

CITY OF MIAMI
GARDENS, FLORIDA

PROPOSED ANNUAL BUDGET



IMAGE: MIAMI GARDENS CITY HALL



FISCAL YEAR 2021

CITY COUNCIL

Honorable Oliver Gilbert III, Mayor

Shannon Campbell, Seat 1

Katrina Wilson, Seat 4

Reggie Leon, Seat 2

Robert Stephens III, At Large

Vice Mayor Rodney Harris, Seat 3

David Williams Jr., At Large

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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Miami Gardens
Florida**

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director

TABLE OF CONTENTS

SECTION	PAGE
Distinguished budget award	4
TABLE OF CONTENTS	5
User's guide to the fiscal year 2020 adopted budget	7
City Manager's Letter	8
Budget Highlights	11
City's Organizational Chart	23
ASSESED VALUE AND MILLAGE DATA	24
Introduction Proposed Budget Overview	26
BUDGET CALENDAR	27
BUDGET PROCESS	28
BUDGET OVERVIEW	30
BUDGTE SUMMARY'S FUND STRUCTURE FISCAL YEAR 2021	31
STAFFING OVERVIEW	32
SIGNIFICANT FINANCIAL POLICIES	34
BALANCED BUDGET	35
FUND STRUCTURE	36
FUND AND FUND TYPE	37
EXPENDITURE POLICY	39
FUND BALANCE POLICY	40
CAPITAL ASSET MANAGEMENT POLICY	43
CAPITAL EXPENDITURES AND DEBT POLICY	45
INVESTMENT POLICY	62
BUDGET POLICY	68
BUDGET AMENDMENTS	70
ACCOUNTING, AUDITING AND FINANCIAL REPORTING	72
Summary of funds	73
CONSOLIDATED BUDGET SUMMARY	74
GENERAL FUND BUDGET SUMMARY	75
TRANSPORTATION FUND BUDGET SUMMARY	76
DEVELOPMENT SERVICES FUND BUDGET SUMMARY	77
CAPITAL PROJECTS FUND BUDGET SUMMARY	77
STORMWATER FUND BUDGET SUMMARY	78
GRANT FUND BUDGET SUMMARY	78
SHIP FUND BUDGET SUMMARY	79
CDBG FUND BUDGET SUMMARY	79
SPECIAL TAXING DISTRICTS FUND BUDGET SUMMARY	80
DEBT SERVICE FUND BUDGET SUMMARY	80
IMPACT FEES FUNDS SUMMARY	81
Two (2) Year Comparison	82
All Funds Budget Summary	100
Budget Detail by Fund	102

TABLE OF CONTENTS (CONTINUED)

SECTION	PAGE
General Fund Revue Estimates	104
Ad Valorem Tax Receipts History	106
Utility Tax Receipts History	106
Franchise Fee Receipts History	106
Intergovernmental Revenue Receipts History	106
Licenses and Permits Revenue History	107
Cultural & Recreational Revenue History	107
GENERAL FUND	108
TRANSPORTATION FUND	205
DEVELOPMENT SERVICES FUND	225
CAPITAL IMPROVEMENT FUND	230
STORMWATER FUND	237
SPECIAL TAXING DISTRICT FUND	243
DEBT SERVICE FUND	246
IMPACT FEES FUNDS	248
APPENDIX	
ANNUAL BUDGET LINE ITEMS	250
FINANCIAL AND BUDGET GLOSSARY	312

USER'S GUIDE TO THE FISCAL YEAR 2020 PROPOSED BUDGET DOCUMENT

The Budget

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

Table of Contents and Users Guide to the Budget

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

City Manager's Budget Message

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

Fund and Departmental Detail

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

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

City Manager's Letter



CITY OF MIAMI GARDENS

CITY MANAGER'S BUDGET MESSAGE FOR FISCAL YEAR (FY) 2021

Dear Mayor and City Council:

The task of preparing the Annual City Budget consists of evaluating and assessing where we are as a City and where we want to go. It is a time to reflect on what works and what can be improved upon. At the beginning of this process for Fiscal Year 2021, the City was working towards fortifying and improving its fiscal position by continuing to reduce its debt and actively pursuing economic development opportunities to build the City's commercial centers and diversify its tax base.

In the midst of this work, the world was struck and paralyzed by the COVID-19 Pandemic. While the long-term effects have yet to be understood, the City is faced with the impact of diminished revenues and increased unforeseen costs for the current and the upcoming fiscal years.

The City of Miami Gardens Proposed FY 2021 Budget presented herein, outlines a plan that is balanced and fiscally prudent. The budget is balanced with no property tax increase, no use of reserves, no salary increases other than those contractually required, and will continue the hiring freeze imposed in FY 2020.

The burden and fiscal impacts of the COVID-19 Pandemic may be upon us for years to come. Revenue streams may be affected beyond FY 2021 and may even be more severe for FY 2022 should economic stressors such as unemployment continue at their current rate. To that end, the City must remain flexible to address the ongoing and new impacts from this pandemic and must be ready to make operational adjustments to any and all City services to remain fiscally viable.

As your City Manager, it is my belief we continue to fulfill the promises we have committed to our residents. Even throughout the challenges of 2020, economic development activities are on the rise; new projects are breaking ground and coming to fruition every single day. As we move the City forward together, we understand this is just another one of the challenges we



CITY OF MIAMI GARDENS

face. 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 2021 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, Assistant Finance Director Yvette Phillip and Budget Analysts, Erika Culmer and Deston Simmons, as well as each of the Department Directors for their input and assistance in the preparation of the FY 2021 Annual Budget.

Respectfully Submitted,

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

Cameron D. Benson
City Manager



CITY OF MIAMI GARDENS

FY 2021 BUDGET HIGHLIGHTS

On July 1, 2020, the Miami Dade County Property Appraiser provided an estimated taxable value for the City in the amount of \$5,346,230,392, an increase of 7.88% over the FY 2020 certified taxable value. This budget proposes the same millage rate for the seventh (7th) consecutive year at 6.9363 mills. This rate will generate additional revenue of \$ 2.5 million from ad valorem taxes compared to FY 2020. Other key revenue sources are estimated to be lower in FY2021, primarily due to the effects of COVID-19; Half-Cent Sales Tax, State Revenue Sharing and Telecommunication taxes are anticipated to be nearly 17% less than the FY2020 original budget. A detailed discussion on these and other revenue sources are included below.

GENERAL FUND

Major Revenues

In building a budget, we usually look at revenues first. The Administration is aware of the following for FY 2021 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 seventh (7th) 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 2020 was \$5.35 billion. This reflects an increase of 7.88% from the FY 2020 certified taxable value. Using the new July 1 taxable value, our roll back millage rate is 6.4174 mills which would generate \$2.6 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 \$3.6 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. In 2019, the City entered into a 30 year agreement with Florida Power and Light (FPL) replacing the previous agreement between FPL and Miami-Dade County. The agreement began in August 2020 and will continue until 2049. Electric franchise fee for FY 2021 is projected to be approximately \$3 million, an increase of approximately \$1.6 million over the initial FY2021 estimate.
- **Utility Taxes:** Utility taxes are paid by the utility customer as a percentage of their bill for using the various utilities services – water, sewer, electric and communications. These taxes are collected by other local governments and remitted to the City. The portion remitted to the City by the Miami-Dade Water and-Sewer Department is net after the City's portion of a past payment is deducted (Quality Neighborhood Improvement Program Bond). The Cities of North Miami Beach and Opa Locka are the other utility providers in Miami Gardens. The budget for FY 2021 is \$10.7 million, decrease of approximately \$400,000 compared to that of FY 2020.
- **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. In FY 2020, the COVID-19 pandemic greatly affected this revenue stream. The City had to update its expectations for this line item for the end of the current year and the immediate future in FY 2021. The City's original estimate for Half Cent Sales Tax was \$7.8 million. In late summer, the State released their projection for their shared revenue and their forecast for Half Cent Sales Tax was \$7.6 million, a reduction of approximately \$200k from the City's estimate.



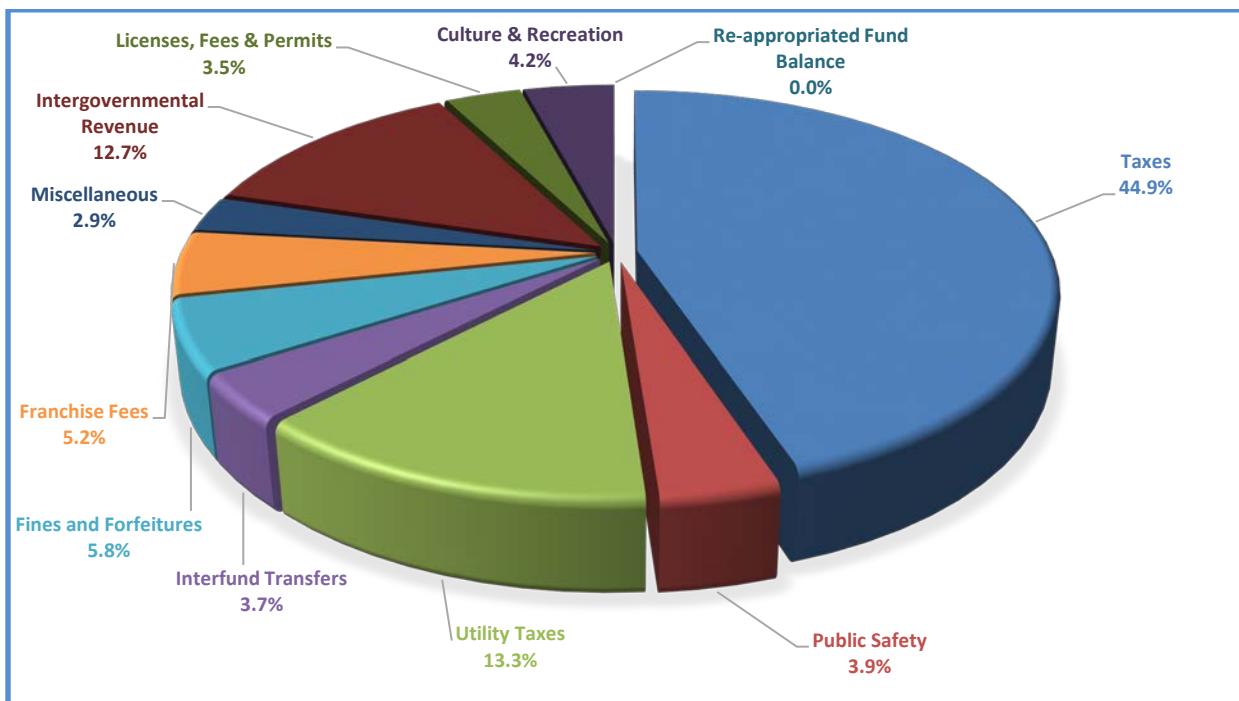
CITY OF MIAMI GARDENS

- **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 \$15.8 million.

The above represents 96.3% of total General Fund Revenues. The remaining 3.7% of revenues includes items such as internal service charges, miscellaneous State and County-shared revenues and grant reimbursements.

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

Chart #1: General Fund Revenues for FY 2021





CITY OF MIAMI GARDENS

Expenditures

The other side of constructing a budget is expenditures. COVID-19 has presented tremendous challenges for the City as we establish the FY2021 budget. Due to the various unknowns surrounding the virus, the City has crafted a conservative expenditure budget which will allow us to maintain quality service. We have implemented a hiring freeze, and salary adjustments have been eliminated other than those we are contractually obligated to provide. We have included costs to fund the Community Redevelopment Agency (CRA) as well as increases to Mayor and Councilmember salaries as required by voter referendum. Finally, we are budgeting a significant increase (15.9%) to compensate for premium adjustments in our health insurance plan.

Salaries and Benefits and other highlights

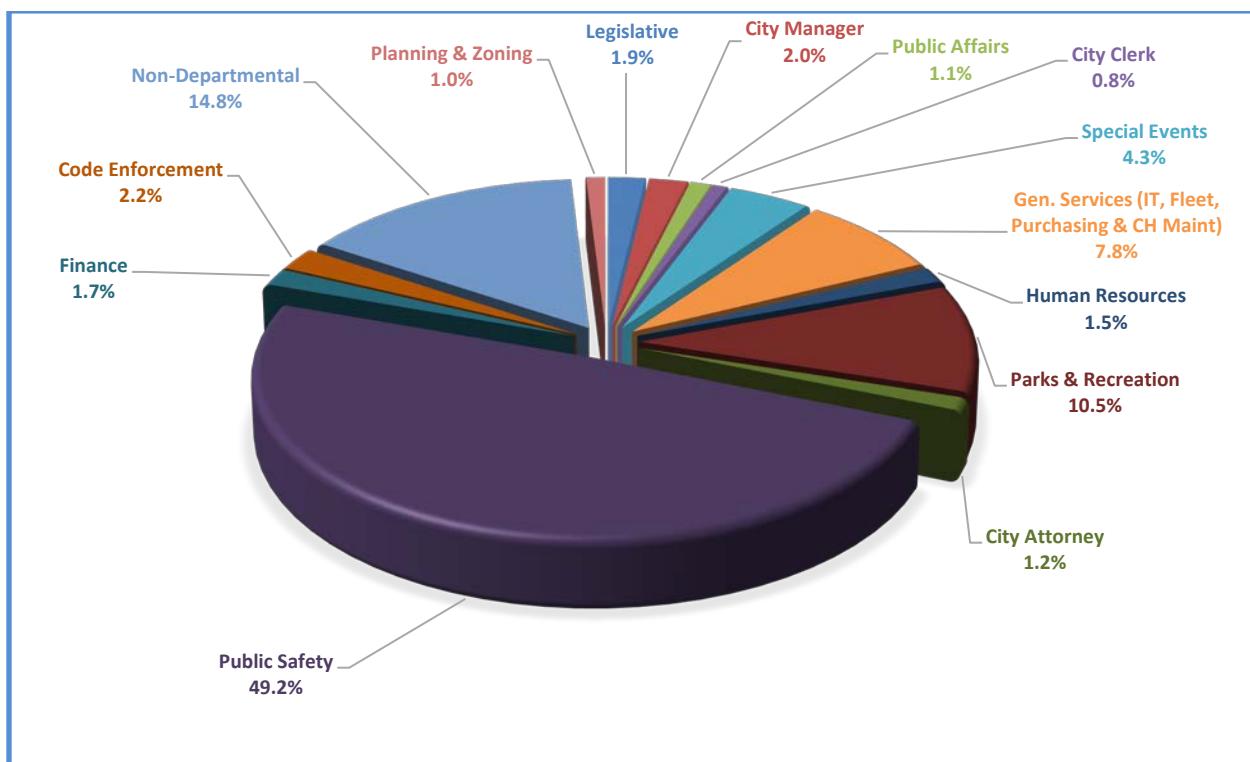
As mentioned above, the City has implemented a hiring freeze and the only salary adjustments included in the budget are those we are contractually obligated to provide. Insurance premiums are anticipated to increase by 15.9%. Pension rates for entities in the Florida Retirement System increased as of July 1, 2020. The rate increased by an overall average of 0.62%.

Several General Obligation Bond (GOB) improvement projects are anticipated to be completed in FY 2021. We will be including in the FY 2021 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 2021



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 \$1.5 million in revenue for FY 2021 and the 3-cent per gallon tax allocation to the City is expected to be \$579,450 for FY 2021. Both estimates are from the State and are approximately the same as FY 2020.

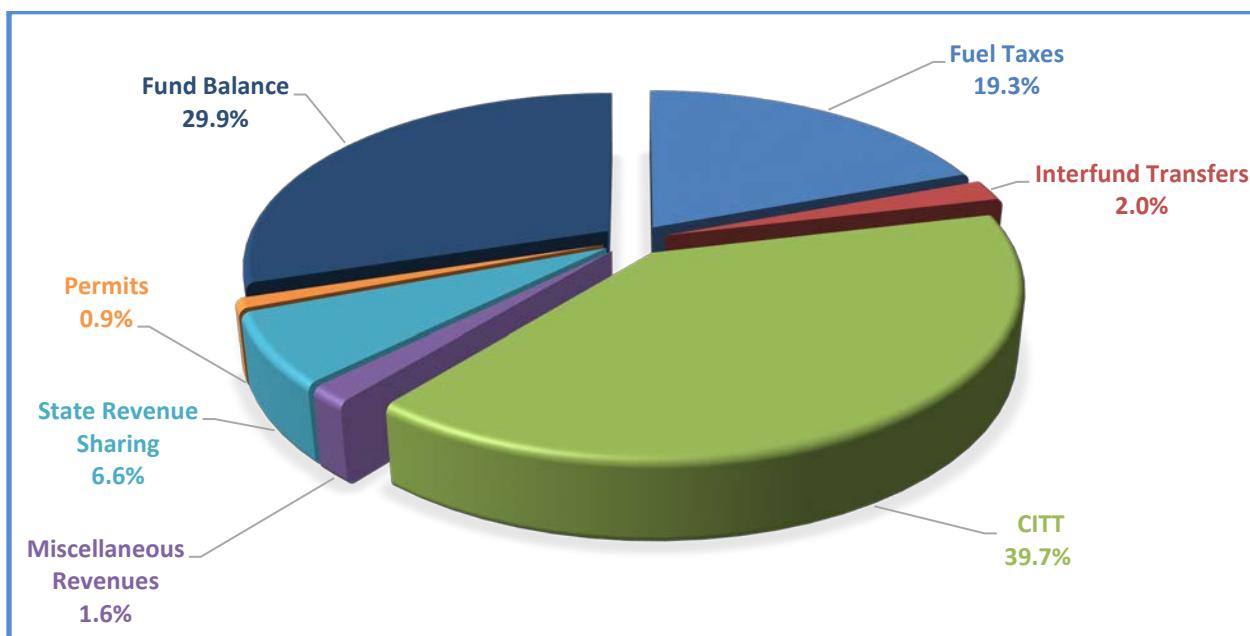
The third major revenue source in the Transportation Fund is State Revenue Sharing. State Statutes require 24% of all City allocated State Revenue Sharing be used for transportation expenses. The other 76% is revenue to the General Fund. State Revenue Sharing for transportation purposes is estimated at \$0.7 million for FY 2021.



CITY OF MIAMI GARDENS

The fourth major revenue is the County's Transportation Surtax which the City will be receiving on a monthly basis in FY 2021. The full effects of COVID19 are still unknown. Preliminary estimates from the County show the possibility of reduction in revenue between 10 and 40%. , this revenue stream is anticipated to be between 10 and 40%. In FY 2019, the City received \$4.8 million and projects to be under \$4 million at the end of FY 2020. For FY 2021, the City is anticipating to receive \$4.3 million.

Chart #3: Transportation Fund Revenues by Percentage



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.

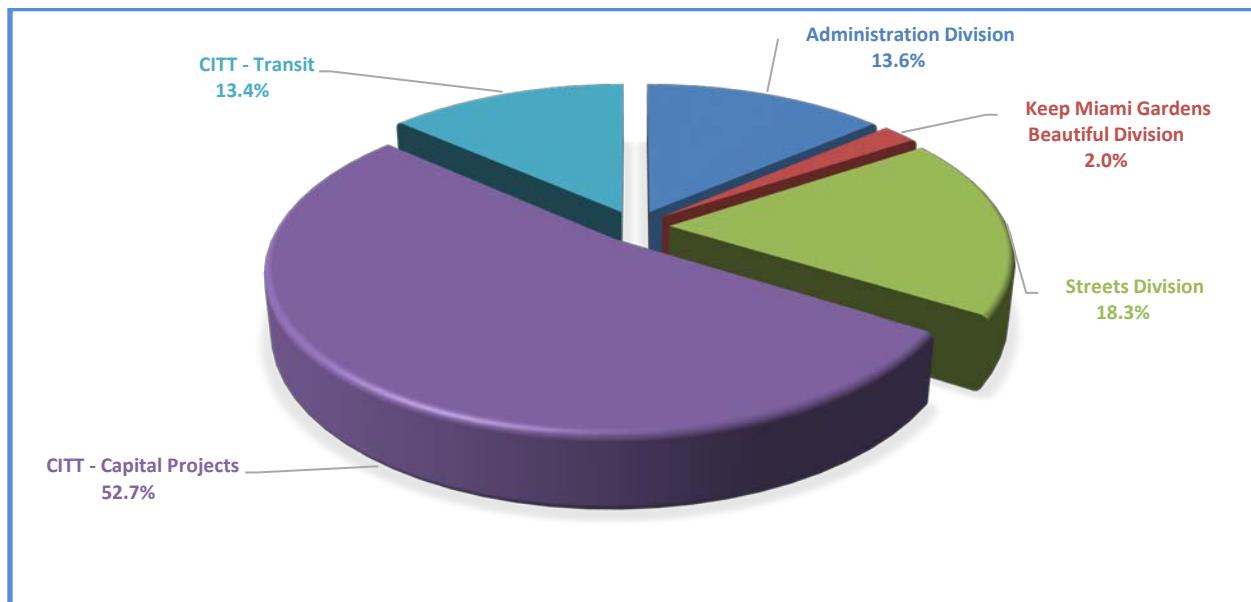


CITY OF MIAMI GARDENS

The *Keep Miami Gardens Beautiful* (KMGB) program continues to operate at the same level as FY 2020. KMGB has had an extremely successful year working with community groups to enhance the looks of many neighborhoods to include tree planting in swales. KMGB has been very aggressive in seeking sponsors and grants to maintain and enhance their program success. The Division works extensively with local schools for its Earth Day and other environmental programs. In FY 2019, Public Works worked diligently to enhance the City's appearance in preparation for Super Bowl LIV in February 2020.

