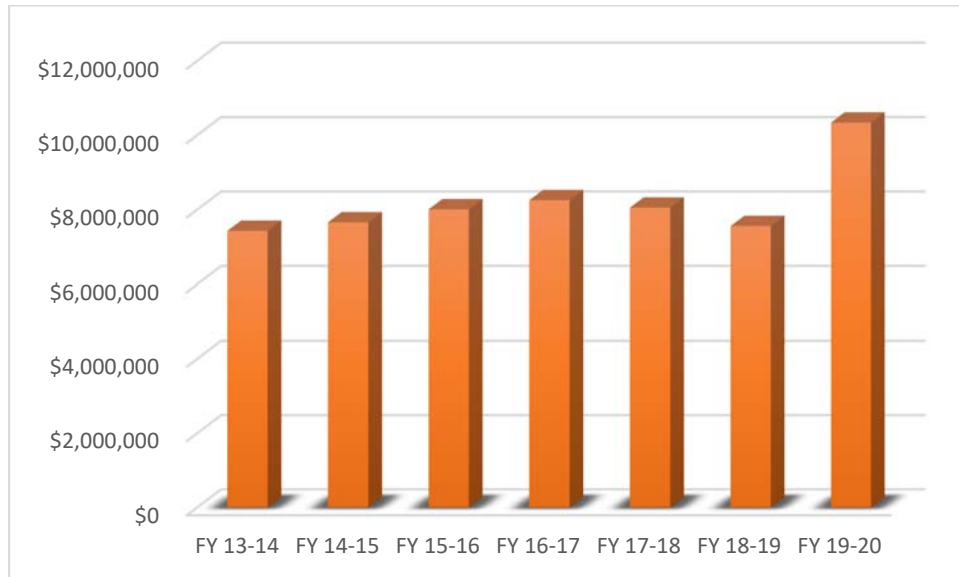
TOTAL TRANSPORTATION FUND REVENUES

Revenue Type	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20	Basis for Budget
1 st Local Option Fuel Tax	\$1,528,502	\$1,602,775	\$1,585,796	\$1,651,550	\$1,618,717	\$1,500,000	\$1,496,413	State Estimate
2 nd Local Option Fuel Tax	\$603,544	\$615,889	\$613,376	\$639,031	\$622,886	\$600,000	\$570,995	State Estimate
CITT	\$3,985,238	\$4,211,283	\$4,336,722	\$4,430,102	\$4,300,000	\$4,300,000	\$4,300,000	County est.
CITT Settlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Banners	\$7,610	\$6,785	\$7,845	\$5,775	\$6,325	\$0	\$2,000	
Grants Intergovernmental Revenue	\$33,080	\$31,358	\$31,358	\$31,358	\$35,280	\$31,358	\$31,358	
State Revenue Sharing	\$898,665	\$889,801	\$860,678	\$928,076	\$884,973	\$533,374	\$894,259	State Estimate
Public Works' Permits	\$66,338	\$92,278	\$178,893	\$201,811	\$226,045	\$241,978	\$100,000	
Other	\$305,513	\$207,886	\$393,029	\$371,496	\$358,258	\$356,975	\$316,712	
Reappropriate Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$2,628,518	
TOTAL TRANSPORTATION	\$7,428,490	\$7,658,055	\$8,007,677	\$8,251,425	\$8,052,483	\$7,555,847	\$10,340,255	

ANALYSIS

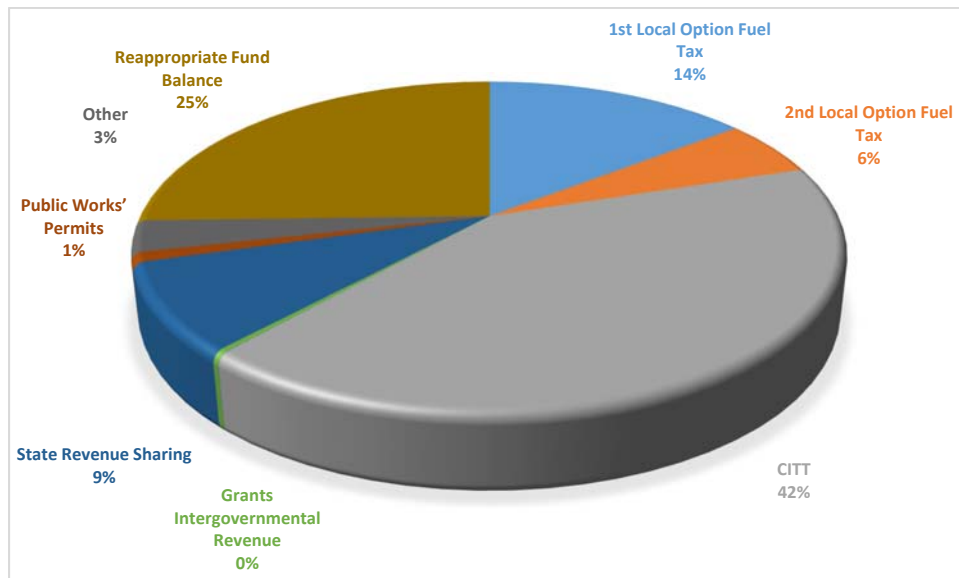
Transportation Fund revenues are generally very steady and predictable. The main sources of revenue are Local Option Gas Tax, State Revenue Sharing and CITT. Miami-Dade County settled with the City in FY 2012 the participation in the Citizens Independent Transportation Trust. The funding is derived from the ½ 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 receives its share of revenue based on population.

HISTORY OF TRANSPORTATION FUND REVENUE



Graph: History of Transportation Fund Revenue

TRANSPORTATION FUND REVENUE BY SOURCE FOR FY 2019-2020



Pie Chart: Transportation Fund Revenue by Source FY 2019-2020

TRANSPORTATION FUND

PUBLIC WORKS DEPARTMENT ADMINISTRATIVE 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

Administrative Division			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Public Works Director	1	1	1
Assistant Public Works Director	1	1	1
Public Works Operations Manager	1	1	1
Receptionist	1	0	0
Administrative Assistant	0	1	1
GIS Analyst	0	0	.25
Sub-Total	4	4	4.25

ACCOMPLISHMENTS, GOALS & OBJECTIVES

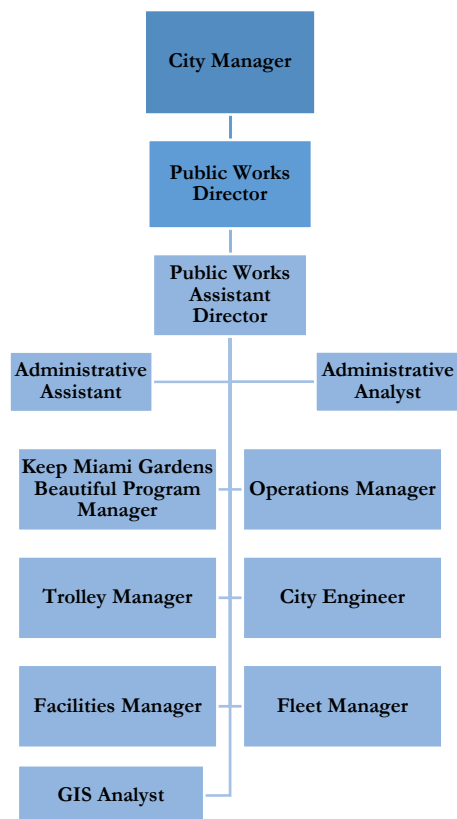
FY 2018-2019 Accomplishments

- Improved the two (2) bus circulator routes with WIFI, People Counter, GPS Services, and Information Monitors.
- Researched and received grants for additional funds for tree planting to meet our Canopy Study and Stormwater Projects.
- Continue to work with the Fleet Manager on the aging vehicle future maintenance demand in meeting the FY 2019 budget.
- Continue to make all the divisions more efficient and accountable for the tasks.
- Evaluating and implementing water cost saving measures like changing medians potable water to well irrigation systems.
- Planning and Implementing the Engineering Public Works Project.

FY 2019-2020 Goals and Objectives

- Work with the FDOT with all the projects in the City.
- Completing the pedestrian bridges and tunnels around the Hard Rock Stadium.
- Administer all the Public Works Capital Projects with the Engineering Division.
- Evaluating and implementing water saving measures.
- Increase our customer service to our internal and external customers.

ORGANIZATIONAL CHART



DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$498,606	\$441,847	\$412,725	\$454,795	\$470,033	\$501,984	\$580,704
Operating Expenses	\$845,644	\$866,641	\$868,286	\$842,319	\$830,322	\$831,699	\$913,367
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$1,344,250	1,308,488	\$1,281,011	\$1,297,144	\$1,300,355	\$1,333,682	\$1,494,071

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
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.	3	3	3
Secure grant funding whenever feasible for public works.	Amount of grant funding secured.	16,000	385,000	500,000
Ensure all work orders are completed for the FY.	Number of work orders completed.	41	125	200
Obtain "Satisfied" rating from a higher percentage of surveyed customers than previous year.	Percent of customers satisfied with service rendered.	100%	100%	100%

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.

The Public Works Department oversees all City facilities and is over the Facilities Manager. As such, the Administrative Division has assessed the necessities of the Municipal Complex and has completed changes for operational efficiencies throughout the complex.

TRANSPORTATION FUND

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 contracts with the Florida Department of Corrections for four (4) Public Works crews responsible for the removal of litter and assist in maintaining median landscaping.

STAFFING LEVELS

Keep Miami Gardens Beautiful Division			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
KMGB Program Manager	1	1	1
KMGB Program Coordinator	1	1	1
Sub-Total	2	2	2

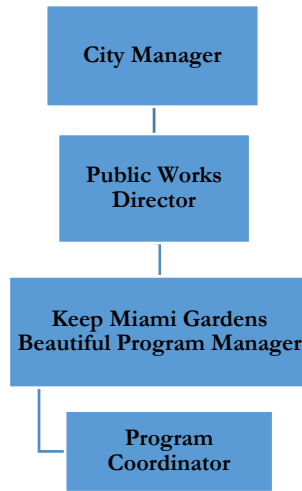


**KEEP MIAMI GARDENS
BEAUTIFUL**

KEEP AMERICA BEAUTIFUL AFFILIATE

Image: Keep Miami Gardens Beautiful Emblem

ORGANIZATIONAL CHART



ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2018-2019 Accomplishments

- The City received the 2018 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 and assisted in the community garden and fruit tree farm in the Senior Citizen Center through the collaborative efforts of various City Departments and business sponsors.
- Continued increasing the tree canopy in the City per the Tree Canopy Study; however, Hurricane Irma destroyed and damages many trees throughout the City.

FY 2018-2019 Goals and Objectives

- To apply for an Urban Forest and Keep America Beautiful Grant.
- 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).
- Coordinate clean-up activities throughout the communities to keep Miami Gardens clean from litter.

DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$124,379	\$125,423	\$126,643	\$128,530	\$123,704	\$129,632	\$147,982
Operating Expenses	\$36,936	\$28,199	\$31,684	\$43,639	\$30,474	\$40,429	\$43,400
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$161,315	\$153,622	\$158,327	\$172,168	\$154,178	\$170,061	\$191,382

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Recruit Volunteers for clean-up efforts.	Number of volunteer hours.	4,326	6,135	6,200
Increase the City Tree Canopy coverage to 35%.	Number of trees planted.	619	528	550
Save on potable irrigation water usage.	Number of gallons saved	18,271	20,088	25,000
Increase the road litter removal.	Number of bags picked up.	11,808	13,191	13,200
Increase the pickup efforts of the crews under the Department of Corrections.	Number of Miles of road that are picked up.	9,502	12,328	12,400
Increase the Adopt A Road sections.	Number of roads adopted.	0	2	2
Increase school outreach (environmental education)	Number of classes/workshops	14	15	15
Increase community tree care awareness	Number of workshops/seminars	1	2	3

ANALYSIS

The Division continues to be involved with environmental education. In FY 20, 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.

TRANSPORTATION FUND

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

Streets Division			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Landscape Superintendent	1	1	1
Arborist	0.25	0.25	0.25
Public Service Supervisor	6	6	6
Public Service Worker I	7	7	7
Public Service Worker II	7	7	7
Public Service Worker III	2	2	2
Irrigation Supervisor	0.7	0.7	0.7
Irrigation Specialist	1	1	1
Subtotal	24.95	24.95	24.95



Image: Streets Division Installing & Replacing Sidewalks

ACCOMPLISHMENTS, GOALS & OBJECTIVES

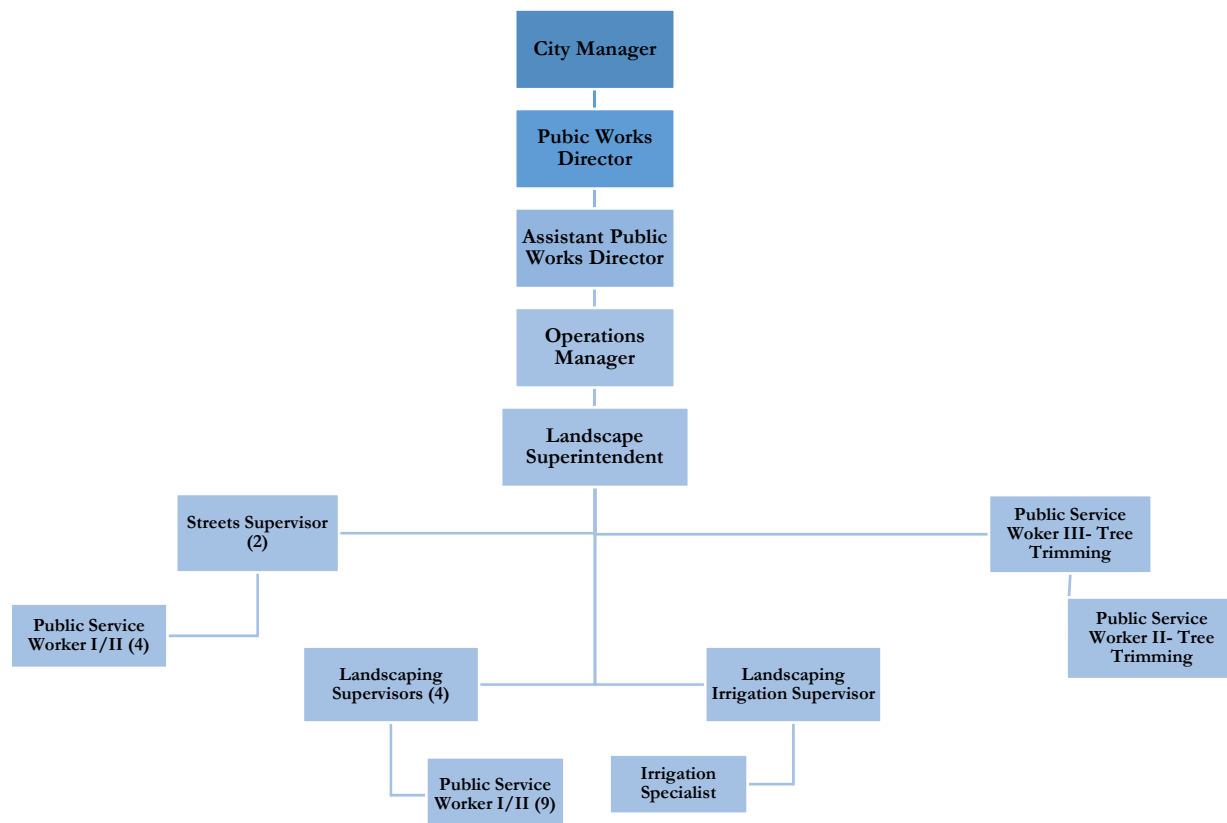
FY 2018-2019 Accomplishments

- Repaired 6,679 feet of sidewalk.
- Installed 120 linear feet of sidewalks by Public Works In-house personnel.
- Collected 11,808 bags of litter.
- Continued the beautification on the medians throughout the City by adding and replacing plants and trees.
- Repaired 86 potholes throughout the City.
- Maintained over 150 acres of irrigated and non-irrigated swale areas.

FY 2019-2020 Goals and Objectives

- To repair over 8,000 linear feet of trip and fall sidewalks throughout the City.
- To continue paving streets and adding new sidewalks with CITT Funds through the Public Works' Engineering Division.
- Replacement of landscaping throughout the medians to prepare for the 2020 Football Superbowl coming to the Hard Rock Stadium.
- Repair potholes, edge of roads, and sinkholes as needed.

ORGANIZATIONAL CHART



DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$1,293,865	\$1,267,240	\$1,281,076	\$1,168,167	\$1,273,862	\$1,404,756	\$1,653,515
Operating Expenses	\$242,307	\$264,498	\$272,546	\$410,137	\$549,435	\$372,463	\$417,678
Capital Outlay	\$43,236	\$0	\$50,590	\$24,137	\$7,610	\$0	\$0
Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Division	\$1,579,408	\$1,531,738	\$1,604,212	\$1,603,281	\$1,830,907	\$1,777,219	\$2,071,193

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Complete all pothole repairs.	Number of potholes repaired.	86	90	100
Complete no less than 1,800 linear feet of sidewalks.	Number of linear feet of sidewalks repaired.	6,679	6,974	10,000
Complete no less than 200 linear feet of new sidewalks installed.	Number of linear feet of new sidewalks installed.	120	140	500
Complete no less than 300 acres of irrigated/maintained swale area.	Number of acres of irrigated/maintained swale area completed.	257	325	410
Complete no less than 150 acres of non-irrigated/ maintained swale area.	Number of acres of non- irrigated/ maintained swale area completed.	220	340	350

ANALYSIS

To date, landscaping and street staff have focused on maintaining the existing landscape and repairs to sidewalks due to trip and fall problems through our Risk Management Office. In FY 18-19, 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 repair potholes and sinkholes as needed.

TRANSPORTATION FUND

PUBLIC WORKS DEPARTMENT CITT- CAPITAL PROJECTS

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

CITT- Capital Projects			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Project Manager	1	1	1
Engineering Project Coordinator	1	1	1
Subtotal	2	2	2

ACCOMPLISHMENTS, GOALS & OBJECTIVES

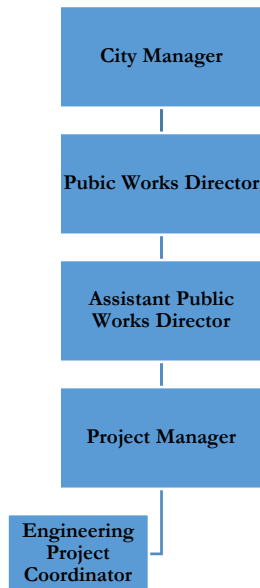
FY 2018-2019 Accomplishments

- Completed roadway improvements, drainage, resurfacing, sidewalk repair and ADA improvements per the 5 Year Capital Project list throughout the City.
- Completed construction design of the Vista Verde Phase #1C and 1D Drainage Improvement Project.

FY 2019-2020 Goals and Objectives

- Update the Roadway Assessment Plan for the City.
- 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.
- Commence and complete the Hard Rock Stadium Pedestrian Bridges and Tunnels Project prior to September 30, 2019 in preparation for the 2020 Superbowl.
- Complete Stormwater Improvement Projects per budgeted projects shared with Stormwater Funds.

ORGANIZATIONAL CHART



DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	N/A	\$133,662	\$201,601	\$195,988	\$199,992	\$210,816	\$237,101
Operating Expenses	\$308,405	\$414,230	\$296,662	\$1,075	\$25,091	\$0	\$10,000
Capital Outlay	\$2,819,502	\$1,416,549	\$843,353	\$1,212,960	\$4,010,355	\$742,163	\$4,840,307
Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Division	\$2,596,234	\$3,127,906	\$1,341,176	\$1,410,022	\$4,235,438	\$952,979	\$5,087,408

ANALYSIS

In Fiscal Year 2019, CITT Funds will cover the pavement management program to include but not limited to repaving roads and replace/install sidewalks throughout the City. In addition, specific projects are in the 5 year Capital Projects Plan for this Fiscal Year to include Vista Verde Road and Drainage Improvement Project, repaving NW 39 Ct, NW 46 Ave and from NW 200 St – 207 Dr., and NW 27-37 Ave and from NW 204 St to NW 211 St.

TRANSPORTATION FUND

PUBLIC WORKS DEPARTMENT CITT- TRANSIT

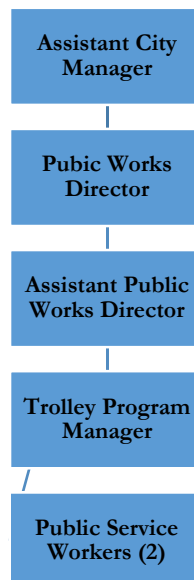
MISSION

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

CITT- Transit			
Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Public Service Worker I	1	1	1
Public Service Worker II	1	1	1
Trolley Program Manager	1	1	1
Subtotal	3	3	3

ORGANIZATIONAL CHART



ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2018-2019 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.
- The two (2) trolleys services were improved by adding WIFI, GPS, People Counter and Monitor for City Events and CITT Projects.
- The third trolley service implemented with a new route map change to decrease the wait time for passenger and also added other stops.
- Transit outreach was demonstrated in many of the City's events to let the community know of the free bus services around the City.

FY 2019-2020 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.
- Replace weathered and damaged benches and trash receptacles as needed.
- To add a fourth new trolley to the route system to decrease the waiting time of one hour to a possible 30-minute wait.

DIVISION DETAILS

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$110,391	\$132,124	\$148,438	\$170,641	\$167,864	\$178,400	\$209,656
Operating Expenses	\$366,346	\$401,485	\$692,860	\$781,841	\$888,316	\$892,439	\$1,226,545
Capital Outlay	\$44,562	\$79,739	\$93,065	\$61,114	\$81,000	\$83,268	\$60,000
Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Division	\$521,299	\$613,348	\$934,363	\$1,013,596	\$1,137,180	\$1,154,107	\$1,496,201

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Bus schedule efficiency.	Percentage of punctuality in bus stop arrival.	95%	94%	90%
Passenger Count	Average number of riders per month.	7500	8300	8,500
Publicity to public for services provided.	Community Outreach Events	36	40	40
Service beyond Scheduled Routes	Special Events	25	30	25

ANALYSIS

The City's Transit program continues to prove successful with the two (2) trolleys having surpassed the ridership estimate to 80,000 riders to key points (facilities, County bus service connections and other location inside the City Limits).

In FY 2017, Public Works Administration through the Trolley Manager assessed the original routes and have made minor changes per surveys with City residents to increase ridership. In addition, the trolleys have extended into the weekend. In FY 2018, the funds were budgeted for GPS, WiFi accessibility at the trolleys and other technology upgrades on the trolley. In FY 2019, an additional trolley was added to the route.

Development Services Fund

DEVELOPMENT SERVICES FUND

The Development Services Fund prior to FY 2015 encompassed two (2) operating Departments: Planning and Zoning Services and the Building Services Division of the Building and Code Compliance Department. In FY 2015, the Planning and Zoning Services Division is re-classed to the General Fund. Revenues to fund these activities come principally from user fees. General economic forecasts for the South Florida vicinity are used to adjust revenue estimates up or down, depending on trends.

TOTAL DEVELOPMENT SERVICES FUND

Revenue Type	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Planning & Zoning Fees	\$292,916	\$0	\$0	\$0	\$0	\$0	\$0
Fee Surcharge	\$236,686	\$252,814	\$289,630	\$366,159	\$424,518	\$422,601	\$319,882
Building Permits	\$1,702,120	\$1,981,301	\$1,829,554	\$2,227,374	\$3,333,190	\$2,689,870	\$2,573,431
Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$46,219	\$43,388	\$26,523	\$106,175	\$105,095	\$35,908	\$12,578
Gen Fund Subsidy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reappropriate Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$659,957
Total Development Services Fund Revenue	\$2,298,551	\$2,277,941	\$2,227,503	\$2,145,707	\$2,699,708	\$3,148,379	\$3,565,848

ANALYSIS

The Development Services Fund had very good years of revenue generation during FY 2005 and FY 2006. FY 2007 saw the beginning of a slowdown in the local building community. The General Fund had to provide subsidy for a couple of years.

DEVELOPMENT SERVICES FUND

BUILDING SERVICES DEPARTMENT

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 17-18	FY 18-19	FY 19-20
Building Official	1	1	1
Chief Building Inspector	1	1	1
Chief Electrical Inspector	1	1	1
Executive Secretary	0.9	1	1
Plumbing Inspector	0.5	0	0
Chief Mechanical Inspector	1	1	1
Building Inspector/Plans Examiner	1.8	2.8	2.8
Administrative Assistant	1	1	1
Permit & License Clerk Supervisor	1	1	1
Senior Permit & Licensing Clerk	1	1	1
Structural Plans Examiner	0.5	0.5	0.5
Permit & Licensing Clerk	5	5	5
Electrical Inspector/Plans Examiner	0	0.5	0.5
Chief Plumbing Inspector	0	1	1
Housing Inspector	0	1	1
Community Improvement Director	0	0	0.2
GIS Analyst	0	0	0.25
Sub-Total	15.7	18.8	19.25

ACCOMPLISHMENTS, GOALS & OBJECTIVES

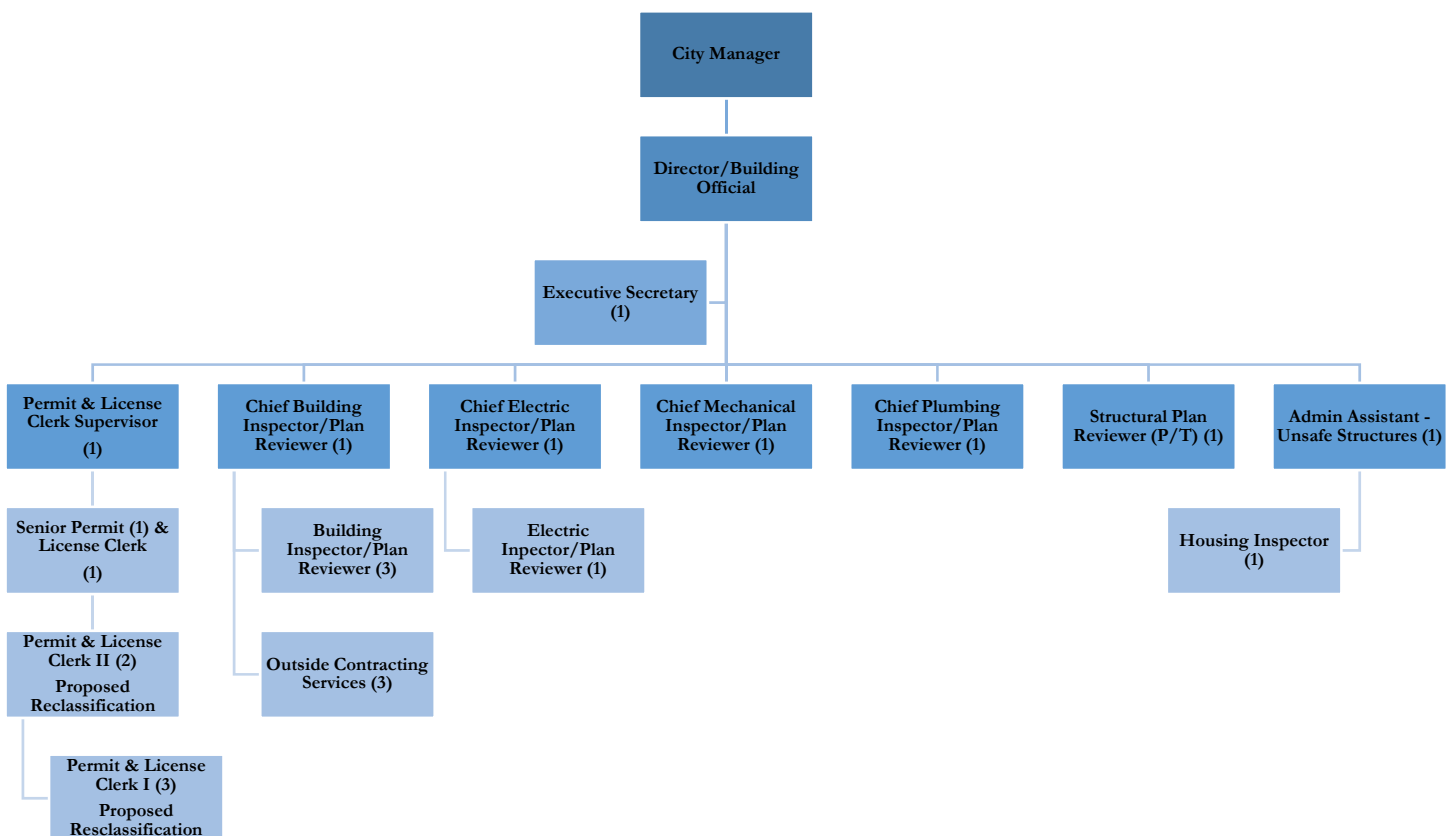
FY 2018-2019 Accomplishments

- Completed 65% digitization of building plans for public records
- Enhance employee development to provide exceptional internal and external customer services
- Identify and Initiate process/service improvements.
- Continued success CRS program rating
- Provided off-site training opportunities for Building Clerks

FY 2019-2020 Goals and Objectives

- Implementation of Q-less an automated appointment scheduling system
- Implement Energov Epermitting software
- Integrate Bluebeam software to provide effective electronic plan review
- Becoming less dependent on paper and focusing on electronic based program modern Building Department.
- Complete the digitization process of building plans in storage for public records
- Training all inspector to be multifaceted as plans reviewer.

ORGANIZATIONAL CHART



FUND DETAIL

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$1,408,571	\$1,398,752	\$1,336,785	\$1,357,206	\$1,217,508	\$1,453,961	\$1,770,072
Operating Expenses	\$447,402	\$537,831	\$603,120	\$739,755	\$1,153,383	\$874,907	\$1,795,776
Capital Outlay	\$0	\$0	\$0	\$0	\$336,900	\$52,000	\$0
Total Department	\$1,855,973	\$1,936,583	\$1,939,905	\$2,096,961	\$2,708,063	\$2,380,867	\$3,565,848

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Digitize building plans for public record storage.	Complete Digitization of plans for public record.	50%	75%	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.	60%	80%	100%
Maintain Community Rating System (CRS) rating.	Maintain Community Rating System (CRS) rating of 6.	100%	100%	100%
Implement Energov E-permitting software.	Establish and implement Energov software.	Not Measured	10%	100%
Implement Q-Less software.	Automated appointment scheduling software.	Not Measured	50%	100%
Identify and Initiate process/service improvements.	Update standard operating procedures manual and departmental forms on website.	25%	50%	100%
Identify, Inspect & Demolish Unsafe Structures.	Demolish identified unsafe structures in a timely manner.	5	8	10

ANALYSIS

Last year was a prosperous year with multiple large projects such as Gardens Promenade, Miami Open and two Industrial Parks East Group and Bridge Point. The completion of several new recreational parks such as Norwood and Bunche Park are expected in the coming months.

For FY 2019-2020 we anticipate breaking ground on numerous residential projects including Princeton Park, Walden Place and Center of Miami Gardens which will continue to provide economic growth to the community and prosperity for our City and its residents. This continued expansion will drive modernization and growth to the department providing for a more efficient and resourceful building services division.

Special Taxing District Fund

SPECIAL TAXING DISTRICT FUND

The Special Taxing District Fund was transferred from the County to the City, which was voted to create the district areas in the City of Miami Gardens in FY 2019 to provide maintenance, and street light maintenance, enhancements and improve efficiency by the use of LED lighting. This fund utilizes special services through a non-advalorem assessment.

The Special Taxing District Fund was established for the City to become the governing body for the Maintenance and Street Light Special Taxing Districts.

MISSION

The mission for the Special Taxing District Fund is to replace all existing light fixtures with LED lights during FY 2020. In addition, districts will be assessed to improve areas that need extra lighting due to insufficient light intensity.

SPECIAL TAXING DISTRICTS	Budget FY 19-20
Crestview	\$57,568
Bunche Park	\$55,818.00
Scott Lake Manor	\$50,895.00
Scott Lake Manor East	\$133,861.00
Andover	\$23,209.00
Stoneybrook	\$9,585.00
Westwood Manor	\$5,500.00
Miami Gardens	\$26,384.00
Peachtree Lane	\$5,459.00
Lake Lucerne	\$19,884.00
Andover First Addition	\$16,609.00
Liberty Homes	\$426.00
Riverdale	\$299.00
Rolling Oaks	\$10,070.00
Venetian Acres	\$9,906.00
North Dade Country Club	\$58,829.00
Bunche Park South	\$15,711.00
Greendale	\$6,232.00
Jordan's Landing	\$16,108.00
TOTAL SPECIAL TAXING DISTRICTS	\$5,670,410

Debt Service Fund

DEBT SERVICE FUND

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.

FUND DETAIL

ESTIMATED REVENUES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Property Tax	\$0	\$4,200,807	\$4,142,743	\$4,200,807	\$4,263,225	\$4,262,225	\$4,219,183
Transfers-In	\$8,745,307	\$7,612,216	\$15,205,035	\$7,612,216	\$15,204,524	\$7,083,052	\$7,383,814
Misc. Rev.	\$0	\$170,000	\$132,987	\$170,000	\$40,836	\$0	\$0
Fund Balance	\$1,166,914	\$834,593	\$0	\$834,593	\$0	\$0	\$0
TOTAL FUND	\$9,912,221	\$12,817,616	\$19,480,765	\$12,817,616	\$19,499,809	\$11,346,277	\$11,602,997

FUND BUDGET

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Debt Service	\$9,912,221	\$12,817,616	\$19,297,678	\$12,817,616	\$19,491,369	\$10,562,710	\$11,602,997
Total Debt Service Fund	\$9,912,221	\$12,817,616	\$19,297,678	\$12,817,616	\$19,491,369	\$10,562,710	\$11,602,997

ANALYSIS

The Debt Service Fund was started mid-year in FY 2008. The increase in debt service for FY 2013 is attributed to the debt service payment of the City Hall Bond. A slight reduction in FY 2014 as two (2) of the bonds are paid off in FY 2013. Decrease in FY 2019 can be attributed to two (2) loans (Master Lease Series 2013 and 15 Acre Land Sale) being paid off during FY 2018.

Capital Projects Fund

CAPTIAL PROJECTS FUND

The Capital Projects Fund is an accounting entity designed to ease the administration of multi-year 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.



Image: Buccaneer Park

CAPITAL PROJECTS FUND- ESTIMATED REVENUES

CAPITAL PROJECTS FUND REVENUES

Revenue Type	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Bonds/Loans	\$66,184,065	\$0	\$0	\$0	\$0	\$1,113,235	\$978,563
Transfers-In	\$5,204,701	\$5,123,069	\$5,905,368	\$6,063,974	\$5,346,828	\$5,590,299	\$5,577,299
Grants	\$1,981,943	\$75,076	\$38,772	\$105,733	\$63,482	\$63,482	\$0
Impact Fees	\$0	\$0	\$6,000,000	\$0	\$0	\$0	\$0
Reappropriate Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$2,727,434
Other	\$1,578,174	\$2,000,280	\$4,887,130	\$1,674,626	\$1,670,104	\$556,869	\$0
Total Fund	\$74,948,883	\$7,198,425	\$16,831,270	\$7,844,333	\$7,080,414	\$7,323,886	\$9,283,296

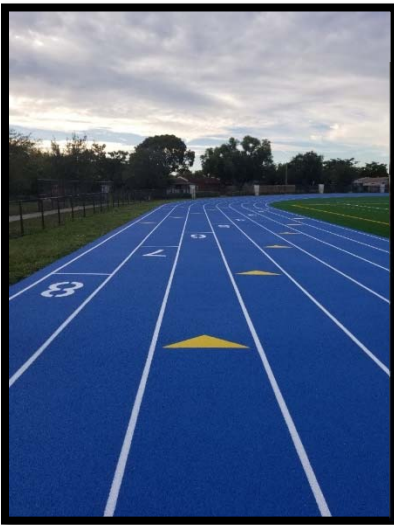


Image: Betty T. Ferguson track



Image: Betty T. Ferguson field's artificial turf

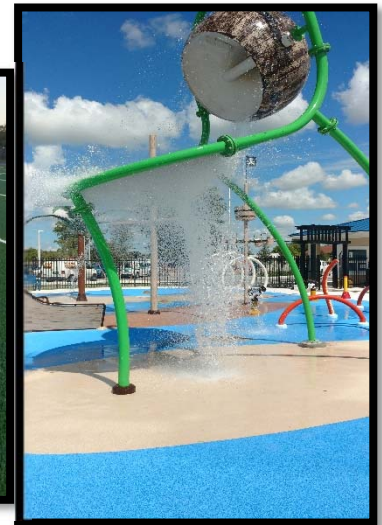


Image: Buccaneer Park Mega Soaker

CAPITAL PROJECTS FUND

OPERATIVE DIVISION

MISSION

The Capital Projects Fund is an accounting entity designed to ease the Administration of multi-year capital projects. 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 17-18	FY 18-19	FY 19-20
Community Improvement Director	1	1	0.2
Capital Improvement Director	0	1	1
Senior Project Manager	0	2	1
Project Manager	2	0	2
Facilities & Construction Manager	0	0	1
Administrative Assistant	0	0	0.5
Sub-Total	3	4	5.7



Image: North Dade Optimist Park Bleachers



Image: Norwood Park

ACCOMPLISHMENTS, GOALS & OBJECTIVES

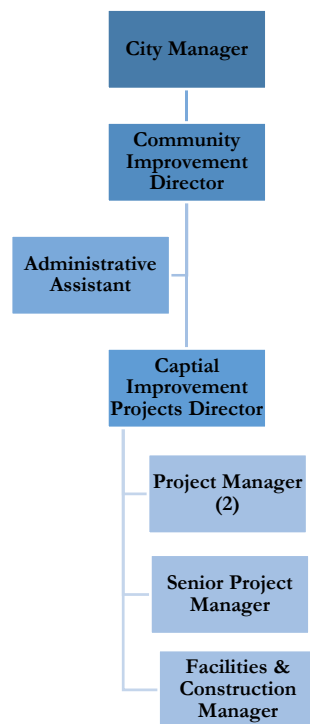
FY 2018-2019 Accomplishments

- Completed installing shaded bleachers at North Dade Optimist Park
- Completed artificial turf and track replacement at Betty T. Ferguson Stadium.
- Commenced construction on Bunche Park, Norwood Park & Pool, & Betty T. Ferguson site improvements.
- Completed Buccaneer Park.
- Commenced design for the Senior Family Center and Bennett Lifter Park
- Initiate CM at Risk solicitation for Risco Park.

FY 2019-2020 Goals and Objectives

- Complete construction on Bunche Park and Norwood Park & Pool
- Complete RFP and RFQ solicitation for Rolling Oaks Park
- Contract for CM at Risk for Risco Park services
- Complete design and construction of improvements to Betty T. Ferguson Recreational Complex (Site Work)
- Commence construction on the Senior Family Center and Bennett Lifter Park
- Initiate solicitations for Design-Builders for remaining GOB park improvement projects.
- Develop succession plan for the Department.

ORGANIZATIONAL CHART



FUND BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$586,570	\$336,808	\$332,279	\$304,670	\$259,566	\$652,718	\$776,388
Operating Expenses	\$164,504	\$197,003	\$1,269,203	\$32,212	\$22,452	\$24,814	\$24,700
Capital Outlay	\$12,390,065	\$4,664,148	\$0	\$806,576	\$0	\$37,417	\$3,000
Debt Service	\$6,071,477	\$5,829,829	\$6,611,390	\$9,236,416	\$6,432,945	\$5,033,551	\$6,009,490
Go Bond Working Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469,718
TOTAL DIVISION	\$19,212,616	\$11,007,789	\$8,212,872	\$10,379,874	\$6,828,960	\$5,748,501	\$9,283,896

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2018	ESTIMATED FY 2019	BUDGET FY 2020
Complete 100% of minor construction projects within budget.	Percentage of minor projects completed within budget.	100%	80%	100%
Complete 100% of minor construction projects on time.	Percentage of minor projects completed on time.	75%	75%	100%
Complete 100% of assigned capital projects by scheduled date.	Percentage of major capital projects completed by the Scheduled date.	75%	75%	100%
Ensure designs of construction projects are accurate and reflect the appropriate needs of the project.	Number of change orders requested for construction project.	4	6	10
Complete identified GOB projects.	Number of GOB projects completed.	2	3	5

ANALYSIS

The General Obligation Bond projects began in FY 2015 and several reached the final development phase during FY 16-17. In FY 2018, Bunche Pool was completed and a three (3) additional Parks are anticipated to be completed in FY 2019. Any unspent bond proceeds from the General Obligation Bond will automatically be carried forward to the next fiscal year and the budget will then be re-appropriated accordingly.

Vacancies existed in FY 2018 resulted in lower than expected personnel costs. The increase in FY 2019 can be attributed to the full year's cost for the entire staff. In FY 2020, the increase in personnel costs is due to the 4% salary adjustment for all employees.

Stormwater Utility Fund

STORMWATER UTILITY FUND

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 \$4 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.



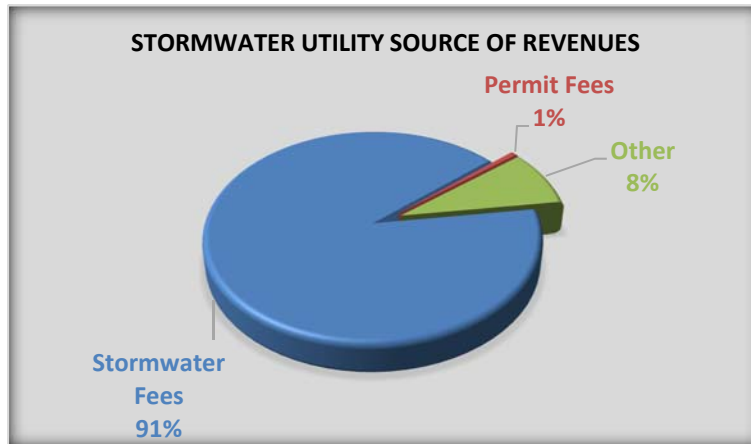
Image: Storm Flooding in Miami Gardens

STORMWATER UTILITY FUND- ESTIMATED REVENUES

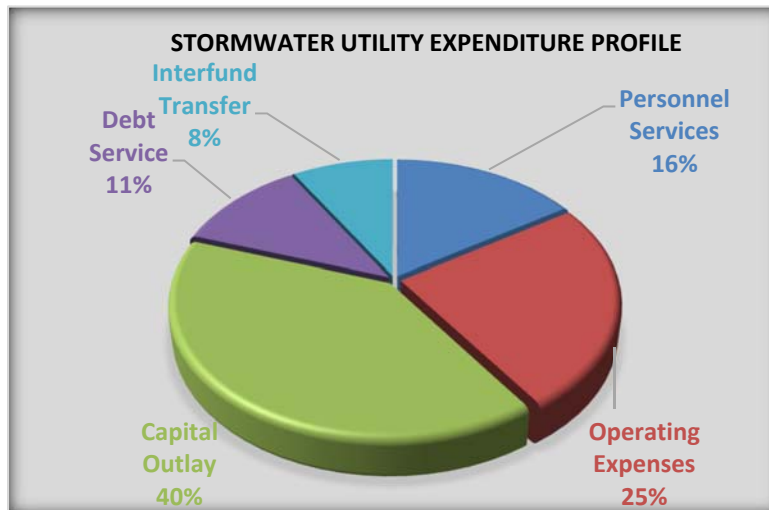
STORMWATER UTILITY FUND REVENUES

Revenue Type	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Stormwater Fees	\$3,738,463	\$3,464,069	\$3,395,454	\$3,469,092	\$5,065,642	\$5,113,304	\$5,113,304
Grant	\$38,650	\$34,000	\$129,888	\$87,640	\$1,581,425	\$691,443	\$0
Other	\$69,562	\$5,469	\$10,296	\$42,810	\$159,123	\$52,022	\$25,000
Reappropriated Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$682,168
Total Fund	\$3,846,675	\$3,503,538	\$3,535,638	\$3,599,542	\$6,806,190	\$5,856,768	\$5,820,472

STORMWATER FUND REVENUES/EXPENDITURES BREAKDOWN



Pie Chart-Stormwater Utility Source of Revenues



Pie Chart- Stormwater Utility Expenditure Profile

STORMWATER UTILITY FUND

Operative & 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.

STAFFING LEVELS

Authorized Positions	FY 17-18	FY 18-19	FY 19-20
Administrative Analyst	1	1	1
City Engineer	1	1	1
Building Inspector/Plans Examiner	0.2	0.2	0.2
Engineering Inspector	1	2	1
Engineering Inspector III	0	0	1
Superintendent	1	1	1
Street Sweeper Operator	1	1	1
Stormwater Worker III	2	2	2
Stormwater Worker I	4	4	4
Arborist	0.75	0.75	0.75
Sub-Total	11.95	12.95	12.95

ACCOMPLISHMENTS, GOALS & OBJECTIVES

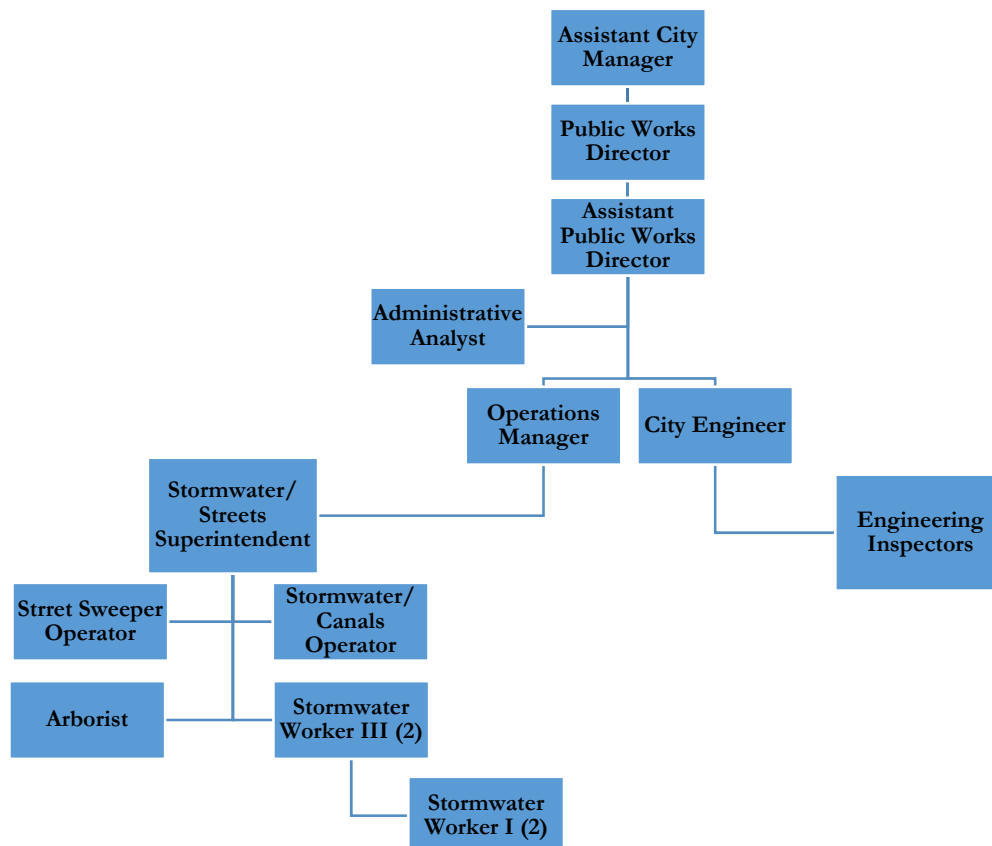
FY 2018-2019 Accomplishments

- Completed update assessment for the tax roll through the Property Appraiser's Office for the annual Stormwater fees/billing to include the increase of the monthly cost per ERU and updated the Stormwater Ordinance to allow property fees to be adjusted for the 10 acres or more. In addition, enforcement and plan review was also updated in the ordinance.
- Completing the construction of the Vista Verde Phase #1C and 1D Drainage Improvement Project.
- Maintained Community Service Rating (CSR) system.
- Engineering Division increased plan review and inspections due to the increased development in the City.
- To complete the survey and road dedication to the City of the Vista Verde Phase #4 Drainage Improvement Project.

FY 2018-2019 Goals and Objectives

- To complete the design and construction of the Vista Verde Phase #4 Drainage Improvement Project and other small stormwater improvement projects.
- Complete construction of the Vista Verde Phase #1C and 1D Drainage Improvement Project.
- Continue canal improvement to include culverts, erosion control, etc.
- Continue cleaning stormwater drainage systems throughout the City.

ORGANIZATIONAL CHART



FUND BUDGET

EXPENDITURES

Category	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
Personnel Services	\$865,858	\$783,313	\$712,343	\$706,650	\$739,719	\$973,462	\$968,148
Operating Expenses	\$2,101,656	\$2,065,151	\$2,043,082	\$2,011,815	\$2,219,075	\$1,112,407	\$1,175,669
Capital Outlay	\$22,854	\$49,917	\$77,711	\$42,260	\$3,690,493	\$2,084,549	\$2,547,262
Debt Service	\$0	\$0	\$0	\$0	\$0	\$632,300	\$632,463
Transfers	\$0	\$0	\$0	\$0	\$0	\$482,455	\$496,930
TOTAL DIVISION	\$2,990,368	\$2,898,381	\$2,833,136	\$2,760,725	\$6,649,287	\$5,285,173	\$5,820,472

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Respond to 100% of citizen requests within 48 hours.	Percent response to within 48 hours.	100%	100%	100%
Clean and inspect no less than 600 Catch Basins.	Number of catch basins cleaned and inspected.	852	712	850
Clean and inspect no less than 12,000 linear feet of drainage piping.	Number of drainage piping cleaned and inspected.	8,219	14,134	15,000
Clean 1000 miles of streets with the sweeper.	Number of miles of streets swept.	1,691	1,376	1,500
Clean, inspect, or maintain 50 culverts.	Number of culverts cleaned, inspected or maintained.	48	48	60
Clean and inspect no less than 500 manholes.	Number of manholes cleaned and inspected.	732	822	850

ANALYSIS

In FY 2018, the Stormwater Assessment was increased by \$2 per ERU from \$4 to \$6. Because of this increase, the City is able to perform more drainage improvement projects resulting in higher Capital Outlay budget for the year.

Captial Improvement Program

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.

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 19-20 Capital Improvements Program

The FY 19-20 the Capital Projects Fund is adopted at \$9,283,296. \$804,088 is for operating purposes, \$6,009,490 Interfund transfer is mostly for debt service. The amount in the Capital Projects Fund approved by Council in the Budget Process is different than 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 previous fiscal year. The Five Year Capital Improvement Plan located on the following page will provide better idea of what capital project activities the City will incur and where the funding source are derived from.

CAPITAL IMPROVEMENT PLAN

*Funding Sources	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Transportation Fund: CITT	\$3,804,000	\$7,623,927	\$6,569,473	\$5,462,000	\$1,700,000
Stormwater Fees	\$2,251,380	\$400,000	\$400,000	\$490,000	\$400,000
Park Impact Fees	\$0	\$1,024,956	\$0	\$0	\$0
**City's General Obligation Bond	\$21,301,591	\$47,681,430	\$0	\$0	\$0
Bond Proceeds- Archdiocese Bldg.	\$114,816	\$0	\$0	\$0	\$0
Grant: County QNIP	\$0	\$77,897	\$0	\$0	\$0
Grant: County G.O. Bond	\$769,327	\$2,000,000	\$0	\$0	\$0
Grant: Public Safety (State)	\$0	\$0	\$0	\$0	\$0
Urban Development	\$0	\$0	\$0	\$0	\$0
Bond Proceeds- City Hall Project	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$28,241,114	\$58,808,210	\$6,969,473	\$5,952,000	\$2,100,000

**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 2019, amount reflects total bond proceeds spent life-to-date. In FY 2020, amount reflects total bond proceeds allocated to projects and unallocated interest income.*

CAPITAL IMPROVEMENT PLAN

General Obligation Bond Projects	Actuals through FY 2019	GOB Balance FY 2020 Allocation	*Estimated Total Project Cost
A.J. King – Anticipated Completion 2023	\$21,636	\$864,915	\$886,551
Andover Park – Anticipated Completion 2021	\$6,073	\$745,446	\$751,519
Senior Family Center – Anticipated Completion 2022	\$908,340	\$9,793,752	\$10,816,909
Bennett M. Lifter Park – Anticipated Completion 2021	\$163,954	\$1,028,247	\$1,192,201
Betty T. Ferguson – Anticipated Completion 2020	\$3,279,885	\$1,118,073	\$4,397,957
Brentwood Pool – Anticipated Completion 2023	\$28,796	\$768,298	\$1,149,901
Buccaneer Park – Anticipated Completion 2020	\$3,915,059	\$39,432	\$4,154,491
Bunche Park – Anticipated Completion 2020	\$4,765,097	\$2,283,096	\$7,056,090
Bunche Pool (Completed)	\$2,617,002	\$0	\$2,784,003
Real Time Crime Center (Completed) & ShotSpotter	\$2,217,847	\$2,344,971	\$5,062,817
Public Wi-Fi – Anticipated Completion 2020	\$0	\$131,839	\$131,839
Culinary Arts Institute – Anticipated Completion 2024	\$131,533	\$3,417,538	\$3,549,071
Cloverleaf Park – Anticipated Completion 2022	\$24,684	\$755,541	\$780,224
Lester P. Brown Park – Anticipated Completion 2021	\$48,036	\$1,509,600	\$1,557,636
Miami Carol City Park – Anticipated Completion 2023	\$17,807	\$2,906,861	\$2,974,668
Myrtle Grove Park – Anticipated Completion 2023	\$22,215	\$5,149,133	\$5,171,348
North Dade Optimist – Anticipated Completion 2020	\$71,180	\$94,424	\$228,800
Norwood Park & Pool – Anticipated Completion 2020	\$2,210,651	\$124,239	\$2,334,892
Risco Park STEM & AV Center – Anticipated Completion 2022	\$185,881	\$6,650,757	\$6,836,639
Rolling Oaks Park – Anticipated Completion 2023	\$40,202	\$4,067,002	\$6,876,531
Scott Park – Anticipated Completion 2023	\$33,544	\$1,115,195	\$1,840,888
West Miami Gardens (Completed)	\$96,715	\$0	\$96,715
Body Cameras	\$283,200	\$0	\$283,200
Showmobile	\$212,254	\$0	\$212,254

**Other Capital Projects	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Sidewalk Milling/Resurfacing NW 39 Ct	\$1,169,000	\$0	\$1,194,000	\$0	\$0
Sidewalk Milling/Resurfacing NW 42-47 Ave	\$0	\$0	\$437,000	\$0	\$0
Sidewalk Milling/Resurfacing NW 27 Ave	\$0	\$0	\$0	\$0	\$0
Sidewalk Milling/Resurfacing NW 2-7 Ave	\$1,825,000	\$0	\$0	\$0	\$0
Sidewalk Milling/Resurfacing NW 7 Ave	\$0	\$0	\$0	\$2,195,000	\$0
Sidewalk Milling/Resurfacing NW 17-37 Ave	\$0	\$3,038,927	\$1,671,473	\$0	\$0
Sidewalk Milling/Resurfacing NW 167-155 Terrace	\$0	\$0	\$907,000	\$907,000	\$0
Vista Verde Phase III Project	\$1,701,380	\$0	\$0	\$0	\$0
ADA Transit Improvements	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Pavement Preservation Projection	\$150,000	\$175,000	\$250,000	\$250,000	\$250,000
Sidewalk Stand Alone Project	\$150,000	\$250,000	\$250,000	\$250,000	\$250,000
Installation of Road Lighting	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
NW 7 th Ave Road Improvement Project	\$0	\$4,000,000	\$0	\$0	\$0
NW 207 th Street Road Improvement Project	\$350,000	\$0	\$0	\$0	\$0
Sidewalk Milling/Resurfacing Leslie Estates Sections	\$0	\$0	\$1,700,000	\$1,700,000	\$1,700,000
NW 34 th Ave NW 203 rd St Drainage Project	\$50,000	\$0	\$0	\$0	\$0
NW 163 rd Street Drainage Improvement Project	\$50,000	\$0	\$0	\$0	\$0
NW 13 th Ave Drainage Project	\$0	\$0	\$0	\$90,000	\$0
NW 203 rd Street Drainage Project	\$50,000	\$0	\$0	\$0	\$0
Canal Erosion Protection Projects	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000

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 19-20 and will be useful 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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Police Department	\$230,000	\$246,107	\$251,029	\$256,050	\$261,170
Recreation Department	\$134,133	\$673,945	\$695,023	\$1,280,799	\$1,559,720
Total Impact: General Fund	\$364,133	\$920,052	\$946,052	\$1,536,849	\$1,820,890

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
Betty T. Ferguson	\$2,324,819	\$64,000	Utility cost for irrigation system, continuing maintenance for HVAC improvements, annual gym floor maintenance and turf maintenance
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
Buccaneer Park	\$3,685,583	\$90,745	1 Community Center Manager, 1 recreation aide I, 1 recreation aide II and part-time recreations aides are required for the operations
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.
Bunche Pool	\$4,729,788	\$168,300	The pool will require staff to operate and maintain. This includes 1 full time and 1 part-time recreation aide and lifeguard. Operating costs include utilities, maintenance of the pool and janitorial services.
Public Wi-Fi	\$131,840	\$0	
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 evets. 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
Norwood Park & Pool	\$2,243,566	\$165,000	The pool will require staff to operate and maintain. This includes a recreation supervisor, 1 full time and 1 part-time recreation aide and lifeguard. Operating costs include utilities, maintenance of the pool and janitorial services.
Real Time Crime Center	\$6,381,561	\$230,000	3 Crime Center Analyst, and maintenance of equipment
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.



Miami Gardens General Obligation Bond Implementation Plan

GENERAL OBLIGATION BOND IMPLEMENTATION PLAN

(REVISED 01/28/20)

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.

A. J. King 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.
- Resurface the existing basketball court and install new shade structure, backboards and rims.
- Replace the perimeter fencing and install temporary parking with pavers in the swale area.
- Install new landscaping and irrigation system in the park.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Bennett Lifter Park

- Resurface existing basketball court and install new backboards and rims.
- 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.

- Remove the existing tennis courts and replace with a larger pavilion with a grill, electricity and domestic water.
- Remodel two existing public restrooms in the Recreation Building to be ADA compliant.
- Install additional paved parking north of the existing building and adapt existing lot to be ADA compliant.
- Repair driveway approaches to site as needed to interface with edge of street pavement.
- Install new parking lot lighting which will be controlled by the Musco system.
- 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.
- Surround lift station with lush landscaping to improve park aesthetics.
- Install sidewalks to the lake shore and a chain link fence.
- Install a fishing dock at the edge of the lake.
- Remove the existing small pavilion north of the building.
- 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.

Betty T. Ferguson Recreation 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.
- 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.
- Install ventilation fans in pool area.
- Evaluate and replace as necessary ventilation systems and air conditioning throughout the facility.
- 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.

Brentwood Pool

- 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.
- 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.
- Install a perimeter chain link fence to improve security at 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.

Bunche Park

- 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.
- Resurface two of the existing basketball courts.
- 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 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.
- 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.
- Replace the broken perimeter fencing on the south side of the park with a 6-foot vinyl covered chain link fence.
- 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 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.
- Expand and resurface the existing half basketball court and install new backboards and rims.
- Install security lighting and controls for the basketball court.
- 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.
- Add temporary parking with pavers in the swale area along the street.
- 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.

Lester Brown Park (Brentwood Park)

- Remove the existing natural turf sports field and irrigation system underneath.
- Install an artificial turf sports field. Reuse the existing Musco lighting system.
- Install a scoreboard.
- Install bleachers with permanent shade structures on both sides of the field.
- Re-sod the existing practice field.
- 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 estate fencing at the entrance to the park and install new 6-foot vinyl covered chain link fence around the remaining perimeter.
- 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.

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.
- 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.
- 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.
- Replace two existing tennis courts with two new basketball courts.
- Demolish existing basketball courts.
- 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.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

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.
- 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.
- Install bleachers with permanent shade structures.
- Install a scoreboard.
- 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.
- 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.
- Remodel existing public restrooms to be ADA compliant.
- 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.
- 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

- 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.
- Construct a walking trail with distance marker signage.
- 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.
- Install new landscaping and irrigation system on the site and the paved parking lot.
- Develop a botanical garden.
- 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.

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.

Deployment Locations for Fixed ALPRS	
ALPRS at 215th Street & 2nd Ave.	ALPRS at 215th Street & 27th Ave.
ALPRS at 199th Street & 2nd Ave.	ALPRS at 199th Street & 27th Ave.
ALPRS at 183rd Street & 2nd Ave.	ALPRS at 183rd Street & 27th Ave.
ALPRS at 175th Street & 2nd Ave.	ALPRS at 151st Street & 27th Ave.
ALPRS at 151st Street & 22nd Ave.	ALPRS at 183rd Street & 37th Ave.
ALPRS at 183rd Street & 47th Ave.	

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.

NOTE: Nothing contained herein shall prevent the City from making deviations to this Plan based upon available resources, changes in circumstances, or the identification of additional revenues.

COMPLETED BOND IMPLEMENTATION PROJECT COMPONENTS

Bennett Lifter Park

- Evaluate the expansion of existing 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.

Betty T. Ferguson Recreation Center

- Upgrade existing parking lot lighting.
- Replace gymnasium flooring; renovate gymnasium.

Brentwood Pool

- Replace the exercise equipment at the central exercise station area. Cover central exercise station area with a shade structure.