The FY 2021 budget is balanced by utilizing approximately \$3.4 million from the CITT capital fund balance for its proposed capital projects. Staff is projecting after the above re-appropriation, the CITT Capital Fund Balance will be approximately \$4.4 million.

Chart #4: 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 2021 are \$4,833,548. Funding will be carried forward from FY 2020 for the continuation of the E-Permitting implementation. For FY 2021, one-million six-hundred eighty-five thousand, eighty-eight dollars (\$1,685,088) will be transferred to the General Fund to repay the funding provided 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 2021, the Division continues to be staffed with fifteen (15) positions, which add up to a total of 13.15 full time equivalent employees.

The City's Stormwater fee for FY 2021 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 79,940 Equivalent Residential Units (ERU's) in Miami Gardens and a projection of \$5.76 million in revenues.



CITY OF MIAMI GARDENS

Expenditures

Expenditures in the Stormwater Utility involve operations and projects. For FY 2021 these include neighborhood drainage improvements throughout the City. It includes canal cleaning, swale preservation, street cleaning and storm drain cleaning.

The FY 2021 budget is balanced by utilizing approximately \$2.3 million from fund balance. Staff is projecting after the above re-appropriation; the Stormwater Fund Balance will be approximately \$3.6 million.

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 2021 budget includes a transfer of \$5,577,299 from the General Fund to the Capital Projects Fund.

Revenues

Revenues in the Capital Projects Fund generally consist of four (4) types: grants, bonds, transfers from operating Departments and interest earnings. Any unspent bond proceeds of the \$60 million General Obligation Bond for improvements of Parks and Recreation facilities and the purchase of crime prevention equipment from FY 2020 will automatically be carried forward to FY 2021.

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; one (1) Project Manager; one (1) Senior Projects Manager; one (1) Capital Project Coordinator; 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.



CITY OF MIAMI GARDENS

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 2020, the United States House of Representatives funded the Program at slightly higher levels from FY 2019 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 \$1,098,576.

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.

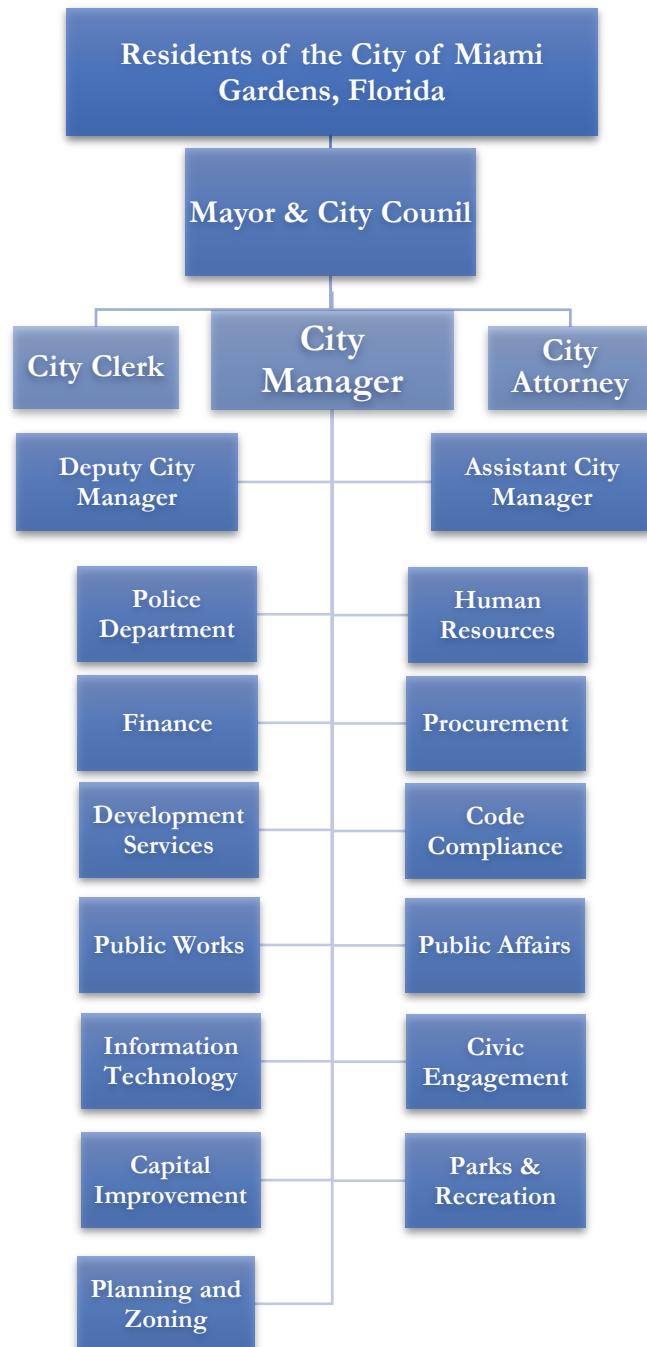


Miami Gardens City Hall



Miami Gardens Public Safety Building

City of Miami Gardens Organizational Chart



ASSESSED VALUE AND MILLAGE DATE

For Fiscal Year 2021, 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 2020 (FY 2021) is \$5,346,230,392, which is a net increase of \$390,589,973 or 7.88% compared to last year's final gross taxable value of \$4,955,640,419. The chart below indicates the assessed value of taxable property in the City of Miami Gardens over the past eight (8) years.

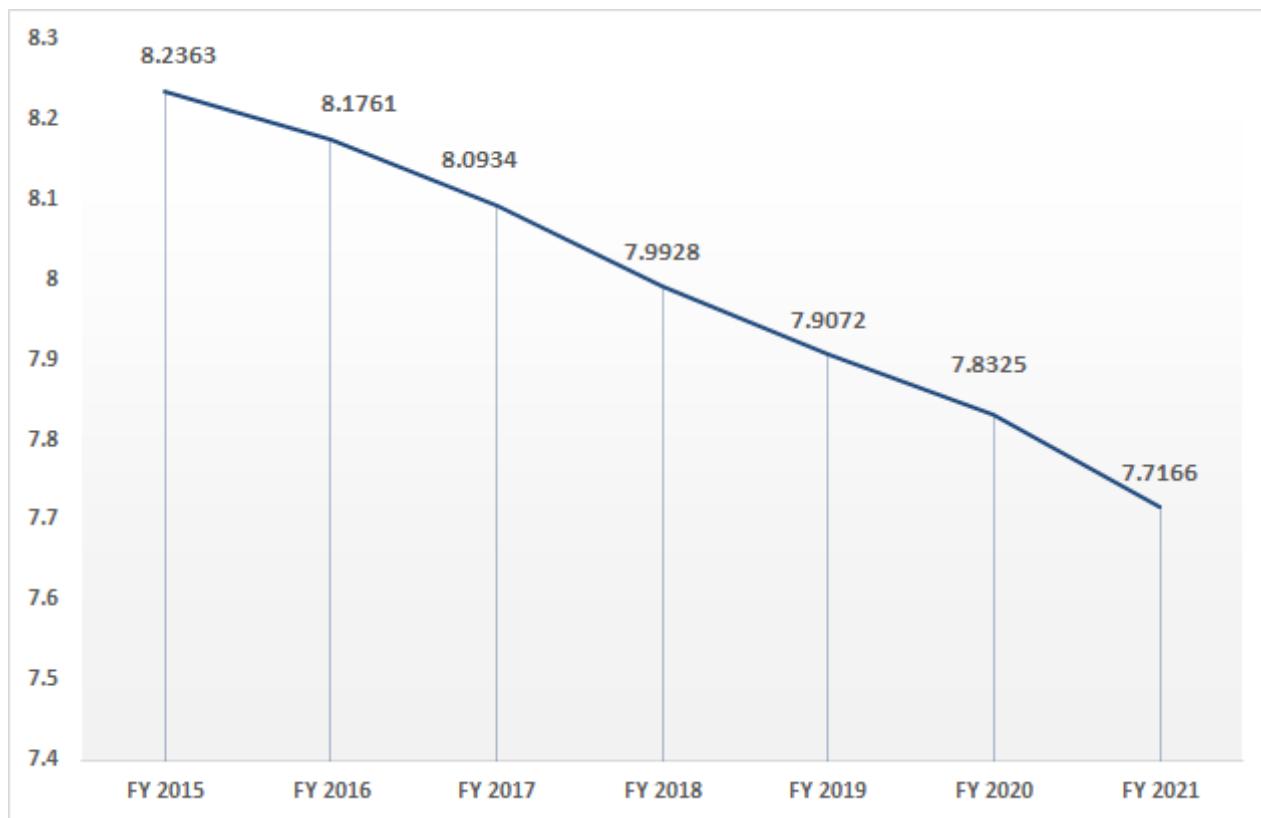


PROPERTY TAX RATE FOR THE LAST SEVEN (7) YEARS

The following chart summarizes the City of Miami Gardens' combined property tax millage rates for the last seven (7) years. The Operating millage rate has remained constant at 6.9363 for the last seven (7) years while the Debt Service millage rate has gone down from 1.3000 mills in FY15 to 0.7803 mills for FY21.

In FY 2020, the City refinanced the outstanding GOB Debt and achieved additional savings which translated into a further reduction in the Debt millage from an estimated 0.8315 mills to 0.7803 mills.

Millage Rate



Introduction Proposed Budget Overview

BUDGET CALENDAR

2/25/20	• Budget Prep Manual Distributed to Departments
3/12/20	• Organizational Charts for FY 2021 due to Finance
3/16-18/20	• Organization Charts reviewed by Deputy City Manager/Assistant City Manager
3/26/20	• Deadline for same level service budget submission in OpenGov • Mission, Accomplishments, Goals and Objectives and Performance Measures Due
3/30-4/16/20	• Finance review of departmental submittals
4/2/20	• Deadline to submit Program Modification forms to Finance electronically
4/20/20	• Departmental budgets submitted to DCM/ACM for review
4/27-4/30/20	• Departmental meetings with CM/DCM/ACM
5/4-7/20	• Finance updates budget with DCM/ACM submittals
5/11-14/20	• City Manager Review; Preliminary balancing of Proposed budget
6/1/20	• Property Appraiser provides preliminary taxable value
6/1-25/20	• Finance prepares proposed budget summary for workshop
7/1/20	• Property Appraiser certifies Taxable Value
7/10/20	• Distribution of proposed budget and Council Workshop
7/15/20	• 2021 Budget Workshop
7/17/20	• Proposed Budget Available for July 22th Council Meeting
7/22/20	• Council considers FY 2021 budget and sets “not to exceed” millage rate for certification to Property Appraiser
8/1/20	• Notification to Property Appraiser of Proposed Millage Rate, Rollback Rate and, Time and Place of Public Hearings
9/3/20	• Proposed Budget available to the Public
*9/8/20	• First Public Hearing; adoption of tentative millage rate at 6:00 p.m.
9/20/20	• Advertise Final Public Hearing
*9/23/20	• Final Public Hearing; adoption of tentative millage rate at 6:00 p.m.
10/1/20	• First Day of Fiscal Year 2021

*Date may change depending on County and School Board Budget Hearing schedules.

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 61 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 22, 2020 budget workshop.

The Adoption Phase

At their July 22, 2020 regular City Council meeting, a proposed 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 8th and September 23rd.

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 8, 2020. 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 23, 2020. 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 OVERVIEW

FY2020-2021 Proposed Operating

The City's Proposed Operating Budget for FY 2020-2021: \$130,996,274

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.

Impact Fees Fund: accounts for fees and expenses of the City's Impact Fees proceeds.

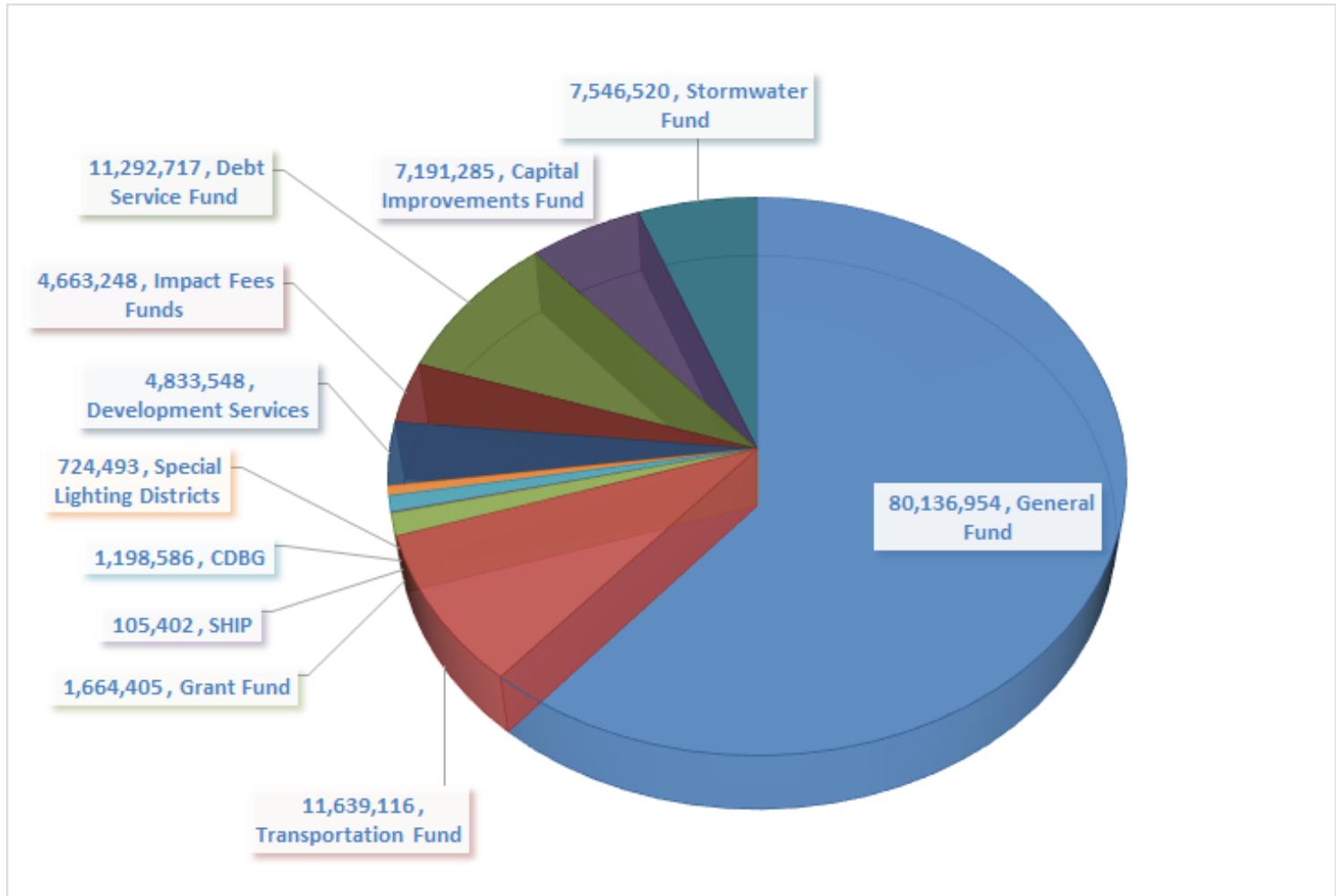
Special Taxing District Fund: account for revenues and expenditures of the City's special taxing district program which include funding for lighting and maintenance.

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.

BUDGET OVERVIEW'S FUND STRUCTURE FISCAL YEAR 2021



STAFFING OVERVIEW

FULL-TIME EQUIVALENT (FTE) POSITIONS BY FUND AND DEPARTMENT

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
GENERAL FUND						
Legislative	0.00	5.00	8.00	8.00	8.00	6.00 (1)
City Manager	8.00	9.00	9.00	9.00	8.75	7.00 (2)
Civic Engagement	0.00	0.00	0.00	0.00	2.00	2.00
Public Affairs	3.00	3.00	3.00	5.00	7.10	8.40 (3)
City Clerk	9.00	4.00	4.00	4.00	4.00	4.00
City Attorney	3.00	3.00	3.00	3.00	3.00	3.00
Human Resources	8.00	7.00	8.30	8.90	8.60	8.60
Finance	7.00	7.00	9.00	9.00	11.50	11.50
Planning & Zoning	1.00	3.30	4.10	6.80	6.00	6.80 (4)
City Hall Maintenance	3.00	4.60	5.10	4.10	2.00	2.00
Code Enforcement	22.50	21.50	22.00	22.00	22.00	21.70 (5)
Law Enforcement	304.80	305.80	304.40	306.40	309.40	308.15 (6)
Parks & Recreation	85.62	80.31	80.04	86.35	120.05	120.15 (7)
Purchasing	4.00	4.00	5.00	5.00	5.00	5.00
Information Services	11.00	10.00	10.00	10.00	10.50	10.50
Fleet	3.00	3.00	3.00	3.00	2.00	2.00
GENERAL FUND	472.92	470.51	477.94	490.55	529.90	526.80
TRANSPORTATION FUND						
Administrative Division	3.00	4.00	4.00	4.00	4.25	4.25
KMGB Program Division	2.00	2.00	2.00	2.00	2.00	2.00
Streets Division	25.75	25.75	24.95	24.95	24.95	25.45 (8)
CITT - Capital	2.30	2.30	2.00	2.00	2.00	2.00
CITT - Transit	3.00	3.00	3.00	3.00	3.00	3.00
TRANSPORTATION FUND	36.05	37.05	35.95	35.95	36.20	36.70
DEVELOPMENT SVCS. FUND						
Building Division	15.10	17.00	15.70	18.80	19.25	20.45 (9)
DEVELOPMENT SVCS. FUND	15.10	17.00	15.70	18.80	19.25	20.45
CDBG and SHIP Funds						
CDBG Department	5.00	5.00	5.00	4.00	4.20	4.20
CDBG and SHIP Funds	5.00	5.00	5.00	4.00	4.20	4.20
CAPITAL PROJECTS FUND						
CIP Operating Division	3.00	3.00	3.00	4.00	5.70	5.70
CAPITAL PROJECTS FUND	3.00	3.00	3.00	4.00	5.70	5.70
STORMWATER FUND						
Stormwater Utility Division	12.65	11.95	11.95	12.95	12.95	13.15 (10)
STORMWATER FUND	12.65	11.95	11.95	12.95	12.95	13.15
TOTAL CITY POSITIONS	544.72	544.51	549.54	566.25	608.20	607.00

CHART NOTES

- (1) Two Legislative Aide/Assistant to City Council positions have been eliminated.
- (2) Funding of Assistant to the City Manager is no longer split with Grants and two vacant positions have been eliminated.
- (3) Administrative Assistant position moved from Parks and Recreation department.
- (4) Community Improvement Director split funded among Building, Planning, Code Enforcement, CDBG and Capital Improvements; Executive Secretary split funded among Building; addition of PT Intern.
- (5) Code Enforcement Officer and Tree Care Specialist split funded with Public Works.
- (6) Reduction in the number of School Resource Officer positions.
- (7) FT position was incorrectly coded as PT in FY20.
- (8) Code Enforcement Officer split funded with Code Enforcement division.
- (9) Addition of Building Subject Matter Expert position.
- (10) Chief Plumbing Inspector/Plans Examiner split funded with Building Services.

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 (LETTF).
- 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:

- 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.
- 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
<hr/>	
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
<hr/>	
Unreserved, undesignated:	Unassigned:
	General Fund Only*
<hr/>	
*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.

- Deprecation Method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.
- The City will use the straight line depreciation method.

Fiscal Year 2021 Proposed Budget

- 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.

Fiscal Year 2021 Proposed Budget

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.