Buccaneer Park

- After an analysis to determine the cost effectiveness, the existing Recreation Building was rebuilt.
- Relocated/buried electrical cables underground.
- Relocated and replaced existing playground with new playground with soft rubberized play surface and shade structure.
- Extended the existing walking trail.
- Created 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.
- Installed fencing and plant shrubs and bushes around splash pad area.
- Constructed a permanent entrance area near the splash pad.
- Installed two new pavilions with a grill, electricity and domestic water--one adjacent to the splash pad and the other along the trail.
- Resurfaced two existing basketball courts and install new backboards and rims.
- Replaced sports lighting for basketball court with new Musco lighting and controls. The replacement will reduce the power consumption by 40% and provide web based controls for the system.
- Replaced/Installed sports lighting for tennis courts with new Musco lighting and controls.
- Resurfaced two existing Tennis Courts and install new netting and signage. Replace existing fencing and windscreen as needed.
- Installed 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.
- Installed a perimeter chain link fence to improve security at the park.

- Installed new landscaping and irrigation system in the park and the paved parking lots.
- Installed a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Bunche Park

- Demolished the existing 40 year old recreation building.
- Removed two of the four existing basketball courts to make room for new parking lot.

Bunche Pool

- Demolished and reconstructed the existing pool and pool house that has been unoccupied for 6 years. New pool house will be ADA compliant.
- Repaired and replaced existing pool pumps, piping, filters and equipment.
- Renovated and added 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.
- Installed new water fountain(s).
- Installed a perimeter fence around the site.
- Extended sidewalk width to be ADA compliant.
- Installed new landscaping and irrigation system for the paved parking lot.
- Installed a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Lester Brown Park (Brentwood Park)

- Installed exercise station with shade structure area funded by CMG and Miami Dolphins.
- Replaced the existing playground with a new play structure, soft rubberized play surface and shade structure.

Myrtle Grove Park

- Evaluated 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.

North Dade Optimist Park

- Installed a scoreboard for the newly completed football field.
- Installed bleachers on the north side of the football field and add permanent shade structure.
- Removed existing baseball backstop, benches, and dugout fencing. Sod the area and extend the irrigation system.

- Extended chain link fence to areas where backstop/dugout fencing was removed.
- Installed a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Norwood Park

- Replaced the playground with a new playground with soft rubberized play surface and shade structure.
- Demolished the existing 40 year old recreation building. Construct a new larger Recreation Building to support the afterschool and summer camp programs.
- Installed a perimeter fence to improve security at the park.
- Installed new landscaping and irrigation system in the park.
- Resurfaced 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.
- Installed a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Norwood Pool

- Inspected and report on the existing pool house, pool and pool equipment to determine extent of renovation and replacement.
- Renovated the existing pool house and make it ADA compliant.
- Sand-blasted and paint the existing pool. Re-tile the existing pool perimeter. Resurface the existing concrete pad around the pool.
- Repaired and replaced existing pool pumps, piping, filters and equipment as recommended by Inspection Report above.

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 complement each show-mobile. The Show-mobiles shall be wheelchair accessible.

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.

Senior Family Center

- Demolished the existing 40 year old one story building.

ShotSpotter

- The ShotSpotter gunshot recognition system is used to identify incidents within a 4.5 miles coverage area in the City. Some of the gunfire identified with ShotSpotter would go unreported without the system. Through strategic analysis, tactical responses, and deployment of dedicated personnel, the incidents of gun violence and gunfire are reduced as a result of the implementation of this technology. The lease/purchase of the ShotSpotter system will promote a high level of public safety.

Budget Related Charts, Graphs & Tables

BUDGET RELATED CHARTS, GRAPHS & TABLES

FISCAL YEAR 2020

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 2019-2020

<p align="center">Budget Summary City of Miami Gardens - Fiscal Year 2019-2020 THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF MIAMI GARDENS ARE 18.1% MORE THAN LAST YEAR'S TOTAL EXPENDITURES.</p>											
General Fund: 6.9363	General Fund	Capital Projects Fund	Special Revenue Fund	Debt Service Fund	Stormwater Fund	Transportation Fund	CDBG Fund	S.H.I.P. Fund	Special Taxing District Fund	Development Services Fund	Total All Funds
Voted Fund: 0.8962											
ESTIMATED REVENUES											
Taxes:	Millage Per \$1000										
Ad Valorem Taxes 6.9363	33,405,118	-	-	-	-	-	-	-	-	-	33,405,118
Ad Valorem Taxes 0.8962(voted debt)	-	-	-	4,219,183	-	-	-	-	-	-	4,219,183
Fuel Taxes	-	-	-	-	-	2,067,408	-	-	-	-	2,067,408
Franchise Fees	3,250,000	-	-	-	-	-	-	-	-	-	3,250,000
Intergovernmental	12,253,501	-	-	-	-	5,194,259	-	-	-	-	17,447,760
Utility Taxes	11,077,733	-	-	-	-	-	-	-	-	-	11,077,733
Fines and Forfeitures	5,514,000	-	-	-	-	-	-	-	-	-	5,514,000
Licenses and Permits	2,880,500	-	-	-	5,078,304	102,000	-	-	522,353	2,888,103	11,471,260
Miscellaneous Interest Income	3,353,350	978,563	-	-	60,000	139,058	-	-	-	17,788	4,548,759
Charges for Services	6,470,947	-	-	-	-	-	-	-	-	-	6,470,947
Grants & Loans	542,348	-	1,230,893	-	-	-	1,097,670	95,871	-	-	2,966,682
TOTAL SOURCES	78,747,397	\$978,563	\$1,230,893	4,219,183	\$5,138,304	\$7,502,725	\$1,097,670	\$95,871	\$522,353	\$2,905,891	102,438,850
Transfers In	1,751,703	5,577,299	-	7,383,814	-	209,012	-	-	-	-	14,921,828
Fund Balances/Reserves/Net Assets	750,000	2,727,434	-	-	682,168	2,628,518	-	-	-	659,957	7,448,077
TOTAL REVENUES, TRANSFERS & BALANCES	\$1,249,100	\$9,283,296	\$1,230,893	\$11,602,997	\$5,820,472	\$10,340,255	\$1,097,670	\$95,871	\$522,353	\$3,565,848	124,808,755
EXPENDITURES											
General Government	25,469,037	804,088	-	-	-	-	-	-	-	2,528,564	28,801,689
Public Safety	40,337,988	-	-	-	-	-	-	-	-	-	40,337,988
Physical Environment	-	-	-	-	4,691,079	-	-	-	-	-	4,691,079
Transportation	-	-	-	-	-	9,522,489	-	-	522,353	-	10,044,842
Parks & Recreation	8,631,369	-	706,893	-	-	-	-	-	-	-	9,338,262
Social Services	-	-	524,000	-	-	-	1,097,670	-	-	-	1,621,670
Housing	-	-	-	-	-	-	-	95,871	-	-	95,871
Debt Services	-	-	-	11,602,997	632,463	-	-	-	-	-	12,235,460
TOTAL EXPENDITURES	74,438,394	\$804,088	\$1,230,893	\$11,602,997	\$5,323,542	\$9,522,489	\$1,097,670	\$95,871	\$522,353	\$2,528,564	107,166,561
Transfers Out	6,556,283	6,009,490	-	-	496,930	817,766	-	-	-	1,037,284	14,917,753
Fund Balances/Reserves/Net Assets	254,423	2,469,718	-	-	-	-	-	-	-	-	2,724,141
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$1,249,100	\$9,283,296	\$1,230,893	\$11,602,997	\$5,820,472	\$10,340,255	\$1,097,670	\$95,871	\$522,353	\$3,565,848	124,808,755

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 2020

FY 2019-2024 Estimated Annual Budget General Fund						
Revenues	FY 2019 Actual	FY 2020 Budget	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
Ad Valorem	\$28,224,880	\$30,366,109	\$33,405,118	\$35,690,976	\$38,136,845	\$39,594,818
Utility Taxes	\$10,750,222	\$10,725,779	\$11,077,733	\$11,256,433	\$11,438,707	\$11,624,626
Franchise Fee	\$3,801,953	\$3,340,000	\$3,250,000	\$3,324,500	\$3,388,990	\$3,454,770
License, Permits & Fees	\$2,458,390	\$2,486,990	\$2,880,500	\$2,928,400	\$2,977,178	\$3,013,589
Intergovernmental Revenues	\$12,632,133	\$12,714,228	\$12,795,749	\$12,910,359	\$12,909,861	\$13,164,353
Charges for Services	\$7,401,592	\$6,060,185	\$7,036,147	\$7,490,200	\$7,553,420	\$7,617,884
Fines & Forfeitures	\$5,350,952	\$5,785,300	\$5,514,000	\$5,809,600	\$5,908,312	\$6,010,318
Miscellaneous Revenues	\$2,598,130	\$2,441,410	\$2,728,150	\$2,123,500	\$2,150,020	\$2,177,070
Other Sources	\$1,092,650	\$1,225,430	\$1,811,703	\$1,417,378	\$1,466,025	\$1,490,146
Fund Balance Forward	-	-	\$750,000	-	-	-
Total General Fund Balance	\$74,310,900	\$75,145,432	\$81,249,100	\$82,951,346	\$85,929,358	\$88,147,576
Percentage change from previous years		1.1%	8.1%	2.1%	3.6%	2.6%
Expenditures	FY 2019 Actual	FY 2020 Budget	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
Legislative	\$1,064,944	\$1,204,371	\$1,578,672	\$1,614,632	\$1,650,580	\$1,687,746
City Manager	\$1,413,723	\$1,356,420	\$1,587,934	\$1,639,863	\$1,687,383	\$1,736,454
Public Affairs Office	\$4,320,503	\$691,467	\$1,084,745	\$853,145	\$872,068	\$891,545
Special Events Division	\$7,025	\$4,231,948	\$4,072,000	\$4,072,000	\$4,072,000	\$4,072,000
City Clerk	\$437,356	\$577,123	\$609,847	\$590,850	\$642,207	\$624,103
Finance	\$1,061,794	\$934,424	\$1,245,458	\$1,283,566	\$1,322,444	\$1,362,589
Human Resources	\$1,091,129	\$1,120,091	\$1,143,871	\$1,178,019	\$1,212,592	\$1,248,268
City Attorney	\$682,593	\$630,776	\$817,663	\$842,406	\$863,437	\$885,101
Planning Division	\$625,934	\$571,546	\$839,946	\$861,849	\$884,358	\$907,552
School Crossing Guards	\$514,664	\$567,724	\$515,203	\$528,370	\$544,465	\$561,067
Police Department	\$33,493,095	\$37,952,771	\$39,822,785	\$41,086,247	\$42,355,384	\$43,666,112
Code Enforcement	\$1,229,804	\$1,534,603	\$1,925,190	\$1,973,225	\$2,029,514	\$2,087,654
Recreation Division	\$4,877,663	\$6,008,603	\$8,631,369	\$8,842,128	\$9,066,249	\$9,297,361
Parks Division	\$625,934	\$571,546	\$839,946	\$861,849	\$884,358	\$907,552
Purchasing	\$370,179	\$478,972	\$508,220	\$524,434	\$540,978	\$558,082
Information Technology	\$2,359,251	\$2,500,381	\$2,874,943	\$2,932,071	\$2,985,807	\$3,040,917
Fleet	\$2,465,936	\$2,891,893	\$2,862,216	\$2,892,864	\$2,923,939	\$2,955,396
City Hall Maintenance	\$770,877	\$841,268	\$783,597	\$795,911	\$808,382	\$821,132
Non-Departmental	\$16,932,820	\$10,984,517	\$10,345,441	\$10,354,056	\$10,403,827	\$10,455,329
Total General Fund Expenditures	\$73,719,288	\$75,078,896	\$81,249,100	\$82,865,635	\$84,865,613	\$86,858,406
Percentage change from previous years		1.8%	8.2%	2.0%	2.4%	2.3%
OPERATIONS	FY 2019 Actual	FY 2020 Budget	FY 2021 Projection	FY 2022 Project	FY 2023 Projection	FY 2024 Projection
Revenues Over/Under Expenditures	\$591,612	\$66,536	-	\$85,711	\$1,063,745	\$1,289,170
FUND BALANCE	FY 2019 Actual	FY 2020 Budget	FY 2021 Projection	FY 2022 Project	FY 2023 Projection	FY 2024 Projection
Projected Fund Balance	\$26,064,898	\$26,131,434	\$26,131,434	\$26,217,145	\$27,280,889	\$28,570,060

GENERAL FUND BUDGET AND FIVE-YEAR PRO FORMA FISCAL YEAR 2020 (CONT'D)

Assumptions for Five Year Projections	
Revenue	
Ad Valorem	7% increase in taxable value in FY 2021 and FY2022, thereafter 4% increase in value, using current millage rate of 6.9363.
Utility Taxes	2% increase in from FY 2021 through FY2025.
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 Jazz in the Gardens. Recreation revenue will have started increasing as of FY 2019 and is expected to continue to grow attributed to completion of recreation capital improvements through GO Bond.
Fines & Forfeitures	2% increase in Red Light Camera revenue 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	Beginning in FY 2018, budget of \$150,000, and an increase of \$25,000 per year up to \$200,000 for reimbursement to General fund for subsidy provided to Development Services Fund from FY 2008-FY2010.
Expenditures	
Personnel Costs	3% salary increase from FY 2021 – FY 2025. Increases for Fringe Benefits (Pension, Insurance and Worker's Compensation) are anticipated to range between 3 – 5%
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/EP Permitting.
Debt Service	Over the last couple of years the City has paid off the Master Lease Series 2013 and Taxable Land Acquisition Revenue Bonds, Series 2016. Additionally, in FY 2019 the Land Acquisition Revenue Bonds, Series 2007 was re-financed all resulting in lower debt service payments and therefore decreasing the General Fund's obligation. This affects the budget for the Non-Department Budget.

Millage Equivalent of City Services 1 mill = \$4,707,858

For illustrative purposes, I 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 17.2582 mills in taxes instead of the 6.9363 that they actually 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 2019-2020

Department	FY 19-20 Budget Expenditures	Millage Equivalent
Office of the Mayor	\$236,022	0.0501
Legislative	\$1,002,851	0.2130
City Manager	\$1,587,934	0.3373
Civic Engagement	\$339,799	0.0722
Public Affairs Office	\$1,084,815	0.2304
Special Events Division	\$4,066,000	0.8637
City Clerk	\$609,847	0.1295
Finance	\$1,245,458	0.2645
Human Resources	\$1,143,871	0.2430
City Attorney	\$817,663	0.1737
Planning Division	\$839,946	0.1784
School Crossing Guards	\$515,203	0.1094
Police Department	\$39,822,785	8.4588
Code Enforcement	\$1,925,190	0.4089
Recreation Division	\$2,178,106	0.4627
Parks Division	\$6,453,263	1.3707
Purchasing	\$508,220	0.1080
Information Technology	\$2,874,943	0.6107
Fleet	\$2,862,216	0.6080
City Hall Maintenance	\$783,527	0.1664
Non-Departmental	\$10,351,441	2.1988
Total City Departments	\$81,249,100	17.2582
Operating Millage		6.9363 mills
Debt Service Millage		0.8962 mills
Actual Total City Millage		7.8325 mills

CITY OF MIAMI GARDENS LISTING OF EXPENDITURES- GENERAL FUND

General Fund Expenditures	FY 2019-2020 Budget	Percentage of Total
Salaries	\$38,494,959	47.53%
Retirement	\$6,772,489	8.36%
Health Insurance Benefits	\$5,078,773	6.27%
Payroll taxes	\$2,871,776	3.55%
Workers/Unemployment Comp	\$617,412	0.76%
ICMA Deferred	\$141,172	0.17%
TOTAL PERSONNEL SERVICES	\$53,976,581	66.64%
Transfer to Capital Projects Fund	\$5,572,554	6.88%
Transfer to Debt Service	\$983,729	1.21%
Insurance	\$1,522,735	1.88%
Special Events	\$4,066,000	5.02%
Contractual Services	\$3,240,048	4.00%
Other Misc. Expenditures	\$4,078,128	5.04%
Repairs & Maintenance	\$3,145,420	3.88%
Professional Services	\$1,764,229	2.18%
Utilities	\$1,229,378	1.52%
Gasoline	\$651,812	0.80%
Operating Supplies	\$615,063	0.76%
Capital Outlay	\$149,000	0.18%
TOTAL OPERATING EXPENDITURES	\$27,018,096	33.36%
Total Budgeted Expenditures(Cash Outflow)	\$80,994,677	100.00%
Reserves	\$254,423	
Total Budgeted Expenditures	\$81,249,100	

MIAMI-DADE COUNTY MUNICIPALITIES' OFFICIAL POPULATION FOR USE IN PREPARING THE FY 2019-2020

Data Source: Bureau of Economic and Business Research, University of Florida.

Comparison of 2017 & 2018 Adjusted Population Used for FY 2019-20 State Revenue Sharing				
County/Municipality (Miami-Dade County)	April 1, 2017 Total Population	April 1, 2018 Total Population	Numerical Change	Percentage Change
Aventura	37,694	37,790	(110)	0.25%
Bal Harbour	2,924	2,920	(4)	-0.14%
Bay Harbor Islands	5,826	5,908	82	1.41%
Biscayne Park	3,176	3,218	42	1.32%
Coral Gables	49,808	50,631	823	1.65%
Cutler Bay	45,222	45,373	151	0.33%
Doral	64,167	68,244	4077	6.35%
El Portal	2,153	2,140	(13)	-0.60%
Florida City	12,993	13,052	59	0.45%
Golden Beach	920	935	15	1.63%
Hialeah	236,114	238,906	2792	1.18%
Hialeah Gardens	23,532	23,614	82	0.35%
Homestead	73,611	73,845	234	0.32%
Indian Creek Village	84	84	0	0.00%
Key Biscayne	12,854	12,887	33	0.26%
Medley	832	842	33	0.26%
Miami	465,155	478,400	10	1.20%
Miami Beach	92,588	92,502	13245	2.85%
Miami Gardens	113,201	113,628	(86)	-0.09%
Miami Lakes	30,574	31,106	427	0.38%
Miami Shores	10,761	10,784	532	1.74%
Miami Springs	14,217	14,192	23	0.21%
North Bay	8,973	8,981	(25)	-0.18%
North Miami	63,780	63,517	8	0.09%
North Miami Beach	45,437	45,612	(263)	-0.41%
Opa-Locka	17,745	18,017	175	0.39%
Palmetto Bay	24,138	24,144	272	1.53%
Pinecrest	18,467	18,490	6	0.02%
South Miami	12,645	12,664	23	0.12%
Sunny Isles Beach	22,233	22,505	19	0.15%
Surfside	5,814	5,934	272	1.22%
Sweetwater	21,508	21,499	120	2.06%
Virginia Gardens	2,409	2,433	(9)	-0.04%
West Miami	7,182	7,806	24	1.00%
Unincorporated County	1,184,388	1,196,921	624	8.69%

MIAMI-DADE COUNTY FY 2019-2020

JULY 1 PROPERTY TAX ROLL

Taxing Authority	2018 Taxable Value	2019 Preliminary Taxable Value	Taxable Value % Change
Aventura	10,365,840,176	10,740,186,632	-3.49%
Bal Harbour	5,498,822,089	5,500,117,826	-0.02%
Bay Harbor Islands	1,214,738,329	1,333,876,001	-8.93%
Biscayne Park	217,723,560	231,201,560	-5.83%
Coral Gables	16,023,377,296	16,936,366,618	-5.39%
Cutler Bay	2,517,709,992	2,650,512,622	-5.01%
Doral	13,185,785,200	13,715,630,586	-3.86%
El Portal	159,201,908	167,848,153	-5.15%
Florida City	529,435,136	559,584,262	-5.39%
Golden Beach	1,095,765,448	1,160,543,438	-5.58%
Hialeah	10,380,884,716	11,306,060,963	-8.18%
Hialeah Gardens	1,285,416,369	1,382,828,298	-7.04%
Homestead	2,857,501,054	3,143,709,627	-9.10%
Indian Creek Village	607,887,808	653,264,284	-6.95%
Key Biscayne	8,532,625,700	8,310,656,693	2.67%
Medley	2,263,979,563	2,419,004,278	-6.41%
Miami	53,357,105,033	58,961,599,417	-9.51%
Miami Beach	38,887,661,101	40,098,892,459	-3.02%
Miami Gardens	4,576,969,590	4,955,640,419	-7.64%
Miami Lakes	3,213,878,488	3,365,592,016	-4.51%
Miami Shores	1,118,032,960	1,196,387,229	-6.55%
Miami Springs	1,198,702,267	1,256,462,625	-4.60%
North Bay Village	1,079,858,914	1,091,206,289	-1.04%
North Miami	3,101,696,052	3,386,305,971	-8.40%
North Miami Beach	2,932,458,209	3,399,037,695	-13.73%
Opa-Locka	887,432,725	1,154,438,679	-23.13%
Palmetto Bay	2,930,712,611	3,053,651,042	-4.03%
Pinecrest	4,810,485,495	5,025,067,161	-4.27%
South Miami	1,918,166,785	1,987,072,238	-3.47%
Sunny Isles Beach	11,120,535,585	11,568,495,663	-3.87%
Surfside	3,086,020,534	3,116,633,395	-0.98%
Sweetwater	1,759,085,298	1,853,737,333	-5.11%
Unincorporated County	76,772,241,745	82,361,962,711	-6.79%
Virginia Gardens	268,531,771	266,608,319	0.72%
West Miami	550,069,469	569,834,358	-3.47%

DISTRIBUTION OF AD VALOREM TAX LEVY FOR OPERATING MILLAGE

	FY-11	FY-12	FY-13	FY-14	FY-15	FY-16	FY-17	FY-18	FY-19	FY-20
Operating Budget	5.2716	5.6348	6.3199	6.7755	6.9004	6.9322	6.8057	6.8243	6.8004	6.7655
Capital Improvements	0.4425	0.02568	0.0421	1.1608	1.0359	0.0041	0.1306	0.112	0.1359	0.1708
Total Levy	5.7141	5.66048	6.362	7.9363	7.9363	6.9363	6.9363	6.9363	6.9363	6.9363

Analysis of Adopted Levy

Property Valuation – 2019	
Current Year Taxable Value of Real Property for Operating Purposes	\$4,556,423,580
Current Year Taxable Value of Personal Property for Operating Purposes	\$399,106,383
Current Year Taxable Value of Central Assessed Property	\$110,456
Current Year Gross Taxable Value for Operating Purposes	\$4,955,640,419
Current Year Net New Taxable Value (New Construction)	\$38,252,084
Current Year Adjusted Taxable Value	\$4,917,388,335

Projected Levy	
Prior Year Levy	\$6.9363 per \$1,000
Prior Year Ad Valorem Proceeds	\$31,307,445
Current Roll-Back Rate	\$6.3667 per \$1,000
Current Year Millage Rate	\$6.9363 per \$1,000
Total Ad Valorem Taxes Proposed to be Levied	\$34,373,809

LEGAL DEBT MARGIN – DIRECT & OVERLAPPING DEBT TAX YEAR 2019 (UNAUDITED)

Assessed Valuation	
Certified Tax Valuation 2019	\$4,955,640,419
Debt Limit: The City does not have a debt limit under Florida Law or its municipal charter.	
Gross Debt	
Authorized and Outstanding Debt	\$127,889,673
Statutory Deductions	
Debt Applicable to Enterprise Funds	\$5,269,852
Net Debt	
Authorized and Outstanding Debt	\$122,619,821
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	\$308,268,047,157
City Valuation as a Percent of County Valuation	1.54%
Miami-Dade County Debt (\$ Applicable to City at 9/30/18)	\$28,374,000
Miami-Dade County Schools (\$ Applicable to City at 9/30/18)	\$15,141,000
City of Miami Gardens	\$122,619,821
City Debt per capita*	\$1,083.20
Current debt service to available funds ratio (Total FY-2019 Debt Payments (net of GO bond) /FY-19 General Fund Expenditures)	7.02%
*Based on population of 113,201 per Bureau of Economic and Business Research, University of Florida.	

ESTIMATED CHANGES & HISTORY IN FUND BALANCE

General Fund	FY 14-15 (1)	FY 15-16 (2)	FY 16-17 (3)	FY 17-18 (4)	FY 18-19 (5)	FY 19-20
Beginning Balance	\$10,552,020	\$13,056,234	\$14,194,701	\$20,919,148	\$21,618,631	\$23,903,815
Revenue/Transfers	\$65,551,462	\$73,307,338	\$69,784,768	\$74,418,773	\$77,835,796	\$81,249,100
Expenditures/Uses	(\$63,047,248)	(\$72,168,871)	(\$67,287,746)	(\$73,720,290)	(\$75,550,612)	(\$81,249,100)
Net Change in Fund Balance	\$2,504,214	\$1,138,467	\$6,724,447	\$699,483	\$2,285,184	
Ending Balance	\$13,056,234	\$14,194,701	\$20,919,148	\$21,618,631	\$23,903,815	\$23,903,815
Components of Fund Balance						
Non Spendable	\$246,671	\$254,560	\$331,478	\$310,132	\$446,652	\$446,652
Restricted	\$0	\$0	\$0	\$0	\$0	\$0
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$863,621	\$785,257	\$5,793,425	\$1,520,717	\$1,520,355	\$1,520,355
Unassigned	\$11,945,942	\$13,154,884	\$14,794,245	\$19,787,782	\$21,936,808	\$21,936,808
Ending Balance	\$13,056,234	\$14,194,701	\$20,919,148	\$21,618,631	\$23,903,815	\$23,903,815

Chart Notes

- (1) Surplus is attributed to an additional \$1.1 million collected in telecommunication tax due to the audit performed by the State. Sales Tax and Electric Franchise fees are approximately \$400,000 more in each revenue source when compared to budget. Expenses are lower attributed to vacancies, lower fuel costs. In May 2014, the City Hall was built and the City no longer paid rentals for office space.
- (2) Surplus is attributed to vacancies in certain departments and additional revenue collected under "red light camera fines"
- (3) Surplus is attributed to sale of City owned property.
- (4) Estimated surplus is attributed to vacancies in certain departments and less than anticipated operating expenses.
- (5) Anticipated surplus attributable to increased collections from Red Light Camera revenue.

Transportation Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Beginning Balance	\$5,259,665	\$7,295,559	\$9,984,147	\$12,753,273	\$15,521,584	\$17,386,062
Revenue/Transfers	\$7,658,054	\$8,007,677	\$8,265,308	\$8,835,837	\$8,621,212	\$10,340,255
Expenditures/Uses	(\$5,622,160)	(\$5,319,089)	(\$5,496,182)	(\$6,067,526)	(\$6,756,698)	(\$10,340,255)
Net Change in Fund Balance	\$2,035,894	\$2,688,588	\$2,769,126	\$2,768,311	\$1,864,514	
Ending Balance	\$7,295,559	\$9,984,147	\$12,753,273	\$15,521,584	\$17,386,062	\$17,386,062
Components of Fund Balance						
Non Spendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$0	\$0	\$0	\$0	\$0	\$0
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$7,295,559	\$9,984,147	\$12,753,273	\$15,521,584	\$17,386,062	\$17,386,062
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$7,295,559	\$9,984,147	\$12,753,273	\$15,521,584	\$17,386,062	\$17,386,062

ESTIMATED CHANGES & HISTORY IN FUND BALANCE (CONT'D)

Development Services Fund	FY 14-15*	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Beginning Balance	(\$451,453)	(\$110,533)	\$95,270	\$698,016	\$1,852,756	\$3,470,595
Revenue/Transfers	\$2,277,503	\$2,145,704	\$2,699,707	\$3,862,803	\$6,151,770	\$3,565,848
Expenditures/Uses	(\$1,936,583)	(\$1,939,904)	(\$2,096,961)	(\$2,708,063)	(\$2,681,175)	(\$3,565,848)
Net Change in Fund Balance	\$340,920	\$205,803	\$602,746	\$1,154,740	\$0	
Ending Balance	(\$110,533)	\$95,270	\$698,016	\$1,852,756	\$3,470,595	\$3,470,595
Components of Fund Balance						
Non Spendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	(\$110,533)	\$95,270	\$698,016	\$1,852,756	\$3,470,595	\$3,470,595
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance	(\$110,533)	\$95,270	\$698,016	\$1,852,756	\$3,470,595	\$3,470,595
*Expenses is lower in FY 2015 as Planning and Zoning Division was reclassified to General Fund						

Capital Projects Fund	FY 14-15 (1)	FY 15-16 (2)	FY 16-17 (3)	FY 17-18 (4)	FY 18-19 (4)	FY 19-20
Beginning Balance	\$68,225,811	\$63,917,197	\$69,503,443	\$61,902,406	\$55,054,962	\$49,629,624
Revenue/Transfers	\$7,198,425	\$16,831,270	\$7,844,333	\$7,602,934	\$7,855,888	\$9,283,296
Expenditures/Uses	(\$11,507,039)	(\$11,245,024)	(\$15,445,370)	(\$14,450,378)	(\$13,281,226)	(\$9,283,296)
Net Change in Fund Balance	(\$4,308,641)	\$5,586,246	(\$7,601,037)	(\$6,847,444)	(\$5,425,338)	
Ending Balance	\$63,917,197	\$69,503,443	\$61,902,406	\$55,054,962	\$49,629,624	\$49,629,624
Components of Fund Balance						
Non Spendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$65,833,243	\$64,124,108	\$61,387,485	\$54,942,561	\$49,629,624	\$49,629,624
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned	(\$1,916,046)	\$5,379,335	\$514,921	\$112,401	\$0	\$0
Ending Balance	\$63,917,197	\$69,503,443	\$61,902,406	\$55,054,962	\$49,629,624	\$49,629,624

Chart Notes

- (1) Deficit in Unassigned fund balance is attributed to additional costs required for the completion of the Police Headquarter at the City Hall Complex which was completed in December 2015. Staff is pending until all costs have incurred to obtain additional financing to cover the over-run of the project. A reimbursement resolution was adopted by Council not to exceed \$8 million.
- (2) Included unspent bond proceeds rollover from FY 2015. Amount to be expensed is based on five year CIP Plan.
- (3) Includes GO Bond unspent bond proceeds, additional financing in FY 2016 to complete the City Hall project and settlement received from architect with regard to City Hall projection in the amount of \$3.5 million.
- (4) Estimated fund balance mostly due to GO Bond unspent bond proceeds.

ESTIMATED CHANGES & HISTORY IN FUND BALANCE (CONT'D)

Debt Service Fund	FY 14-15*	FY 15-16*	FY 16-17*	FY 17-18*	FY 18-19*	FY 19-20*
Beginning Balance	\$1,051,162	\$216,569	\$399,655	\$526,182	\$254,182	\$299,192
Revenue/Transfers	\$11,983,023	\$19,480,765	\$17,032,286	\$18,997,317	\$19,297,444	\$11,602,997
Expenditures/Uses	(\$12,817,616)	(\$19,297,679)	(\$16,905,759)	(\$19,269,317)	(\$19,252,434)	(\$11,602,997)
Net Change in Fund Balance	(\$834,593)	\$183,086	\$126,527	(\$272,000)	\$45,010	\$0
Ending Balance	\$216,569	\$399,655	\$526,182	\$254,182	\$299,192	\$299,192
Components of Fund Balance						
Non Spendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$155,082	\$73,925	\$8,885	\$0	\$0	\$0
Committed	\$61,487	\$325,730	\$517,297	\$254,182	\$299,192	\$299,192
Assigned	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$216,569	\$399,655	\$526,182	\$254,182	\$299,192	\$299,192
*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	9/30/19 Balance by Type of Debt		Per Capita Debt
				Revenue Bonds	Balance	
Land Acquisition Bond, 05	2026	\$7,500,000	20	\$3,856,354	\$3,856,354	\$34.07
Land Acquisition Bond, 07	2019	\$14,400,000	20	\$0	\$0	\$0.00
Land Acquisition Bond, 09	2029	\$4,000,000	20	\$2,454,953	\$2,454,953	\$21.69
Taxable Bond, 2009B	2021	\$8,800,000	5	\$5,180,440	\$5,180,440	\$45.76
City Hall Construction Bond	2041	\$55,000,000	30	\$46,660,000	\$46,660,000	\$412.18
General Obligation Bond	2039	\$60,000,000	25	\$52,665,000	\$52,665,000	\$465.22
Capital Improvement Bond, 16	2026	\$6,000,000	10	\$1,925,299	\$1,925,299	\$17.01
Taxable Refunding Revenue Bond Series, 19	2027	\$6,905,000	8	\$6,905,000	\$6,905,000	\$61.00
Current Balance				\$119,647,046	\$119,647,046	\$1,056.92

Debt Burden Including County-Issued Debt				
Bond Name	Final Payment	9/30/19 Balance by Type of Debt		
		Interlocal Debt	Balance	Per Capita Debt
QNIP Bond Debt	2027	\$2,972,775	\$2,972,775	\$26.26
County Stormwater Bonds	2029	\$5,269,852	\$5,269,852	\$46.55
Current Balance		\$8,242,627	\$8,242,627	\$72.81

	Balance	Per Capita Debt
Total Outstanding Long Term Debt (General Government)	\$119,647,046	\$1,056.92
Total Outstanding Long Term Debt (Special Revenue/Enterprise Fund)	\$8,242,627	\$72.81

BONDED AND OTHER DEBT OBLIGATIONS

The City of Miami Gardens issued a General Obligation Bond debt in July 2014. Currently, the City's outstanding debt obligations are \$127,889,673 of which \$5,269,852 belongs to Enterprise Fund. This outstanding debt includes the City Hall which was issued at \$55 million Certificate of Participation. In FY 2014, the City issued a \$60 million General Obligation Bond for Recreation and Parks Improvements and purchase of Crime Prevention Equipment. In FY 2016, the City also issued an additional \$6,000,000 to complete the City Hall and Police Headquarter project. In FY 2019, the City refinanced its 2007 Land Acquisition Bond by issuing Taxable Refunding Revenue Bond Series, 2019.

FY 19-20 Bonded and Other Debt Obligations by Fund			
General Fund	Principal	Interest	FY-20 Total
\$7.7 million County Q.N.I.P. Bond	\$425,750	\$122,416	\$548,166
\$4 million Land Acquisition Bond	\$197,422	\$111,376	\$308,799
\$7.5 million Public Facilities	\$358,801	\$158,558	\$517,359
\$8.8 million Taxable Bond	\$460,000	\$130,893	\$590,893
Capital Improvement Fund	Principal	Interest	FY-20 Total
\$8 million Refunding	\$850,000	\$217,879	\$1,067,879
\$55 million COP	\$1,380,000	\$3,261,879	\$4,641,879
\$60 million General Obligation Bond	\$1,620,000	\$2,599,150	\$4,219,150
\$6 million Capital Improvement Bond	\$257,716	\$42,016	\$299,732
Stormwater Fund	Principal	Interest	FY-20 Total
County Stormwater Bonds	\$450,126	\$182,337	\$632,463
Total Debt Obligations	\$5,999,815	\$6,826,504	\$12,826,320

Debt to Taxable Assessed Value Ratio			
City	Taxable Assessed Value	Bonded Debt	TAV Ratio
Miami Gardens	\$4,955,640,419	\$127,889,673	2.58%

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	\$7,500,000.00				3.73%
2	10/1/2005	\$7,500,000.00	\$0.00	\$76,154.17	\$76,154.17	3.73%
3	4/1/2006	\$7,500,000.00	\$0.00	\$139,875.00	\$139,875.00	3.73%
4	10/1/2006	\$7,277,106.59	\$222,893.41	\$139,875.00	\$362,768.41	3.73%
5	4/1/2007	\$7,277,106.59	\$0.00	\$135,718.04	\$135,718.04	3.73%
6	10/1/2007	\$7,045,899.26	\$231,207.33	\$135,718.04	\$366,925.37	3.73%
7	4/1/2008	\$7,045,899.26	\$0.00	\$131,406.02	\$131,406.02	3.73%
8	10/1/2008	\$6,806,067.89	\$239,831.37	\$131,406.02	\$371,237.39	3.73%
9	4/1/2009	\$6,806,067.89	\$0.00	\$126,933.17	\$126,933.17	3.73%
10	10/1/2009	\$6,557,290.81	\$248,777.08	\$126,933.17	\$375,710.25	3.73%
11	4/1/2010	\$6,557,290.81	\$0.00	\$122,293.47	\$122,293.47	3.73%
12	10/1/2010	\$6,299,234.35	\$258,056.46	\$122,293.47	\$380,349.93	3.73%
13	4/1/2011	\$6,299,234.35	\$0.00	\$117,480.72	\$117,480.72	3.73%
14	10/1/2011	\$6,031,552.38	\$267,681.97	\$117,480.72	\$385,162.69	3.73%
15	4/1/2012	\$6,031,552.38	\$0.00	\$112,488.45	\$112,488.45	3.73%
16	10/1/2012	\$5,753,885.87	\$277,666.51	\$112,488.45	\$390,154.96	3.73%
17	4/1/2013	\$5,753,885.87	\$0.00	\$107,309.97	\$107,309.97	3.73%
18	10/1/2013	\$5,465,862.40	\$288,023.47	\$107,309.97	\$395,333.44	3.73%
19	4/1/2014	\$5,465,862.40	\$0.00	\$101,938.33	\$101,938.33	3.73%
20	10/1/2014	\$5,167,095.66	\$298,766.74	\$101,938.33	\$400,705.07	3.73%
21	4/1/2015	\$5,167,095.66	\$0.00	\$96,366.33	\$96,366.33	3.73%
22	10/1/2015	\$4,857,184.92	\$309,910.74	\$96,366.33	\$406,277.07	3.73%
23	4/1/2016	\$4,857,184.92	\$0.00	\$90,586.50	\$90,586.50	3.73%
24	10/1/2016	\$4,535,714.51	\$321,470.41	\$90,586.50	\$412,056.91	3.73%
25	4/1/2017	\$4,535,714.51	\$0.00	\$84,591.08	\$84,591.08	3.73%
26	10/1/2017	\$4,202,253.25	\$333,461.26	\$84,591.08	\$418,052.34	3.73%
27	4/1/2018	\$4,202,253.25	\$0.00	\$78,372.02	\$78,372.02	3.73%
28	10/1/2018	\$3,856,353.89	\$345,899.36	\$78,372.02	\$424,271.38	3.73%
29	4/1/2019	\$3,856,353.89	\$0.00	\$71,921.00	\$71,921.00	3.73%
30	10/1/2019	\$3,497,552.48	\$358,801.41	\$71,921.00	\$430,722.41	3.73%
31	4/1/2020	\$3,497,552.48	\$0.00	\$65,229.35	\$65,229.35	3.73%
32	10/1/2020	\$3,125,367.78	\$372,184.70	\$65,229.35	\$437,414.05	3.73%
33	4/1/2021	\$3,125,367.78	\$0.00	\$58,288.11	\$58,288.11	3.73%
34	10/1/2021	\$2,739,300.59	\$386,067.19	\$58,288.11	\$444,355.30	3.73%
35	4/1/2022	\$2,739,300.59	\$0.00	\$51,087.96	\$51,087.96	3.73%
36	10/1/2022	\$2,338,833.09	\$400,467.50	\$51,087.96	\$451,555.46	3.73%
37	4/1/2023	\$2,338,833.09	\$0.00	\$43,619.24	\$43,619.24	3.73%
38	10/1/2023	\$1,923,428.15	\$415,404.94	\$43,619.24	\$459,024.18	3.73%
39	4/1/2024	\$1,923,428.15	\$0.00	\$35,871.93	\$35,871.93	3.73%
40	10/1/2024	\$1,492,528.61	\$430,899.54	\$35,871.93	\$466,771.47	3.73%
41	4/1/2025	\$1,492,528.61	\$0.00	\$27,835.66	\$27,835.66	3.73%
42	10/1/2025	\$0.00	\$1,492,528.61	\$27,835.66	\$1,520,364.27	3.73%

AMORTIZATION SCHEDULE

\$7,735,737 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	\$598,624	\$6,597,241
2010	\$275,853	\$323,539	\$599,392	\$6,321,388
2011	\$288,113	\$312,292	\$600,405	\$6,033,275
2012	\$300,696	\$300,179	\$600,875	\$5,732,579
2013	\$314,569	\$286,664	\$601,234	\$5,418,010
2014	\$330,378	\$271,546	\$601,924	\$5,087,631
2015	\$346,833	\$255,420	\$602,253	\$4,740,799
2016	\$363,932	\$237,044	\$600,976	\$4,376,866
2017	\$382,322	\$217,435	\$599,758	\$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	\$596,644	\$2,258,445
2022	\$491,696	\$105,738	\$597,434	\$1,766,749
2023	\$516,861	\$80,774	\$597,636	\$1,249,888
2024	\$543,640	\$54,520	\$598,160	\$706,248
2025	\$223,586	\$35,622	\$259,208	\$482,662
2026	\$235,201	\$24,442	\$259,643	\$247,461
2027	\$247,461	\$12,682	\$260,143	\$0
	\$7,735,737	\$3,850,028	\$11,585,765	

AMORTIZATION SCHEDULE

\$4 MILLION LAND ACQUISITION BONDS, SERIES 2009

This was for the purchase of 14 acres and 5 buildings from the Archdiocese of Miami for a park and senior center.

Pmt #	Payment Date	PAYMENT AMOUNT			Loan Balance
		Total	Interest	Principal	
1	11/1/2009	\$77,199.53	\$49,025.75	\$28,173.78	\$3,971,826.22
2	2/1/2010	\$77,199.53	\$46,652.09	\$30,547.44	\$3,941,278.78
3	5/1/2010	\$77,199.53	\$44,783.72	\$32,415.81	\$3,908,862.97
4	8/1/2010	\$77,199.53	\$45,912.54	\$31,286.99	\$3,877,575.98
5	11/1/2010	\$77,199.53	\$45,545.05	\$31,654.48	\$3,845,921.50
6	2/1/2011	\$77,199.53	\$45,173.25	\$32,026.28	\$3,813,895.22
7	5/1/2011	\$77,199.53	\$43,336.30	\$33,863.23	\$3,780,031.99
8	8/1/2011	\$77,199.53	\$44,399.32	\$32,800.21	\$3,747,231.78
9	11/1/2011	\$77,199.53	\$44,014.06	\$33,185.47	\$3,714,046.31
10	2/1/2012	\$77,199.53	\$43,624.27	\$33,575.26	\$3,680,471.05
11	5/1/2012	\$77,199.53	\$42,290.12	\$34,909.41	\$3,645,561.64
12	8/1/2012	\$77,199.53	\$42,819.87	\$34,379.66	\$3,611,181.98
13	11/1/2012	\$77,199.53	\$42,416.05	\$34,783.48	\$3,576,398.50
14	2/1/2013	\$77,199.53	\$42,007.49	\$35,192.04	\$3,541,206.46
15	5/1/2013	\$77,199.53	\$40,237.81	\$36,961.72	\$3,504,244.74
16	8/1/2013	\$77,199.53	\$41,159.99	\$36,039.54	\$3,468,205.20
17	11/1/2013	\$77,199.53	\$40,736.68	\$36,462.85	\$3,431,742.35
18	2/1/2014	\$77,199.53	\$40,308.40	\$36,891.13	\$3,394,851.22
19	5/1/2014	\$77,199.53	\$38,574.81	\$38,624.72	\$3,356,226.50
20	8/1/2014	\$77,199.53	\$39,421.41	\$37,778.12	\$3,318,448.38
21	11/1/2014	\$77,199.53	\$38,977.68	\$38,221.85	\$3,280,226.53
22	2/1/2015	\$77,199.53	\$38,528.73	\$38,670.80	\$3,241,555.73
23	5/1/2015	\$77,199.53	\$38,832.95	\$40,366.56	\$3,201,189.15
24	8/1/2015	\$77,199.53	\$37,600.38	\$39,599.15	\$3,161,590.00
25	11/1/2015	\$77,199.53	\$37,135.26	\$40,064.27	\$3,121,525.73
26	2/1/2016	\$77,199.53	\$36,664.67	\$40,534.86	\$3,080,990.87
27	5/1/2016	\$77,199.53	\$35,401.85	\$41,797.68	\$3,039,193.19
28	8/1/2016	\$77,199.53	\$35,697.61	\$41,501.92	\$2,997,691.27
29	11/1/2016	\$77,199.53	\$35,210.14	\$41,989.39	\$2,955,701.88
30	2/1/2017	\$77,199.53	\$34,716.95	\$42,482.58	\$2,913,219.30
31	5/1/2017	\$77,199.53	\$33,102.15	\$44,097.38	\$2,869,121.92
32	8/1/2017	\$77,199.53	\$33,700.00	\$43,499.53	\$2,825,622.39
33	11/1/2017	\$77,199.53	\$33,189.06	\$44,010.47	\$2,781,611.92
34	2/1/2018	\$77,199.53	\$32,672.13	\$44,527.40	\$2,737,084.52
35	5/1/2018	\$77,199.53	\$31,100.78	\$46,098.75	\$2,690,985.77
36	8/1/2018	\$77,199.53	\$31,607.66	\$45,591.87	\$2,645,393.90
37	11/1/2018	\$77,199.53	\$31,072.14	\$46,127.39	\$2,599,266.51
38	2/1/2019	\$77,199.53	\$30,530.34	\$46,669.19	\$2,552,597.32
39	5/1/2019	\$77,199.53	\$29,004.50	\$48,195.03	\$2,504,402.29
40	8/1/2019	\$77,199.53	\$29,416.09	\$47,783.44	\$2,456,618.85

AMORTIZATION SCHEDULE

\$4 MILLION LAND ACQUISITION BONDS, SERIES 2009 (CONT'D)

Pmt #	Payment Date	PAYMENT AMOUNT			Loan Balance
		Total	Interest	Principal	
41	11/1/2019	\$77,199.53	\$28,854.84	\$48,344.69	\$2,408,274.16
42	2/1/2020	\$77,199.53	\$28,286.99	\$48,912.54	\$2,359,361.62
43	5/1/2020	\$77,199.53	\$27,110.03	\$50,089.50	\$2,309,272.12
44	8/1/2020	\$77,199.53	\$27,124.14	\$50,075.39	\$2,259,196.73
45	11/1/2020	\$77,199.53	\$26,535.97	\$50,663.56	\$2,208,533.17
46	2/1/2021	\$77,199.53	\$25,940.89	\$51,258.64	\$2,157,274.53
47	5/1/2021	\$77,199.53	\$24,512.55	\$52,686.98	\$2,104,587.55
48	8/1/2021	\$77,199.53	\$24,719.97	\$52,479.56	\$2,052,107.99
49	11/1/2021	\$77,199.53	\$24,103.55	\$53,095.98	\$1,999,012.01
50	2/1/2022	\$77,199.53	\$23,479.90	\$53,719.63	\$1,945,292.38
51	5/1/2022	\$77,199.53	\$22,103.85	\$55,095.68	\$1,890,196.70
52	8/1/2022	\$77,199.53	\$22,201.78	\$54,997.75	\$1,835,198.95
53	11/1/2022	\$77,199.53	\$21,555.79	\$55,643.74	\$1,779,555.21
54	2/1/2023	\$77,199.53	\$20,902.22	\$56,297.31	\$1,723,257.90
55	5/1/2023	\$77,199.53	\$19,580.93	\$57,618.60	\$1,665,639.30
56	8/1/2023	\$77,199.53	\$19,564.19	\$57,635.34	\$1,608,003.96
57	11/1/2023	\$77,199.53	\$18,887.22	\$58,312.31	\$1,549,691.65
58	2/1/2024	\$77,199.53	\$18,202.30	\$58,997.23	\$1,490,694.42
59	5/1/2024	\$77,199.53	\$17,128.69	\$60,070.84	\$1,430,623.58
60	8/1/2024	\$77,199.53	\$16,803.75	\$60,395.78	\$1,370,227.80
61	11/1/2024	\$77,199.53	\$16,094.36	\$61,105.17	\$1,309,122.63
62	2/1/2025	\$77,199.53	\$15,376.63	\$61,822.90	\$1,247,299.73
63	5/1/2025	\$77,199.53	\$14,172.74	\$63,026.79	\$1,184,272.94
64	8/1/2025	\$77,199.53	\$13,910.18	\$63,289.35	\$1,120,983.59
65	11/1/2025	\$77,199.53	\$13,166.80	\$64,032.73	\$1,056,950.86
66	2/1/2026	\$77,199.53	\$12,414.68	\$64,784.85	\$992,166.01
67	5/1/2026	\$77,199.53	\$11,273.72	\$65,925.81	\$926,240.20
68	8/1/2026	\$77,199.53	\$10,879.39	\$66,320.14	\$859,920.06
69	11/1/2026	\$77,199.53	\$10,100.41	\$67,099.12	\$792,820.94
70	2/1/2027	\$77,199.53	\$9,312.28	\$67,887.25	\$724,933.69
71	5/1/2027	\$77,199.53	\$8,237.23	\$68,962.30	\$655,971.39
72	8/1/2027	\$77,199.53	\$7,704.88	\$69,494.65	\$586,476.74
73	11/1/2027	\$77,199.53	\$6,888.61	\$70,310.92	\$516,165.82
74	2/1/2028	\$77,199.53	\$6,062.76	\$71,136.77	\$445,029.05
75	5/1/2028	\$77,199.53	\$5,113.57	\$72,085.96	\$372,943.09
76	8/1/2028	\$77,199.53	\$4,380.50	\$72,819.03	\$300,124.06
77	11/1/2028	\$77,199.53	\$3,525.18	\$73,674.35	\$226,449.71
78	2/1/2029	\$77,199.53	\$2,659.82	\$74,539.71	\$151,910.00
79	5/1/2029	\$77,199.53	\$1,726.11	\$75,473.42	\$76,436.58
80	8/1/2029	\$77,334.39	\$897.81	\$76,436.58	\$0.00

AMORTIZATION SCHEDULE

\$14.4 MILLION PUBLIC FACILITIES BOND, SERIES 2007

Bonds were issued in order to renovate the police and public works buildings purchased earlier. Funds were also use to purchase additional park land.

Period	Date	Payment	Principal	Interest	Principal Balance
1	10/1/2007	\$538,750	\$85,166	\$453,583	\$14,314,834
2	12/30/2007	\$538,750	\$386,856	\$151,894	\$13,927,978
3	6/30/2008	\$538,750	\$241,236	\$297,514	\$13,686,742
4	12/30/2008	\$538,750	\$246,396	\$292,354	\$13,440,346
5	6/30/2009	\$538,750	\$251,666	\$287,084	\$13,188,680
6	12/30/2009	\$538,750	\$257,048	\$281,701	\$12,931,632
7	6/30/2010	\$538,750	\$262,546	\$276,204	\$12,669,086
8	12/30/2010	\$538,750	\$268,162	\$270,588	\$12,400,924
9	6/30/2011	\$538,750	\$273,897	\$264,853	\$12,127,027
10	12/30/2011	\$538,750	\$279,755	\$258,995	\$11,847,272
11	6/30/2012	\$538,750	\$285,739	\$253,011	\$11,561,533
12	12/30/2012	\$538,750	\$291,850	\$246,900	\$11,269,683
13	6/30/2013	\$538,750	\$298,092	\$240,658	\$10,971,591
14	12/30/2013	\$538,750	\$304,468	\$234,282	\$10,667,124
15	6/30/2014	\$538,750	\$310,980	\$227,770	\$10,356,144
16	12/30/2014	\$538,750	\$317,631	\$221,119	\$10,038,513
17	6/30/2015	\$538,750	\$324,425	\$214,325	\$9,714,088
18	12/30/2015	\$538,750	\$331,363	\$207,386	\$9,382,725
19	6/30/2016	\$538,750	\$338,451	\$200,299	\$9,044,274
20	12/30/2016	\$538,750	\$345,690	\$193,060	\$8,698,584
21	6/30/2017	\$538,750	\$353,083	\$185,666	\$8,345,501
22	12/30/2017	\$538,750	\$360,635	\$178,115	\$7,984,866
23	6/30/2018	\$538,750	\$368,348	\$170,401	\$7,616,518
24	12/30/2018	\$538,750	\$376,227	\$162,523	\$7,240,291
25	6/30/2019	\$7,389,933	\$7,235,186	\$154,747	\$0
26	12/30/2019	\$0	\$0	\$0	\$0
27	6/30/2020	\$0	\$0	\$0	\$0
28	12/30/2020	\$0	\$0	\$0	\$0
29	6/30/2021	\$0	\$0	\$0	\$0
30	12/30/2021	\$0	\$0	\$0	\$0
31	6/30/2022	\$0	\$0	\$0	\$0
32	12/30/2022	\$0	\$0	\$0	\$0
33	6/30/2023	\$0	\$0	\$0	\$0
34	12/30/2023	\$0	\$0	\$0	\$0
35	6/30/2024	\$0	\$0	\$0	\$0
36	12/30/2024	\$0	\$0	\$0	\$0
37	6/30/2025	\$0	\$0	\$0	\$0
38	12/30/2025	\$0	\$0	\$0	\$0
39	6/30/2026	\$0	\$0	\$0	\$0
40	12/30/2026	\$0	\$0	\$0	\$0
		\$20,319,925	\$14,400,000	\$5,919,925	

AMORTIZATION SCHEDULE

\$8.9 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	\$1,035,443		\$1,592,990	-\$557,546	\$45,280,000
6/1/2021	\$2,465,443	\$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

AMORTIZATION SCHEDULE

\$55 MILLION CITY HALL CONSTRUCTION COPs, SERIES 2010 (CONT'D)

Date	Payment	Principal	Interest	BABs Direct Payment Subsidy	Principal Balance
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	\$768,268		\$1,181,950	-\$413,683	\$33,770,000
6/1/2028	\$2,728,268	\$1,960,000	\$1,181,950	-\$413,683	\$31,810,000
12/1/2028	\$723,678		\$1,113,350	-\$389,673	\$31,810,000
6/1/2029	\$2,773,678	\$2,050,000	\$1,113,350	-\$389,673	\$29,760,000
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	\$523,933		\$806,050	-\$282,118	\$23,030,000
6/1/2033	\$2,973,933	\$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	\$0
	\$101,768,593	\$55,000,000	\$71,787,776	-\$25,019,183	

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
1/1/2015	\$1,298,825		\$1,298,825	\$60,000,000
7/1/2015	\$2,746,900	\$1,330,000	\$1,416,900	\$58,670,000
1/1/2016	\$1,396,950		\$1,396,950	\$58,670,000
7/1/2016	\$2,826,950	\$1,430,000	\$1,396,950	\$57,240,000
1/1/2017	\$1,368,350		\$1,368,350	\$57,240,000
7/1/2017	\$2,853,350	\$1,485,000	\$1,368,350	\$55,755,000
1/1/2018	\$1,346,075		\$1,346,075	\$55,755,000
7/1/2018	\$2,876,075	\$1,530,000	\$1,346,075	\$54,225,000
1/1/2019	\$1,330,775		\$1,330,775	\$54,225,000
7/1/2019	\$2,890,775	\$1,560,000	\$1,330,775	\$52,665,000
1/1/2020	\$1,299,575		\$1,299,575	\$52,665,000
7/1/2020	\$2,919,575	\$1,620,000	\$1,299,575	\$51,045,000
1/1/2021	\$1,259,075		\$1,259,075	\$51,045,000
7/1/2021	\$2,964,075	\$1,705,000	\$1,259,075	\$49,340,000
1/1/2022	\$1,233,500		\$1,233,500	\$49,340,000
7/1/2022	\$2,988,500	\$1,755,000	\$1,233,500	\$47,585,000
1/1/2023	\$1,189,625		\$1,189,625	\$47,585,000
7/1/2023	\$3,029,625	\$1,840,000	\$1,189,625	\$45,745,000
1/1/2024	\$1,143,625		\$1,143,625	\$45,745,000
7/1/2024	\$3,078,625	\$1,935,000	\$1,143,625	\$43,810,000
1/1/2025	\$1,095,250		\$1,095,250	\$43,810,000
7/1/2025	\$3,125,250	\$2,030,000	\$1,095,250	\$41,780,000
1/1/2026	\$1,044,500		\$1,044,500	\$41,780,000
7/1/2026	\$3,174,500	\$2,130,000	\$1,044,500	\$39,650,000
1/1/2027	\$991,250		\$991,250	\$39,650,000
7/1/2027	\$3,231,250	\$2,240,000	\$991,250	\$37,410,000
1/1/2028	\$935,250		\$935,250	\$37,410,000
7/1/2028	\$3,285,250	\$2,350,000	\$935,250	\$35,060,000
1/1/2029	\$876,500		\$876,500	\$35,060,000
7/1/2029	\$3,346,500	\$2,470,000	\$876,500	\$32,590,000
1/1/2030	\$814,750		\$814,750	\$32,590,000
7/1/2030	\$3,404,750	\$2,590,000	\$814,750	\$30,000,000

AMORTIZATION SCHEDULE

\$60 MILLION GENERAL OBLIGATION BOND (CONT'D)

Date	Payment	Principal	Interest	Principal Balance
1/1/2031	\$750,000		\$750,000	\$30,000,000
7/1/2031	\$3,470,000	\$2,720,000	\$750,000	\$27,280,000
1/1/2032	\$682,000		\$682,000	\$27,280,000
7/1/2032	\$3,537,000	\$2,855,000	\$682,000	\$24,425,000
1/1/2033	\$610,625		\$610,625	\$24,425,000
7/1/2033	\$3,610,625	\$3,000,000	\$610,625	\$21,425,000
1/1/2034	\$535,625		\$535,625	\$21,425,000
7/1/2034	\$3,685,625	\$3,150,000	\$535,625	\$18,275,000
1/1/2035	\$456,875		\$456,875	\$18,275,000
7/1/2035	\$3,761,875	\$3,305,000	\$456,875	\$14,970,000
1/1/2036	\$374,250		\$374,250	\$14,970,000
7/1/2036	\$3,849,250	\$3,475,000	\$374,250	\$11,495,000
1/1/2037	\$287,375		\$287,375	\$11,495,000
7/1/2037	\$3,932,375	\$3,645,000	\$287,375	\$7,850,000
1/1/2038	\$196,250		\$196,250	\$7,850,000
7/1/2038	\$4,026,250	\$3,830,000	\$196,250	\$4,020,000
1/1/2039	\$100,500		\$100,500	\$4,020,000
7/1/2039	\$4,120,500	\$4,020,000	\$100,500	-
	\$105,352,825	\$60,000,000	\$45,352,825	

AMORTIZATION SCHEDULE

\$6 MILLION REVENUE BOND

This bond was issued on September 28, 2016 for additional funding for the City Hall and Police Headquarter construction project.

Date	Payment	Interest	Principal	Balance
9/29/2016				\$6,000,000.00
1/1/2017	\$335,008.21	\$32,966.67	\$302,041.54	\$5,697,958.46
7/1/2017	\$335,008.21	\$61,253.05	\$273,755.16	\$5,424,203.30
1/1/2018	\$335,008.21	\$58,310.19	\$276,698.02	\$5,147,505.28
7/1/2018	\$335,008.21	\$55,335.68	\$279,672.53	\$4,867,832.75
1/1/2019	\$335,008.21	\$52,329.20	\$282,679.01	\$4,585,153.74
7/1/2019	\$335,008.21	\$49,290.40	\$285,717.81	\$4,299,435.93
1/1/2020	\$335,008.21	\$46,218.94	\$288,789.27	\$4,010,646.66
7/1/2020	\$335,008.21	\$43,114.45	\$291,893.76	\$3,718,752.90
1/1/2021	\$335,008.21	\$39,976.59	\$295,031.62	\$3,423,721.28
7/1/2021	\$335,008.21	\$36,805.00	\$298,203.21	\$3,125,518.07
1/1/2022	\$335,008.21	\$33,599.32	\$301,408.89	\$2,824,109.18
7/1/2022	\$335,008.21	\$30,359.17	\$304,649.04	\$2,519,460.14
1/1/2023	\$335,008.21	\$27,084.20	\$307,924.01	\$2,211,536.13
7/1/2023	\$335,008.21	\$23,774.01	\$311,234.20	\$1,900,301.93
1/1/2024	\$335,008.21	\$20,428.25	\$314,579.96	\$1,585,721.97
7/1/2024	\$335,008.21	\$17,046.51	\$317,961.70	\$1,267,760.27
1/1/2025	\$335,008.21	\$13,628.42	\$321,379.79	\$946,380.48
7/1/2025	\$335,008.21	\$10,173.59	\$324,834.62	\$621,545.86
1/1/2026	\$335,008.21	\$6,681.62	\$328,326.59	\$293,219.27
7/1/2026	\$335,008.21	\$3,152.11	\$293,219.27	\$0.00
	\$6,700,164.20	\$661,527.37	\$6,000,000.00	

AMORTIZATION SCHEDULE

\$8.8 MILLION TAXABLE LAND ACQUISITION BONDS, SERIES 2019

The Original Bond was issued in 2009 with a balloon payment due in August 2014. The City requested extension every six months as there were potential developers interested in the property. In January 2016, the bank has provided a five year extension at a variable rate of 1% plus 90 day LIBOR rate until February 2021.