- o Local Government Surplus Funds Trust Fund 100%
- o United States Treasury Bills/Notes/Bonds 75%
- o Other United States Government Agencies 75%
- o Repurchase Agreements 35%
- o Certificates of Deposit 10%
- o 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 2021

Summary

of Funds

Summary of All Funds

Consolidated Budget Summary FY 2021

DESCRIPTION	FY 2021 Budget
RE-APPROPRIATE FUND BALANCE - ALL FUNDS	\$13,953,076
REVENUES - ALL FUNDS	
Property Taxes	\$39,941,985
Franchise Fees	\$4,146,062
Intergovernmental Revenue	\$16,307,158
Utility Taxes	\$10,682,676
Fuel Taxes	\$2,089,838
Fines and Forfeitures	\$4,620,750
Licenses, Permits & Fees	\$6,026,744
Charges for Services	\$12,479,692
Grants and Loans	\$1,789,376
Miscellaneous	\$3,036,057
Interfund Transfers	\$15,922,860
TOTAL REVENUES - ALL FUNDS	\$117,043,198
TOTAL RESOURCES AVAILABLE - ALL FUNDS	\$130,996,274
EXPENDITURES - ALL FUNDS	
Operating Expenditures	
Personnel Services	\$61,329,135
Operating Expenses	\$22,372,787
Debt Service Payment	\$11,925,147
Interfund Transfers	\$14,234,229
Non-Operating Expenses	\$8,968,404
Total Operating Expenditures - All Funds	\$118,829,701
Capital Outlay	\$12,166,573
TOTAL EXPENDITURES - ALL FUNDS	\$130,996,274
TOTAL REVENUE OVER EXPENDITURES	\$0

Summary of Funds

General Fund Budget Summary FY 2021

DESCRIPTION	FY 2021 Budget
RE-APPROPRIATE FUND BALANCE	\$—
REVENUES - GENERAL FUND	
Property Taxes	\$35,978,905
Franchise Fees	\$4,146,062
Intergovernmental Revenue	\$10,056,415
Utility Taxes	\$10,682,676
Fines and Forfeitures	\$4,617,950
Licenses, Permits & Fees	\$2,775,500
Charges for Services	\$6,915,166
Grants & Loans	\$124,971
Miscellaneous	\$1,864,884
Interfund Transfers	\$2,974,425
TOTAL REVENUES	\$80,136,954
TOTAL RESOURCES AVAILABLE - GENERAL FUND	\$80,136,954
EXPENDITURES	
Council/Legislative	\$1,358,426
Civic Engagement	\$319,056
City Manager	\$1,398,320
Public Affairs	\$869,837
Special Events	\$3,436,000
City Clerk	\$607,484
Finance	\$1,322,370
Human Resources	\$1,216,941
City Attorney	\$988,454
Planning Division	\$792,712
School Crossing Guards	\$553,663
Police	\$38,910,048
Code Enforcement	\$1,759,275
Parks & Recreation	\$8,398,592
Purchasing	\$526,630
Information Technology	\$2,390,682
Fleet	\$2,504,646
City Hall Maintenance	\$807,950
Non-Departmental	\$11,975,868
TOTAL EXPENDITURES	\$80,136,954
TOTAL REVENUE OVER EXPENDITURES GENERAL FUND	\$0

Summary of Funds	
Transportation Fund Budget Summary FY 2021	
DESCRIPTION	FY 2021 Budget
RE-APPROPRIATE FUND BALANCE	\$4,042,531
REVENUES - TRANSPORTATION FUND	
Fuel Taxes	\$2,089,838
Intergovernmental Revenue	\$5,046,765
Fines and Forfeitures	\$2,800
Licenses, Permits & Fees	\$102,000
Charges for Services	\$25,000
Miscellaneous Revenues	\$114,900
Interfund Transfers	\$215,282
TOTAL REVENUES	\$7,596,585
TOTAL RESOURCES AVAILABLE - TRANSPORTATION FUND	\$11,639,116
EXPENDITURES- TRANSPORTATION FUND	
Administration Division	\$1,478,765
Keep Miami Gardens Beautiful Division	\$214,092
Streets Division	\$1,981,188
CITT - Capital Improvements	\$6,507,325
CITT - Transit	\$1,457,746
TOTAL EXPENDITURES	\$11,639,116
TOTAL REVENUE OVER EXPENDITURES TRANSPORTATION FUND	\$0

Summary of Funds
Development Services Fund Budget Summary FY 2021

DESCRIPTION	FY 2021 Budget
RE-APPROPRIATE FUND BALANCE	\$2,072,628
REVENUES - DEVELOPMENT SERVICES FUND	
Licenses, Permits & Fees	\$2,389,751
Charges for Services	\$359,410
Miscellaneous Revenues	\$11,759
TOTAL REVENUES	\$2,760,920
TOTAL RESOURCES AVAILABLE - DEVELOPMENT SERVICES FUND	\$4,833,548
EXPENDITURES- DEVELOPMENT SERVICES FUND	
Building Department	\$4,833,548
TOTAL EXPENDITURES	\$4,833,548
TOTAL REVENUE OVER EXPENDITURES DEVELOPMENT SERVICES FUND	\$0

Summary of Funds
Capital Projects Fund Summary FY 2021

DESCRIPTION	FY 2021 Budget
RE-APPROPRIATE FUND BALANCE	\$768,255
REVENUES - CIP FUND	
From General Fund	\$5,403,516
Build America Bonds Rebate	\$1,019,514
TOTAL REVENUES	\$6,423,030
TOTAL FUNDS AVAILABLE - CAPITAL PROJECTS FUND	\$7,191,285
EXPENDITURES - CIP FUND	
Capital Projects Operations	\$6,717,262
Capital Projects	\$3,500
Reserves	\$470,523
TOTAL EXPENDITURES	\$7,191,285
TOTAL REVENUE OVER EXPENDITURES CAPITAL PROJECTS FUND	\$0

Summary of Funds

Stormwater Fund Summary FY 2021

DESCRIPTION	FY 2021 Budget
RE-APPROPRIATE FUND BALANCE	\$2,306,404
REVENUES - STORMWATER FUND	
Charges for Services	\$5,180,116
Licenses, Permits & Fees	\$35,000
Miscellaneous Revenues	\$25,000
TOTAL REVENUES	\$5,240,116
TOTAL FUNDS AVAILABLE - STORMWATER FUND	\$7,546,520
EXPENDITURES - STORMWATER FUND	
Stormwater Operating Division	\$3,075,002
Engineering Services Division	\$4,471,518
TOTAL EXPENDITURES	\$7,546,520
TOTAL REVENUE OVER EXPENDITURES STORMWATER FUND	\$0

Summary of Funds

Grant Fund Summary FY 2021

DESCRIPTION	FY 2021 Budget
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - GRANT FUND	
CDC Reach Rise Grant	\$692,588
Children's Trust Grant	\$407,390
TOTAL REVENUES	\$1,099,978
TOTAL FUNDS AVAILABLE - GRANT FUND	\$1,099,978
EXPENDITURES - GRANT FUND	
CDC Reach Rise	\$692,588
Children's Trust - YAS	\$282,150
Children's Trust - YEN	\$125,240
TOTAL EXPENDITURES	\$1,099,978
TOTAL REVENUE OVER EXPENDITURES GRANT FUND	\$0

Summary of Funds
SHIP Fund Summary FY 2021

DESCRIPTION	FY 2021 Budget
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - SHIP FUND	
State Housing Initiative Program Revenue	\$105,402
TOTAL REVENUES	\$105,402
TOTAL FUNDS AVAILABLE - SHIP FUND	\$105,402
EXPENDITURES - SHIP FUND	
State Housing Initiative Program	\$105,402
TOTAL EXPENDITURES	\$105,402
TOTAL REVENUE OVER EXPENDITURES SHIP FUND	\$0

Summary of Funds
CDBG Fund Summary FY 2021

DESCRIPTION	FY 2021 Budget
RE-APPROPRIATE FUND BALANCE	\$100,010
REVENUES - CDBG FUND	
Community Development Block Grant Revenue	\$1,098,576
TOTAL REVENUES	\$1,098,576
TOTAL FUNDS AVAILABLE - CDBG FUND	\$1,198,586
EXPENDITURES - CDBG FUND	
Community Development Block Grant Program	\$1,198,586
TOTAL EXPENDITURES	\$1,198,586
TOTAL REVENUE OVER EXPENDITURES CDBG FUND	\$0

Summary of Funds
Special Taxing Districts Fund Summary FY 2021

DESCRIPTION	FY 2021 Budget
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - SPECIAL REVENUE FUND	
Special Lighting Districts Revenue	\$724,493
TOTAL REVENUES	\$724,493
TOTAL FUNDS AVAILABLE - SPECIAL LIGHTING FUND	\$724,493
EXPENDITURES -SPECIAL REVENUE FUND	
Special Lighting Districts Expenditures	\$724,493
TOTAL EXPENDITURES	\$724,493
TOTAL REVENUE OVER EXPENDITURES SPECIAL TAXING DISTRICT FUND	\$0

Summary of Funds
Debt Service Fund Summary FY 2021

DESCRIPTION	FY 2021 Budget
RE-APPROPRIATE FUND BALANCE	\$0
REVENUES - DEBT SERVICE FUND	
Ad Valorem Taxes	\$3,963,080
Transfers In	\$7,329,637
TOTAL REVENUES	\$11,292,717
TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND	\$11,292,717
EXPENDITURES -DEBT SERVICE FUND	
Principal and Interest payments	\$11,292,610
TOTAL EXPENDITURES	\$11,292,610
TOTAL REVENUE OVER EXPENDITURES DEBT SERVICE FUND	\$107

Summary of Funds
Impact Fees Fund Summary FY 2021

DESCRIPTION	FY 2021 Budget
RE-APPROPRIATE FUND BALANCE	\$4,663,248
TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND	\$4,663,248
EXPENDITURES - IMPACT FEES FUND	
Open Space/Parks Impact Fees	\$3,277,759
Police Impact Fees	\$1,237,183
Admin. Impact Fees	\$148,306
TOTAL EXPENDITURES	\$4,663,248
TOTAL REVENUE OVER EXPENDITURES DEBT SERVICE FUND	\$0

Two Year Summary Comparison

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

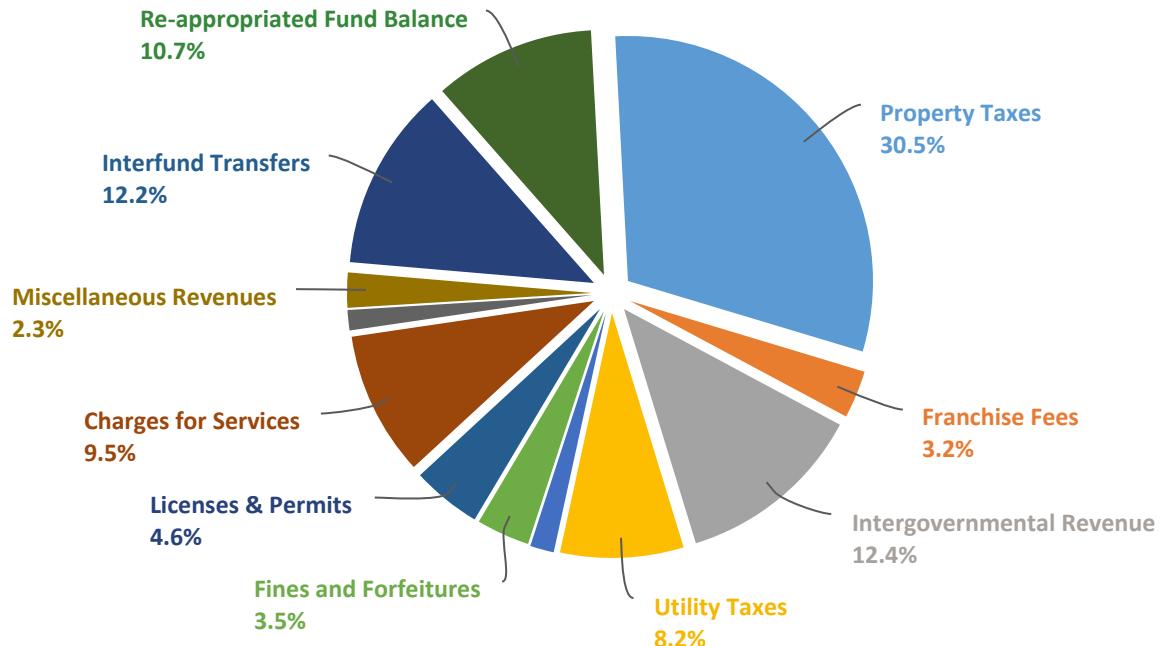
This table offers an overview of all major operating revenues that comprise the City's financial accounting system. The summary below shows all funds.

All Funds Summary with Year-to-Year Changes by Revenue Source			
All Funds Revenues	Budget FY 2020	Budget FY 2021	% Change
Property Taxes	\$37,624,301	\$39,941,985	6.2%
Franchise Fees	\$3,250,000	\$4,146,062	27.6%
Intergovernmental Revenue	\$18,672,659	\$16,307,158	-12.7%
Utility Taxes	\$11,077,733	\$10,682,676	-3.6%
Fuel Taxes	\$2,067,408	\$2,089,838	1.1%
Fines and Forfeitures	\$5,516,800	\$4,620,750	-16.2%
Licenses & Permits	\$6,113,284	\$6,026,744	-1.4%
Charges for Services	\$12,459,333	\$12,479,692	0.2%
Grants/Loans	\$1,773,141	\$1,789,376	0.9%
Miscellaneous Revenues	\$3,824,191	\$3,036,057	-20.6%
Interfund Transfers	\$14,921,828	\$15,922,860	6.7%
Re-appropriated Fund Balance	\$7,448,077	\$13,953,076	87.3%
TOTAL OPERATING REVENUES	\$124,748,755	\$130,996,274	9.0%

CHART NOTES

- (1) Increase is attributed to growth in the City's taxable value
- (2) Attributed to increase in Electric Franchise Fees revenues
- (3) Decrease in anticipated revenue due to the negative effects on of the Covid-19 pandemic
- (4) Decrease is attributed to loss in Slot Machine revenues and sale of assets
- (5) Re-appropriated fund balance in Impact Fees Fund. Utilize Development Services fund balance to offset repayment to the General Fund.

FUND REVENUES AS A PERCENTAGE OF TOTAL CITY REVENUE



ALL FUNDS SUMMARY AND BY YEAR-TO-YEAR CHANGES 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.

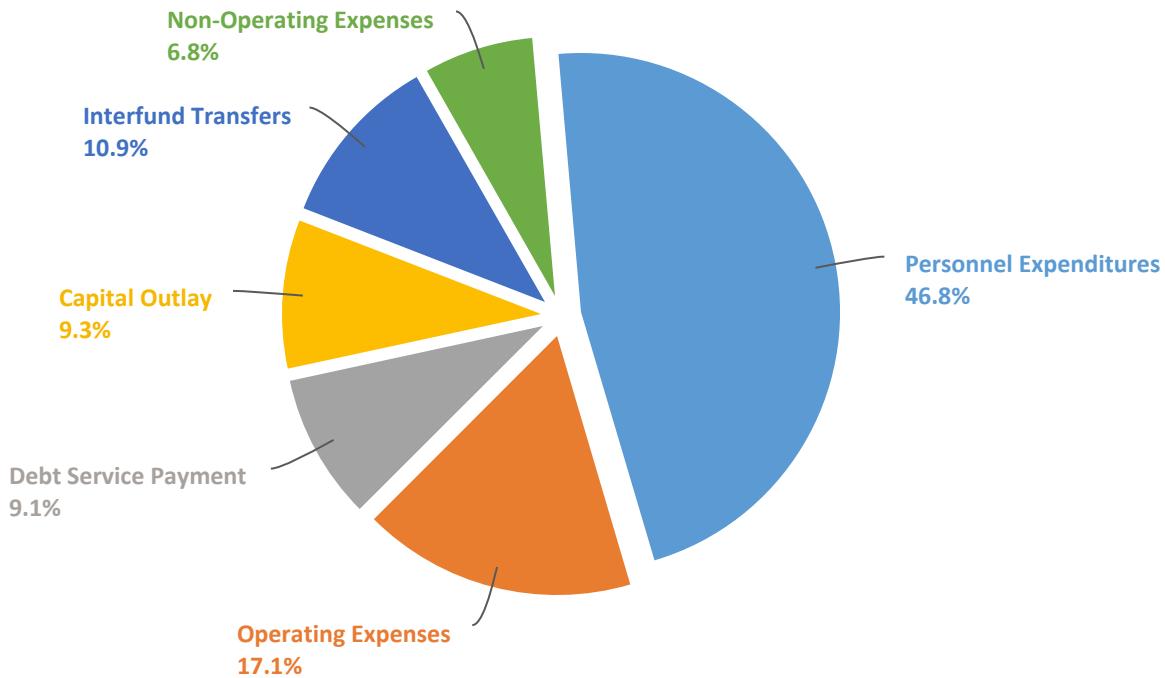
All Funds Summary with Year-to-Year Changes by Expenditure Class			
All Funds Expenditures	Budget FY 2019	Budget FY 2020	% Change
Personnel Expenditures	\$61,212,495	\$61,329,135	0.2%
Operating Expenses	\$25,192,333	\$22,372,787	-11.2%
Debt Service Payment	\$12,235,427	\$11,925,147	-2.5%
Capital Outlay	\$8,421,139	\$12,166,573	44.5%
Interfund Transfers	\$14,325,244	\$14,234,229	-0.6%
Non-Operating Expenses	\$3,422,117	\$8,968,404	162.1%
TOTAL OPERATING REVENUES	\$124,808,755	\$130,996,274	5.0%

CHART NOTES

Overall increase due to the use of Impact Fees Fund re-appropriated fund balance.

- (1) Decrease to due overall reduction in operating expenses.
- (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 Impact Fees Funds.

ALL FUNDS EXPENDITURES BY EXPENDITURE CLASS



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

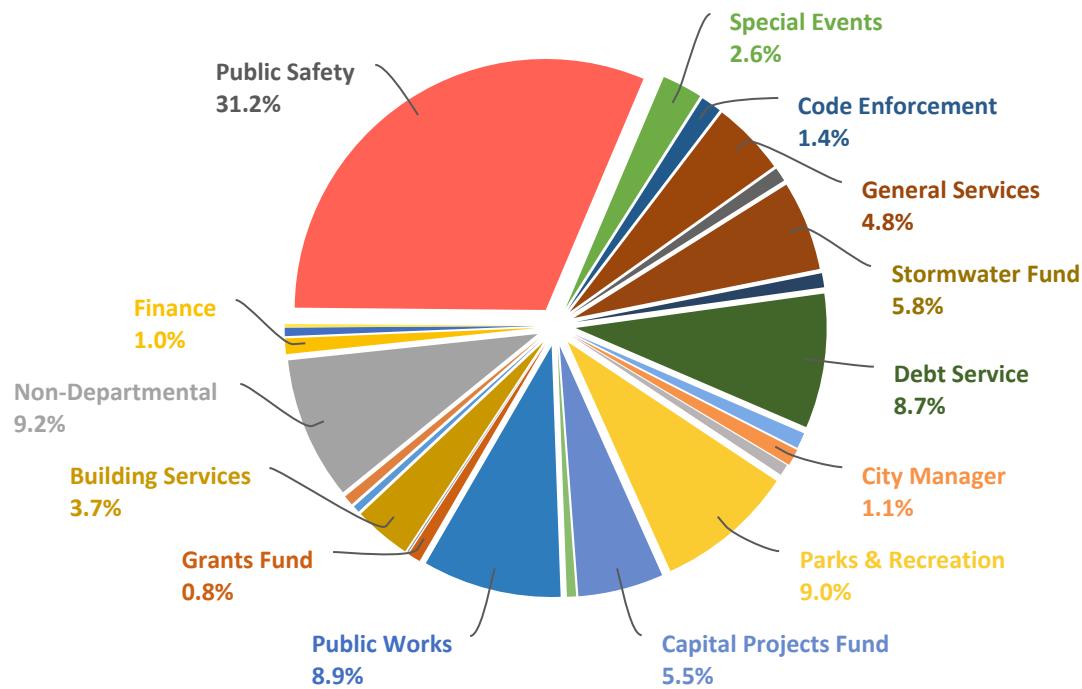
This table offers an overview of all operating expenditures by each operating department within the City's financial accounting system.

All Funds Expenditures by Department with Year-to-Year Changes			
All Funds Expenditures	Budget FY 2020	Budget FY 2021	% Change
Council/Legislative	\$1,238,873	\$1,358,426	9.7%
Civic Engagement	\$339,799	\$319,056	-6.1%
City Manager	\$1,587,934	\$1,398,320	-11.9%
Public Affairs	\$1,084,815	\$869,837	-19.8%
Special Events	\$4,072,000	\$3,436,000	-15.6%
City Clerk	\$609,847	\$607,484	-0.4%
Finance	\$1,245,458	\$1,322,370	6.2%
Human Resources	\$1,143,871	\$1,216,941	6.4%
City Attorney	\$817,663	\$988,454	20.9%
Public Safety	\$40,337,988	\$40,700,893	0.9%
Code Enforcement	\$1,925,190	\$1,759,275	-8.6%
Parks & Recreation	\$8,631,369	\$11,676,351	35.3%
General Services	\$7,028,906	\$6,229,908	-11.4%
Non-Departmental	\$10,345,441	\$11,975,868	15.8%
Public Works	\$10,340,255	\$11,639,116	12.6%
Planning & Zoning	\$839,946	\$792,712	-5.6%
Building Services	\$3,565,848	\$4,833,548	35.6%
Debt Service	\$11,602,997	\$11,292,610	-2.7%
Grants Fund	\$1,230,893	\$1,099,978	-10.6%
SHIP Fund	\$95,871	\$105,402	9.9%
Community Dev Block Grant	\$1,097,670	\$1,198,586	9.2%
Special Taxing District	\$522,353	\$724,493	38.7%
Capital Projects Fund	\$9,283,296	\$7,191,285	-22.5%
Stormwater Utility Fund	\$5,820,472	\$7,546,520	29.7%
TOTAL OPERATING EXPENSES	\$124,808,755	\$130,283,433	18.1%

CHART NOTES

- (1) Increase is attributed to increase in compensation for Mayor and Council members
- (2) Decrease due to the elimination of two vacant positions
- (3) Elimination of funds that were set aside in FY20 for signature special events
- (4) Reduction in funding due to cancellation of various special events
- (5) Increase attributed to funding for the operation of new facilities
- (6) Increase is attributed to the use of fund balance to offset repayment to General Fund
- (7) 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 FY21 represents the acquisition of seven additional districts.
- (8) Decrease in funds allocated to reserves for various capital projects
- (9) Increase attributed to funding for various infrastructure projects

ALL FUNDS EXPENDITURES BY DEPARTMENTS



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

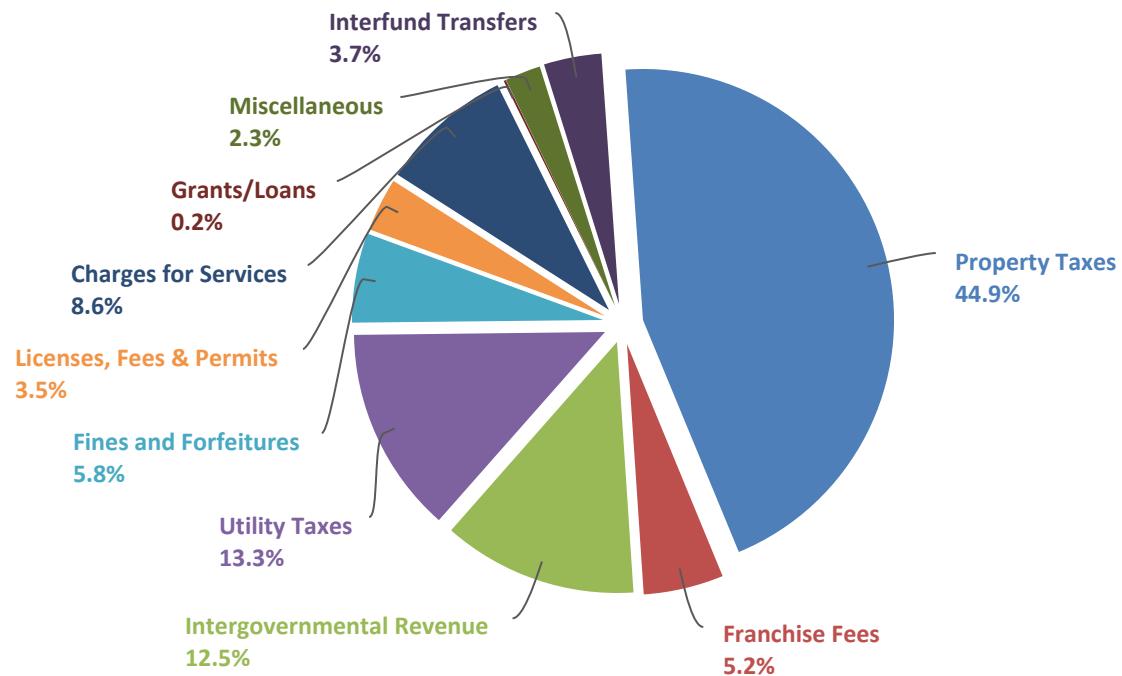
This table offers an overview of the General Fund's revenues. The General Fund is the principal accounting entity for the City operating departments.

General Fund Revenues by Type with Year-to-Year Changes			
Revenues	Budget FY 2020	Budget FY 2021	% Change
Property Taxes	\$33,405,118	\$35,978,905	7.7%
Franchise Fees	\$3,250,000	\$4,146,062	27.6%
Intergovernmental Revenue	\$12,253,501	\$10,056,415	-17.9%
Utility Taxes	\$11,077,733	\$10,682,676	-3.6%
Fines and Forfeitures	\$5,514,000	\$4,617,950	-16.3%
Licenses, Fees & Permits	\$2,880,500	\$2,775,500	-3.6%
Charges for Services	\$7,036,147	\$6,915,166	-1.7%
Grants/Loans	\$542,248	\$124,971	-77.0%
Miscellaneous	\$2,728,150	\$1,864,884	-31.6%
Interfund Transfers	\$1,751,703	\$2,974,425	69.8%
Re-Appropriated Fund Balance	\$750,000	\$—	-100.0%
TOTAL OPERATING REVENUES	\$81,189,100	\$80,136,954	8.1%

CHART NOTES

- (1) Increase is attributed to 7.88% growth in taxable value for FY 2021
- (2) Decrease in anticipated revenue due to the negative effects on of the Covid-19 pandemic
- (3) Decrease attributed to the end of COPS Grant funding
- (4) Decrease is attributed to loss in Slot Machine revenues and sale of assets
- (5) Increase is attributed to repayment of funds from the Development Services Fund

PERCENTAGE OF GENERAL FUND REVENUE BY TYPE



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

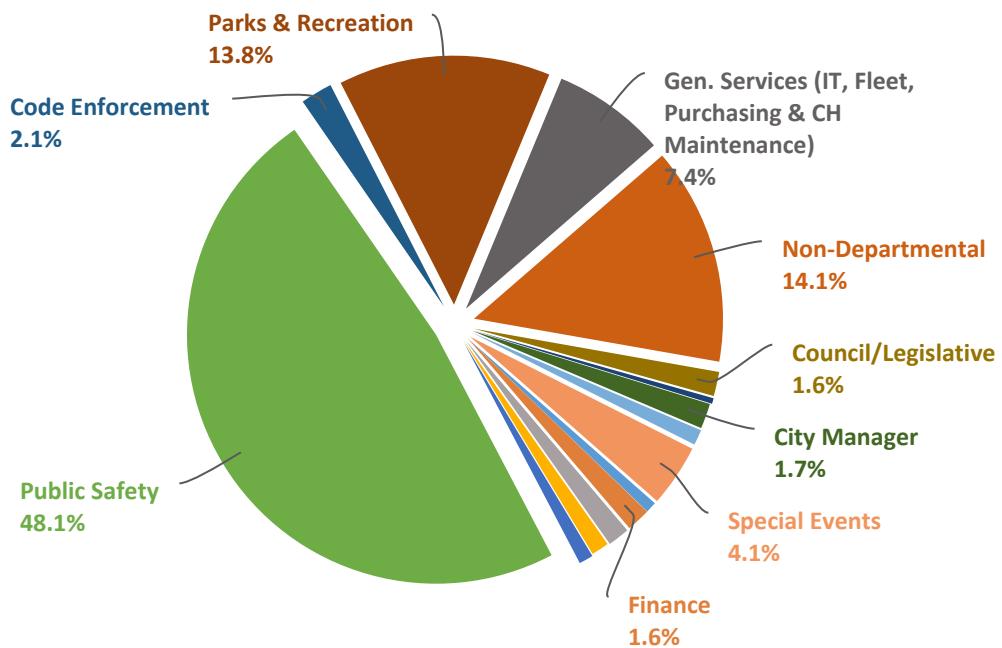
This table offers an overview of the General Fund's expenditures. The General Fund is the principal accounting entity for the City operating departments.

General Fund Expenditures by Division with Year-to-Year Changes			
Expenditures	Budget FY 2020	Budget FY 2021	% Change
Council/Legislative	\$1,238,873	\$1,358,426	9.7%
Civic Engagement	\$339,799	\$319,056	-6.1%
City Manager	\$1,587,934	\$1,398,320	-11.9%
Public Affairs	\$1,084,815	\$869,837	-19.8%
Special Events	\$4,072,000	\$3,436,000	-15.6%
City Clerk	\$609,847	\$607,484	-0.4%
Finance	\$1,245,458	\$1,322,370	6.2%
Human Resources	\$1,143,871	\$1,216,941	6.4%
City Attorney	\$817,663	\$988,454	20.9%
Planning & Zoning	\$839,946	\$792,712	-5.6%
Public Safety	\$40,337,988	\$40,700,893	0.9%
Code Enforcement	\$1,925,190	\$1,759,275	-8.6%
Parks & Recreation	\$8,631,369	\$11,676,351	35.3%
Gen. Services (IT, Fleet, Purchasing & CH Maintenance)	\$7,028,906	\$6,229,908	-11.4%
Non-Departmental	\$10,345,441	\$11,975,868	15.8%
TOTAL OPERATING EXPENDITURES	\$81,249,100	\$84,651,896	4.2%

CHART NOTES

- (1) Increase is attributed to increase in compensation for Mayor and Council members
- (2) Decrease due to the elimination of two vacant positions
- (3) Elimination of funds that were set aside in FY20 for signature special events
- (4) Reduction in funding due to cancellation of various special events
- (5) Increase due to the opening of new facilities

GENERAL FUND EXPENDITURES BY DIVISION



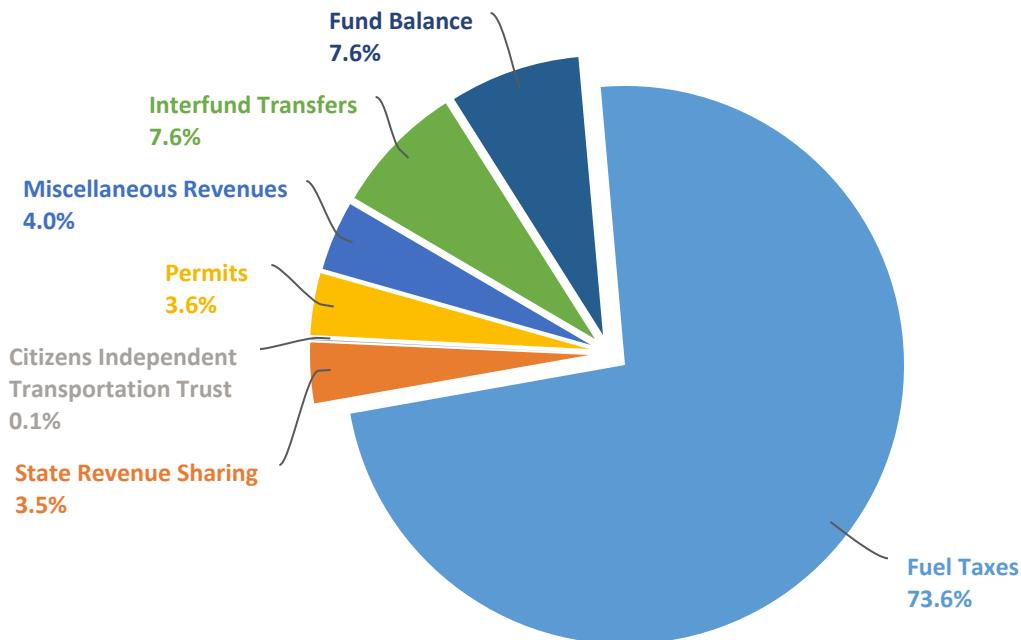
TRANSPORTATION FUND: REVENUE SUMMARY AND YEAR-TO-YEAR CHANGES

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			
All Funds Revenues	Budget FY 2020	Budget FY 2021	% Change
Fuel Taxes	\$2,067,408	\$2,089,838	1.1%
State Revenue Sharing	\$100,000	\$100,000	0.0%
Citizens Independent Transportation Trust	\$2,000	\$2,000	0.0%
Permits	\$102,000	\$102,000	0.0%
Miscellaneous Revenues	\$79,900	\$114,900	43.8%
Interfund Transfers	\$209,012	\$215,282	3.0%
Fund Balance	\$209,012	\$215,282	3.0%
TOTAL OPERATING REVENUES	\$9,958,254	\$11,639,116	16.9%

CHART NOTES

- (1) Conservative increase in revenues for Fuel Taxes
- (2) Increase attributed to interest income

TRANSPORTATION REVENUES BY SOURCE

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

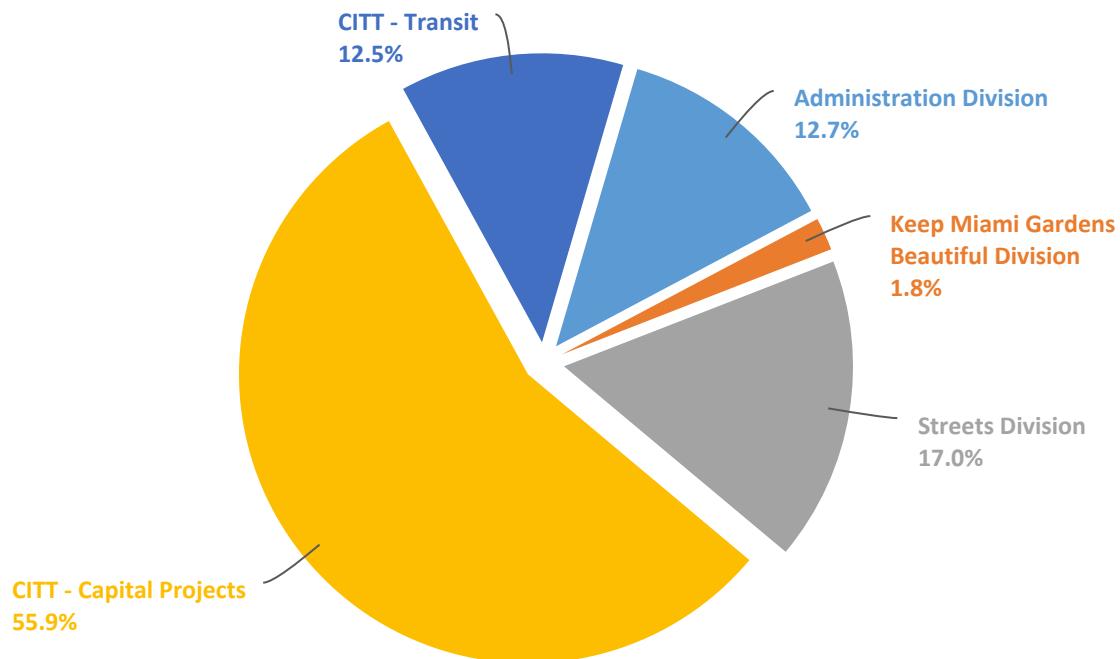
This table offers an overview of all Transportation Fund expenditures. The Transportation fund accounts for expenditures having to do with the City's transportation network including transit, roads, and right-of-way and associated areas.

Transportation Fund Expenditures by Division with Year-to-Year Changes			
All Funds Expenditures	Budget FY 2020	Budget FY 2021	% Change
Administration Division	\$1,494,071	\$1,478,765	-1.0%
Keep Miami Gardens Beautiful	\$191,382	\$214,092	11.9%
Streets Division	\$2,071,193	\$1,981,188	-4.3%
CITT - Transportation Capital Projects	\$5,087,408	\$6,507,325	27.9%
CITT - Transit	\$1,496,201	\$1,457,746	-2.6%
TOTAL OPERATING EXPENDITURES	\$10,340,255	\$11,639,116	12.6%

CHART NOTES

- (1) Increased funding for operational supplies and computer software
- (2) Funding for infrastructure improvements, pavement management project, and sidewalk project

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			
All Funds Revenues	Budget FY 2020	Budget FY 2021	% Change
License, Fees & Payments	\$2,573,431	\$2,389,751	-7.1%
Charges For Services	\$319,882	\$359,410	12.4%
Miscellaneous Revenues	\$12,578	\$11,759	-6.5%
Fund Balance	\$659,957	\$2,072,628	214.1%
TOTAL OPERATING EXPENDITURES	\$3,565,848	\$4,833,548	35.6%

CHART NOTES

- (1) Conservative projections on building activities for FY 2021
- (2) Use of fund balance to offset repayment to the General Fund

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			
All Funds Revenues	Budget FY 2020	Budget FY 2021	% Change
Building Services	\$3,565,848	\$4,833,548	35.6%
TOTAL OPERATING EXPENDITURES	\$3,565,848	\$4,833,548	35.6%

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 2019-2021



ALL FUNDS BUDGET SUMMARY

FY 2019 - 2021

	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
RE-APPROPRIATE FUND BALANCE - ALL FUNDS	\$ 7,448,077	\$ 13,953,076	
REVENUES - ALL FUNDS			
Property Taxes	\$34,759,128	\$37,624,301	\$39,941,985
Franchise Fees	\$3,682,186	\$3,250,000	\$4,146,062
Intergovernmental Revenue	\$19,179,191	\$18,672,659	\$16,307,158
Utility Taxes	\$10,830,782	\$11,077,733	\$10,682,676
Fuel Taxes	\$2,301,460	\$2,067,408	\$2,089,838
Fines and Forfeitures	\$6,730,940	\$5,516,800	\$4,620,750
Licenses & Permits & Fees	\$8,812,169	\$6,113,284	\$6,026,744
Miscellaneous	\$5,537,886	\$3,824,191	\$3,036,057
Charges for Services	\$12,752,129	\$12,459,333	\$12,479,692
Grants and Loans	\$1,846,797	\$1,773,141	\$1,789,376
Interfund Transfers	\$15,154,678	\$14,921,828	\$15,922,860
TOTAL REVENUES - ALL FUNDS	\$121,587,346	\$117,300,678	\$117,043,198
TOTAL RESOURCES AVAILABLE - ALL FUNDS	\$121,587,346	\$124,748,755	\$130,996,274
EXPENDITURES - ALL FUNDS			
Council/Legislative	\$1,064,213	\$1,238,873	\$1,358,426
Civic Engagement	\$0	\$339,799	\$319,056
City Manager	\$1,413,223	\$1,587,934	\$1,398,320
Public Affairs	\$4,320,467	\$1,084,815	\$869,837
Special Events	\$7,025	\$4,072,000	\$3,436,000
City Clerk	\$437,335	\$609,847	\$607,484
Finance	\$1,061,794	\$1,245,458	\$1,322,370
Human Resources	\$1,091,129	\$1,143,871	\$1,216,941
City Attorney	\$682,593	\$817,663	\$988,454
School Crossing Guard	\$514,664	\$515,203	\$553,663
Police	\$33,493,095	\$39,822,785	\$38,910,048
Code Enforcement	\$1,229,804	\$1,925,190	\$1,759,275
Parks & Recreation	\$4,877,663	\$8,631,369	\$8,398,592
Purchasing	\$370,179	\$508,220	\$526,630
Information Technology	\$2,359,251	\$2,874,943	\$2,390,682
Fleet	\$2,465,936	\$2,862,216	\$2,504,646
City Hall Maintenance	\$770,877	\$783,527	\$807,950
Non-Departmental	\$16,932,820	\$10,345,441	\$11,975,868
Public Works	\$6,067,526	\$10,340,255	\$11,639,116
Planning	\$625,934	\$839,946	\$792,712
Building	\$2,296,104	\$3,565,848	\$4,833,548
Capital Projects	\$6,974,079	\$9,283,296	\$7,191,285
State Housing Initiative Program	\$88,793	\$95,871	\$105,402
Grants	\$148,374	\$1,230,893	\$1,099,978
Special Taxing Districts	\$0	\$522,353	\$724,493
Community Development Block Grant	\$607,116	\$1,037,670	\$1,086,693
Stormwater Operations	\$2,993,966	\$5,820,472	\$7,546,520
Debt Service	\$19,097,328	\$11,602,997	\$11,292,610
TOTAL EXPENDITURES - ALL FUNDS	\$112,222,052	\$124,808,755	\$130,996,274

Budget Detail by Fund

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

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

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

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

GENERAL FUND ESTIMATED REVENUES

Revenue Type	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Ad Valorem Taxes	\$23,189,449	\$25,142,514	\$28,224,880	\$30,496,660	\$33,405,118	\$35,978,905
Franchise Fees	\$3,537,910	\$3,076,242	\$3,801,953	\$3,682,186	\$3,250,000	\$4,146,062
Utility Taxes	\$10,395,943	\$10,489,626	\$10,750,222	\$10,830,782	\$11,077,733	\$10,682,676
License, Fees & Permits	\$2,327,794	\$2,563,748	\$2,458,390	\$2,498,237	\$2,880,500	\$2,775,500
Intergovernmental Revenue	\$11,202,122	\$11,448,597	\$11,886,705	\$12,080,135	\$12,253,501	\$10,056,415
Interfund Transfers	\$1,040,025	\$1,060,825	\$1,192,650	\$1,225,430	\$1,751,703	\$2,974,425
Charges for Services	\$6,361,116	\$6,382,505	\$7,401,592	\$6,990,126	\$7,036,147	\$6,915,166
Fines and Forfeitures	\$6,287,234	\$6,449,869	\$5,350,952	\$6,729,060	\$5,514,000	\$4,617,950
Miscellaneous	\$1,640,382	\$6,043,794	\$2,606,002	\$2,714,533	\$2,728,150	\$1,864,884
Grants & Loans	\$959,364	\$1,354,473	\$745,427	\$806,107	\$542,248	\$124,971
Re-appropriation of Fund Balance	\$0	\$0	\$0	\$0	\$750,000	\$—
TOTAL REVENUE	\$66,941,339	\$74,012,193	\$74,418,773	\$78,053,257	\$81,189,100	\$80,136,954