Date	Payment	Interest	Principal	Balance
1/30/2016				\$6,905,440.43
2/1/2016	\$137,814.12	\$22,814.12	\$115,000.00	\$6,790,440.43
5/1/2016	\$138,961.66	\$23,961.66	\$115,000.00	\$6,675,440.43
8/1/2016	\$139,446.87	\$24,446.87	\$115,000.00	\$6,560,440.43
11/1/2016	\$140,099.81	\$25,099.81	\$115,000.00	\$6,445,440.43
2/1/2017*	\$146,785.73	\$31,785.73	\$115,000.00	\$6,330,440.43
5/1/2017*	\$146,218.61	\$31,218.61	\$115,000.00	\$6,215,440.43
8/1/2017*	\$145,651.49	\$30,651.49	\$115,000.00	\$6,100,440.43
11/1/2017*	\$148,092.80	\$33,092.80	\$115,000.00	\$5,985,440.43
2/1/2018*	\$147,468.96	\$32,468.96	\$115,000.00	\$5,870,440.43
5/1/2018*	\$146,845.13	\$31,845.13	\$115,000.00	\$5,755,440.43
8/1/2018*	\$146,221.29	\$31,221.29	\$115,000.00	\$5,640,440.43
11/1/2018*	\$149,769.84	\$34,769.84	\$115,000.00	\$5,525,440.43
2/1/2019*	\$149,060.93	\$34,060.93	\$115,000.00	\$5,410,440.43
5/1/2019*	\$148,352.03	\$33,352.03	\$115,000.00	\$5,295,440.43
8/1/2019*	\$147,643.13	\$32,643.13	\$115,000.00	\$5,180,440.43
11/1/2019*	\$148,850.28	\$33,850.28	\$115,000.00	\$5,065,440.43
2/1/2020*	\$148,098.84	\$33,098.84	\$115,000.00	\$4,950,440.43
5/1/2020*	\$147,347.40	\$32,347.40	\$115,000.00	\$4,835,440.43
8/1/2020*	\$146,595.96	\$31,595.96	\$115,000.00	\$4,720,440.43
11/1/2020*	\$147,590.44	\$32,590.44	\$115,000.00	\$4,605,440.43
2/1/2021*	\$4,637,236.90	\$31,796.47	\$4,605,440.43	\$0.00
	\$7,554,152.21	\$648,711.78	\$6,905,440.43	
*Interest is calculated based on 2% for FY 2017, 2.2% for FY 2018, 2.50% for FY 2019, 2.65% for FY 2020 and 2.80% for FY 2021				

AMORTIZATION SCHEDULE

\$6.9 MILLION TAXABLE REFUNDING REVENUE BONDS, 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	\$0.00	\$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	\$0.00
	\$7,911,478.56	\$1,006,478.56	\$6,905,000.00	

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
2009	5.1402	5.1229	7.797	0.5346	0.0894	2.6051	0.3822	0.4212	0.0345	22.1271
2010	5.3734	5.1229	7.995	0.5346	0.0894	2.2271	0.3822	0.5	.0345	22.2591
2011	5.7141	5.8725	8.249	0.5346	0.0894	2.5953	0.2840	0.5000	0.0345	23.8734
2012	6.5616	5.09	8.005	0.3739	0.0624	2.4627	0.1795	0.5000	0.0345	23.2696
2013	6.362	4.9885	7.998	0.3676	0.0613	2.4627	0.1725	0.5000	0.0345	22.9471
2014	6.9363	5.1255	7.977	0.3523	0.0587	2.4623	0.1725	0.5000	0.0345	23.6191
2015	8.2363	5.1169	7.974	0.1577	0.0548	2.4321	0.2840	0.5000	0.0345	24.962
2016	8.1761	5.1169	7.612	0.1459	0.2092	2.4293	0.2840	0.5000	0.0320	24.5054
2017	8.0934	5.0669	7.322	0.1359	0.1948	2.4282	0.2840	0.5000	0.0320	24.0572
2018	7.9928	5.0669	6.994	0.1275	0.1825	2.4282	0.2840	0.4673	0.0320	23.5752
2019	7.9072	5.1313	6.733	0.1209	0.1727	2.4207	0.2840	0.4415	0.0320	23.2433
2020	7.8326	5.1449	7.148	0.1152	0.1643	2.4207	0.2840	0.4680	0.0320	23.6096

CITY OF MIAMI GARDENS HISTORY OF ASSESSED VALUES

Real Property		
Fiscal Year	Taxable Assessed Value ⁽¹⁾	Percent Change
2010	\$4,126,573,626	
2011	\$3,358,176,291	-18.62%
2012	\$3,071,139,914	-8.55%
2013	\$2,890,834,014	-5.87%
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%

Personal Property		
Fiscal Year	Assessed Value ⁽¹⁾	Percent Change
2010	\$358,926,562	
2011	\$351,430,996	-2.09%
2012	\$366,728,907	4.35%
2013	\$362,204,317	-1.23%
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%

- (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.

Miscellaneous City Statistics

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 2018

OWNER	USE	TAX VALUE (IN 000S)	TAXES PAID	% OF TAX BASE
1. SOUTH FLORIDA STADIUM LLC (HARDROCK STADIUM)	PROFESSIONAL SPORTS	\$253,751	\$1,760	15.8%
2. WALMART STORES	RETAIL OUTLET	\$48,938	\$339	3.1%
3. CALDER RACE COURSE	HORSE RACING/CASINO	\$47,243	\$328	3.0%
4. DORSAN DEVELOPMENT	RETAIL OUTLET	\$44,433	\$308	2.8%
5. MDH MIAMI SSIP LLC	REAL ESTATE	\$37,309	\$259	2.3%
6. THE CORNERSTONE GROUP	RESIDENTIAL-MULTIFAMILY	\$28,664	\$199	1.8%
7. CAPO & SONS CORP	RETAIL OUTLET	\$24,059	\$167	1.5%
8. 491 UNITS MIAMI GARDENS INVESTMENTS	REAL ESTATE	\$23,432	\$163	1.5%
9. WALDEN POND LTD	RESIDENTIAL-MULTIFAMILY	\$23,134	\$160	1.4%
10. ADVENIR AT WALDEN LAKE	RESIDENTIAL-MULTIFAMILY	\$22,380	\$155	1.4%

TAXES=TAXABLE VALUE/1000 X MILLAGE RATE (6.9363)

TOP TEN PUBLIC OR PRIVATE EMPLOYERS IN THE CITY OF MIAMI GARDENS FY 2020

EMPLOYER	USE	LOCATION	EMPLOYEES
1. Hard Rock Stadium	Sports Facility	2269 NW 199 Street	1,500
2. Wal-Mart	Retail	27th Ave, 199 th St. U.S. 441, NW 179 th St	907
3. City of Miami Gardens	City Government	18605 NW 27th Ave	498
4. UAIC	Insurance	1313 NW 167th Street	449
5. St. Thomas University	Private University	16401 NW 37th Ave	320
6. Calder Casino & Race Track	Horse Racing/Casino	21001 NW 27th Ave	300
7. US Post Office	Federal Government	18690 NW 37th Ave	289
8. Lehman Dealerships	Car Dealerships	21200 NW 2nd Avenue	277
9. Brandsmart, USA	Retail Electronics	4320 NW 167 Street	263
10. Florida Memorial University	Private University	15800 NW 42nd Ave	244

*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.

CITY OF MIAMI GARDENS PARKS AND RECREATION FACILITIES

NO.	PARK NAME	ACREAGE	ACRES/1,000 PERSONS
Total Community		71.5	
1	Betty T. Ferguson Community Center Park	24	
2	Rolling Oaks Park	33.5	
3	Senior Center Park	14	
Total Neighborhood		100.6	
3	Andover Park	2.87	
4	Brentwood Park	10	
5	Brentwood Pool	4.5	
6	Buccaneer Park	5.5	
7	Bunche Park & Pool	8.64	
8	Miami Carol City Park	16.61	
9	AJ King Park	5.66	
10	Cloverleaf Park	1.27	
11	Bennett Lifter Park	2	
12	Myrtle Grove Park & Pool	7.69	
13	Norwood Park & Pool	4.94	
14	Risco Park (Miami-Dade School Board)	16.4	
15	Scott Park	9.7	
16	Vista Verde Park	11.91	
Natural Area Preserve		6.28	
17	Scrub Oak Preserve	6.28	
Linear Parks		26.18	
18	Library Walking Trail	26.18	
Single Purpose Parks		4.13	
19	North Dade Optimist Club	4.13	
Mini Parks		1	
20	Waterman Park	1	
GRAND TOTAL		209.69	1.85 acres

CITY OF MIAMI GARDENS 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 Williams
2	Brentwood Elementary	3101 NW 191 St, Miami Gardens, FL 33056	Tamika Robinson
3	Bunche Park Elementary	16001 Bunche Park Dr, Miami Gardens, FL 33054	Jacqueline Lewis
4	Carol City Elementary	4375 NW 173 Dr, Miami Gardens, FL 33055	Dr. Thalya Watkins
5	Crestview Elementary	2201 NW 187 St, Miami Gardens, FL 33056	Maria Kerr
6	Golden Glades Elementary	16520 NW 28 Ave, Miami Gardens, FL 33054	Andrija Harrison
7	Hibiscus Elementary	18701 NW 1 Ave, Miami Gardens, FL 33169	Veronica Bello
8	Miami Gardens Elementary	4444 NW 195 St, Miami Gardens, FL 33055	Kathleen John-Louissaint
9	N. Dade Center for Modern Language Elementary	1840 NW 157 St, Miami Gardens, FL 33054	Dr. Maria Castaigne
10	Norland Elementary	19340 NW 8 Ct, Miami Gardens, FL 33169	Dr. Christina Ravelo
11	Norwood Elementary	19810 NW 14 Ct, Miami Gardens, FL 33169	Dr. Kevin Williams
12	Parkview Elementary	17631 NW 20 Ave, Miami Gardens, FL 33056	Dr. Crystal Spence
13	Parkway Elementary	1320 NW 188 St, Miami Gardens, FL 33169	Maria Fernandez
14	Rainbow Park Elementary	15355 NW 19 Ave, Miami Gardens, FL 33054	Robin Armstrong
15	Scott Lake Elementary	1160 NW 175 St, Miami Gardens, FL 33169	Lakesha Wilson-Rochelle
16	Skyway Elementary	4555 NW 206 Terr, Miami Gardens, FL 33055	Dr. Linda Whye
Middle Schools			
17	Andover Middle School	121 NW 207 St, Miami Gardens, FL 33169	Kenneth Williams
18	Carol City Middle	3737 NW 188 St, Miami Gardens, FL 33055	Derek Negron
19	Norland Middle	1235 NW 192 Terr, Miami Gardens, FL 33169	Ronald G. Redmon
20	North Dade Middle	1840 NW 157 St, Miami Gardens, FL 33054	Kharim Armand
High Schools			
22	Miami Carol City Senior High	3301 Miami Gardens Dr, Miami Gardens, FL 33056	Adrena Williams
22	Miami Norland Senior High	1050 NW 195 St, Miami Gardens, FL 33169	Reginald Lee
Other Schools			
23	Jan Mann Opportunity Education	16101 NW 44 Ct, Miami Gardens, FL 33054	Jamarr Dunn

CITY OF MIAMI GARDENS: 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				
Norwood Park and Pool	9401 NW 14 Ave	Government	3,746 sf	4.1
Antioch Missionary Baptist Church	21311 NW 34 Ave	Institutional	50,000 sf	3
Turnpike Distribution Cntr. (Bridge Point)	County Line Road & Florida Turnpike	Industrial	850,000 sf	54.2
Eastgroup Properties (Gateway Commerce Park)	3900 NW 215 St	Industrial	2,328,816 sf	184.9
Bunche Park	15600 Bunche Park Dr West	Government	22,451 sf	7.24
Dutch Pot	19695 NW 2 Ave	Restaurant	3,070 sf	0.45
Betty T. Ferguson Recreational Complex	3000 NW 199th St	Government		24
Princeton Park	East of 31 Ave & 183 St	Multi-Family	70 units	4.68
St. Thomas University School of Business	16400 NW 32 Ave	Institutional	56,367 sf	4.47

CITY OF MIAMI GARDENS: CURRENT PERMITS AND FORECAST FOR RESIDENTIAL OR COMMERCIAL DEVELOPMENT

Project Name	Location	Type of Use	Building SF or # of Units	Land Acreage
STATUS: BUILDING PERMIT				
Majorca Estates	NW 208 St & NW 14 Pl	Single-Family	51 units	10.86
Advance Point Apartments	16561 NW 47 Ave	Multi-family	22 units	1.5
Seven Eleven	1195 NW 167 St	Gas Station	2,538 sf	0.49
Jessie Trice Community Health Center	20700 NW 27 Ave	Institutional	14,000 sf	2.15
Walden Place	NW 208 St & NW 14 Pl	Townhomes	85 units	8.86
Walden Place II	NW 208 St & NW 14 Pl	Townhomes	76 units	10.82
Self-Storage at Gardens Promenade	NW 27 Ave & 183 St	Commercial	123,729 sf	2.28
Village Shops	NW 27 Ave & 191 St	Commercial	19,664 sf	1.56
Vista Lago	SW corner of 207 St & NW 4 Ave	Multi-family	401 units	36.99

CITY OF MIAMI GARDENS: CURRENT PERMITS AND FORECAST FOR RESIDENTIAL OR COMMERCIAL DEVELOPMENT

Project Name	Location	Type of Use	Building SF or # of Units	Land Acreage
STATUS: SITE PLAN				
Villages of Miami Gardens	3400 NW 191 St	Multi-Family	51 units	3.27
35 Acres	191 St & NW 27 Ave	Mixed Use Sports / Entertainment	1,200,000 sf	35
African Museum	NW 32 Ave & NW 207 St	Institutional	13,000 sf	0.77
AJ King Park	4250 NW 178 St	Government	Existing	5.65
Andover Park	100 NW 209 St	Government	0	2.86
Bennett Lifter Park	20775 NW 22 Ave	Government	1,500 sf	2
Brentwood Pool	19406 NW 32 Ave	Government	To be Demolished	9.98
Center at Miami Gardens	19333 NW 27 Ave	Mixed Use Residential / Commercial	6,375 sf	10.8
Cloverleaf Park	303 NW 191 St	Government	1,500 sf	1.26
International Equipment Sales	15290 NW 34 Ave	Commercial	4,128 sf	1.4
Lester Brown Park	19504 NW 32 Ave	Government	Existing 2,500 sf	9.99
Next Level Basketball	2775 NW 183 St	Mixed Use Sports/Entertainment	60,000 sf	5
Risco Park	19000 NW 37 Av	Government	TBD	26
Rolling Oaks Park	18701 NW 17 Av	Government	TBD	32.13
Scott Park	17710 NW 15 Ct	Government	3,000 sf	3.31
Senior Family Center	18330 NW 12 Ave	Government	16,470 sf	12.7

CITY OF MIAMI GARDENS
INCOME & RACE DEMOGRAPHICS INFORMATION
 U.S. CENSUS BUREAU (2017 ACS ESTIMATES)

INCOME DEMOGRAPHICS				
	MIAMI GARDENS		MIAMI-DADE COUNTY	
Income Range	Households	Percent	Households	Percent
Less than \$10,000	3,247	10.70%	85,270	9.90%
\$10,000 to \$14,999	1,824	6.00%	54,740	6.40%
\$15,000 to \$24,999	4,327	14.20%	105,104	12.20%
\$25,000 to \$34,999	3,691	12.10%	91,222	10.60%
\$35,000 to \$49,999	4,876	16.00%	118,778	13.80%
\$50,000 to \$74,999	5,493	18.00%	140,674	16.40%
\$75,000 to \$99,999	3,172	10.40%	87,953	10.20%
\$100,000 to \$149,999	2,725	8.90%	92,102	10.70%
\$150,000 to \$199,999	777	2.60%	36,256	4.20%
\$200,000 or more	315	1.00%	46,190	5.40%
Totals	30,447		858,289	
Median income (dollars)	\$41,139		\$46,338	
Mean income (dollars)	\$52,316		\$72,162	

RACE DEMOGRAPHICS		
SUBJECT	NUMBER	PERCENT
Total population	113,187	100.00%
One Race	111,940	98.90%
Two or More Races	1,247	1.10%
White	28,752	25.40%
Black or African American	80,103	70.80%
American Indian and Alaska Native	207	0.20%
Asian	958	0.80%
Native Hawaiian and Other Pacific Islander	63	0.10%
Some Other Race	1,857	1.60%

CITY OF MIAMI GARDENS
COMMUNITY DEMOGRAPHICS
 U.S. CENSUS BUREAU (2017 ACS ESTIMATES)

SUBJECT	NUMBER	PERCENT
Total population	113,187	100.00%
Under 5 years	6,659	5.90%
5 to 9 years	7,534	6.70%
10 to 14 years	7,025	6.20%
15 to 19 years	7,542	6.70%
20 to 24 years	9,689	8.60%
25 to 34 years	17,152	15.20%
35 to 44 years	14,231	12.60%
45 to 54 years	14,990	13.20%
55 to 59 years	7,891	7.00%
60 to 64 years	6,430	5.70%
65 to 74 years	7,922	7.00%
75 to 84 years	4,590	4.10%
85 years and over	1,532	1.40%
Median age (years)	35.6	
Under 18 years	25,875	22.90%
16 years and over	90,209	79.70%
18 years and over	87,312	77.10%
21 years and over	82,379	72.80%
62 years and over	17,852	15.80%
65 years and over	14,044	12.40%
18 years and over	87,312	
Male	40,020	45.80%
Female	47,292	54.20%
65 years and over	14,044	
Male	5,882	41.90%
Female	8,162	58.10%

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 conscience 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:

- 14 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, City receives 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 Web Site 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.

CITY OF MIAMI GARDENS AWARDS & RECOGNITION (CONT'D)

- 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
- 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

RESOLUTION NO. 2019-195-3324

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, 2019, THROUGH SEPTEMBER 30, 2020 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 24, 2019, the City Council adopted Resolution No. 2019-177-3300 determining a "not to exceed" Operating Millage Rate and a Debt Millage Rate for the fiscal year commencing October 1, 2019 ("Fiscal Year 2019-2020"), and scheduling the public hearings required by Section 200.065 of the Florida Statutes to be held on September 11, 2019 at 6:00 p.m., and September 25, 2019, at 6:00 p.m. and

WHEREAS, the City Manager has recommended an annual budget for Fiscal Year 2019-2020 commencing October 1, 2019, 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 2019-2020 is 6.3667 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 2019-2020 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 8.95%.

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 2019-2020 at 0.8962 mill, which is \$0.8962 per \$1,000 of taxable value within the City of Miami Gardens, Florida.

Section 5. The City's aggregate millage rate is 7.8325 (a combined total Millage of 6.9363 Mills for operating and 0.8962 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 SPECIAL MEETING HELD ON SEPTEMBER 25, 2019.



OLIVER GILBERT, III, MAYOR

ATTEST:



MARIO BATAILLE, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Cameron Benson, City Manager

MOVED BY: VICE MAYOR HARRIS

SECONDED BY: COUNCILMAN WILLIAMS, JR.

VOTE: 7-0

Mayor Oliver Gilbert, III	<u>X</u> (Yes)	_____ (No)
Vice Mayor Rodney Harris	<u>X</u> (Yes)	_____ (No)
Councilwoman Katrina Wilson	<u>X</u> (Yes)	_____ (No)
Councilman Erhabor Ighodaro, Ph.D.	<u>X</u> (Yes)	_____ (No)
Councilwoman Lillie Q. Odom	<u>X</u> (Yes)	_____ (No)
Councilman Reggie Leon	<u>X</u> (Yes)	_____ (No)
Councilman David Williams Jr	<u>X</u> (Yes)	_____ (No)

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 RES 2019-195-3324 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 26TH day of SEPT 2019.

M. Buttrill
City Clerk
City of Miami Gardens, Florida

ORDINANCE NO. 2019-011-413

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, APPROVING AND ADOPTING THE CITY'S BUDGET FOR THE 2019-2020 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 2019-2020, and

WHEREAS, the proposed Fiscal Year 2019-2020 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 2019-2020, so that the business of the City may be conducted on a balanced budget, and

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 11, 2019 at 6:00 p.m., and Wednesday September 25, 2019, at 6:00 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, 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,

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, 2019, and ending September 30, 2020:

FUND	FY 2019-2020 PROPOSED
GENERAL FUND	\$ 81,249,100
TRANSPORATION FUND	10,340,255
GRANT FUND	1,230,893
STATE HOUSING INNITIATIVE PROGRAM	95,871
COMMUNITY DEVELOPMENT BLOCK GRANT	1,097,670
SPECIAL TAXING DISTRICTS	522,353
DEVELOPMENT SERVICES	3,565,848
DEBT SERVICE	11,602,997
CAPITAL PROJECTS	9,283,296
STORMWATER	5,820,472
TOTAL OPERATING APPROPRIATIONS	\$ 124,808,755

- B. The following revenues will be available during Fiscal Year 2019-2020 to meet the foregoing appropriations:

GENERAL FUND	
Property Taxes	\$ 33,405,118
Franchise Fees	3,250,000
Intergovernmental Revenue	12,660,749
Utility Taxes	11,077,733
Fines and Forfeitures	5,514,000
Public Safety	3,098,147
Licenses & Permits	3,015,500
Miscellaneous	2,728,150
Culture & Recreation	3,938,000
Interfund Transfers	1,811,703
Re-appropriated Fund Balance	750,000
TOTAL REVENUES	\$ 81,249,100

TRANSPORTATION FUND

Fuel Taxes	\$	2,067,408
Citizens Independent Transportation Trust		4,300,000
State Revenue Sharing		894,259
Permits		102,000
Miscellaneous Revenues/Interest		139,058
Interfund Transfers		209,012
Re-appropriated Fund Balance		2,628,518
TOTAL REVENUES	\$	10,340,255

DEVELOPMENT SERVICES FUND

Building Fees and Charges	\$	2,893,313
Other Revenues		12,578
Re-appropriated Fund Balance		659,957
TOTAL REVENUES	\$	3,565,848

CIP FUND

From General Fund	\$	5,577,599
Build America Bonds Rebate		978,563
Interest and Miscellaneous		257,716
Re-appropriated Fund Balance		2,469,718
TOTAL REVENUES	\$	9,283,296

STORMWATER FUND

Stormwater Assessments	\$	5,078,304
Permits		35,000
Miscellaneous		25,000
Re-appropriated Retained Earnings		682,168
TOTAL REVENUES	\$	5,820,472

GRANT FUND

Grants	\$	1,230,893
TOTAL REVENUES	\$	1,230,893

SHIP FUND

SHIP Program	\$	95,871
TOTAL REVENUES	\$	95,871

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Grants	\$	1,097,670
TOTAL REVENUES	\$	1,097,670

SPECIAL REVENUE FUND

Special Assessments	\$	522,353
TOTAL REVENUES	\$	522,353

DEBT SERVICE FUND

Ad Valorem Taxes	\$	4,219,183
Transfers In		7,383,814
TOTAL REVENUES	\$	11,602,997

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 2019-2020 budget and budget detail, which is attached hereto and made a part of this ordinance as if it 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. CARRYOVER OF FUNDS: The budget shall also automatically re-appropriate any encumbrances and outstanding contracts carried forward from fiscal year 2018-19.

SECTION 8. REVENUE MANUAL: All fees shall be set as outlined in the FY 2019-2020 Revenue Manual and any amendments are included in the FY 2019-2020 Annual Operating Budget Document. This manual may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 9. FINANCIAL POLICIES: All policies included under "Financial Policies" in the FY 2019-2020 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 10. 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 11. 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 12. CONFLICT: All ordinances or Code provisions in conflict herewith are hereby repealed.

SECTION 13. 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 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 14. EFFECTIVE DATE: This ordinance shall become effective immediately upon its final passage.

PASSED ON FIRST READING IN FULL ON THE 11th DAY OF SEPTEMBER 2019.

MOVED BY: Councilman David Williams Jr.

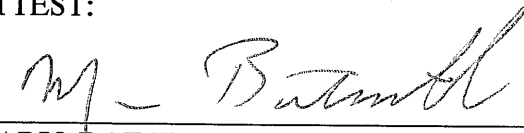
SECONDED BY: Vice Mayor Rodney Harris

ADOPTED AND PASSED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS MEETING HELD ON THE 25th DAY OF SEPTEMBER 2019.



OLIVER GILBERT, III, MAYOR

ATTEST:



MARIO BATAILLE, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Cameron Benson, City Manager

1st READING MOVED BY: Councilman Williams, Jr.

1st READING SECONDED BY: Vice Mayor Rodney Harris

1st VOTE: 7-0

Mayor Oliver Gilbert, III	<u>X</u> (Yes)	_____ (No)
Vice Mayor Rodney Harris	<u>X</u> (Yes)	_____ (No)
Councilwoman Katrina Wilson	<u>X</u> (Yes)	_____ (No)
Councilman Erhabor Ighodaro, Ph.D.	<u>X</u> (Yes)	_____ (No)
Councilwoman Lillie Q. Odom	<u>X</u> (Yes)	_____ (No)
Councilman Reggie Leon	<u>X</u> (Yes)	_____ (No)
Councilman David Williams Jr	<u>X</u> (Yes)	_____ (No)

2nd READING MOVED BY: COUNCILMAN WILLIAMS, JR.

2nd READING SECONDED BY: COUNCILWOMAN ODOM

2nd READING VOTE: 7-0

Mayor Oliver Gilbert, III	<u>X</u> (Yes)	_____ (No)
Vice Mayor Rodney Harris	<u>X</u> (Yes)	_____ (No)
Councilwoman Katrina Wilson	<u>X</u> (Yes)	_____ (No)
Councilman Erhabor Ighodaro, Ph.D.	<u>X</u> (Yes)	_____ (No)
Councilwoman Lillie Q. Odom	<u>X</u> (Yes)	_____ (No)
Councilman Reggie Leon	<u>X</u> (Yes)	_____ (No)
Councilman David Williams Jr	<u>X</u> (Yes)	_____ (No)

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 2019-011-413 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 26th day of SEPT 2019

M. Burtwell
City Clerk
City of Miami Gardens, Florida


[Reset Form](#)
[Print Form](#)

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12


Year : 2019	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	\$	4,556,423,580	(1)	
2.	Current year taxable value of personal property for operating purposes	\$	399,106,383	(2)	
3.	Current year taxable value of centrally assessed property for operating purposes	\$	110,456	(3)	
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	4,955,640,419	(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.)	\$	38,252,084	(5)	
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	4,917,388,335	(6)	
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	4,513,565,589	(7)	
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0	(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	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> 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		7/1/2019 12:51 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>	\$	31,307,445	(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>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	31,307,445	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	4,917,388,335	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	6.3667	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>	\$	34,373,809	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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>	\$	31,307,445	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		6.3667 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	31,551,076	(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>	\$	34,373,809	(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>		8.95 %	(27)
First public budget hearing		Date : 9/11/2019	Time : 6:00 PM EST	Place : City of Miami Gardens City Hall, 18605 NW 27th Avenue, Miami Gardens, FL 33056 Phone: 305-622-8000
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			8/1/2019 1:02 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

Financial & Budget Glossary

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, government is 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.

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.

Aquifer - An underground geologic formation capable of storing water.

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.

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.

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, gases, 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*

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 charges 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.

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 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 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 principle bond rating agencies for municipalities are: Standard & Poor's, Moody's Investor Service, and Fitch.

	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, pass-through 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 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 accrues 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 transmission 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 employments 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

Façade - 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 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 determined 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 floodwaters 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*.

Forrest 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 self-balancing 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 substance 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: *Graywater*.

Gross Debt - The sum total of a state's 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 government. 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 off-road 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: *Zero-Based 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 form 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.

Intrafund transfers - Internal transfers of monies 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.

LEED AP: 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 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 ½ 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 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 crises 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 neighborhood by providing fund to local governments to purchase foreclosed home, renovate them and sell to qualified homeowners.

Net Bonded Debt - Gross bonded debt less ant cash or other assets available and earmarked for it 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 pre-empted 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/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/effectiveness 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 types 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 evidences of debt owed to the taxpayer, all evidences 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 or 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 preformed 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 of 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" maybe 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 principal 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 to 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 contract item (i.e. patented or copyright product).

South Florida Water Management District (SFWMD) - This is a state created agency/district which regulates storm water management, ground water 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, government 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 ½-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: *Storm Water 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 of 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 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 bond holder. 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*.

Tippling 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 represents 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: *Roll-Back 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 multi-disciplinary 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 non-profit 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 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 use 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 terms 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).