ANALYSIS

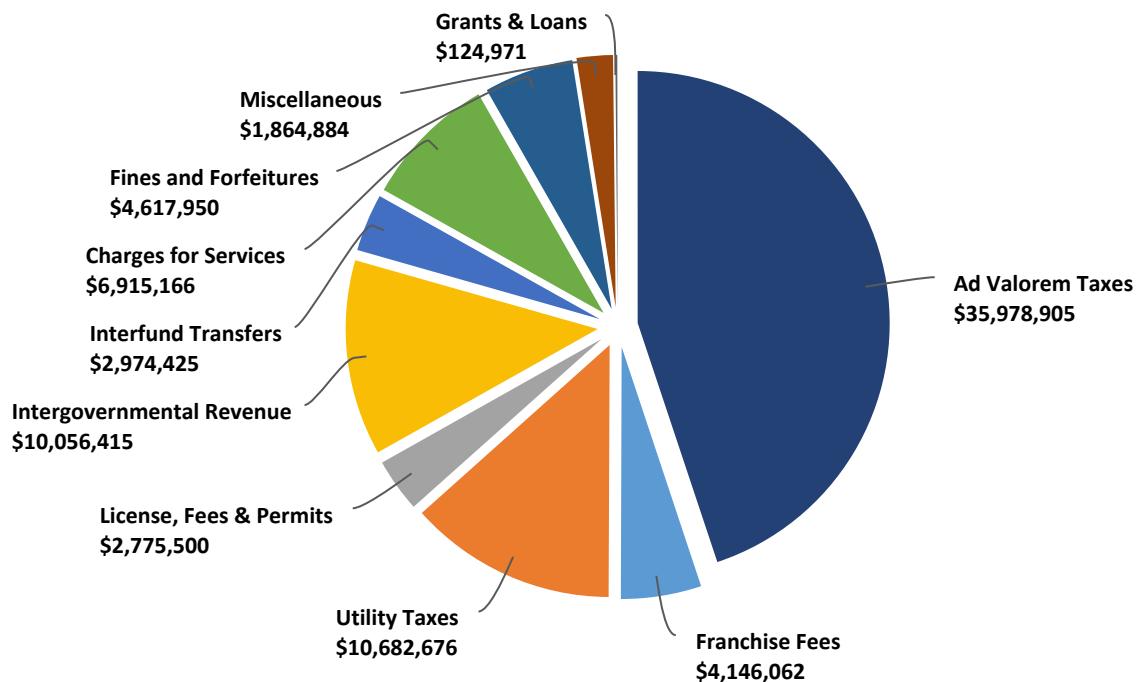
In FY 2020, the City Council adopted an operating millage rate of 6.9363. This proposed budget is balanced at the same rate of 6.9363. The FY 2021 taxable value is 7.88% higher than the FY 2020 certified taxable value. The City received the State estimates for State Revenue Sharing and Sales Tax distribution projections for FY 2021. Due to COVID-19, these revenue streams are significantly reduced since mid FY 2020. The FY 2021 proposed budget recognizes 100% of the State projection, which is in line with the current trend.

REVENUE OVERVIEW

HISTORY OF GENERAL FUND REVENUE

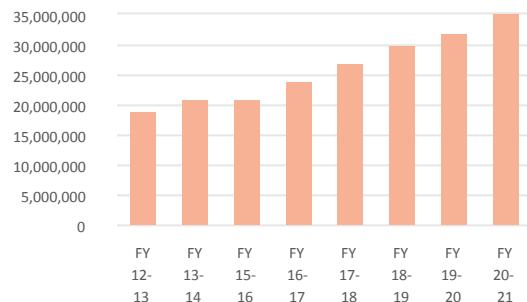


GENERAL FUND REVENUE BY SOURCE



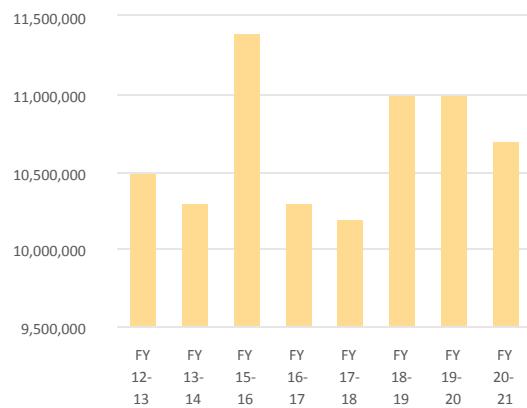
MAJOR REVENUES

AD VALOREM TAX RECEIPTS HISTORY



Since FY 14, the City has been levying at 6.9363 mill. FY 20-21 reflects an increase of 7.88% in taxable value, and the proposed millage rate is 6.9363, the same as previous seven (7) years

UTILITY TAX RECEIPTS HISTORY



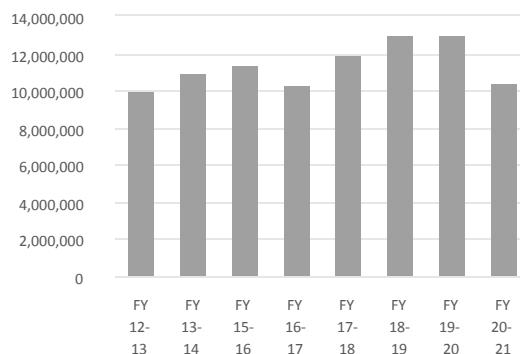
The Utility tax is a charge on various public utilities serving the City's residents. The City receives its electric taxes through Miami-Dade County which first deducts the City's pro-rata share of pre-incorporation County bond debt service. The City is served by three (3) water utilities: Opa Locka, 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. Increases in FY 18-19 and FY 19-20 is attributed was attributed to 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.

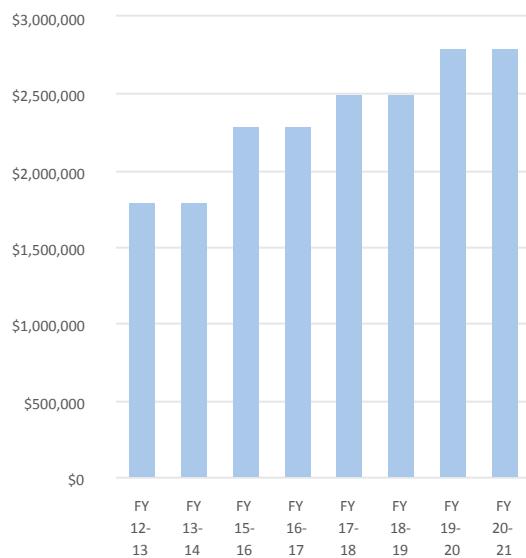
INTERGOVERNMENTAL REVENUE RECEIPTS HISTORY



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 20-21 are anticipated to decrease significantly when compared to recent years due to the effects of the COVID-19 pandemic on the economy.

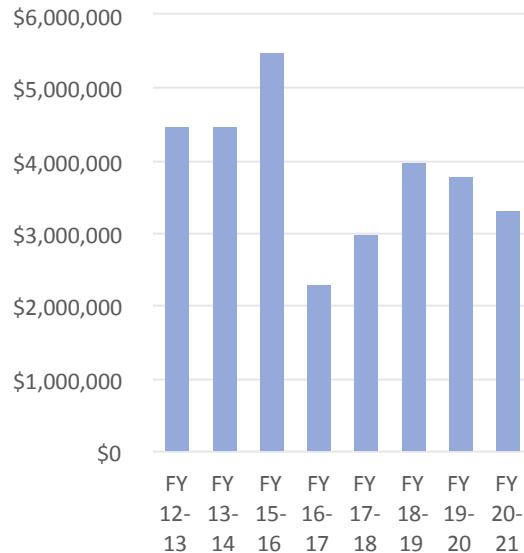
MAJOR REVENUES CONTINUED

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. Revenues for FY 20-21 are anticipated to remain in line with that of the previous year.

CULTURAL & RECREATIONAL REVENUE HISTORY



Revenues received from recreation events, special events and facilities are generally very steady and predictable. The FY 13 increase in revenues is attributed to the opening of the Betty T. Ferguson Community Center. Revenues for FY 20-21 are anticipated to decrease given the cancellation of many events as a result of the COVID-19 pandemic.

General Fund



The City of Miami Gardens, Florida

GENERAL FUND

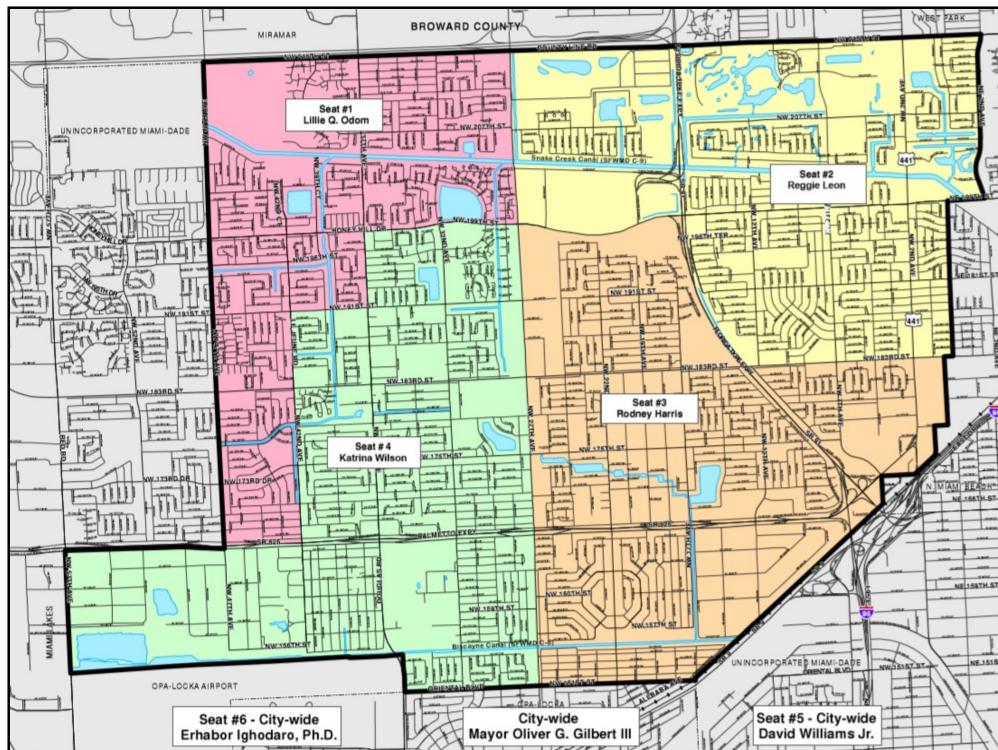
LEGISLATIVE DEPARTMENT

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 18-19	FY 19-20	FY 20-21
Legislative Analyst/Asst. to the City Council	6	6	4.00
Executive Assistant to the Mayor	1	1	1
Legislative Aide to the Mayor	1	1	1
Subtotal	8.00	8.00	6.00



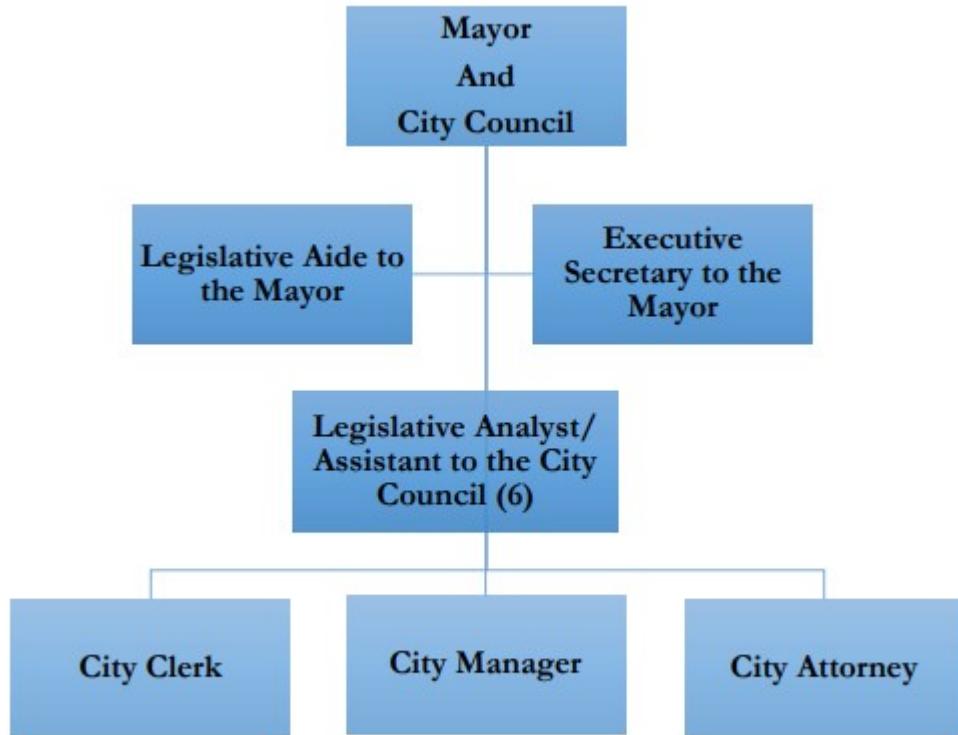
City Council Boundary Map

GOALS & OBJECTIVES

FY 2020-2021 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 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$542,655	\$639,949	\$761,413	\$826,051	\$1,000,104
Operating Expenses	\$325,282	\$424,264	\$399,684	\$412,822	\$358,322
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$867,937	\$1,064,213	\$1,161,096	\$1,238,873	\$1,358,426

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Hold Budget Awareness meetings.	Number of forums held.	3	3	3
Adopt annual City operating plans.	Complete by September 30, of each year.	Completed on September 26, 2018	To be Completed on September 25, 2019	To be Completed on September 23, 2020

ANALYSIS

The priorities for the Council for FY 2021 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 18-19	FY 19-20	FY 20-21
City Manager	1.00	1.00	1.00
Deputy City Manager	0.00	1.00	1.00
Assistant City Manager	2.00	1.00	1.00
Assistant to the City Manager	1.00	0.75	1.00
Administrative Assistant	2.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00
Organization Development & Training Specialist	1.00	0.00	0.00
Strategic Administrative Officer	1.00	1.00	0.00
Economic Development Representative	0.00	1.00	0.00
Strategic Communication & Training Specialist	0.00	1.00	1.00
Subtotal	9.00	8.75	7.00

ACCOMPLISHMENTS, GOALS & OBJECTIVES

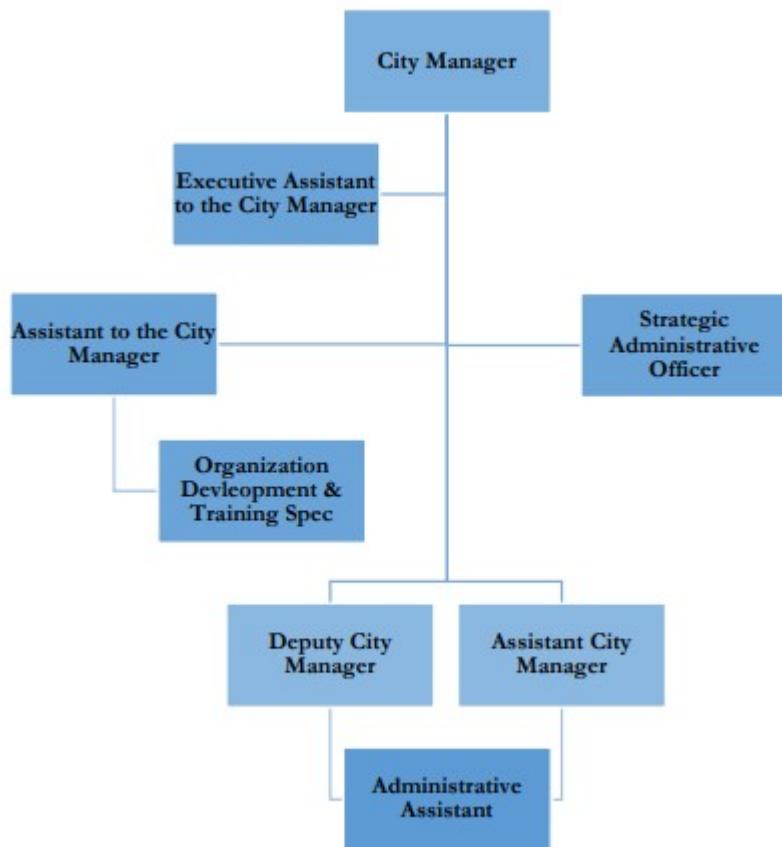
FY 2019-2020 Accomplishments

- 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 2020-2021 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



DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$1,165,248	\$1,278,361	\$1,248,310	\$1,415,438	\$1,284,874
Operating Expenses	\$80,464	\$134,862	\$101,250	\$72,496	\$113,446
Non-operating Expenses	\$0	\$0	\$0	\$100,000	\$—
TOTAL DEPARTMENT	\$1,245,712	\$1,413,223	\$1,349,560	\$1,587,934	\$1,398,320

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
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, 2018	Submit as per budget calendar and prior to July 20	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.	100%	100%	100%

ANALYSIS

The decrease in personnel costs is attributed to the elimination of two vacant positions in the Office of the City Manager.

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 18-19	FY 19-20	FY 20-21
Director of Public Affairs	1.00	1.00	1.00
Graphic Artist	1.00	1.00	1.00
Public Affairs Specialist II	1.00	1.00	2.00
Public Affairs Specialist I	1.00	1.00	0.00
Digital Media Specialist	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	1.00
Receptionist (part-time)	0.00	2.40	2.40
Subtotal	5.00	7.40	8.40

ACCOMPLISHMENTS, GOALS & OBJECTIVES

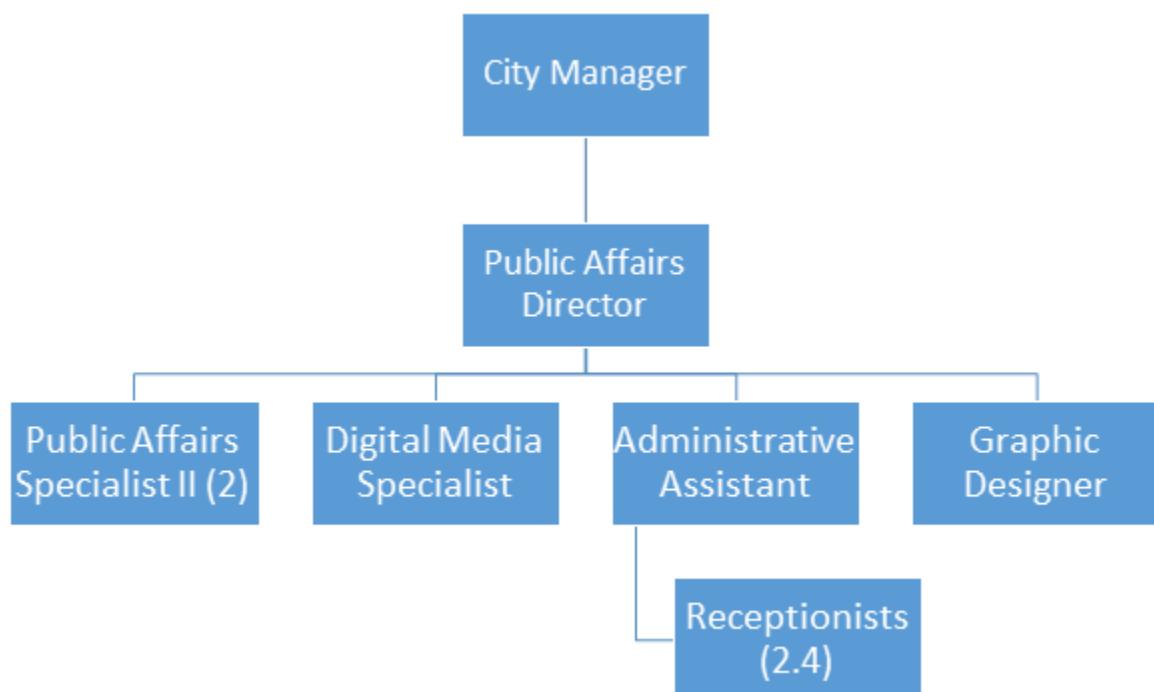
FY 2019-2020 Accomplishments

- 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 2020-2021 Goals and Objectives

- Continue to build social media and increase engagement.
- Continue to proactively promote the City across all media platforms including the publication of City of Miami Gardens Community newspaper to increase touch points and getting information into residents' homes. Continue building Miami Gardens Radio listenership.
- Develop brand campaign for the City of Miami Gardens 2020 and Beyond.
- Enhance the flow of information to Council members to include City programs, and State and Federal updates.
- Manage the flow of communication between MGPD and media outlets and social media engagement.
- Manage the flow of information related to Public Information Requests from media outlets.

ORGANIZATIONAL CHART



DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$224,182	\$199,688	\$343,605	\$479,815	\$562,837
Operating Expenses	\$4,787,653	\$4,120,779	\$347,020	\$605,000	\$307,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$5,011,835	\$4,320,467	\$690,626	\$1,084,815	\$869,837

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Communicate information to the City's residents through written material.	Number of publications/flyers/ads/electronic communications disseminated.	1,020	1,030	1,030
Effectively engage residents using social media.	Number of fans/followers/subscribers on the City's Facebook, Twitter, Instagram, and constant contact page (cumulative total).	20,000	20,200	20,200
Effectively communicate with media outlets.	Number of media inquiries responded to within 24 hours of initial inquiry.	180	80	80
Provide (promote) quality cultural, educational and recreational programming for City residents.	Number of City-sponsored and co-sponsored events.	200	250	250
Promote a positive image for Miami Gardens.	Number of graphic design projects produced.	250	500	500

ANALYSIS

The decrease in the FY 2021 budget is due to last year's increase in operating expenses, that was 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 18-19	FY 19-20	FY 19-21
Office Director of Civic Engagement	N/A	1.00	1.00
Civic Engagement Liaison	N/A	1.00	1.00
Sub-Total	0.00	2.00	2.00

ORGANIZATIONAL CHART

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2019-2020 Accomplishments

- 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

FY 2020-2021 Goals and Objectives

- Increase youth participation in civic engagement
- Build CMG Talks
- Actively engage college students and City Year volunteers in community outreach activities

DIVISION BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$0	\$0	\$28,895	\$169,799	\$224,056
Operating Expenses	\$0	\$0	\$12,709	\$170,000	\$95,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Department	\$0	\$0	\$41,604	\$339,799	\$319,056

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Promote and maintain a positive City image.	Number of Outreach and collaborative opportunities achieved.	N/A	15	20
Encourage proactive civic engagement.	Number of residents that participate in engagement initiative	N/A	1000	1500

ANALYSIS

In FY 20-21, the budget will reflect a decrease due to a reduction in Professional Services and Promotional activities.

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 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$0	\$7,025	\$4,231,948	\$4,072,000	\$3,436,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Department	\$0	\$7,025	\$4,231,948	\$4,072,000	\$3,436,000



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 18-19	FY 19-20	FY 20-21
City Clerk	1.00	1.00	1.00
Administrative Assistant	2.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00
Legislative Analyst	0.00	1.00	1.00
Subtotal	4.00	4.00	4.00

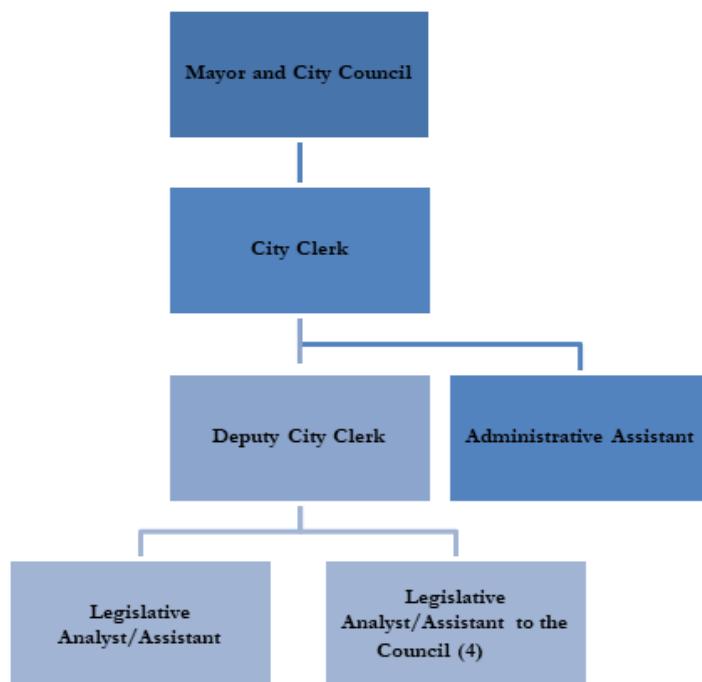
ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2019-2020 Accomplishments

- Improved the City Council Agenda Management process by implementing iCompass' Meeting Manager Pro program.
- Launched the public meeting portal where the public can access agendas and audio live stream (via YouTube) to City Council Meetings.
- Provided access to a paperless (electronic) agenda to the Mayor, City Council, and Charter Officers by implementing iCompass' AgendaNotes module and the distribution of 10 iPads.
- Conducted records assessments for multiple departments and coordinated the destruction of 85 cubic feet of records.
- Improved the records request process by implementing the JustFOIA program in order to automate, track, and manage public records request received by the City.

FY 2020-2021 Goals and Objectives

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$473,979	\$353,454	\$422,897	\$457,162	\$472,799
Operating Expenses	\$187,124	\$83,881	\$154,225	\$152,685	\$134,685
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$661,103	\$437,335	\$577,123	\$609,847	\$607,484

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
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.	95%	95%	100%
Provide efficiency in responding to Public Record Requests.	Provide responses within 15 working days of requests.	95%	95%	99%

ANALYSIS

There are no major changes in the FY 2021 budget as compared to the previous year. Sufficient funding has been made available to conduct the necessary operations of the Office.

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 18-19	FY 19-20	FY 20-21
Finance Director	1.00	1.00	1.00
Assistant Finance Director	2.00	1.00	2.00
Management Analyst	1.00	1.00	1.00
Accountant III	1.00	2.00	2.00
Accountant II	2.00	0.00	0.00
Accountant I	1.00	1.00	1.00
Cashier	1.00	1.00	1.00
Administrative Assistant	0.00	0.50	0.50
Controller	0.00	1.00	0.00
Accounting Technician	0.00	1.00	1.00
Budget Analyst	0.00	2.00	2.00
Subtotal	9.00	11.50	11.50

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2019-2020 Accomplishments

- Received GFOA awards for the FY 2019
- Implemented OpenGov budgeting tool.

FY 2020-2021 Goals and Objectives

- To secure GFOA awards for the FY 2020 CAFR and FY 2021 Budget Award.
- Issue RFP for Auditing Services.

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$602,407	\$975,390	\$850,472	\$1,144,722	\$1,220,332
Operating Expenses	\$93,243	\$86,404	\$83,953	\$100,736	\$102,038
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$695,650	\$1,061,794	\$934,424	\$1,245,458	\$1,322,370

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
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	Yes	Not available until Budget is completed
Receive unqualified auditor opinion.	Did the City receive unqualified opinion?	Yes	Yes	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

There are no major changes in the FY 2021 budget as compared to the previous year. Sufficient funding has been made available to conduct the necessary operations of the Department.

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 18-19	FY 19-20	FY 20-21
Human Resources and Risk Director	1.00	1.00	1.00
Assistant Human Resources Director	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00
Human Resources Administrator	1.00	1.00	1.00
Human Resources Analyst II	1.00	1.00	1.00
Recruiter (Part Time)	0.80	0.80	0.80
Receptionist	0.50	0.00	0.00
Receptionist (Part Time)	0.80	0.00	0.00
Benefits Coordinator	1.00	1.00	1.00
Scanner (Part Time)	0.80	0.80	0.80
HR Assistant	0.00	1.00	1.00
Subtotal	8.90	8.60	8.60

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2019-2020 Accomplishments

- City-wide job analysis and review of job descriptions along with salary classifications.
- Develop succession plan for the Department.

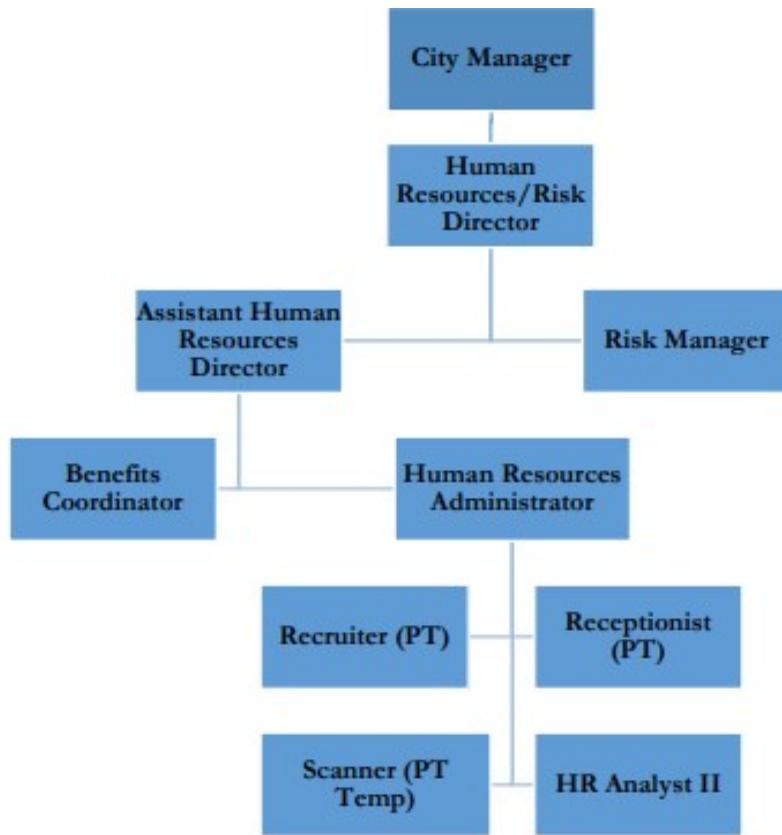
FY 2020-2021 Goals and Objectives

Paperless Open Enrollment for 2021 Employee Benefits, including, Health Insurance, Life Insurance, Dental Insurance, Vision Insurance, and Disability Insurance.

Successful Contract Negotiations for the Collective Bargaining Agreement between the Federation of Public Employees (FPE) and the City of Miami Gardens.

Implement DocuServe program to make the onboarding process paperless.

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$845,699	\$874,504	\$964,214	\$1,013,923	\$1,051,632
Operating Expenses	\$187,723	\$216,625	\$155,877	\$129,948	\$165,310
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$1,033,421	\$1,091,129	\$1,120,091	\$1,143,871	\$1,216,941

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
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%	95%
Safety Committee Meetings.	Number of Safety Committee meetings conducted.	2	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.	92%	92%	95%

ANALYSIS

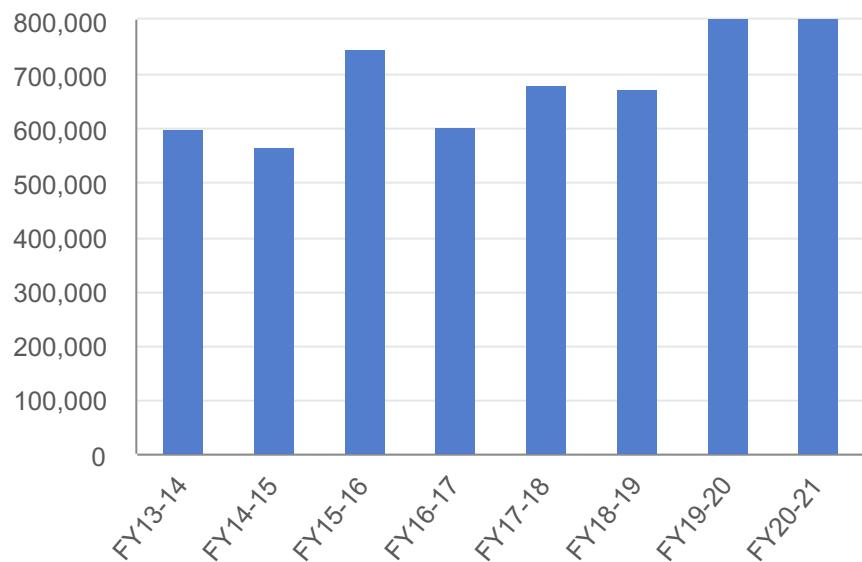
The most significant change in funding is in Professional Services. Additional funding has been provided for outside council to assist with labor negotiations and other personnel issues.

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 18-19	FY 19-20	FY 20-21
City Attorney	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00
Legal Assistant	1.00	1.00	1.00
Subtotal	3.00	3.00	3.00

HISTORY OF LEGAL EXPENSES

ACCOMPLISHMENTS, GOALS & OBJECTIVES

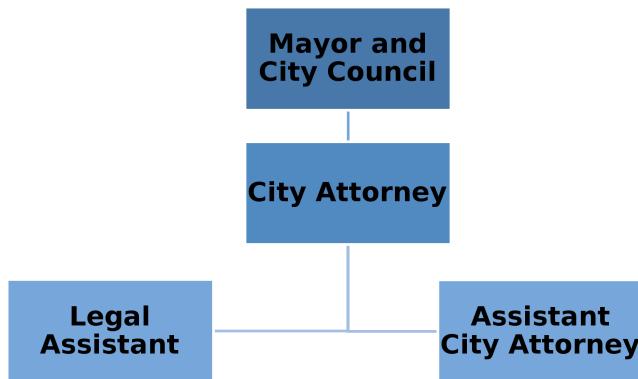
FY 2020-2020 Accomplishments

- Successfully handled the transfer of a number of lighting and special districts from Miami Dade County
- Facilitated 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
- Assisted with closing on the 35 Acre Parcel
- Successfully litigated an appeal that affects all municipalities in Dade County with respect to Code Enforcement Liens
- Continued to successfully represent the City in numerous litigation matters
- Assisted the Charter Revision Commission with its duties

FY 2020-2021 Goals and Objectives

- Successfully litigating against NMB over the water surcharge
- Finalizing the transfer of additional City properties
- Continuing to successfully represent the City with litigation matters
- Assisting with transitioning new Council Member and Mayor

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$496,035	\$514,323	\$514,324	\$552,963	\$697,004
Operating Expenses	\$107,442	\$168,269	\$159,551	\$264,700	\$291,450
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$603,477	\$682,593	\$673,875	\$817,663	\$988,454

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
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**

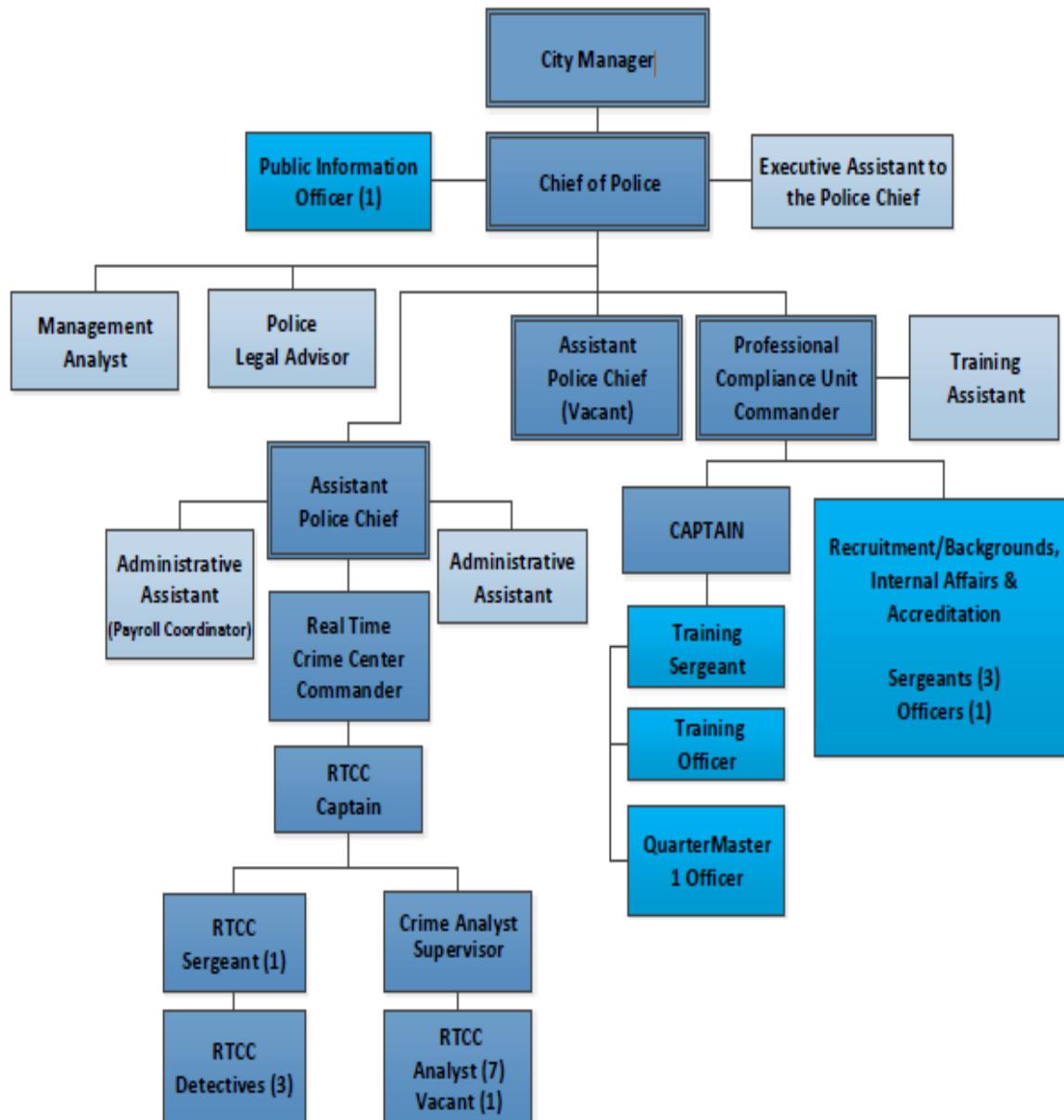
The Police Administrative Division encompasses the Office of the Chief, Internal Affairs Division, and Police Legal Advisor. The Chief of Police is the highest ranking law enforcement officer within the Department and is responsible for policy development, control, supervision, and program implementation 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 Administration, Investigations , Operations & Support Services Divisions		FY 18-19	FY 19-20	FY 20-21
Authorized Positions				
Chief of Police		1.00	1.00	1.00
Asst. Chief of Police		2.00	2.00	2.00
Commander		1.00	2.00	2.00
Major		3.00	3.00	3.00
Captain		9.00	10.00	10.00
Sergeant		27.00	26.00	26.00
Police Officers		145.00	151.00	151.00
Police Cadet		13.00	7.00	7.00
Assistant City Attorney		1.00	1.00	1.00
Executive Assistant to the Chief of Police		1.00	1.00	1.00
Police Training Assistant		1.00	1.00	1.00
Diversion Citation Officer		0.00	0.00	0.00
Administrative Assistant		3.00	4.00	4.00
Administrative Analyst		2.00	1.00	1.00
Crime Analyst		1.00	0.00	0.00
Community Service Aide		2.00	2.00	2.00
Records Clerk		5.00	5.00	5.00
Records Clerk Supervisor		1.00	1.00	1.00
Court Liaison/ Off-Duty Coordinator		1.00	1.00	1.00
Telecommunications Manager		1.00	1.00	1.00

Police Administration, Investigations , Operations & Support Services Divisions			
Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Telecommunicator	16.00	16.00	16.00
Telecommunicator Trainee	0.00	0.00	0.00
Telecommunications Supervisor	2.00	2.00	2.00
Property & Evidence Custodian	2.00	2.00	2.00
Property & Evidence Custodian II	1.00	1.00	1.00
Victim Advocate	2.00	2.00	2.00
Real Time Crime Analyst	3.00	8.00	8.00
Crime Analyst Supervisor	1.00	1.00	1.00
Crime Scene Supervisor	1.00	1.00	1.00
Crime Scene Technician	5.00	5.00	5.00
Investigative Assistant	1.00	1.00	1.00
Traffic Assistant	2.00	2.00	2.00
Subtotal	256.00	261.00	261.00

ORGANIZATIONAL CHART



ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2019-2020 Accomplishments

Hired eighteen (18) individuals; to include (1) Certified Police Officer, fourteen (14) Police Cadets and three (3) Civilians.

Revised three (3) departmental policies, to include updates on the Miami Dade County Courtroom Security and Written Directives.

Created nine (9) departmental policies as it relates to Backgrounds Investigations, Administrative Reports and Special Incident Response Team (SIRT).

Deployed and Integrated the current closed-circuit television camera systems for Buccaneer Park and Norwood Park.

Hired six more analysts to support our plan to commence a 24-hour operation within the RTCC.

Submitted permit applications for license plate readers to Miami-Dade County for seven (7) specified intersections.

Continued our partnership with faith-based organizations, community groups and neighboring law enforcement agencies, provided services to our community, and fostered initiatives which helped to combat violence in the City of Miami Gardens.

Hosted a successful National Night Out event for our residents.

Successfully enhanced the Miami Gardens Police Citizens Police Academy that serves as a bridge between the community and police twelve (12) residents graduated Fall of 2019.

FY 2020-2021 Goals and Objectives

- Streamline the policy process by utilizing PowerDMS workflows, in an effort to expedite signatures.

Streamline the Training Unit processes for day-to-day operations to include electronic submission of training requests, publish training courses, administer course evaluations, and electronic record keeping.