CITY OF MIAMI
GARDENS, FLORIDA

ANNUAL BUDGET LINE ITEMS



Image: Arch of Industry at the Sunshine State International Park



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Annual Budget General Fund

ANNUAL BUDGET LINE ITEMS

General Fund Revenues		Estimated 2019	Proposed 2020 Budget
Property Taxes			
001-00-00-311-000-00	Ad Valorem Taxes	\$29,466,109	\$32,655,118
001-00-00-311-001-00	Delinquent Ad Valorem Taxes	\$900,000	\$750,000
Utility Taxes			
001-00-00-314-100-00	Electric Utility Tax	\$7,000,000	\$7,210,000
001-00-00-314-300-00	Water Utility Tax	\$1,300,000	\$1,500,000
001-00-00-314-400-00	Gas Utility Tax	\$225,000	\$225,000
001-00-00-315-510-00	Telecommunication Tax	\$2,200,779	\$2,142,733
Other Taxes			
001-00-00-316-000-00	Local Business Tax	\$1,000,000	\$1,250,000
Franchise Fees			
001-00-00-323-100-00	Electric Franchise Fee	\$2,100,000	\$2,000,000
001-00-00-323-400-00	Gas Franchise Fee	\$190,000	\$175,000
001-00-00-323-700-00	Solid Waste Franchise Fee	\$950,000	\$975,000
001-00-00-323-901-00	Towing Franchise Fees	\$100,000	\$100,000
Permits, Fees and Assessments			
001-00-00-322-001-00	Planning & Zoning Fees	\$600,000	\$650,000
001-00-00-329-100-00	Alarm Permit Fees	\$60,000	\$75,000
001-00-00-329-200-00	Landlord Permit Fees	\$120,000	\$150,000
001-00-00-329-600-00	Special Events Permit	\$6,990	\$10,000
001-00-00-329-700-00	Towing Permit Fees	\$0	\$500
001-00-00-329-800-00	Certificates of Use	\$500,000	\$500,000
001-00-00-329-900-00	Certificate of Re-Occupancy	\$200,000	\$245,000
Intergovernment Revenue, State/Federal Shared Revenues			
001-00-00-331-203-00	Cops Grant	\$380,000	\$380,000
001-00-00-331-250-00	US Department of Justice	\$60,000	\$60,000
001-00-00-334-200-00	State Grant - Public Safety	\$100,249	\$100,248
001-00-00-334-600-00	Human Services	\$2,000	\$2,000
001-00-00-335-120-00	State Revenue Sharing	\$2,900,000	\$2,894,403
001-00-00-335-150-00	Alcoholic Beverage Licenses	\$21,979	\$23,000
001-00-00-335-180-00	Half-Cent Sales Tax	\$9,100,000	\$9,201,098

ANNUAL BUDGET LINE ITEMS

General Fund Revenues Continued		Estimated 2019	Proposed 2020 Budget
Shared Revenues: Other			
001-00-00-338-001-00	County Occupational Licenses	\$150,000	\$135,000
Charges for Services			
001-00-00-341-100-00	Recording Fees	\$200	\$200
001-00-00-341-101-00	Lien Searches	\$140,000	\$140,000
001-00-00-341-301-00	Lien Reduction Application Fee	\$2,100	\$50,000
001-00-00-341-302-00	Amnesty Lien Reduction Application	\$400,000	\$350,000
001-00-00-342-100-00	Police Services	\$90,000	\$50,000
001-00-00-342-105-00	Off Duty Police Officer Revenue	\$3,000,000	\$2,507,947
001-00-00-347-200-00	Parks and Recreation	\$150,000	\$150,000
001-00-00-347-201-00	Daily Recreation Admissions	\$40,000	\$50,000
001-00-00-347-202-00	Recreation Facility Rentals	\$30,000	\$60,000
001-00-00-347-203-00	Youth Sports Program	\$130,000	\$150,000
001-00-00-347-204-00	Community Center Memberships	\$35,000	\$65,000
001-00-00-347-205-00	P & R Sponsorship/Fundraiser	\$12,500	\$5,000
001-00-00-347-206-00	Contract Classes	\$60,000	\$108,000
001-00-00-347-207-00	BTF Rentals	\$40,493	\$125,000
001-00-00-347-208-00	Showmobile Rentals	\$1,100	\$0
001-00-00-347-415-00	Jazz Festival	\$1,850,000	\$3,000,000
001-00-00-347-416-00	Jazz in the Garden-Vendors	\$850	\$100,000
001-00-00-347-418-00	Jazz in the Gardens - Women's Impact	\$37,942	\$100,000
001-00-00-347-419-00	Council Special Events Revenue	\$15,000	\$0
001-00-00-349-101-00	Vending Machines	\$5,000	\$5,000
001-00-00-349-102-00	Cost Recovery	\$20,000	\$20,000
Fines and Forfeitures			
001-00-00-351-100-00	Parking Fines	\$3,500	\$3,000
001-00-00-351-200-00	School Crossing Guard- Clerk	\$1,500	\$1,000
001-00-00-351-300-00	School Crossing Guard- County	\$245,000	\$230,000
001-00-00-351-500-00	Traffic Fines	\$200,000	\$150,000
001-00-00-351-510-00	Red Light Camera- County	\$1,000,000	\$800,000
001-00-00-354-100-00	Nuisance Abatement Fine	\$300	\$0
001-00-00-354-103-00	Code Enforcement Fines	\$175,000	\$175,000
001-00-00-359-010-00	Red Light Camera Fines	\$3,800,000	\$3,800,000
001-00-00-359-011-00	Red Light Special Master	\$200,000	\$180,000
001-00-00-359-200-00	False Alarms Fines	\$160,000	\$175,000

ANNUAL BUDGET LINE ITEMS

General Fund Revenues Continued		Estimated 2019	Proposed 2020 Budget
Miscellaneous Revenues			
001-00-00-361-100-00	Interest	\$400,000	\$300,000
001-00-00-362-101-00	Bus Benches	\$10,000	\$10,000
001-00-00-365-000-00	Sales of Other Assets	\$9,803	\$615,300
001-00-00-366-000-00	Contributions and Donations	\$12,107	\$7,500
001-00-00-369-400-00	Slot Machine Revenues	\$1,400,000	\$1,300,000
001-00-00-369-900-00	Other Miscellaneous Revenues	\$70,000	\$10,000
001-00-00-369-902-00	Lobbying Registration Fees	\$13,350	\$10,000
001-00-00-369-903-00	Insurance Reimbursement	\$130,000	\$80,000
001-00-00-369-905-00	Foreclosure Property registry	\$150,000	\$100,000
001-00-00-369-906-00	Rebates	\$350	\$350
001-00-00-369-907-00	Event Parking	\$30,800	\$50,000
001-00-00-369-908-00	Billboard	\$150,000	\$180,000
001-00-00-369-908-00	Police Vehicle usage	\$65,000	\$65,000
Other Sources			
001-00-00-381-015-10	Inter Transfer- Transportation	\$414,078	\$426,501
001-00-00-381-026-15	Inter Transfer-Develop Svc.	\$431,820	\$444,775
001-00-00-381-029-41	Inter Transfer- Stormwater	\$279,532	\$287,918
001-00-00-381-030-41	Inter Transfer - Repayment GF from Devl. Svc	\$100,000	\$592,509
001-00-00-389-900-00	Other Non-Operating Sources	\$0	\$60,000
Fund Balance Forward			
001-00-00-389-000-00	Re-appropriation of Fund Balance	\$0	\$750,000
TOTAL GENERAL FUND REVENUE		\$75,145,432	\$81,249,100

ANNUAL BUDGET LINE ITEMS

General Fund Office of the Mayor Expenditures		Estimated 2019	Proposed 2020 Budget
Operating Expenditures			
001-11-00-511-310-00	Professional Services	\$120,000	\$110,000
001-11-00-511-400-00	Travel and Per Diem	\$21,626	\$20,000
001-11-00-511-440-00	Rentals and Leases	\$0	\$0
001-11-00-511-480-00	Promotional Activities	\$0	\$5,000
001-11-00-511-520-00	Operating Supplies	\$2,866	\$0
001-11-00-511-523-00	CMG Junior Council	\$17,500	\$20,000
001-11-00-511-540-00	Books, Publications, and Dues	\$77,522	\$77,522
001-11-00-511-550-00	Educational & Training	\$1,118	\$3,500
TOTAL LEGISLATIVE		\$240,632	\$236,022

ANNUAL BUDGET LINE ITEMS

General Fund Legislative Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-11-01-511-102-00	Regular Salaries and Wages	\$385,259	\$418,385
001-11-01-511-104-00	Overtime	\$24,030	\$10,000
001-11-01-511-105-00	Special Pay	\$5,035	\$4,801
001-11-01-511-106-00	Mayor's Salary	\$42,000	\$42,000
001-11-01-511-107-00	Council Salaries	\$72,001	\$72,001
001-11-01-511-201-00	FICA	\$40,417	\$41,364
001-11-01-511-202-00	Retirement	\$43,594	\$45,533
001-11-01-511-203-00	Life and Health Insurance	\$134,625	\$190,345
001-11-01-511-204-00	Workers' Compensation	\$1,128	\$630
001-11-01-511-206-00	ICMA Deferred Compensation	\$951	\$992
Operating Expenditures			
001-11-01-511-400-00	Travel & Per Diem	\$0	\$20,000
001-11-01-511-411-00	Telephone	\$12,000	\$12,000
001-11-01-511-421-00	Postage & Freight	\$0	\$0
001-11-01-511-490-00	Mayor's Expense	\$14,400	\$14,400
001-11-01-511-490-01	Mayor's Special Event	\$5,000	\$5,000
001-11-01-511-491-00	Seat 1 Expense Account	\$14,400	\$14,400
001-11-01-511-491-01	Seat 1 Special Event	\$5,000	\$5,000
001-11-01-511-492-00	Seat 2 Expense Account	\$14,400	\$14,400
001-11-01-511-492-01	Seat 2 Special Event	\$5,000	\$5,000
001-11-01-511-493-00	Seat 3 Expense Account	\$14,400	\$14,400
001-11-01-511-493-01	Seat 3 Special Event	\$5,000	\$5,000
001-11-01-511-494-00	Seat 4 Expense Account	\$14,400	\$14,400
001-11-01-511-494-01	Seat 4 Special Event	\$5,000	\$5,000
001-11-01-511-495-00	At Large Seat 5 Expense	\$14,400	\$14,400
001-11-01-511-495-01	At Large Seat 5 Special Event	\$5,000	\$5,000
001-11-01-511-496-00	At Large Seat 6 Expense	\$14,400	\$14,400
001-11-01-511-496-01	At Large Seat 6 Special Event	\$5,000	\$5,000
001-11-01-511-510-00	Office Supplies	\$2,730	\$5,000
001-11-01-511-520-00	Operating Supplies	\$3,279	\$4,000
TOTAL LEGISLATIVE		\$902,849	\$1,002,851

ANNUAL BUDGET LINE ITEMS

General Fund Office of the City Manager Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-12-01-512-102-00	Regular Salaries and Wages	\$912,975	\$1,006,572
001-12-01-512-104-00	Overtime	\$1,827	\$0
001-12-01-512-105-00	Special Pay	\$16,269	\$17,250
001-12-01-512-201-00	FICA	\$59,524	\$72,414
001-12-01-512-202-00	Retirement	\$158,327	\$182,806
001-12-01-512-203-00	Life and Health Insurance	\$96,545	\$132,783
001-12-01-512-204-00	Workers' Compensation	\$5,708	\$3,613
Operating Expenditures			
001-12-01-512-310-00	Professional Services	\$44,100	\$25,000
001-12-01-512-340-00	Other Contractual	\$0	\$15,000
001-12-01-512-400-00	Travel and Per Diem	\$5,090	\$10,496
001-12-01-512-421-00	Postage & Freight	\$10	\$50
001-12-01-512-440-00	Rentals & Leases	\$4,367	\$4,440
001-12-01-512-470-00	Printing & Binding	\$0	\$120
001-12-01-512-492-00	Special Events	\$0	\$0
001-12-01-512-510-00	Office Supplies	\$1,186	\$2,000
001-12-01-512-520-00	Operating Supplies	\$9,824	\$2,000
001-12-01-512-540-00	Books, Publications, and Dues	\$22,423	\$3,640
001-12-01-512-550-00	Educational & Training	\$10,191	\$9,750
Operating Expenditures			
001-12-01-512-991-00	Working Capital Reserve	\$0	\$100,000
TOTAL CITY MANAGER		\$1,348,364	\$1,587,934

ANNUAL BUDGET LINE ITEMS

General Fund Office of Civic Engagement Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-11-02-511-102-00	Regular Salaries and Wages	\$28,491	\$122,899
001-11-02-511-105-00	Special Pay	\$650	\$2,400
001-11-02-511-201-00	FICA	\$2,180	\$9,586
001-11-02-511-202-00	Retirement	\$2,372	\$10,410
001-11-02-511-203-00	Life and Health Insurance	\$4,422	\$24,172
001-11-02-511-204-00	Workers' Compensation	\$77	\$332
001-11-02-511-205-00	Unemployment Compensation	\$0	\$0
Operating Expenditures			
001-11-02-511-310-00	Professional Services	\$0	\$50,000
001-11-02-511-340-00	Other Contractual	\$2,000	\$0
001-11-02-511-400-00	Operating Expenditures/Expenses	\$5,000	\$25,000
001-11-02-511-411-00	Telephone	\$2,214	\$1,000
001-11-02-511-421-00	Postage & Freight	\$0	\$0
001-11-02-511-434-00	Cable T.V. service	\$0	\$0
001-11-02-511-440-00	Rentals and Leases	\$0	\$0
001-11-02-511-480-00	Promotional Activities	\$2,500	\$75,000
001-11-02-511-494-00	Advertising	\$0	\$0
001-11-02-511-510-00	Office Supplies	\$0	\$2,000
001-11-02-511-520-00	Operating Supplies	\$1,209	\$9,000
001-11-02-511-540-00	Books, Publications, and Dues	\$0	\$2,000
001-11-02-511-550-00	Educational & Training	\$0	\$6,000
TOTAL CIVIC ENGAGEMENT		\$51,114	\$339,799

ANNUAL BUDGET LINE ITEMS

General Fund Public Affairs Office Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-12-02-512-102-00	Regular Salaries and Wages	\$256,640	\$369,184
001-12-02-512-104-00	Overtime	\$1,211	\$0
001-12-02-512-105-00	Special Pay	\$3,175	\$3,600
001-12-02-512-201-00	FICA	\$19,882	\$28,503
001-12-02-512-202-00	Retirement	\$21,321	\$31,270
001-12-02-512-203-00	Life and Health Insurance	\$25,861	\$46,632
001-12-02-512-204-00	Workers' Compensation	\$674	\$556
Operating Expenditures			
001-12-02-512-310-00	Professional Services	\$144,738	\$125,000
001-12-02-512-400-00	Travel & Per Diem	\$5,550	\$4,000
001-12-02-512-440-00	Rentals and Leases	\$0	\$10,000
001-12-02-512-470-00	Printing & Binding	\$30,619	\$53,500
001-12-02-512-492-00	Special Events	\$14,474	\$299,000
001-12-02-512-493-00	Software License	\$29,159	\$30,000
001-12-02-512-494-00	Advertising	\$104,217	\$75,000
001-12-02-512-510-00	Office Supplies	\$926	\$2,000
001-12-02-512-520-00	Operating Supplies	\$3,721	\$2,500
001-12-02-512-540-00	Books, Publications, and Dues	\$0	\$2,000
001-12-02-512-550-00	Educational & Training	\$434	\$2,000
TOTAL PUBLIC AFFAIRS		\$662,603	\$1,084,745

ANNUAL BUDGET LINE ITEMS

General Fund Special Events Division Expenditures		Estimated 2019	Proposed 2020 Budget
Operating Expenditures			
001-12-03-512-492-01	Pink Event	\$28,356	\$25,000
001-12-03-512-492-02	Easter Holiday Event	\$20,337	\$25,000
001-12-03-512-492-03	Food & Wine Festival	\$150,000	\$150,000
001-12-03-512-492-04	Senior Prom	\$16,000	\$22,000
001-12-03-512-492-05	July 4th Event	\$50,000	\$55,000
001-12-03-512-492-06	Heritage Bowl	\$11,891	\$15,000
001-12-03-512-492-07	Martin Luther King Event	\$1,162	\$20,000
001-12-03-512-492-08	Science Fair Event	\$38,824	\$40,000
001-12-03-512-492-09	State of the City	\$103,350	\$55,000
001-12-03-512-492-10	Bid Whist	\$4,071	\$5,000
001-12-03-512-492-11	Food Truck Invasion	\$12,000	\$12,000
001-12-03-512-492-12	Memorial Day	\$15,000	\$15,000
001-12-03-512-492-13	Tree Lighting Event	\$9,755	\$13,000
001-12-03-512-492-14	Mentoring Reading Initiative	\$1,000	\$0
001-12-03-512-492-15	Black History	\$1,510	\$20,000
001-12-03-512-492-16	Veteran's Day	\$3,250	\$25,000
001-12-03-512-492-17	Halloween Event	\$30,130	\$30,000
001-12-03-512-492-18	Cultural Express	\$7,138	\$10,000
001-12-03-512-492-19	Father's Day Event	\$5,000	\$10,000
001-12-03-512-492-20	Mother's Day Event	\$1,095	\$10,000
001-12-03-512-492-21	Women's Event	\$0	\$15,000
TOTAL SPECIAL EVENTS		\$509,867	\$572,000

General Fund Jazz in the Gardens Expenditures		Estimated 2019	Proposed 2020 Budget
Operating Expenditures			
001-12-03-512-498-00	Jazz in the Gardens	\$3,134,370	\$3,500,000
TOTAL JAZZ IN THE GARDENS		\$3,134,370	\$3,500,000

TOTAL SPECIAL EVENTS DIVISION	\$3,644,237	\$4,072,000
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ANNUAL BUDGET LINE ITEMS

General Fund Office of the City Clerk Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-13-01-513-102-00	Regular Salaries and Wages	\$283,832	\$307,895
001-13-01-513-105-00	Special Pay	\$9,051	\$9,600
001-13-01-513-201-00	FICA	\$21,778	\$24,123
001-13-01-513-202-00	Retirement	\$44,858	\$51,382
001-13-01-513-203-00	Life and Health Insurance	\$44,321	\$62,052
001-13-01-513-204-00	Workers' Compensation	\$3,208	\$2,110
Operating Expenditures			
001-13-01-513-310-00	Professional Services	\$7,690	\$5,950
001-13-01-513-340-00	Other Contractual	\$1,425	\$28,975
001-13-01-513-400-00	Travel and Per Diem	\$0	\$1,700
001-13-01-513-440-00	Rentals & Leases	\$6,247	\$5,000
001-13-01-513-491-00	Election	\$27,637	\$65,000
001-13-01-513-494-00	Advertising	\$64,389	\$35,000
001-13-01-513-510-00	Office Supplies	\$1,646	\$1,500
001-13-01-513-520-00	Operating Supplies	\$34,386	\$5,000
001-13-01-513-540-00	Books, Publications, and Dues	\$150	\$860
001-13-01-513-550-00	Educational & Training	\$0	\$3,700
TOTAL CITY CLERK		\$550,619	\$609,847

ANNUAL BUDGET LINE ITEMS

General Fund Finance Department Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-13-02-513-102-00	Regular Salaries and Wages	\$626,331	\$864,516
001-13-02-513-104-00	Overtime	\$330	\$0
001-13-02-513-105-00	Special Pay	\$1,132	\$1,801
001-13-02-513-201-00	FICA	\$47,515	\$65,820
001-13-02-513-202-00	Retirement	\$71,701	\$96,647
001-13-02-513-203-00	Life and Health Insurance	\$58,577	\$114,588
001-13-02-513-204-00	Workers' Compensation	\$1,617	\$1,350
Operating Expenditures			
001-13-02-513-310-00	Professional Services	\$3,139	\$16,500
001-13-02-513-320-00	Accounting and Auditing	\$93,750	\$65,000
001-13-02-513-400-00	Travel and Per Diem	\$1,778	\$7,606
001-13-02-513-510-00	Office Supplies	\$1,116	\$3,030
001-13-02-513-520-00	Operating Supplies	\$714	\$2,870
001-13-02-513-540-00	Books, Publications, and Dues	\$1,260	\$1,960
001-13-02-513-550-00	Educational & Training	\$192	\$3,770
TOTAL FINANCE		\$909,152	\$1,245,458

ANNUAL BUDGET LINE ITEMS

General Fund Human Resources Department Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-13-03-513-102-00	Regular Salaries and Wages	\$617,435	\$688,493
001-13-03-513-104-00	Overtime	\$17	\$500
001-13-03-513-105-00	Special Pay	\$8,485	\$9,000
001-13-03-513-201-00	FICA	\$46,666	\$52,753
001-13-03-513-202-00	Retirement	\$70,749	\$81,718
001-13-03-513-203-00	Life and Health Insurance	\$65,530	\$88,419
001-13-03-513-204-00	Workers' Compensation	\$1,594	\$1,036
001-13-03-513-231-00	Retirees Insurance Stipends	\$29,653	\$92,004
Operating Expenditures			
001-13-03-513-310-00	Professional Services	\$44,542	\$20,000
001-13-03-513-313-00	Background Verifications	\$2,877	\$7,450
001-13-03-513-314-00	Drug & Physical	\$10,658	\$32,288
001-13-03-513-316-00	Psychological/Physical Testing	\$29,354	\$30,000
001-13-03-513-400-00	Travel and Per Diem	\$3,181	\$5,000
001-13-03-513-421-00	Postage & Freight	\$0	\$250
001-13-03-513-440-00	Rentals and Leases	\$2,511	\$3,000
001-13-03-513-470-00	Printing & Binding	\$0	\$250
001-13-03-513-493-00	Software License	\$16,376	\$11,000
001-13-03-513-510-00	Office Supplies	\$2,256	\$4,000
001-13-03-513-520-00	Operating Supplies	\$857	\$7,500
001-13-03-513-540-00	Books, Publications, Dues	\$1,755	\$4,210
001-13-03-513-550-00	Educational & Training	\$1,973	\$5,000
TOTAL HUMAN RESOURCES		\$956,470	\$1,143,871

ANNUAL BUDGET LINE ITEMS

General Fund Office of the City Attorney Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-14-00-514-102-00	Salaries	\$338,436	\$392,326
001-14-00-514-105-00	Special Pay	\$9,668	\$10,800
001-14-00-514-201-00	FICA	\$21,802	\$26,487
001-14-00-514-202-00	Retirement	\$59,498	\$70,662
001-14-00-514-203-00	Life and Health Insurance	\$43,368	\$52,097
001-14-00-514-204-00	Workers' Compensation	\$873	\$591
Operating Expenditures			
001-14-00-514-310-00	Professional Services	\$59,717	\$250,000
001-14-00-514-330-00	Court Reporter Services	\$143	\$250
001-14-00-514-340-00	Other Contractual	\$0	\$1,500
001-14-00-514-400-00	Travel and Per Diem	\$380	\$2,500
001-14-00-514-421-00	Postage & Freight	\$0	\$250
001-14-00-514-440-00	Rentals and Leases	\$2,115	\$1,500
001-14-00-514-510-00	Office Supplies	\$1,313	\$1,500
001-14-00-514-520-00	Operating Supplies	\$0	\$200
001-14-00-514-540-00	Books, Publications, and Dues	\$5,083	\$5,000
001-14-00-514-550-00	Educational & Training	\$100	\$2,000
TOTAL CITY ATTORNEY		\$542,495	\$817,663

ANNUAL BUDGET LINE ITEMS

General Fund Planning & Zoning Office Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-15-01-515-102-00	Regular Salaries & Wages	\$371,485	\$473,069
001-15-01-515-105-00	Special Pay	\$3,669	\$4,321
001-15-01-515-201-00	FICA	\$28,527	\$36,388
001-15-01-515-202-00	Retirement	\$30,685	\$55,291
001-15-01-515-203-00	Life & Health Insurance	\$37,094	\$50,038
001-15-01-515-204-00	Workers' Compensation	\$3,625	\$1,585
Operating Expenditures			
001-15-01-515-310-00	Professional Services	\$53,180	\$100,000
001-15-01-515-340-00	Contractual Service	\$75,000	\$25,000
001-15-01-515-400-00	Travel and Per Diem	\$742	\$2,488
001-15-01-515-470-00	Printing & Binding	\$234	\$1,200
001-15-01-515-493-00	Software License	\$0	\$4,285
001-15-01-515-494-00	Advertising	\$13,583	\$14,000
001-15-01-515-510-00	Office Supplies	\$1,323	\$1,000
001-15-01-515-520-00	Operating Supplies	\$10,540	\$1,000
001-15-01-515-540-00	Books, Publications and Dues	\$182	\$1,860
001-15-01-515-550-00	Educational & Training	\$2,378	\$1,590
001-15-01-515-640-00	Machinery & Equipment	\$0	\$0
001-15-01-515-643-00	Computer Software/Energov	\$0	\$66,831
TOTAL PLANNING & ZONING		\$632,245	\$839,946

ANNUAL BUDGET LINE ITEMS

General Fund Public Safety Department Expenditures		Estimated 2019	Proposed 2020 Budget
School Crossing Guard Program Division			
Personnel Services			
001-21-00-521-102-00	Regular Salaries and Wages	\$94,439	\$76,668
001-21-00-521-103-00	Salaries and Wages (Part-time)	\$409,981	\$325,000
001-21-00-521-104-00	Overtime	\$1,772	\$3,000
001-21-00-521-105-00	Special Pay	\$2,602	\$2,761
001-21-00-521-106-00	Off Duty Services	\$2,691	\$0
001-21-00-521-201-00	FICA	\$38,946	\$33,013
001-21-00-521-202-00	Retirement	\$40,543	\$35,843
001-21-00-521-203-00	Life and Health Insurance	\$19,224	\$12,843
001-21-00-521-204-00	Workers' Compensation	\$21,056	\$10,003
001-21-00-521-206-00	ICMA Deferred Comp - Benefit	\$2,266	\$2,472
Operating Expenditures			
001-21-00-521-400-00	Travel and Per Diem	\$0	\$3,000
001-21-00-521-510-00	Office Supplies	\$436	\$800
001-21-00-521-520-00	Operating Supplies	\$0	\$2,600
001-21-00-521-525-00	Uniforms	\$2,849	\$4,000
001-21-00-521-540-00	Books, Publications, and Dues	\$0	\$200
001-21-00-521-550-00	Educational & Training	\$0	\$3,000
TOTAL SCHOOL CROSSING GUARDS		\$636,805	\$515,203

ANNUAL BUDGET LINE ITEMS

General Fund Public Safety Department Expenditures		Estimated 2019	Proposed 2020 Budget
Police Administration Division			
Personnel Services			
001-21-01-521-102-00	Regular Salaries and Wages	\$17,271,182	\$20,107,891
001-21-01-521-104-00	Overtime	\$3,255,117	\$1,791,304
001-21-01-521-105-00	Special Pay	\$326,645	\$350,804
001-21-01-521-106-00	Off Duty Services	\$1,669,132	\$1,300,000
001-21-01-521-201-00	FICA	\$1,612,549	\$1,745,092
001-21-01-521-202-00	Retirement	\$4,318,793	\$4,873,174
001-21-01-521-203-00	Life and Health Insurance	\$1,932,358	\$2,835,180
001-21-01-521-204-00	Workers' Compensation	\$854,855	\$442,979
001-21-01-521-206-00	ICMA Deferred Comp - Benefit	\$79,627	\$99,477
Operating Expenditures			
001-21-01-521-310-00	Professional Services	\$487,736	\$584,400
001-21-01-521-340-00	Other Contractual	\$139,649	\$98,000
001-21-01-521-400-00	Travel and Per Diem	\$35,157	\$34,735
001-21-01-521-410-00	Communications Svc.	\$19,892	\$28,000
001-21-01-521-411-00	Telephones	\$0	\$21,000
001-21-01-521-421-00	Postage & Freight	\$73	\$7,000
001-21-01-521-434-00	Cable T.V. service	\$1,068	\$960
001-21-01-521-440-00	Rentals and Leases	\$30,509	\$30,000
001-21-01-521-460-00	Maintenance	\$252	\$211,700
001-21-01-521-493-00	Software License	\$446,483	\$326,312
001-21-01-521-494-00	Advertising	\$263	\$300
001-21-01-521-510-00	Office Supplies	\$3,207	\$3,500
001-21-01-521-520-00	Operating Supplies	\$133,714	\$100,300
001-21-01-521-525-00	Uniforms	\$0	\$0
001-21-01-521-540-00	Books, Publications, and Dues	\$4,845	\$5,790
001-21-01-521-550-00	Educational & Training	\$82,839	\$50,000
Non-Operating Expenditures			
001-21-01-521-821-00	Contribution to Non-Profit Organization	\$6,000	\$15,000
TOTAL POLICE		\$32,711,943	\$35,062,898

ANNUAL BUDGET LINE ITEMS

General Fund Public Safety Department Expenditures		Estimated 2019	Proposed 2020 Budget
Police Investigations Division			
Operating Expenses			
001-21-02-521-310-00	Professional Services	\$1,554	\$2,000
001-21-02-521-350-00	Investigations	\$3,870	\$2,500
001-21-02-521-400-00	Travel and Per Diem	\$5,798	\$1,000
001-21-02-521-440-00	Rentals and Leases	\$29,679	\$75,000
001-21-02-521-460-00	Repairs & Maintenance	\$0	\$0
001-21-02-521-510-00	Office Supplies	\$5,675	\$5,500
001-21-02-521-520-00	Operating Supplies	\$2,932	\$39,100
TOTAL POLICE INVESTIGATIONS		\$49,507	\$125,100

General Fund Public Safety Department Expenditures		Estimated 2019	Proposed 2020 Budget
Police Operations Division			
Operating Expenses			
001-21-03-521-340-00	Other Contractual	\$16,348	\$35,000
001-21-03-521-440-00	Rentals and Leases	\$0	\$0
001-21-03-521-460-00	Repairs and Maintenance Service	\$7,515	\$7,500
001-21-03-521-510-00	Office Supplies	\$2,111	\$2,000
001-21-03-521-520-00	Operating Supplies	\$644	\$27,500
001-21-03-521-525-00	Uniforms	-\$374	\$0
TOTAL POLICE OPERATIONS		\$26,244	\$72,000

ANNUAL BUDGET LINE ITEMS

General Fund Public Safety Department Expenditures		Estimated 2019	Proposed 2020 Budget
Police Support Services Division			
Personnel Services			
001-21-04-521-102-00	Regular Salaries and Wages	\$11,473	\$75,929
001-21-04-521-104-00	Overtime	\$59	\$0
001-21-04-521-201-00	FICA	\$819	\$5,809
001-21-04-521-202-00	Retirement	\$952	\$6,432
001-21-04-521-203-00	Life and Health Insurance	\$1,639	\$27,607
001-21-04-521-204-00	Worker's Compensation	\$31	\$115
Operating Expenditures			
001-21-04-521-310-00	Professional Services	\$72,679	\$50,960
001-21-04-521-440-00	Rentals and Leases	\$0	\$0
001-21-04-521-460-00	Repairs and Maintenance Service	\$68,492	\$52,464
001-21-04-521-470-00	Printing & Binding	\$7,870	\$10,000
001-21-04-521-497-00	Other Obligations	\$903	\$602
001-21-04-521-510-00	Office Supplies	\$6,214	\$5,000
001-21-04-521-520-00	Operating Supplies	\$44,896	\$142,269
001-21-04-521-525-00	Uniforms	\$72,964	\$103,500
TOTAL POLICE SUPPORT		\$288,991	\$480,687

General Fund Public Safety Department Expenditures		Estimated 2019	Proposed 2020 Budget
COPS II Grant			
Personnel Services			
001-21-06-521-102-00	Regular Salaries and Wages	\$613,004	\$677,686
001-21-06-521-104-00	Overtime	\$152,764	\$157,348
001-21-06-521-105-00	Special Pay	\$14,420	\$14,360
001-21-06-521-106-00	Off Duty Service	\$136,169	\$143,000
001-21-06-521-201-00	FICA	\$67,580	\$73,039
001-21-06-521-202-00	Retirement	\$179,410	\$203,503
001-21-06-521-203-00	Life and Health Insurance	\$93,444	\$124,022
001-21-06-521-204-00	Worker's Compensation	\$36,668	\$16,192
TOTAL POLICE COPS II		\$1,293,460	\$1,409,150

ANNUAL BUDGET LINE ITEMS

General Fund Public Safety Department Expenditures		Estimated 2019	Proposed 2020 Budget
COPS III Grant			
Personnel Services			
001-21-07-521-102-00	Regular Salaries and Wages	\$598,711	\$667,057
001-21-07-521-104-00	Overtime	\$146,301	\$150,691
001-21-07-521-105-00	Special Pay	\$21,389	\$20,210
001-21-07-521-106-00	Off Duty Service	\$122,339	\$175,000
001-21-07-521-201-00	FICA	\$66,180	\$75,500
001-21-07-521-202-00	Retirement	\$181,993	\$208,851
001-21-07-521-203-00	Life and Health Insurance	\$78,181	\$107,081
001-21-07-521-204-00	Worker's Compensation	\$30,046	\$13,763
TOTAL POLICE COPS III		\$1,245,141	\$1,418,153

General Fund Public Safety Department Expenditures		Estimated 2019	Proposed 2020 Budget
COPS IV Grant			
Personnel Services			
001-21-08-521-102-00	Regular Salaries and Wages	\$628,554	\$704,213
001-21-08-521-104-00	Overtime	\$93,913	\$96,730
001-21-08-521-105-00	Special Pay	\$9,777	\$7,650
001-21-08-521-106-00	Off Duty Service	\$178,330	\$67,000
001-21-08-521-201-00	FICA	\$67,282	\$65,754
001-21-08-521-202-00	Retirement	\$176,790	\$204,676
001-21-08-521-203-00	Life and Health Insurance	\$82,810	\$92,163
001-21-08-521-204-00	Worker's Compensation	\$36,301	\$16,611
TOTAL POLICE COPS IV		\$1,273,757	\$1,254,797

TOTAL POLICE DEPARTMENT		\$36,889,043	\$39,822,785
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ANNUAL BUDGET LINE ITEMS