Streamline the Professional Compliance Unit record keeping process by converting background, personnel and internal affairs paper files into electronic formats.

Expand our SafeCam Program which provides the Real Time Crime Center accessibility to private security cameras to view public areas to effectively address criminal activity.

Deploy fixed license plate readers at several intersections across the City.

Deploy a closed-circuit television camera system at the newly renovated Bunche Park and upgrade/repair cameras at the City Government Complex.

Begin the transition to a 24-hour operation within the RTCC.

Host another successful National Night Out event for our residents.

DEPARTMENT BUDGET (ADMINISTRATIVE DIVISION)

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$27,788,466	\$28,612,071	\$32,177,430	\$33,661,793	\$32,947,646
Operating Expenses	\$679,174	\$871,071	\$1,342,897	\$1,501,997	\$1,549,257
Capital Outlay	\$92,599	\$0	\$44,961	\$0	\$0
TOTAL DEPARTMENT	\$28,560,239	\$29,483,142	\$33,565,287	\$35,163,790	\$34,496,903

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
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.	100.0%	100.0%	100.0%
Validate 100% of the Florida Crime Information Center (FCIC) and National Crime Information Center (FCIC) files in compliance with the law.	Percentage of files validated in compliance with the law.	100%	100%	100%
Maintain records of all property and evidence handled by the Police Department in compliance with the law 100% of the time.	Percentage of property and evidence processed in compliance with laws.	1	1	1
Reduce dispatch time on all Priority and Non-Priority calls for service.	Average amount of dispatch time for Priority and Non-Priority calls.	P- 2.8 Min. NP- 11.6 Min.	P-2.7 Min. NP- 10.5 Min.	P-5.0 Min. NP- 10.0 Min.
Review Part I incidents from RMS Daily Records Review weekly.	All Part I incidents reviewed and removed from RMS Daily Records Review.	1	1	1
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 Administrative Division will continue to reduce the Police Department and City's exposure to liability by coordinating essential and effective training at every level of the Department. The Division will also ensure the lawful, ethical and professional use of the Department's personnel, units, processes and programs when delivering police services to the community. The Division will continue the focus of fully implementing the City's Public Safety Technology Projects, which include continued development of the Real Time Crime Center (RTCC) and an array of video surveillance systems such as fixed and mobile license plate readers. The Division will work to transition the Records Management System which is antiquated and outdated as of the inception of the Department. 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 2019-2020 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%.

Established more visibility to decrease crime

Developed a unit to increase the visibility and target locations where there has been an increase in crime.

Launched the first Safe Exchange Zone Program for Miami Gardens Residents

Actively participated in 16 various Homeowners Association (HOA) & Community Meetings

Runner-up for Miami-Dade Chief's Association for LEO Award

Continued multi-agency Unity Community Bike Rides

Launched the Police Department's first P.A.L. Program

Turkey instead of a ticket campaign

Homeless Drive Assistance
Miami Gardens Clean Sweeps with Code Enforcement
Conducted Ride with the Chief Details
Conducted random ride-a-long operations
Certified more bike officers
• Citizens Police Academy graduation
Science and Engineering Fair (Councilman Williams)
NOBLE Multi-Agency Event
Florida Law Enforcement Officers Memorial
Swearing-In and Promotional ceremonies for officers
• Officer David Thompson funeral from Miami- Dade School Police
• Sergeant Steven Greco funeral service

FY 2020-2021 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 more monthly operations
Establish more monthly bike rides within the community
Enforce more traffic violations
Develop an executive staff business and community walk
Increase patrol manpower throughout the city for more visibility.
Increase Community Service Aides to five to assist with the amount of traffic accidents in the city
Increase the Community Response Team by three officers
Utilize the Segway's during special events and around the business districts.
"Golf Instead of Guns" initiative to youth in the City
Increase students in the Police Athletic League
Coordinate Community Survival Educational Training
Stay Health Initiative for Miami Gardens Police Officers
• Coordinate a community walk and BBQ in various area's
• Implement activities for youth inside the schools.
Continue with the Ride with the Chief
Implement monthly ride along operations
• Assign an officer to selective schools in the area.
Coordinate community safety tips on bike rides
Conduct safety helmet checks with the youth
Implement a ride with the community
Utilize the bike details for special operations and details.
Identify Hot Spot areas or areas of concern for visibility.
• Continue the Citizens Police Academy Classes
• Honor Guard Training Hosted by the City of Miami Police Department
• Participate in the Professional Tennis Games
• Other Public Events throughout South Florida
To represent the Miami Gardens Police Department with a well-trained ceremonial unit to render

honor, respect, preserve traditions, promote esprit-de-corps, instill pride and perform ceremonial duties for Police Personnel killed in the line of duty

Attend ceremonial funeral duties for in state and out of state officers killed in the line of duty

Perform other functions as deemed appropriate by the Chief of Police

Equip each member with a full uniform and all the necessary accessories

Purchase new flags and harness

- Be proactive within the community
- Assist with handling priority calls
- Cover all district areas such as 1,2, and 3.
- Conduct random Traffic Checks
- Assist Investigations in Joint Operations
- Assist Investigations with the Apprehension of Warranted Subjects

ORGANIZATIONAL CHART



DEPARTMENT BUDGET (OPERATIONS DIVISION)

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	Under Admin.				
Operating Expenses	\$56,911	\$50,117	\$29,406	\$72,000	\$76,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$56,911	\$50,117	\$29,406	\$72,000	\$76,000

PERFORMANCE INDICATORS

Service	Actual FY 18-19	Actual FY 19-20	Projected FY 20-21
Population Served	113,628**	114,284**	*
Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
#FTE Employees	*	116	125
Arrests	3031**	3217**	*
Traffic Citations	7,513	2,737	*
Arrests per 100,000	2667.5**	*	*

*Data not available

ANALYSIS

For Fiscal Year 2021, the Operations division primary target is improving police and community relations as we enhance public safety and crime reduction which would be achieved through preventive patrol and concentrated enforcement.

GENERAL FUND

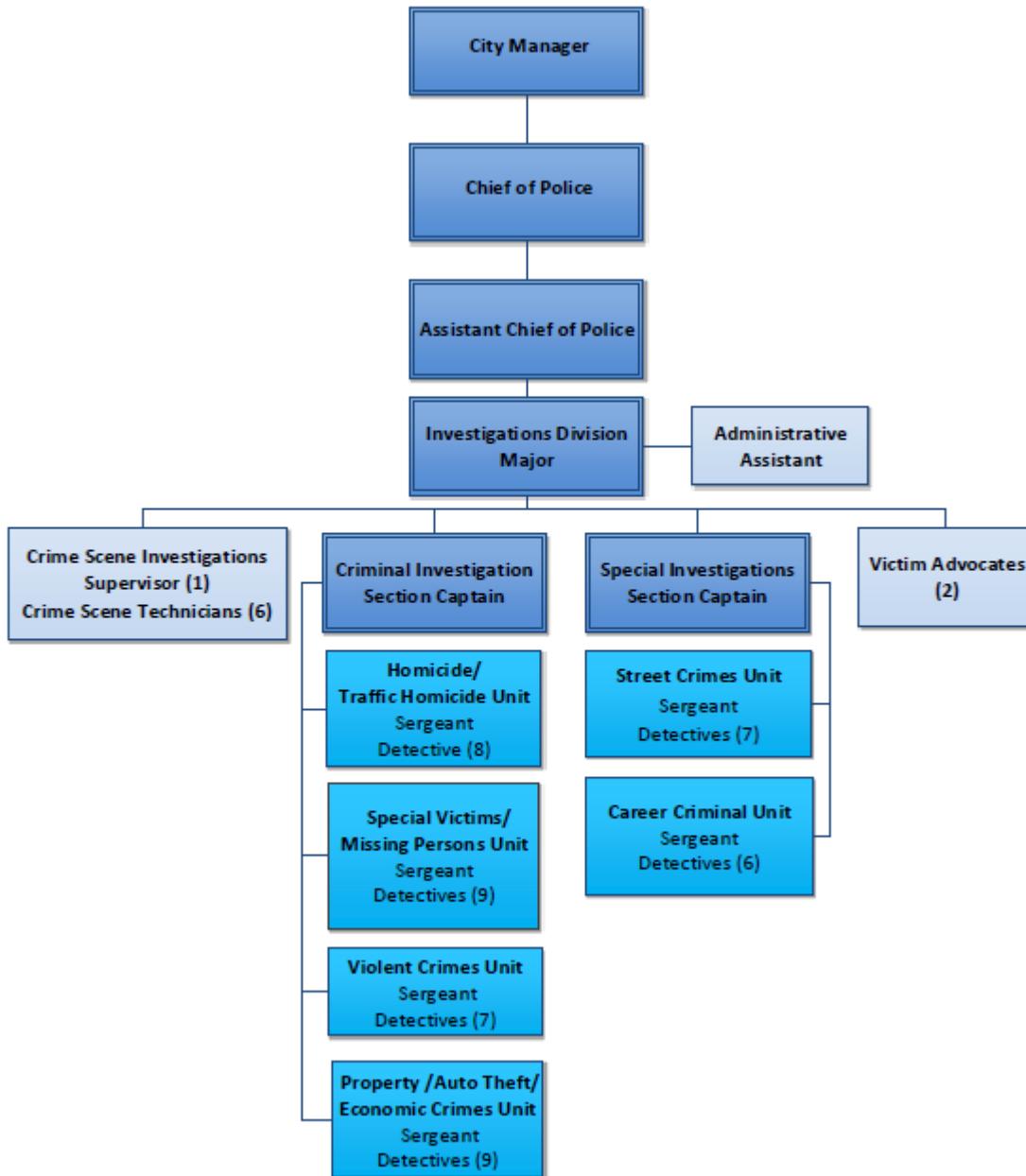
PUBLIC SAFETY DEPARTMENT POLICE INVESTIGATIONS DIVISION

MISSION

The mission of the Investigations 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 2019-2020 Accomplishments

- The Victims Advocate Unit participated in their third 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 135 cases and cleared 92 thru the current fiscal year ending March 3, 2020. During Fiscal year 18-19, the unit investigated 162 Missing Persons cases and cleared 103 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 investigative leads generated from the forensic analysis of firearms evidence. An investigator trained in the system has also undertaken the lead role in gathering all available information from those 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 a Violent Crimes Investigator to their Violent Crimes Task Force as Task Force Officer (TFO). This task force provides for enhanced manpower to combat these offenders, provides overtime cost re-imbursements, a rental vehicle, and additional manpower for violent crime investigations. Through the current Fiscal year, our TFO has referred 15 arrests, from 14 cases, to the United States Attorney's Office for Federal Prosecution.
- The Department was awarded the Project Safe Neighborhoods Grant of \$99,911.35. The award will reimburse overtime costs for initiatives to reduce violent crime.
- The Department entered into an agreement with the Miami Dade State Attorney's Office via a Memorandum of Understanding to participate in their Gun Violence Reduction Initiative. The initiative will investigate and prosecute perpetrators of gun violence and have an in-house State Attorney assigned to our cases.

FY 2020-2021 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 and collaboration for prevention, arrest, and conviction of subjects.
- Special Investigations Section (Career Criminal and Street Crimes Units) will assist in reducing gun violence by continuing to:
 - Utilize funding from the Project Safe Neighborhood (PSN) grant to reduce violent crime by:
 - Roundtable discussions with our personnel, community leaders, clergy, HOA's, business leaders, and school students and personnel.
 - Identify and refer at risk youth to the Circle of Brotherhood to intervene with those at risk youth.
 - Initiate enhanced enforcement initiatives and target violent offenders through the analysis of investigative and intelligence information, utilizing confidential informants to infiltrate illicit drug organizations and firearm enforcement initiatives to reduce violent crime.
 - Enhance prosecution efforts by staying in touch with victim and witnesses to ensure their cooperation with all Court related activities.
 - 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 in conducting sweeps to ensure offender compliance.

- Participate with the United States Attorney's Office, Federal Bureau of Investigation, United States Marshals Service and the Alcohol, Tobacco and Firearms in enhancing firearm and gang related crime prosecutions.
- Coordinate with Code Enforcement on Nuisance Abatement violations
- Participate closely with the Operations and Investigations Divisions to reduce violent crimes
- Victim Advocate Unit to continue to make victims aware of crime victim services, educate the youth in anti-bullying and date rape concerns.
- Fill all vacancies within the Investigations Division.

Train our NIBIN acquisition Detective to triage spent casings from Crime Scenes to enter into the NIBIN system to reduce the wait time in developing viable leads.

Investigations Division				
Service Quantity	Actual FY 17-18	Actual FY 18-19	Actual FY 19 -20	Projected FY 20-21
Population Served	110,000	112,265	114,000	114,000
Service Area	20 sq. Miles	20 sq. Miles	20 sq. Miles	20 sq. Miles
Full Time Employees	168	120	152	152

Criminal Investigations Section				
Service Quantity	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Projected FY 20-21
Investigations Assigned	4883	3483	5200	5200
# of Investigators	29	29	34	34
Investigations per Officer	168	120	152	152
Effectiveness Measures: Clearance Rate of Assigned Cases	32%	23%	26%	26%

Special Investigations Section			
Service Quantity	Actual FY 18-19	Actual FY 19-20	Projected FY 20-21
Search Warrants Executed	50	5200	5200
Seized Marijuana	7400 grams	9000 grams	9000 grams
Seized Cocaine	337 grams	500 grams	500 grams
Seized Firearms	29	90	90
U.S. Marshalls Apprehensions	33	80	80

Traffic Homicide Unit				
Service Quantity	Actual FY 16-17	Actual FY 18-19	Actual FY 19-20	Projected FY 20-21
Crash Hit & Run	677	452	900	900
Crash Injuries	798	436	910	910
Crash Fatalities	8	9	25	25
Traffic Citations	456	33*	115*	115*

*Figures only include the Traffic Homicide Unit, Prior figures included Traffic Unit comprised of Motors and Traffic Homicide.

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	\$62,504	\$70,777	\$94,696	\$125,100	\$74,100
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$62,504	\$70,777	\$94,696	\$125,100	\$74,100

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Increase clearance rate on all crime categories by 5%.	Computer Statistical (COMPSTAT) Records Management System (RMS) date will be evaluated for all crime categories.	21%	20%	26%
Increase the homicide clearance rate by 5%.	Evaluate CompStat and RMS data.	54%	60%	65%

ANALYSIS

The VOCA (Victim of Crime Acts) Grant for the Victim Advocate Unit was submitted, and has been awarded for Fiscal Year 2021 by the State of Florida Attorney General's Office. We are looking to initiate enhanced enforcement initiatives and target violent offenders through the analysis of investigative and intelligence information, utilizing confidential informants to infiltrate illicit drug organizations and firearm enforcement initiatives to reduce violent crime.

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 2019-2020 Accomplishments**

Processed 430 background checks.
Fingerprinted 273 Miami Gardens' applicants and/or Miami Gardens residents.
Processed and responded to over 2,972 public records requests.
Imported 973 MGPD arrests from Miami-Dade County's Think Stream A-Form Management portal into the arrest module in the Records Management System (RMS).
Mobile Name candidate approximately 14,118 names in Records Management System (RMS).
Successfully submitted and validated the Departments annual and semi-annual Uniform Crime Report (UCR) without any errors to the Florida Department of Law Enforcement.
Processed monthly Uniform Crime Report (UCR) for COMPSTAT meeting.
Successfully validated and/or processed monthly Hate Crime/Cargo Theft and Human Traffic reports for the Florida Department of Law Enforcement (FDLE).
Processed Case Status Report to verify all reports are reviewed out of the Daily Records Review (DRR).
Reviewed 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 Office and Bureau of Administrative Reviews.
Received and processed 56 expunge/seal/name change orders.
Collected \$1,859,238.71 in revenue for the City of Miami Gardens.
Submitted daily Tyler 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 at the Records Unit window daily.
Communications Unit received 95,500 Non 9-1-1 telephone calls and 21,417 9-1-1 telephone calls.
Dispatched 116,917 calls for police service.
Entered 2,019 NCIC/FCIC entries.
Hired two (2) Telecommunications Operators and one (1) Supervisor
Conducted a semi audit of the Property & Evidence Unit in conjunction with Internal Affairs.

Processed 1,638 pieces of property to date.
Conducted 18lab runs to Miami Dade County Crime Lab during which 115 items were transported for testing and analysis.
Returned 263 items and 44 firearms to the rightful owners.
Conducted a narcotics burn and destroyed 653 pieces.
Trained new hires on Property & Evidence procedures.
Presented an overview of the Property & Evidence Unit for the Citizens Police Academy.
Imported 95% of property and evidence in SAFE software.
Reviewed 403 Promise to Appear Arrests for qualifications for the Pre-Arrest Diversion Program.
Collected \$5,600 from participants in the Pre-Arrest Diversion Program PDP).
Hosted PDP graduation for 16 participants that successfully completed the program.
Hosted training meetings with MGPD, UM Police Department, Florida Memorial University, St. Thomas University and the SAO.
Hosted training for the Homeless Program with Miami Beach PD and Thriving Minds.
Referred 13 Juveniles to the Miami Dade Teen Court for services and Anger Management Classes held at Betty T. Ferguson.
22 participants completed the Justice for Life class.
Referred participants to Opportunities Industrialized Center (OIC) of South Florida for services for career training, personalized individual career planning, coaching for resume preparation, job readiness skills and job placement assistance.
Created training manuals for Officers for the programs housed under the PDP.
Completed training with the Fresh Start Consumer Network of Florida for the WRAP Program (Wellness Recovery Action Plan)
Traffic Unit coordinated several traffic safety events in an attempt to educate the public to avoid vehicle crashes and vehicular fatalities.
Issued over 2000 citations.
The Motor officers participated in Motor School and trained one additional MGPD officer.
Performed Motor Escorts for the Super Bowl LIV.
Worked in conjunction with Florida Highway Patrol and performed Motor escorts for the President of the United States (POTUS).
Participated in a motor escort with Miami-Dade Police Department for the Police Officers Assistance Trust (POAT).
School Crossing Guard Unit participated in Safety Day at Walmart.
Provided traffic direction assistance for Senior Appreciation Day, Fright Night and City of Miami Gardens Public Service Announcement Commercial Shoot.
Provided Child I.D.'s for youth in Miami Gardens.
Safely crossed 100% of students during the year without incident.
Installed car seat restraints.

FY 2020-2021 Goals and Objectives

Dispose of a number of property items equivalent to 90% of the number of items received after property has exceeded the statute of limitations and retention guidelines.
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, currency conversion and weapons melt annually.
Reduce email reminders and property rejections by conducting two Property & Evidence refresher presentations annually.

Reduce overtime expenses related to Communications Unit by 5%. In the process of hiring new personnel.

Fill vacancies in Communications Unit.

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 Tyler pay file status to the City's Finance Department for financial accountability.

Continue to scan and attach documents to reports in RMS.

Continue to Name Candidate names daily.

Continue to process UCR report, Hate Crime/Cargo Theft/Human Traffic 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.

Conduct training classes for newly hired officers.

Attend Miami Dade Teen Court sessions periodically.

Reconstruct the Marijuana Civil Citation to the Civil Citation for other infractions that occur throughout the city.

Construct a program to address and enforce no vaping on any city owned properties.

Continue developing our Juvenile Program in collaboration with Miami Dade Teen Court.

Continue the development of the Pre- Arrest Diversion Program.

Continue collaborations with Justice for Life and SAO.

Resolve all appeals regarding false alarm charges from citizens.

Continue partnership with false alarm billing company to ensure the City is collecting the accurate amount of fees that are due.

Continue to educate the public on traffic safety. Continue issuance of citations for traffic violators.

Replace Personal Digital Assistant (PDA) with Dell Toughbook tablets.