General Fund Code Compliance Division Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-29-01-529-102-00	Regular Salaries and Wages	\$898,091	\$1,107,323
001-29-01-529-104-00	Overtime	\$16,134	\$15,000
001-29-01-529-105-00	Special Pay	\$5,212	\$6,720
001-29-01-529-201-00	FICA	\$67,869	\$92,180
001-29-01-529-202-00	Retirement	\$74,078	\$93,364
001-29-01-529-203-00	Life and Health Insurance	\$143,883	\$215,303
001-29-01-529-204-00	Workers' Compensation	\$14,894	\$9,906
001-29-01-529-206-00	ICMA Deferred Comp - Benefit	\$3,853	\$3,916
Operating Expenditures			
001-29-01-529-310-00	Professional Services	\$43,668	\$35,000
001-29-01-529-340-00	Other Contractual	\$21,320	\$22,000
001-29-01-529-400-00	Travel and Per Diem	\$2,426	\$5,000
001-29-01-529-421-00	Postage & Freight	\$0	\$300
001-29-01-529-440-00	Rentals and Leases	\$11,467	\$12,000
001-29-01-529-470-00	Printing & Binding	\$853	\$10,000
001-29-01-529-510-00	Office Supplies	\$4,829	\$4,000
001-29-01-529-520-00	Operating Supplies	\$3,316	\$5,000
001-29-01-529-525-00	Uniforms	\$0	\$5,000
001-29-01-529-540-00	Books, Publications, and Dues	\$1,926	\$1,500
001-29-01-529-550-00	Educational & Training	\$3,308	\$6,000
001-29-01-529-643-00	Computer Software/Energov	\$0	\$275,678
TOTAL CODE ENFORCEMENT		\$1,317,125	\$1,925,190

ANNUAL BUDGET LINE ITEMS

General Fund Parks & Recreation Department Expenditures		Estimated 2019	Proposed 2020 Budget
Recreation Division			
Personnel Services			
001-72-00-572-102-00	Regular Salaries and Wages	\$873,066	\$1,147,231
001-72-00-572-104-00	Overtime	\$16,313	\$17,500
001-72-00-572-105-00	Special Pay	\$8,078	\$9,481
001-72-00-572-201-00	FICA	\$66,977	\$88,326
001-72-00-572-202-00	Retirement	\$88,860	\$113,291
001-72-00-572-203-00	Life and Health Insurance	\$107,011	\$178,780
001-72-00-572-204-00	Workers' Compensation	\$25,091	\$18,711
001-72-00-572-206-00	ICMA Deferred Comp - Benefit	\$3,409	\$29,253
Operating Expenditures			
001-72-00-572-310-00	Professional Services	\$36,801	\$11,664
001-72-00-572-340-00	Other Contractual	\$64,728	\$112,000
001-72-00-572-341-00	Other Contractual - Maintenance	\$208	\$0
001-72-00-572-400-00	Travel and Per Diem	\$880	\$5,500
001-72-00-572-410-00	Communications Svc.	\$864	\$1,500
001-72-00-572-411-00	Telephone	\$73,557	\$75,100
001-72-00-572-421-00	Postage & Freight	\$0	\$0
001-72-00-572-431-00	Electricity	\$95,350	\$133,200
001-72-00-572-432-00	Water	\$43,864	\$57,250
001-72-00-572-433-00	Gas	\$0	\$120
001-72-00-572-440-00	Rentals and Leases	\$43,194	\$45,300
001-72-00-572-460-00	Repairs and Maintenance	\$1,811	\$3,949
001-72-00-572-461-00	Repairs & Maintenance - Maintenance	\$909	\$12,550
001-72-00-572-470-00	Printing & Binding	\$59	\$7,500
001-72-00-572-492-00	Special Events	\$10,179	\$0
001-72-00-572-494-00	Advertising	\$0	\$0
001-72-00-572-497-00	Other Obligations	\$78,300	\$55,650
001-72-00-572-510-00	Office Supplies	\$1,713	\$1,000
001-72-00-572-520-00	Operating Supplies	\$23,976	\$27,000
001-72-00-572-525-00	Uniforms	\$12,611	\$10,000
001-72-00-572-540-00	Books, Publications, and Dues	\$1,778	\$2,750
001-72-00-572-550-00	Educational & Training	\$201	\$3,500
Capital Outlay			
001-72-00-572-640-00	Machinery & Equipment	\$0	\$10,000
001-72-00-572-643-00	Computer Software	\$0	\$0
Non-Operating Expenditures			
001-72-00-572-991-00	Reserve for New Parks facilities operations	\$160,707	\$0
TOTAL P&R RECREATION		\$1,840,492	\$2,178,106

ANNUAL BUDGET LINE ITEMS

General Fund Parks & Recreation Department Expenditures		Estimated 2019	Proposed 2020 Budget
Maintenance Division			
Personnel Services			
001-72-01-572-102-00	Regular Salaries and Wages	\$642,285	\$729,236
001-72-01-572-104-00	Overtime	\$20,311	\$20,000
001-72-01-572-105-00	Special Pay	\$5,570	\$6,181
001-72-01-572-201-00	FICA	\$49,510	\$55,948
001-72-01-572-202-00	Retirement	\$54,010	\$63,427
001-72-01-572-203-00	Life and Health Insurance	\$118,847	\$158,554
001-72-01-572-204-00	Workers' Compensation	\$40,654	\$25,342
Operating Expenditures			
001-72-01-572-310-00	Professional Services	\$0	\$0
001-72-01-572-340-00	Other Contractual	\$198,725	\$124,831
001-72-01-572-343-00	Park Maintenance Contract	\$0	\$0
001-72-01-572-431-00	Electricity	\$2,344	\$3,180
001-72-01-572-432-00	Water	\$1,526	\$2,500
001-72-01-572-434-00	Cable T.V. service	\$1,264	\$1,380
001-72-01-572-440-00	Rentals and Leases	\$9,383	\$11,600
001-72-01-572-460-00	Repairs and Maintenance Service	\$58,506	\$58,600
001-72-01-572-497-00	Other Obligations	\$0	\$5,397
001-72-01-572-510-00	Office Supplies	\$0	\$300
001-72-01-572-520-00	Operating Supplies	\$18,022	\$18,000
001-72-01-572-525-00	Uniforms	\$1,818	\$8,000
001-72-01-572-531-00	Landscape Supplies/Materials	\$6,337	\$10,000
001-72-01-572-550-00	Educational & Training	\$0	\$1,250
Capital Outlay			
001-72-01-572-640-00	Machinery and Equipment	\$0	\$0
TOTAL P&R MAINTENANCE		\$1,229,112	\$1,303,726

ANNUAL BUDGET LINE ITEMS

General Fund Parks & Recreation Department Expenditures		Estimated 2019	Proposed 2020 Budget
Community Center Division			
Personnel Services			
001-72-02-572-102-00	Regular Salaries and Wages	\$454,036	\$731,613
001-72-02-572-104-00	Overtime	\$17,335	\$15,000
001-72-02-572-105-00	Special Pay	\$1,406	\$1,801
001-72-02-572-201-00	FICA	\$36,100	\$54,058
001-72-02-572-202-00	Retirement	\$38,936	\$59,923
001-72-02-572-203-00	Life and Health Insurance	\$49,532	\$80,121
001-72-02-572-204-00	Workers' Compensation	\$15,679	\$13,864
Operating Expenditures			
001-72-02-572-310-00	Professional Services	\$15,405	\$19,500
001-72-02-572-340-00	Other Contractual	\$2,331	\$8,200
001-72-02-572-341-00	Other Contractual - Maintenance	\$7,592	\$8,100
001-72-02-572-344-00	Instructors payments	\$49,762	\$40,000
001-72-02-572-400-00	Travel & Per Diem	\$0	\$500
001-72-02-572-411-00	Telephone	\$5,174	\$5,700
001-72-02-572-431-00	Electricity	\$99,654	\$144,900
001-72-02-572-432-00	Water	\$15,521	\$21,638
001-72-02-572-433-00	Gas	\$243	\$192
001-72-02-572-440-00	Rentals and Leases	\$4,549	\$6,000
001-72-02-572-460-00	Repairs and Maintenance Service	\$38,777	\$43,000
001-72-02-572-461-00	Repairs & Maintenance - Bldg.	\$40,784	\$64,184
001-72-02-572-470-00	Printing & Binding	\$0	\$3,250
001-72-02-572-497-00	Other Obligation	\$25,802	\$18,515
001-72-02-572-510-00	Office Supplies	\$5,059	\$4,500
001-72-02-572-520-00	Operating Supplies	\$15,917	\$20,000
001-72-02-572-525-00	Uniforms	\$2,680	\$5,500
001-72-02-572-528-00	Small Tools and Equipment	\$0	\$1,000
001-72-02-572-531-00	Landscape Supplies/Materials	\$0	\$1,000
001-72-02-572-540-00	Memberships & Subscriptions	\$0	\$500
001-72-02-572-550-00	Educational & Training	\$0	\$1,000
TOTAL BTF COMMUNITY CENTER		\$942,273	\$1,373,559

ANNUAL BUDGET LINE ITEMS

General Fund Parks & Recreation Department Expenditures		Estimated 2019	Proposed 2020 Budget
Athletics Program			
Personnel Services			
001-72-04-572-102-00	Regular Salaries and Wages	\$390,223	\$616,616
001-72-04-572-104-00	Overtime	\$11,364	\$15,000
001-72-04-572-105-00	Special Pay	\$2,263	\$2,401
001-72-04-572-201-00	FICA	\$30,209	\$56,039
001-72-04-572-202-00	Retirement	\$32,630	\$71,896
001-72-04-572-203-00	Life and Health Insurance	\$79,706	\$122,930
001-72-04-572-204-00	Workers' Compensation	\$15,573	\$13,408
001-72-04-572-206-00	Deferred Compensation	\$0	\$0
Operating Expenditures			
001-72-04-572-310-00	Professional Services	\$14,991	\$53,000
001-72-04-572-340-00	Other Contractual Services	\$69,959	\$393,000
001-72-04-572-400-00	Travel and Per Diem	\$0	\$3,000
001-72-04-572-410-00	Communications Svc.	\$1,028	\$0
001-72-04-572-440-00	Rental and Leases	\$39,289	\$39,000
001-72-04-572-450-00	Insurance	\$0	\$6,000
001-72-04-572-470-00	Printing & Binding	\$1,001	\$0
001-72-04-572-493-00	Software	\$0	\$0
001-72-04-572-510-00	Office Supplies	\$0	\$600
001-72-04-572-520-00	Operating Supplies	\$45,111	\$111,500
001-72-04-572-528-00	Small Tools and Equipment	\$705	\$0
001-72-04-572-540-00	Memberships & Subscriptions	\$4,305	\$5,000
001-72-04-572-550-00	Educational & Training	\$0	\$1,000
TOTAL ATHLETIC DIVISION		\$738,357	\$1,510,390

ANNUAL BUDGET LINE ITEMS

General Fund Parks & Recreation Department Expenditures		Estimated 2019	Proposed 2020 Budget
Bunche Pool			
Personnel Services			
001-72-05-572-102-00	Regular Salaries and Wages	\$22,982	\$149,145
001-72-05-572-104-00	Overtime	\$167	\$250
001-72-05-572-201-00	FICA	\$1,766	\$11,419
001-72-05-572-202-00	Retirement	\$1,912	\$9,753
001-72-05-572-203-00	Life and Health Insurance	\$3,540	\$8,418
001-72-05-572-204-00	Workers' Compensation	\$873	\$3,417
Operating Expenditures			
001-72-05-572-310-00	Professional Services	\$0	\$16,500
001-72-05-572-340-00	Other Contractual	\$60	\$28,780
001-72-05-572-341-00	Contractual Svc - PW	\$0	\$0
001-72-05-572-411-00	Telephone Services	\$0	\$1,000
001-72-05-572-431-00	Electricity	\$0	\$2,000
001-72-05-572-432-00	Water	\$0	\$10,000
001-72-05-572-440-00	Rentals and Leases	\$2,042	\$3,300
001-72-05-572-460-00	Repairs and Maintenance Service	\$3,187	\$10,356
001-72-05-572-461-00	Facility/Grounds Maintenance	\$1,125	\$1,350
001-72-05-572-497-00	Other Obligations - PW	\$0	\$0
001-72-05-572-510-00	Office Supplies	\$435	\$1,000
001-72-05-572-520-00	Operating Supplies	\$7,885	\$10,902
001-72-05-572-521-00	Operating Supplies - PW	\$282	\$841
001-72-05-572-525-00	Uniforms	\$0	\$1,500
TOTAL BUNCHE POOL		\$46,256	\$269,931

ANNUAL BUDGET LINE ITEMS

General Fund Parks & Recreation Department Expenditures		Estimated 2019	Proposed 2020 Budget
Buccaneer Park			
Personnel Services			
001-72-06-572-102-00	Regular Salaries and Wages	\$151,721	\$322,209
001-72-06-572-104-00	Overtime	\$2,369	\$5,000
001-72-06-572-105-00	Special Pay	\$1,303	\$1,201
001-72-06-572-201-00	FICA	\$11,739	\$25,130
001-72-06-572-202-00	Retirement	\$12,728	\$20,522
001-72-06-572-203-00	Life and Health Insurance	\$19,963	\$37,726
001-72-06-572-204-00	Workers' Compensation	\$6,333	\$7,379
Operating Expenditures			
001-72-06-572-310-00	Professional Services	\$15,210	\$25,000
001-72-06-572-340-00	Other Contractual	\$21,373	\$134,774
001-72-06-572-400-00	Travel & Per Diem	\$0	\$0
001-72-06-572-410-00	Communications Svc.	\$0	\$4,200
001-72-06-572-411-00	Telephone Services	\$334	\$2,000
001-72-06-572-431-00	Electricity	\$0	\$6,000
001-72-06-572-432-00	Water	\$0	\$15,000
001-72-06-572-440-00	Rentals and Leases	\$450	\$2,400
001-72-06-572-460-00	Repairs and Maintenance Service	\$1,872	\$13,860
001-72-06-572-461-00	Facility/Grounds Maintenance	\$0	\$7,056
001-72-06-572-470-00	Printing & Binding	\$0	\$1,000
001-72-06-572-492-00	Special Events	\$750	\$1,500
001-72-06-572-497-00	Other Obligations	\$94	\$0
001-72-06-572-510-00	Office Supplies	\$0	\$1,200
001-72-06-572-520-00	Operating Supplies	\$9,477	\$20,775
001-72-06-572-521-00	Computers	\$44,494	\$0
001-72-06-572-525-00	Uniforms	\$0	\$1,000
001-72-06-572-528-00	Small Tools and Equipment	\$0	\$1,800
001-72-06-572-540-00	Books, Publications, and Dues	\$0	\$650
001-72-06-572-550-00	Educational & Training	\$0	\$0
TOTAL BUCCANEER PARK		\$300,212	\$657,382

ANNUAL BUDGET LINE ITEMS

General Fund Parks & Recreation Department Expenditures		Estimated 2019	Proposed 2020 Budget
Norwood Park			
Personnel Services			
001-72-07-572-102-00	Regular Salaries and Wages	\$136,652	\$230,875
001-72-07-572-104-00	Overtime	\$0	\$3,000
001-72-07-572-105-00	Special Pay	\$0	\$0
001-72-07-572-201-00	FICA	\$10,454	\$17,892
001-72-07-572-202-00	Retirement	\$0	\$17,587
001-72-07-572-203-00	Life and Health Insurance	\$0	\$60,181
001-72-07-572-204-00	Workers' Compensation	\$0	\$5,289
Operating Expenditures			
001-72-07-572-310-00	Professional Services	\$0	\$0
001-72-07-572-340-00	Other Contractual	\$57,962	\$173,753
001-72-07-572-341-00	Contractual Svc - PW	\$0	\$21,816
001-72-07-572-400-00	Travel & Per Diem	\$0	\$1,000
001-72-07-572-411-00	Telephone Services	\$0	\$5,000
001-72-07-572-431-00	Electricity	\$4,000	\$50,000
001-72-07-572-432-00	Water	\$5,600	\$25,800
001-72-07-572-440-00	Rentals and Leases	\$250	\$6,950
001-72-07-572-460-00	Repairs and Maintenance Service	\$8,078	\$25,736
001-72-07-572-461-00	Facility/Grounds Maintenance	\$4,452	\$6,662
001-72-07-572-470-00	Printing & Binding	\$1,600	\$1,000
001-72-07-572-492-00	Special Events	\$0	\$1,500
001-72-07-572-497-00	Other Obligations	\$0	\$0
001-72-07-572-510-00	Office Supplies	\$7,768	\$4,700
001-72-07-572-520-00	Operating Supplies	\$38,660	\$39,350
001-72-07-572-521-00	Computers	\$0	\$0
001-72-07-572-525-00	Uniforms	\$0	\$1,500
001-72-07-572-540-00	Dues	\$0	\$700
001-72-07-572-550-00	Training	\$0	\$1,000
TOTAL NORWOOD PARK		\$275,476	\$701,291

ANNUAL BUDGET LINE ITEMS

General Fund		Estimated	Proposed
Parks & Recreation Department		2019	2020 Budget
Expenditures			
Bunche Park			
Personnel Services			
001-72-08-572-102-00	Regular Salaries and Wages	\$0	\$219,504
001-72-08-572-104-00	Overtime	\$0	\$3,000
001-72-08-572-105-00	Special Pay	\$0	\$901
001-72-08-572-201-00	FICA	\$0	\$16,896
001-72-08-572-202-00	Retirement	\$0	\$17,687
001-72-08-572-203-00	Life and Health Insurance	\$0	\$43,202
001-72-08-572-204-00	Workers' Compensation	\$0	\$5,289
Operating Expenditures			
001-72-08-572-340-00	Other Contractual	\$0	\$102,493
001-72-08-572-341-00	Contractual Svc - PW	\$0	\$37,500
001-72-08-572-344-00	Instructors payments	\$0	\$33,750
001-72-08-572-400-00	Travel	\$0	\$1,000
001-72-08-572-410-00	Telephone/Internet	\$0	\$3,750
001-72-08-572-411-00	Telephone Services	\$0	\$0
001-72-08-572-431-00	Electricity	\$0	\$75,000
001-72-08-572-432-00	Water	\$0	\$7,500
001-72-08-572-440-00	Rentals and Leases	\$0	\$3,225
001-72-08-572-460-00	Repairs and Maintenance Service	\$0	\$28,415
001-72-08-572-461-00	Facility/Grounds Maintenance	\$0	\$15,567
001-72-08-572-470-00	Printing & Binding	\$0	\$1,500
001-72-08-572-492-00	Special Events	\$0	\$1,500
001-72-08-572-497-00	Other Obligations	\$0	\$0
001-72-08-572-510-00	Office Supplies	\$0	\$900
001-72-08-572-520-00	Operating Supplies	\$0	\$16,030
001-72-08-572-521-00	Computers	\$0	\$0
001-72-08-572-525-00	Uniforms	\$0	\$750
001-72-08-572-540-00	Dues	\$0	\$875
001-72-08-572-550-00	Training	\$0	\$750
TOTAL BUNCHE PARK		\$0	\$636,984
TOTAL PARKS DIVISION		\$5,372,178	\$8,631,369

Fiscal Year 2020 Annual Budget Line Items

ANNUAL BUDGET LINE ITEMS

General Fund		Estimated	Proposed
Office of Procurement Management		2019	2020 Budget
Expenditures			
Personnel Services			
001-13-05-513-102-00	Regular Salaries and Wages	\$307,850	\$340,413
001-13-05-513-105-00	Special Pay	\$2,828	\$3,000
001-13-05-513-201-00	FICA	\$23,229	\$25,795
001-13-05-513-202-00	Retirement	\$38,647	\$44,636
001-13-05-513-203-00	Life and Health Insurance	\$47,416	\$60,513
001-13-05-513-204-00	Workers' Compensation	\$798	\$513
001-13-05-513-206-00	ICMA Deferred Comp - Benefit	\$4,586	\$5,062
Operating Expenditures			
001-13-05-513-310-00	Professional Services	\$0	\$0
001-13-05-513-400-00	Travel & Per Diem	\$949	\$1,250
001-13-05-513-421-00	Postage & Freight	\$0	\$250
001-13-05-513-440-00	Rentals and Leases	\$1,362	\$1,838
001-13-05-513-470-00	Printing	\$0	\$600
001-13-05-513-493-00	Software License	\$31,493	\$20,500
001-13-05-513-510-00	Office Supplies	\$295	\$2,000
001-13-05-513-520-00	Operating Supplies	\$381	\$500
001-13-05-513-540-00	Books, Publications, and Dues	\$638	\$800
001-13-05-513-550-00	Educational & Training	\$783	\$550
TOTAL OFFICE OF PROCUREMENT		\$461,253	\$508,220

ANNUAL BUDGET LINE ITEMS

General Fund Office of Information Technology Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-16-01-516-102-00	Regular Salaries and Wages	\$650,000	\$763,003
001-16-01-516-104-00	Overtime	\$24,693	\$20,000
001-16-01-516-105-00	Special Pay	\$4,458	\$5,401
001-16-01-516-201-00	FICA	\$46,505	\$55,538
001-16-01-516-202-00	Retirement	\$68,969	\$83,540
001-16-01-516-203-00	Life and Health Insurance	\$71,412	\$123,031
001-16-01-516-204-00	Workers' Compensation	\$1,606	\$1,092
Operating Expenditures			
001-16-01-516-310-00	Professional Services	\$42,806	\$84,572
001-16-01-516-400-00	Travel & Per Diem	\$2,199	\$7,000
001-16-01-516-410-00	Communications Svc.	\$259,033	\$329,000
001-16-01-516-411-00	Telephone Services	\$22,827	\$10,920
001-16-01-516-421-00	Postage & Freight	-\$9	\$100
001-16-01-516-440-00	Rental & Leases	\$0	\$1,200
001-16-01-516-460-00	Repairs and Maintenance Service	\$300,822	\$322,607
001-16-01-516-493-00	Software License	\$752,947	\$807,400
001-16-01-516-510-00	Office Supplies	\$836	\$1,600
001-16-01-516-520-00	Operating Supplies	\$11,150	\$8,456
001-16-01-516-521-00	Computers	\$100,535	\$94,818
001-16-01-516-524-00	Computer software < \$5K	\$0	\$2,400
001-16-01-516-525-00	Uniforms	\$0	\$500
001-16-01-516-540-00	Books, Publications, and Dues	\$196	\$885
001-16-01-516-550-00	Educational & Training	\$13,544	\$12,880
Capital Outlay			
001-16-01-516-642-00	Computer Hardware Upgrade	\$0	\$139,000
001-16-01-516-643-00	Computer Software	\$44,675	\$0
TOTAL INFORMATION TECHNOLOGY		\$2,419,204	\$2,874,943

ANNUAL BUDGET LINE ITEMS

General Fund Fleet Division Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-19-03-519-102-00	Regular Salaries and Wages	\$171,548	\$72,832
001-19-03-519-104-00	Overtime	\$0	\$0
001-19-03-519-105-00	Special Pay	\$3,394	\$390
001-19-03-519-201-00	FICA	\$13,384	\$5,634
001-19-03-519-202-00	Retirement	\$14,032	\$6,169
001-19-03-519-203-00	Life and Health Insurance	\$18,052	\$9,068
001-19-03-519-204-00	Workers' Compensation	\$3,850	\$355
Operating Expenditures			
001-19-03-519-310-00	Professional Services	\$1,083	\$1,000
001-19-03-519-400-00	Travel & Per Diem	\$1,157	\$1,500
001-19-03-519-440-00	Rentals & Leases	\$565	\$410
001-19-03-519-460-00	Repairs and Maintenance Service	\$1,164,214	\$2,112,458
001-19-03-519-510-00	Office Supplies	\$0	\$500
001-19-03-519-520-00	Operating Supplies	\$0	\$1,000
001-19-03-519-527-00	Gasoline & Lubricants	\$692,155	\$650,000
001-19-03-519-540-00	Books, Publications, and Dues	\$682	\$400
001-19-03-519-550-00	Educational & Training	\$0	\$500
Capital Outlay			
001-19-03-519-640-00	Machinery & Equipment	\$679,735	\$0
TOTAL FLEET		\$2,763,851	\$2,862,216

ANNUAL BUDGET LINE ITEMS

General Fund City Hall Maintenance Division Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-19-04-519-102-00	Regular Salaries and Wages	\$166,329	\$145,076
001-19-04-519-104-00	Overtime	\$5,474	\$2,500
001-19-04-519-105-00	Special Pay	\$2,020	\$2,161
001-19-04-519-201-00	FICA	\$13,069	\$11,276
001-19-04-519-202-00	Retirement	\$14,191	\$12,496
001-19-04-519-203-00	Life and Health Insurance	\$17,725	\$20,924
001-19-04-519-204-00	Workers' Compensation	\$2,560	\$1,381
Operating Expenditures			
001-19-04-519-340-00	Contractual Services	\$123,726	\$132,253
001-19-04-519-431-00	Electricity	\$141,890	\$190,000
001-19-04-519-432-00	Water	\$42,680	\$61,500
001-19-04-519-434-00	Cable Service	\$3,845	\$3,900
001-19-04-519-460-00	Repairs and Maintenance Service	\$168,855	\$191,388
001-19-04-519-497-00	Other Obligations	\$3,561	\$1,417
001-19-04-519-510-00	Office Supplies	\$166	\$500
001-19-04-519-520-00	Operating Supplies	\$4,910	\$4,900
001-19-04-519-525-00	Uniforms	\$442	\$425
001-19-04-519-527-00	Gasoline & Lubricants	\$0	\$1,500
TOTAL CITY HALL MAINTENANCE		\$711,443	\$783,597

ANNUAL BUDGET LINE ITEMS

General Fund Non-Departmental Division Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
001-19-01-519-205-00	Unemployment Compensation	\$35,000	\$25,000
Operating Expenditures			
001-19-01-519-310-00	Professional Services	\$40,831	\$185,690
001-19-01-519-340-00	Other Contractual	\$1,500,000	\$1,839,566
001-19-01-519-421-00	Postage & Freight	\$43,154	\$41,830
001-19-01-519-450-00	Insurance	\$1,762,459	\$1,522,735
001-19-01-519-460-00	Repairs and Maintenance Service	\$0	\$0
001-19-01-519-497-00	Other Obligations	\$126,368	\$24,790
001-19-01-519-520-00	Operating Supplies	\$62	\$1,000
001-19-01-519-529-00	Hurricane Related expenses	\$80,744	\$0
001-19-01-519-540-00	Books, Publications, and Dues	\$0	\$124
001-19-01-519-550-00	Educational & Training	\$4,500	\$0
Non-Operating Expenditures			
001-19-01-519-915-30	Transfer to Capital Projects Fund	\$5,590,299	\$5,577,299
001-19-01-519-918-21	Transfer to Debt Service Fund	\$1,657,477	\$983,394
001-19-01-519-993-00	Working Capital Reserve	\$798,898	\$144,013
TOTAL NON-DEPARTMENTAL		\$11,639,791	\$10,345,441

Total General Fund Expenditures	\$72,651,473	\$81,249,100
General Fund Revenues (-) Expenditures	\$2,493,959	\$0

Annual Budget Transportation Fund

ANNUAL BUDGET LINE ITEMS

Transportation Fund		Estimated 2019	Proposed 2020 Budget
Revenues			
100-00-00-312-410-00	First Local Option Fuel Tax	\$1,500,000	\$1,496,413
100-00-00-312-420-00	Second Local Option Fuel Tax	\$600,000	\$570,995
100-00-00-312-601-00	CITT	\$4,300,000	\$4,300,000
100-00-00-322-002-00	Public Works Bldg. Permit Fees	\$241,978	\$100,000
100-00-00-329-100-00	Banners Permits	\$0	\$2,000
100-00-00-334-390-00	FDOT- Landscape agreement	\$23,520	\$31,358
100-00-00-335-120-00	State Revenue Sharing	\$533,374	\$894,259
100-00-00-345-200-00	Surcharge	\$53,951	\$25,000
100-00-00-351-100-00	Parking Fines	\$2,821	\$2,800
100-00-00-361-100-00	Interest	\$91,828	\$40,000
100-00-00-362-100-00	Bus Benches	\$5,355	\$39,200
100-00-00-369-900-00	Other Miscellaneous Revenues	\$97	\$700
100-00-00-381-029-41	Inter Transfer- Stormwater	\$202,924	\$209,012
100-00-00-389-902-00	Reappropriated Capital CITT fund balance	\$0	\$2,037,408
100-00-00-389-903-00	Reappropriated Transit CITT fund balance	\$0	\$382,001
100-00-00-389-904-00	Reappropriated Fund Balance	\$0	\$209,109
TOTAL TRANSPORTATION FUND REVENUES		\$7,555,847	\$10,340,255

ANNUAL BUDGET LINE ITEMS

Transportation Fund Public Works Department Expenditures		Estimated 2019	Proposed 2020 Budget
Administration Division			
Personnel Services			
100-41-00-541-102-00	Regular Salaries and Wages	\$362,240	\$418,414
100-41-00-541-104-00	Special Pay	\$5,541	\$5,881
100-41-00-541-201-00	FICA	\$26,383	\$30,962
100-41-00-541-202-00	Retirement	\$52,636	\$60,491
100-41-00-541-203-00	Life and Health Insurance	\$45,070	\$53,303
100-41-00-541-204-00	Workers' Compensation	\$10,115	\$11,653
Operating Expenditures			
100-41-00-541-310-00	Professional Services	\$1,000	\$1,500
100-41-00-541-400-00	Travel and Per Diem	\$2,404	\$4,500
100-41-00-541-421-00	Postage & Freight	\$0	\$50
100-41-00-541-440-00	Rentals and Leases	\$1,000	\$1,100
100-41-00-541-460-00	Repairs and Maintenance	\$0	\$1,000
100-41-00-541-497-00	Other Obligations	\$945	\$2,075
100-41-00-541-510-00	Office Supplies	\$2,000	\$2,500
100-41-00-541-520-00	Operating Supplies	\$250	\$1,000
100-41-00-541-525-00	Uniforms	\$0	\$400
100-41-00-541-527-00	Gasoline & Lubricants	\$17,342	\$45,335
100-41-00-541-540-00	Books, Publications, and Dues	\$212	\$1,560
100-41-00-541-550-00	Educational & Training	\$443	\$1,500
100-41-00-541-643-00	Computer Software	\$0	\$33,416
Operating Expenditures			
100-41-00-541-914-01	Transfer to General Fund	\$414,079	\$426,501
100-41-00-541-918-21	Transfer to Debt Service Fund	\$392,024	\$390,930
TOTAL ADMINISTRATION		\$1,333,682	\$1,494,071

ANNUAL BUDGET LINE ITEMS

Transportation Fund Public Works Department Expenditures		Estimated 2019	Proposed 2020 Budget
Keep Miami Gardens Beautiful Program Division			
Personnel Services			
100-41-01-541-102-00	Regular Salaries and Wages	\$95,206	\$104,998
100-41-01-541-104-00	Overtime	\$1,136	\$0
100-41-01-541-105-00	Special Pay	\$313	\$1,201
100-41-01-541-201-00	FICA	\$7,433	\$8,120
100-41-01-541-202-00	Retirement	\$7,942	\$8,778
100-41-01-541-203-00	Life and Health Insurance	\$12,956	\$20,519
100-41-01-541-204-00	Workers' Compensation	\$3,829	\$4,366
Operating Expenditures			
100-41-01-541-310-00	Professional Services	\$1,000	\$5,350
100-41-00-541-400-00	Travel and Per Diem	\$2,404	\$2,000
100-41-01-541-421-00	Postage & Freight	\$0	\$50
100-41-01-541-470-00	Printing & Binding	\$1,000	\$400
100-41-01-541-494-00	Advertising	\$0	\$500
100-41-01-541-510-00	Office Supplies	\$2,000	\$600
100-41-01-541-520-00	Operating Supplies	\$250	\$18,000
100-41-01-541-530-00	Road Materials & Supplies	\$0	\$15,000
100-41-01-541-540-00	Books, Publications, and Dues	\$212	\$500
100-41-01-541-550-00	Educational & Training	\$443	\$1,000
TOTAL KEEP MG BEAUTIFUL		\$170,061	\$191,382

ANNUAL BUDGET LINE ITEMS

Transportation Fund Public Works Department Expenditures		Estimated 2019	Proposed 2020 Budget
Streets Division			
Personnel Services			
100-41-02-541-102-00	Regular Salaries and Wages	\$948,075	\$1,074,441
100-41-02-541-104-00	Overtime	\$21,662	\$30,000
100-41-02-541-105-00	Special Pay	\$2,669	\$2,821
100-41-02-541-201-00	FICA	\$70,382	\$80,580
100-41-02-541-202-00	Retirement	\$79,353	\$92,695
100-41-02-541-203-00	Life and Health Insurance	\$192,203	\$268,566
100-41-02-541-204-00	Workers' Compensation	\$88,413	\$102,412
100-41-02-541-205-00	Unemployment Compensation	\$2,000	\$2,000
Operating Expenditures			
100-41-02-541-310-00	Professional Services	\$4,500	\$28,000
100-41-02-541-340-00	Other Contractual	\$25,992	\$45,000
100-41-02-541-431-00	Electricity	\$15,140	\$15,140
100-41-02-541-432-00	Water	\$214,450	\$214,450
100-41-02-541-440-00	Rentals and Leases	\$0	\$500
100-41-02-541-460-00	Repairs and Maintenance Service	\$33,000	\$30,000
100-41-02-541-520-00	Operating Supplies	\$7,828	\$5,000
100-41-02-541-525-00	Uniforms	\$6,496	\$7,088
100-41-02-541-528-00	Small Tools and Equipment	\$2,617	\$4,000
100-41-02-541-530-00	Road Materials and Supplies	\$60,708	\$65,000
100-41-02-541-540-00	Books, Publications and Dues	\$0	\$500
100-41-02-541-550-00	Educational & Training	\$1,733	\$3,000
TOTAL STREETS DIVISION		\$1,777,219	\$2,071,193

ANNUAL BUDGET LINE ITEMS

Transportation Fund Development Services Expenditures		Estimated 2019	Proposed 2020 Budget
(CITT) Citizens Independent Transportation Trust- Capital Projects			
Personnel Services			
100-41-05-541-102-00	Regular Salaries and Wages	\$157,124	\$173,466
100-41-05-541-105-00	Special Pay	\$1,131	\$1,201
100-41-05-541-201-00	FICA	\$11,901	\$13,134
100-41-05-541-202-00	Retirement	\$12,978	\$14,693
100-41-05-541-203-00	Life and Health Insurance	\$15,747	\$20,833
100-41-05-541-204-00	Workers' Compensation	\$11,934	\$13,774
Operating Expenditures			
100-41-05-541-530-00	Road Supplies	\$0	\$10,000
Capital Outlay			
100-41-05-541-630-00	Improvements Other Than Bldgs. Irrigation Pump System (CITT	\$400,000	\$4,240,307
100-41-05-541-630-13	Roads)	\$0	\$25,000
100-41-05-541-630-14	Road Traffic Calming Lighting	\$188,690	\$150,000
100-41-05-541-630-15	CITT Sidewalk Stand-alone	\$8,066	\$250,000
100-41-05-541-630-16	Pavement Project	\$145,408	\$175,000
TOTAL CITT- CAPITAL PROJECTS		\$952,979	\$5,087,408

ANNUAL BUDGET LINE ITEMS

Transportation Fund Development Services Expenditures		Estimated 2019	Proposed 2020 Budget
(CITT) Citizens Independent Transportation Trust- Transit			
Personnel Services			
100-41-06-541-102-00	Regular salaries & Wages	\$122,909	\$136,501
100-41-06-541-104-00	Overtime	\$5,809	\$12,000
100-41-06-541-105-00	Special Pay	\$565	\$601
100-41-06-541-201-00	FICA	\$9,469	\$11,023
100-41-06-541-202-00	Retirement	\$10,497	\$12,561
100-41-06-541-203-00	Health Insurance	\$22,013	\$29,161
100-41-06-541-204-00	Worker's Compensation	\$7,137	\$7,809
Operating Expenditures			
100-41-06-541-310-00	Professional Services	\$641,486	\$959,065
100-41-06-541-340-00	Other Contractual	\$57,497	\$57,500
100-41-06-541-450-00	Insurance	\$0	\$12,480
100-41-06-541-460-00	Repairs & Maintenance	\$190,255	\$190,000
100-41-06-541-470-00	Printing & Binding	\$0	\$3,000
100-41-06-541-494-00	Advertising	\$3,200	\$4,000
100-41-06-541-528-00	Small Tools and Equipment	\$0	\$500
Capital Outlay			
100-41-06-541-630-00	Improvements Other Than Bldgs.	\$60,000	\$60,000
100-41-06-541-640-00	Machinery & Equipment	\$23,268	\$0
TOTAL CITT- TRANSIT		\$1,154,107	\$1,496,201

Total Transportation Fund Expenditures	\$5,388,048	\$10,340,255
Transportation Fund Revenues (-) expenditures	\$2,167,799	\$0

Annual Budget Grant Fund

ANNUAL BUDGET LINE ITEMS

Grant Fund		Estimated 2019	Proposed 2020 Budget
Revenues			
102-00-00-366-103-00	CDC - Reach Rise Project	\$692,588	\$692,588
102-00-00-337-710-00	Children's Trust	\$538,305	\$538,305
TOTAL GRANT REVENUES		\$1,230,893	\$1,230,893

ANNUAL BUDGET LINE ITEMS

Grant Fund Expenditures		Estimated 2019	Proposed 2020 Budget
Personnel Services			
102-69-03-569-xxx-00	Salaries, Wages & Benefits	\$150,000	\$260,000
102-72-03-572-102-00	Salaries & Wages	\$232,352	\$232,352
102-72-03-572-201-00	FICA	\$17,774	\$17,774
102-72-03-572-204-00	Workers' Compensation	\$8,319	\$8,319
102-72-03-572-205-00	Unemployment Compensation	\$5,460	\$5,460
102-72-09-572-102-00	Regular Salaries and Wages	\$121,452	\$121,452
102-72-09-572-201-00	FICA	\$9,291	\$9,291
102-72-09-572-204-00	Workers' Compensation	\$4,348	\$4,348
102-72-09-572-205-00	Unemployment Compensation	\$2,940	\$2,940
Operating Expenditures			
102-69-03-569-310-00	Professional Services	\$50,000	\$260,000
102-69-03-569-400-00	Travel & Per Diem	\$4,000	\$4,000
102-72-03-572-310-00	Professional Services	\$8,320	\$8,320
102-72-03-572-313-00	Background Verifications	\$560	\$560
102-72-03-572-320-00	Accounting and Auditing	\$3,000	\$3,000
102-72-03-572-340-00	Other Contractual	\$13,900	\$13,900
102-72-03-572-400-00	Travel & Per Diem	\$3,840	\$3,840
102-72-03-572-497-00	Other Obligations	\$21,600	\$21,600
102-72-03-572-510-00	Office Supplies	\$950	\$950
102-72-03-572-520-00	Operating Supplies	\$10,950	\$10,950
102-72-03-572-550-00	Educational & Training	\$1,200	\$1,200
102-72-09-572-102-00	Professional Services	\$4,940	\$5,000
102-72-09-572-313-00	Background Verifications	\$280	\$300
102-72-09-572-320-00	Accounting and Auditing	\$3,000	\$3,500
102-72-09-572-340-00	Other Contractual	\$21,400	\$185,837
102-72-09-572-400-00	Travel & Per Diem	\$7,680	\$8,000
102-72-09-572-494-00	Advertising	\$2,000	\$2,000
102-72-09-572-497-00	Other Obligations	\$17,600	\$20,000
102-72-09-572-510-00	Office Supplies	\$3,458	\$3,500
102-72-09-572-520-00	Operating Supplies	\$7,391	\$8,000
102-72-09-572-528-00	Small Tools and Equipment	\$3,500	\$3,500
102-72-09-572-550-00	Educational & Training	\$800	\$1,000
TOTAL GRANT EXPENDITURES		\$742,305	\$1,230,893
Grant Fund Revenues (-) Expenditures		\$488,588	\$0

Fiscal Year 2020 Annual Budget Line Items

Annual Budget SHIP Fund

ANNUAL BUDGET LINE ITEMS

SHIP Fund		Estimated 2019	Proposed 2020 Budget
Revenues			
103-00-00-331-000-00	State Housing Initiative Program Revenue	\$150,000	\$95,871
103-00-00-331-200-00	SHIP - Loan Program	\$40,000	\$0
TOTAL SHIP REVENUES		\$190,000	\$95,871

SHIP Fund		Estimated 2019	Proposed 2020 Budget
Expenditures			
Personnel Services			
103-13-01-513-102-00	Salaries & Wages	\$27,687	\$27,687
103-13-01-513-201-00	FICA	\$2,118	\$2,118
103-13-01-513-202-00	Retirement	\$2,305	\$2,305
103-13-01-513-203-00	Life and Health Insurance	\$5,483	\$5,483
103-13-01-513-204-00	Workers' Compensation	\$74	\$74
Operating Expenditures			
103-13-01-513-310-00	Professional Services	\$24,500	\$24,500
103-13-01-513-340-00	Other Contractual	\$439,022	\$3,704
103-13-01-513-342-00	Rental Assistance	\$45,000	\$30,000
103-13-01-513-347-00	Hurricane Preparedness Assistance	\$31,981	\$0
103-13-01-513-400-00	Travel & Per Diem	\$1,054	\$0
103-13-01-513-540-00	Books, Publications, and Dues	\$500	\$0
103-13-01-513-550-00	Educational & Training	\$2,000	\$0
TOTAL SHIP EXPENDITURES		\$581,724	\$95,871

SHIP Fund Revenues (-) Expenditures		-\$391,724	\$0
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Annual Budget Community Development Block Grant Fund

ANNUAL BUDGET LINE ITEMS

CDBG Fund		Estimated 2019	Proposed 2020 Budget
Revenues			
104-00-00-331-000-00	CDBG Program Revenue	\$2,135,218	\$1,097,670
TOTAL CDBG REVENUES		\$2,135,218	\$1,097,670

CDBG Fund Expenditures		Estimated 2019	Proposed 2020 Budget
Administrative and Program			
Personnel Services			
104-13-01-513-102-00	Regular Salaries and Wages	\$0	\$140,345
104-13-01-513-105-00	Special Pay	\$0	\$936
104-13-01-513-201-00	FICA	\$0	\$8,334
104-13-01-513-202-00	Retirement	\$0	\$8,825
104-13-01-513-203-00	Life and Health Insurance	\$0	\$12,970
104-13-01-513-204-00	Workers' Compensation	\$0	\$335
Operating Expenditures			
104-13-01-513-310-00	Professional Services	\$15,000	\$15,000
104-13-01-513-340-00	Contractual Service	\$340,000	\$340,000
104-13-01-513-342-00	Other Contractual Svc - Public Service	\$147,258	\$164,399
104-13-01-513-346-00	Business Incentive program	\$100,000	\$100,000
104-13-01-513-400-00	Travel & Per Diem	\$4,500	\$4,500
104-13-01-513-421-00	Postage & Freight	\$250	\$250
104-13-01-513-440-00	Rentals & Leases	\$1,900	\$1,900
104-13-01-513-470-00	Printing & Binding	\$150	\$150
104-13-01-513-494-00	Advertising	\$3,300	\$3,000
104-13-01-513-510-00	Office Supplies	\$2,000	\$2,000
104-13-01-513-520-00	Operating Supplies	\$1,500	\$1,450
104-13-01-513-540-00	Books, Publications	\$3,645	\$3,645
104-13-10-513-550-00	Educational & Training	\$2,000	\$2,000
Capital Outlay			
104-13-01-513-630-00	Infrastructure Improvements	\$100,000	\$131,197
104-13-01-513-631-18	Parks Improvements	\$0	\$0
104-13-01-513-991-00	Working Capital Reserve	\$1,407,865	\$96,434
TOTAL CDBG PROGRAM EXPENDITURES		\$2,129,368	\$1,037,670

ANNUAL BUDGET LINE ITEMS

CDBG Fund Expenditures		Estimated 2019	Proposed 2020 Budget
Direct Services			
Personnel Services			
104-13-06-513-102-00	Regular Salaries and Wages	\$0	\$37,485
104-13-06-513-105-00	Special Pay	\$0	\$218
104-13-06-513-201-00	FICA	\$0	\$2,868
104-13-06-513-202-00	Retirement	\$0	\$3,036
104-13-06-513-203-00	Life and Health Insurance	\$0	\$6,625
104-13-06-513-204-00	Workers' Compensation	\$0	\$632
Operating Expenditures			
104-13-06-513-310-00	Professional Services	\$5,850	\$9,136
TOTAL CDBG DIRECT SERVICES EXPENDITURES		\$5,850	\$60,000

Total CDBG Expenditures	\$2,135,219	\$1,097,670
CDBG Fund Revenues (-) Expenditures	\$0	\$0

Annual Budget Development Services Fund

ANNUAL BUDGET LINE ITEMS

Development Services Fund		Estimated 2019	Proposed 2020 Budget
Revenues			
105-00-00-322-002-00	Building Permit Fees	\$2,577,959	\$2,534,342
105-00-00-322-003-00	Bldg. Certificate Compliance	\$45,746	\$16,415
105-00-00-322-004-00	40 Year Recertification	\$4,620	\$3,142
105-00-00-322-006-00	OT Inspection Fees	\$19,415	\$10,000
105-00-00-322-007-00	Boiler Inspection	\$8,755	\$3,122
105-00-00-329-400-00	Community Development District Fees	\$0	\$6,410
105-00-00-345-100-00	Unsafe Structure charges	\$33,375	\$0
105-00-00-345-200-00	Technology Surcharge	\$422,601	\$319,882
105-00-00-349-102-00	Cost Recovery	\$2,136	\$0
105-00-00-361-100-00	Interest Income	\$30,893	\$11,378
105-00-00-369-900-00	Other Miscellaneous Rev	\$2,879	\$1,200
105-00-00-389-901-00	Reappropriate Fund Balance	\$0	\$659,957
TOTAL DEVELOPMENT SERVICES FUND REVENUES		\$3,148,379	\$3,565,848

ANNUAL BUDGET LINE ITEMS

Development Services Fund Expenditures		Estimated 2019	Proposed 2020 Budget
Building Services Department			
Personnel Services			
105-24-02-524-102-00	Regular Salary & Wages	\$1,106,663	\$1,341,734
105-24-02-524-104-00	Overtime	\$30,085	\$15,000
105-24-02-524-105-00	Special Pay	\$2,823	\$3,122
105-24-02-524-201-00	FICA	\$83,904	\$98,784
105-24-02-524-202-00	Retirement	\$92,653	\$116,019
105-24-02-524-203-00	Life & Health Insurance	\$117,192	\$169,472
105-24-02-524-204-00	Workers' Compensation	\$20,641	\$20,941
105-24-02-524-205-00	Unemployment Compensation	\$0	\$5,000
Operating Expenditures			
105-24-02-524-310-00	Professional Services	\$365,021	\$304,140
105-24-02-524-340-00	Other Contractual	\$20,723	\$84,728
105-24-02-524-400-00	Travel & Per Diem	\$1,243	\$6,104
105-24-02-524-421-00	Postage & Freight	\$0	\$0
105-24-02-524-440-00	Rentals & Leases	\$2,622	\$2,580
105-24-02-524-460-00	Repairs and Maintenance Service	\$1,788	\$2,000
105-24-02-524-470-00	Printing & Binding	\$0	\$2,034
105-24-02-524-493-00	Software License	\$6,377	\$6,054
105-24-02-524-510-00	Office Supplies	\$4,200	\$4,500
105-24-02-524-520-00	Operating Supplies	\$3,349	\$1,500
105-24-02-524-521-00	Computers	\$4,192	\$6,340
105-24-02-524-525-00	Uniforms	\$0	\$1,070
105-24-02-524-527-00	Gasoline & Lubricants	\$2,505	\$10,000
105-24-02-524-540-00	Books, Publications & Dues	\$2,140	\$5,414
105-24-02-524-550-00	Educational & Training	\$898	\$4,580
105-24-02-524-643-00	Energov	\$0	\$317,448
Capital Outlay			
105-24-02-524-640-00	Equipment	\$52,000	\$0
Non-Operating Expenditures			
105-24-02-524-914-01	Transfer to General Fund	\$359,849	\$444,775
105-24-02-524-914-02	Transfer - Reimburse General Fund	\$100,000	\$592,509
TOTAL Building Services REVENUES		\$2,380,867	\$3,565,848
Total Development Services Fund Expenditures		\$2,380,867	\$3,565,848

Annual Budget Special Revenue Fund

ANNUAL BUDGET LINE ITEMS

Special Taxing District Fund		Estimated 2019	Proposed 2020 Budget
Revenues			
xxx-00-00-325-201-00	Special Assessment-Charges for Public Services	\$211,813	\$522,353
TOTAL SPECIAL TAXING DISTRICT FUND REVENUES		\$211,813	\$522,353

Special Taxing District Fund		Estimated 2019	Proposed 2020 Budget
Expenditures			
Operating Expenditures			
xxx-41-10-541-431-00	Electricity-special taxing districts	\$227,410	\$522,353
TOTAL SPECIAL TAXING DISTRICT EXPENDITURES		\$227,410	\$522,353

Special Taxing District Fund Revenues (-) Expenditures		-\$15,597	\$0
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Annual Budget Debt Service Fund

ANNUAL BUDGET LINE ITEMS

Debt Service Fund		Estimated 2019	Proposed 2020 Budget
Revenues			
Property Taxes			
201-00-00-311-000-00	Ad Valorem taxes	\$4,263,225	\$4,219,183
Other Sources			
201-00-00-381-014-01	Transfer in - General Fund	\$1,657,477	\$983,394
201-00-00-381-015-10	Transfer in - Transportation Fund	\$392,024	\$390,930
201-00-00-381-025-30	Transfer in - Capital Projects Fund	\$5,033,551	\$6,009,490
TOTAL DEBT SERVICE FUND REVENUES		\$11,346,277	\$11,602,997

ANNUAL BUDGET LINE ITEMS

Debt Service Fund Expenditures		Estimated 2019	Proposed 2020 Budget
Debt Service			
201-17-01-517-710-04	\$7.5M Principal Payment	\$345,900	\$358,801
201-17-01-517-710-06	QNIP Principal Payment	\$409,825	\$425,750
201-17-01-517-710-10	\$8.8M Principal Payment	\$0	\$0
201-17-01-517-710-11	\$4M Principal Payment	\$188,775	\$197,423
201-17-01-517-710-12	\$55M Principal Payment	\$1,330,000	\$1,380,000
201-17-01-517-710-13	\$3.7M Principal Payment	\$0	\$0
201-17-01-517-710-14	\$60M GO Principal Payment	\$1,560,000	\$1,620,000
201-17-01-517-710-16	\$6M Police Bldg., Principal Payment	\$252,263	\$257,716
201-17-01-517-710-17	\$6.366 (\$7.3 M Refinance) Principal Payment	\$0	\$0
	\$8.0M (\$14.4M Refunding) Principal Payment	\$0	\$850,000
201-17-01-517-710-18	\$14.4M Interest payment (refinanced)	\$0	\$0
201-17-01-517-720-03	\$7.5M Interest payment	\$174,825	\$158,558
201-17-01-517-720-06	QNIP Interest Payment	\$139,009	\$122,416
201-17-01-517-720-10	\$8.8M Interest Payment	\$0	\$0
201-17-01-517-720-11	\$4M Interest Payment	\$120,023	\$111,376
201-17-01-517-720-12	\$55M Interest Payment	\$3,335,030	\$3,261,879
201-17-01-517-720-13	\$3.7 Interest Payment	\$0	\$0
201-17-01-517-720-14	\$60M GO Interest Payment	\$2,661,591	\$2,599,150
201-17-01-517-720-16	\$6M Police Bldg., Interest Payment	\$45,469	\$42,016
201-17-01-517-720-17	\$6.366 (\$7.3 M Refinance) Interest Payment	\$0	\$0
201-17-01-517-720-18	\$8.0M (\$14.4M Refunding) Interest Payment	\$0	\$217,879
Non-Operating Expenditures			
201-17-01-517-991-00	Reserve	\$0	\$33
TOTAL DEBT SERVICE FUND EXPENDITURES		\$10,562,710	\$11,602,997

Debt Service Fund Revenues (-) Expenditures	\$783,567	\$0
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Annual Budget Capital Projects Fund


ANNUAL BUDGET LINE ITEMS

Capital Projects Fund		Estimated 2019	Proposed 2020 Budget
Revenues			
300-00-00-361-102-00	Rebate from Build American Bonds	\$1,113,235	\$978,563
300-00-00-381-030-01	Transfer from General Fund	\$5,590,299	\$5,577,299
	Grants/Intergovernment	\$63,482	\$0
300-00-00-360-100-00	Miscellaneous/Other	\$556,869	\$0
300-00-00-389-902-00	Reappropriated - Capital Interests	\$0	\$2,469,718
300-00-00-389-904-00	Reappropriate City Hall	\$0	\$257,716
TOTAL CAPITAL PROJECTS FUND REVENUES		\$7,323,886	\$9,283,296

ANNUAL BUDGET LINE ITEMS

Capital Projects Fund Expenditures		Estimated 2019	Proposed 2020 Budget
Capital Improvement Projects			
Personnel Services			
300-12-01-512-102-00	Regular Salaries and Wages	\$515,967	\$618,209
300-12-01-512-105-00	Special Pay	\$2,816	\$3,121
300-12-01-512-201-00	FICA	\$39,276	\$48,148
300-12-01-512-202-00	Retirement	\$42,619	\$52,363
300-12-01-512-203-00	Life and Health Insurance	\$45,472	\$50,262
300-12-01-512-204-00	Workers' Compensations	\$6,569	\$4,285
Operating Expenditures			
300-12-01-512-310-00	Professional Services	\$5,000	\$5,000
300-12-01-512-340-00	Other Contractual - Legal	\$10,000	\$5,000
300-12-01-512-400-00	Travel and Per Diem	\$250	\$2,000
300-12-01-512-421-00	Postage & Freight	\$0	\$100
300-12-01-512-440-00	Rentals & Leases	\$4,864	\$2,500
300-12-01-512-470-00	Printing & Binding	\$0	\$600
300-12-01-512-510-00	Office Supplies	\$200	\$1,500
300-12-01-512-540-00	Books, Publications and Dues	\$0	\$1,500
300-12-01-512-550-00	Educational & Training	\$1,000	\$3,000
300-19-01-519-310-00	Professional Services	\$3,500	\$3,500
Capital Outlay			
300-12-01-512-643-00	Computer software	\$0	\$3,000
300-12-01-512-621-03	City Hall Complex	\$37,417	\$0
Non-Operating Expenditures			
300-12-01-512-918-21	Transfer to Debt Service Fund	\$5,033,551	\$6,009,490
300-19-20-519-991-00	GO Bond Working Capital Reserve	\$0	\$2,469,718
TOTAL CAPITAL IMPROVEMENT PROJECTS FUND EXPENDITURES		\$5,748,501	\$9,283,296

Total Capital Improvement Projects Fund Expenditures	\$5,748,501	\$9,283,296
Capital Projects Fund Revenues (-) Expenditures	\$1,575,385	\$0



Annual Budget Stormwater Utility Fund

ANNUAL BUDGET LINE ITEMS

Stormwater Utility Fund		Estimated 2019	Proposed 2020 Budget
Revenues			
401-00-00-325-200-00	Stormwater Assessments	\$5,078,304	\$5,078,304
401-00-00-329-500-00	Stormwater Permit Fees	\$35,000	\$35,000
401-00-00-334-360-00	State Grant - STW	\$691,443	\$0
401-00-00-349-102-00	Cost Recovery	\$1,012	\$0
401-00-00-361-100-00	Interest	\$47,890	\$25,000
401-00-00-369-903-00	Insurance Proceeds	\$3,120	\$0
401-00-00-389-901-00	Reappropriated Retained Earnings	\$0	\$682,168
TOTAL STORMWATER FUND REVENUES		\$5,856,768	\$5,820,472

ANNUAL BUDGET LINE ITEMS

Stormwater Utility Fund Expenditures		Estimated 2019	Proposed 2020 Budget
Operating Division			
Personnel Services			
401-41-03-538-102-00	Regular Salaries and Wages	\$454,301	\$457,019
401-41-03-538-104-00	Overtime	\$5,269	\$7,500
401-41-03-538-105-00	Special Pay	\$1,201	\$601
401-41-03-538-201-00	FICA	\$33,412	\$33,873
401-41-03-538-202-00	Retirement	\$38,479	\$38,375
401-41-03-538-203-00	Life and Health Insurance	\$93,070	\$104,759
401-41-03-538-204-00	Workers' Compensations	\$38,146	\$20,724
Operating Expenditures			
401-41-03-538-310-00	Professional Services	\$475,795	\$462,000
401-41-03-538-315-00	Fee Collection Charges	\$45,165	\$56,488
401-41-03-538-340-00	Other Contractual	\$286,630	\$333,842
401-41-03-538-400-00	Travel and Per Diem	\$1,500	\$2,000
401-41-03-538-421-00	Postage & Freight	\$200	\$200
401-41-03-538-431-00	Electricity	\$18,400	\$18,400
401-41-03-538-432-00	Water	\$2,600	\$2,600
401-41-03-538-440-00	Rentals and Leases	\$3,910	\$5,718
401-41-03-538-460-00	Repairs and Maintenance Service	\$76,152	\$51,152
401-41-03-538-470-00	Printing & Binding	\$1,100	\$1,100
401-41-03-538-494-00	Advertising	\$500	\$500
401-41-03-538-497-00	Other Obligations	\$25,113	\$28,254
401-41-03-538-510-00	Office Supplies	\$228	\$1,400
401-41-03-538-520-00	Operating Supplies	\$10,576	\$17,700
401-41-03-538-525-00	Uniforms	\$2,504	\$3,650
401-41-03-538-527-00	Gasoline & Lubricants	\$12,267	\$44,640
401-41-03-538-528-00	Small Tools and Equipment	\$1,500	\$6,000
401-41-03-538-530-00	Road Materials and Supplies	\$8,000	\$8,000
401-41-03-538-531-00	Landscape Supplies/Materials	\$1,997	\$2,300
401-41-03-538-540-00	Books, Publications, and Dues	\$1,620	\$2,200
401-41-03-538-550-00	Educational & Training	\$0	\$3,000
Capital Outlay			
401-41-03-538-630-00	Improvements Other Than Bldgs.	\$7,496	\$7,200
401-41-03-538-635-00	Stormwater Treatment Swale Projects	\$10,520	\$175,000
401-41-03-538-640-00	Machinery and Equipment	\$1,276,953	\$115,000

ANNUAL BUDGET LINE ITEMS

Stormwater Utility Fund Continued		Estimated	Proposed
Expenditures		2019	2020 Budget
Debt Service			
401-41-03-538-710-00	Principal - Debt Service	\$434,915	\$450,126
401-41-03-538-720-00	Interest - Debt Service	\$197,385	\$182,337
Non-Operating Expenditures			
401-41-03-538-914-01	Transfer to General Fund	\$279,532	\$287,918
401-41-03-538-917-00	Transfer to Transportation Fund	\$202,923	\$209,012
TOTAL STORMWATER OPERATIONS		\$4,049,360	\$3,140,588

ANNUAL BUDGET LINE ITEMS

Stormwater Utility Fund Expenditures		Estimated 2019	Proposed 2020 Budget
Engineering Division			
Personnel Services			
401-41-09-538-102-00	Regular Salaries and Wages	\$228,542	\$228,542
401-41-09-538-104-00	Overtime	\$2,489	\$2,000
401-41-09-538-105-00	Special Pay	\$1,201	\$1,201
401-41-09-538-201-00	FICA	\$17,952	\$18,105
401-41-09-538-202-00	Retirement	\$19,358	\$19,503
401-41-09-538-203-00	Life and Health Insurance	\$27,689	\$29,063
401-41-09-538-204-00	Workers' Compensations	\$12,353	\$6,883
Operating Expenditures			
401-41-09-538-310-00	Professional Services	\$121,762	\$103,000
401-41-09-538-400-00	Travel and Per Diem	\$0	\$1,500
401-41-09-538-421-00	Postage & Freight	\$8,500	\$9,000
401-41-09-538-470-00	Printing & Binding	\$2,995	\$3,800
401-41-09-538-494-00	Advertising	\$0	\$500
401-41-09-538-510-00	Office Supplies	\$0	\$500
401-41-09-538-520-00	Operating Supplies	\$0	\$500
401-41-09-538-524-00	Computer software	\$0	\$2,500
401-41-09-538-525-00	Uniforms	\$0	\$425
401-41-09-538-540-00	Books, Publications, and Dues	\$2,909	\$1,550
401-41-09-538-550-00	Educational & Training	\$484	\$1,250
Capital Outlay			
401-41-09-538-630-00	Infrastructure Improvements	\$0	\$1,825,000
401-41-09-538-630-07	Andover NW 203 Street	\$31,087	\$0
401-41-09-538-630-10	NW 11 Ave Road Improvement	\$45,000	\$0
401-41-09-538-630-13	NW 34 Ave & 203 Street	\$226,682	\$0
401-41-09-538-630-21	Canal Erosion Protection Project	\$0	\$400,000
401-41-09-538-630-22	Vista Verde Phase 1C & 1D	\$486,811	\$0
401-41-09-538-643-00	Computer Software	\$0	\$25,062
TOTAL STORMWATER ENGINEERING		\$1,235,813	\$2,679,884
Total Stormwater Utility Fund Expenditures		\$5,285,174	\$5,820,472
Stormwater Utility Revenues (-) Expenditures		\$571,595	\$0