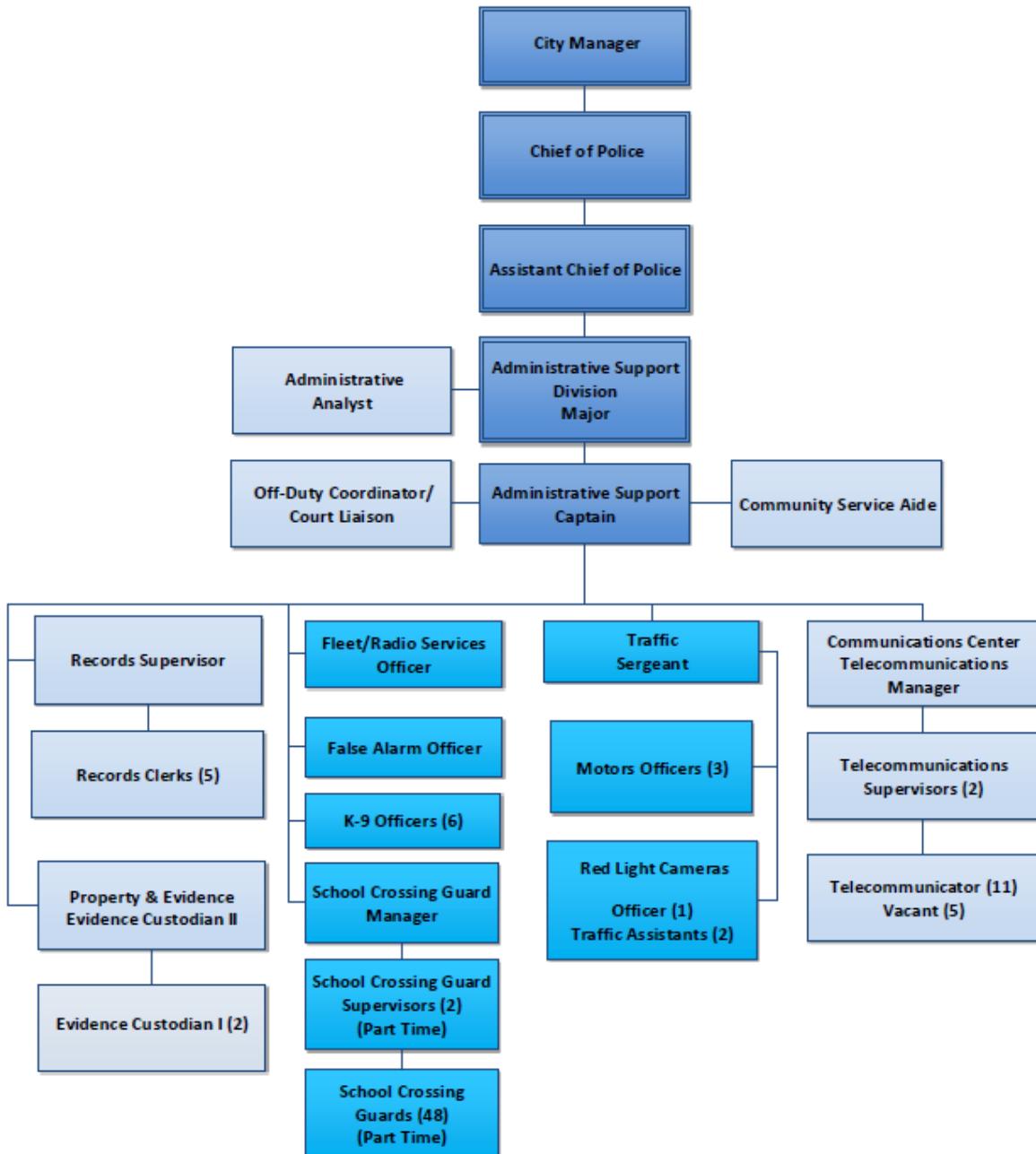
Continue to perform Motor escorts (Fallen Officer Memorial/Florida Tour De Force).

Continue to conduct monthly Motorcycle Training with other law enforcement departments.

Ensure adequate staffing is maintained for the School Crossing Guard function.

Conduct child safety passenger classes.

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	Under Admin.				
Operating Expenses	\$231,658	\$286,025	\$293,386	\$364,795	\$282,162
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$231,658	\$286,025	\$293,386	\$364,795	\$282,162

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
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- 2.8 Min. NP- 11.6 Min.	P-2.7 Min. NP- 10.5 Min.	P-5.0 Min. NP- 10.0 Min.
Review Part I incidents from RMS Daily Records Review weekly.	All Part I incidents reviewed and removed from RMS Daily Records Review.	100%	100%	100%
Receive and process all red light camera violations at the Records Unit window weekly.	Ensure all payments are applied and documents in the accounting system.	100%	100%	100%

ANALYSIS

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

GENERAL FUND**PUBLIC SAFETY DEPARTMENT
COPS II GRANT****STAFFING LEVELS**

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Police Officers	10.00	10.00	10.00
Subtotal	10.00	10.00	10.00

DEPARTMENT BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$1,110,840	\$1,206,760	\$1,344,722	\$1,409,150	\$1,397,048
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$1,110,840	\$1,206,760	\$1,344,722	\$1,409,150	\$1,397,048

ANALYSIS

The City received COPS Grant awards (II, III, and IV) which funded part of the salaries and fringe benefits for ten (10) new Police Officers with each of the grant. Each grant was a three-year (3) grant and paid 45.7% of base salary and related fringe benefits. The funding for each grant has expired and the City will now cover the full costs for the Officers.

GENERAL FUND**PUBLIC SAFETY DEPARTMENT
COPS II GRANT****STAFFING LEVELS**

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Police Officers	10.00	10.00	10.00
Subtotal	10.00	10.00	10.00

DEPARTMENT BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$1,203,492	\$1,278,704	\$1,282,183	\$1,418,153	\$1,367,207
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$1,203,492	\$1,278,704	\$1,282,183	\$1,418,153	\$1,367,207

GENERAL FUND

PUBLIC SAFETY DEPARTMENT
COPS IV GRANT

STAFFING LEVELS

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Police Officers	11.00	11.00	11.00
Subtotal	11.00	11.00	11.00

DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$976,873	\$1,108,570	\$1,295,365	\$1,254,797	\$1,201,628
Operating Expenses	\$1,257	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$978,130	\$1,108,570	\$1,295,365	\$1,254,797	\$1,201,628

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

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
School Crossing Guard Supervisor	1.00	1.40	1.40
School Crossing Guard (Part Time)	15.40	15.00	13.75
School Crossing Guard Manager	1.00	1.00	1.00
Subtotal	17.40	17.40	16.15



School Crossing Guard with Children

ACCOMPLISHMENTS, GOALS & OBJECTIVES

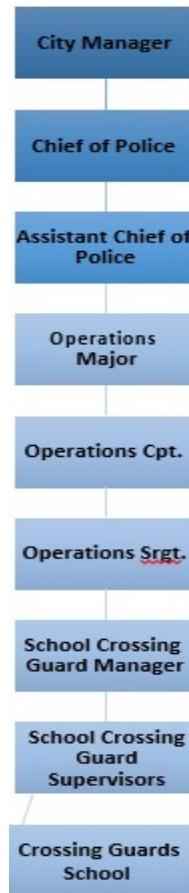
FY 2019-2020 Accomplishments

- 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.

FY 2020-2021 Goals and Objectives

- Ensure adequate staffing is maintained for the School Crossing Guard function.
- Conduct child safety passenger classes.
- Provided Child I.D.'s for youth in Miami Gardens.

ORGANIZATIONAL CHART



DEPARTMENT BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$470,138	\$509,323	\$561,281	\$501,603	\$537,763
Operating Expenses	\$3,854	\$5,341	\$6,443	\$13,600	\$15,900
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$473,992	\$514,664	\$567,724	\$515,203	\$553,663

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Safely cross 100% of the students who come into the area of responsibility of the school crossing guards.	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.	8	10	12
Work with Police Department or Community Organizations to share pedestrian safety information on at least 4 occasions.	Number of pedestrian safety information sessions.	4	6	8

ANALYSIS

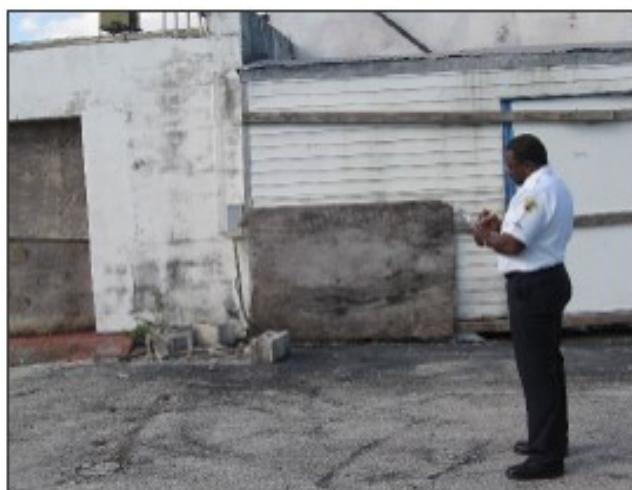
The school crossing guard division would like to provide and implement the bike helmet safety awareness for students in Miami Gardens ranging from kindergarten through fifth grade.

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 18-19	FY 19-20	FY 20-21
Code Compliance Officer	10.00	10.00	9.50
Code Compliance Supervisor	2.00	2.00	2.00
Code Enforcement & License Manager	1.00	0.00	0.00
Permit & License Clerk Supervisor	1.00	1.00	1.00
Permit & License Clerk	6.00	6.00	6.00
Housing Inspector	2.00	2.00	2.00
Code Enforcement & License Director	0.00	1.00	1.00
Community Improvement Director	0.00	0.00	0.20
Sub-Total	22.00	22.00	21.70



Code Enforcement Officer reviewing a possible code violation

ACCOMPLISHMENTS, GOALS & OBJECTIVES

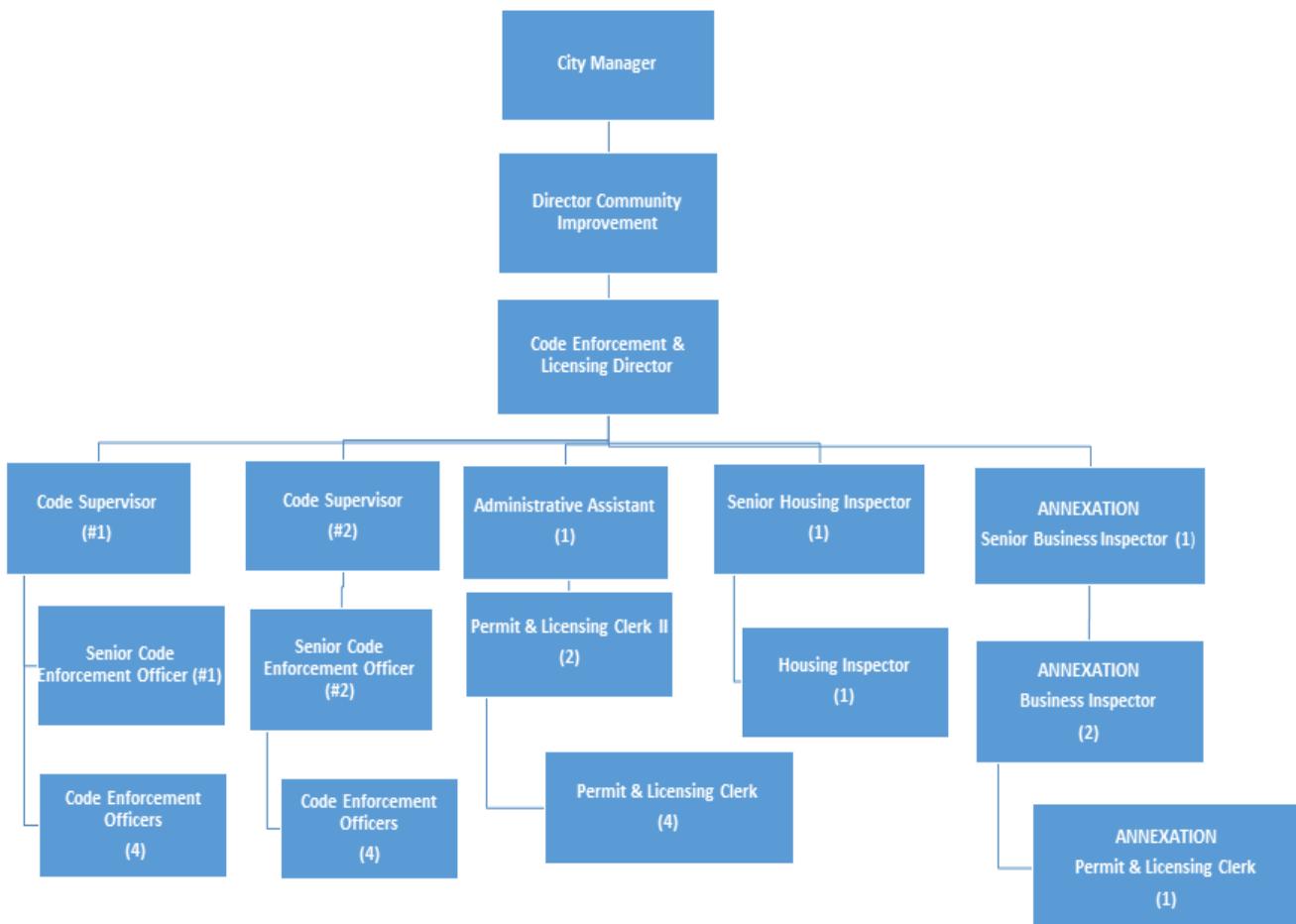
FY 2019-2020 Accomplishments

- Initiated Strategic Zone Enforcement Task Force
- Conducted sweeps in strategic zone enforcement in 10 zones.
- Actively participated in Homeowner Association & Community Meetings
- Attended 47 HOA meetings during this period making contact with 4,741 residents and business owners

FY 2020-2021 Goals and Objectives

- Reduce the number of complaints and referrals by 20%
- Increase the number of cases that fall into the 30 days and 60 days compliance categories.
- Accelerate the rate of resolving cases through the Special Masters process
- Reduce lien amounts at the point of recordation
- Update and produce Citizen's Guide to Code Compliance.
- Participate in the Police Department Walk and Knock and Walking One Stop
- Attend community, HOA and Crime prevention meetings
- Provide Staff Mini trainings and Management trainings
- Automate special master process
- Provide short training sessions in time management and technical report writing
- Restructure zones and increase Proactive Zone Enforcement
- Increase special Night Operations in conjunction with CMGPD
- Host GCACE meeting
- Incorporate Business Licensing, along with other department's information in Code –on- the -Go initiative.

ORGANIZATIONAL CHART



DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$1,151,950	\$1,165,781	\$1,314,915	\$1,543,712	\$1,547,368
Operating Expenses	\$67,277	\$64,022	\$142,931	\$105,800	\$135,150
Capital Outlay	\$0	\$0	\$0	\$275,678	\$76,757
TOTAL DEPARTMENT	\$1,219,227	\$1,229,804	\$1,457,846	\$1,925,190	\$1,759,275

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
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

For FY 2021, The Code division would like to introduce commercial vehicle and illegal food vendor control initiative. The commercial vehicle and illegal vendors control initiative consists primarily of night sweeps throughout the entire city on a monthly basis. These sweeps will be conducted 10-12 times during the fiscal year. Four (4) to six (6) Code Officers will team up and in collaboration with the Police Department, conduct investigations between 08:00 p.m. and 2:00 a.m. every month, to locate and cite commercial vehicles and disrupt and deter the sale of food on the streets. These initiatives are expected to reduce the number of calls made to the Police Department and complaints received by other agencies within the city.

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 18-19	FY 19-20	FY 20-21
Planning & Zoning Director	1.00	1.00	1.00
Senior Planner	1.00	0.00	0.00
Associate Planners	2.00	2.00	2.00
Executive Secretary	0.00	0.00	0.10
Zoning Inspector	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Administrative Assistant	0.80	0.00	0.00
Zoning Administrator	0.00	1.00	1.00
Community Improvement Director	0.00	0.00	0.20
Intern	0.00	0.00	0.50
Sub-Total	6.80	6.00	6.80

ACCOMPLISHMENTS, GOALS & OBJECTIVES

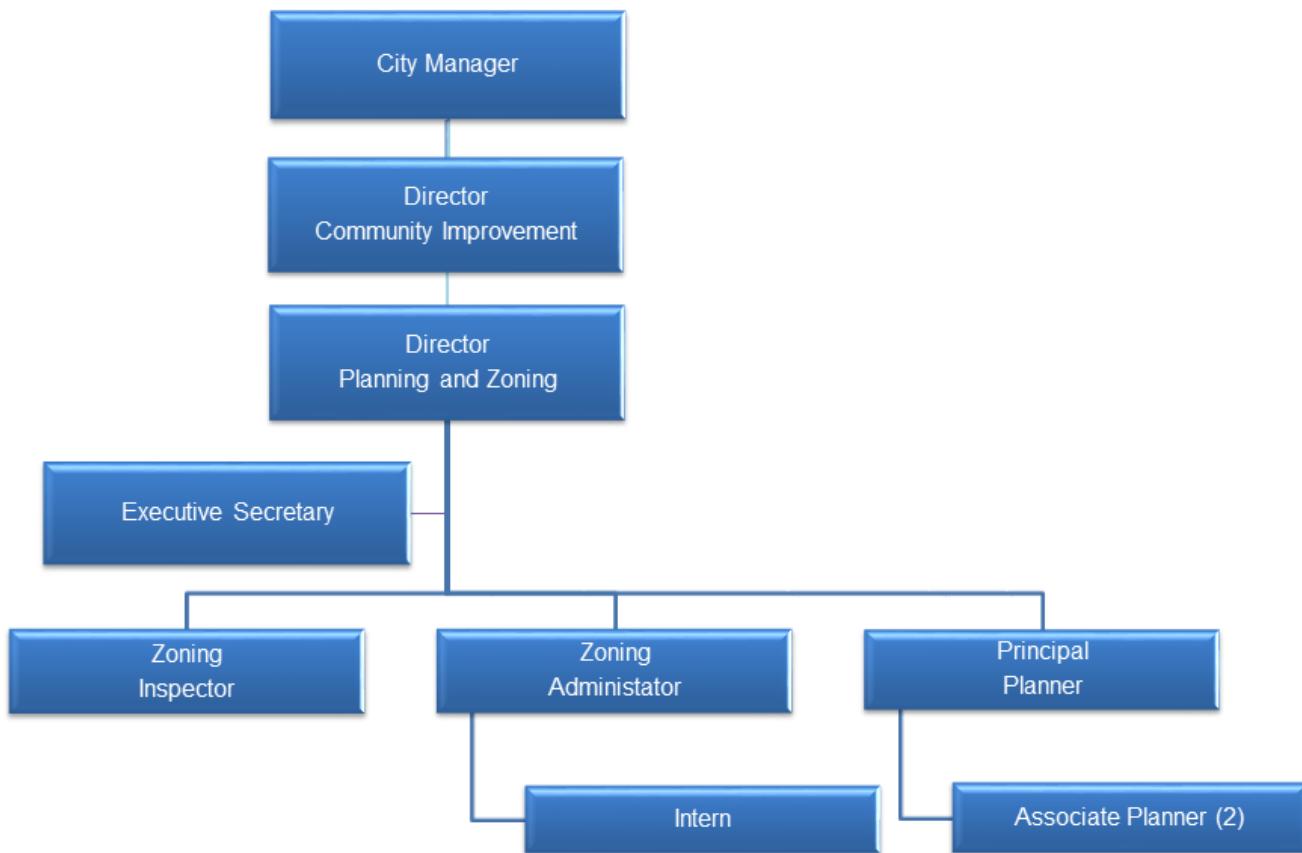
FY 2019-2020 Accomplishments

- On April 2, 2020, the City of Miami Gardens became the primary agency responsible for reviewing and issuing tree permits within the City; shifting authority for the tree permitting program away from Miami-Dade County in order to shorten and streamline the review process for residents and those doing development within the City
- Updated the City's Landscape and Tree Protection Ordinance to provide a key tool in boosting the City's ongoing beautification efforts
- Completed a Streetscape Master Plan for the NW 27th Avenue corridor including hardscape elements, landscape enhancements and safety improvements
- Issued site plan approval for major development projects to include El Dorado Furniture expansion, addition of dormitories to the St. Thomas University campus, a new FPL Customer Service Center, and City-owned Senior Family Center bond project
- Implemented the Qless remote appointment system to reduce lobby wait times and provide greater convenience to customers

FY 2020-2021 Goals and Objectives

- Implement e-permitting software to allow for digital plan submission and processing in order to provide more timely permit reviews, improve internal efficiencies, and offer greater convenience to customers.
 - Enhance employee development to provide exceptional internal and external customer service,
 - Digitize plans and permits to alleviate storage needs and better facilitate prompt responses to public records requests

ORGANIZATIONAL CHART



DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$169,107	\$366,214	\$519,675	\$620,692	\$652,881
Operating Expenses	\$287,141	\$259,720	\$51,871	\$152,423	\$121,223
Capital Outlay	\$0	\$0	\$0	\$66,831	\$18,608
TOTAL DEPARTMENT	\$456,248	\$625,934	\$571,546	\$839,946	\$792,712

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Implement Energov E-permitting software.	Establish and implement Energov software.	25%	50%	25%
Enhance employee development to provide exceptional internal and	100% attendance of staff at recommended section specific, in-house & off site trainings.	Not Measured	20%	100%
Digitize building plans for public record storage.	Complete Digitization of plans for public record.	50%	75%	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.

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 18-19	FY 19-20	FY 20-21
Parks & Recreation Director	1.00	1.00	1.00
Teacher	0.00	0.00	1.70
Operations Service Manager	1.00	1.00	1.00
Recreation Aides	9.60	10.40	10.40
Recreation Aides II	3.00	3.00	3.00
Recreation Aides I	2.00	2.00	2.00
Information Officer	1.00	1.00	1.00
Recreation District Supervisor	1.00	0.00	0.00
Recreation Supervisor	4.00	4.00	3.00
Recreation Coordinator	1.00	0.80	1.00
Administrative Analyst	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Assistant Parks & Recreation Director	1.00	2.00	2.00
Sub-Total	26.60	27.20	28.10

ACCOMPLISHMENTS, GOALS & OBJECTIVES

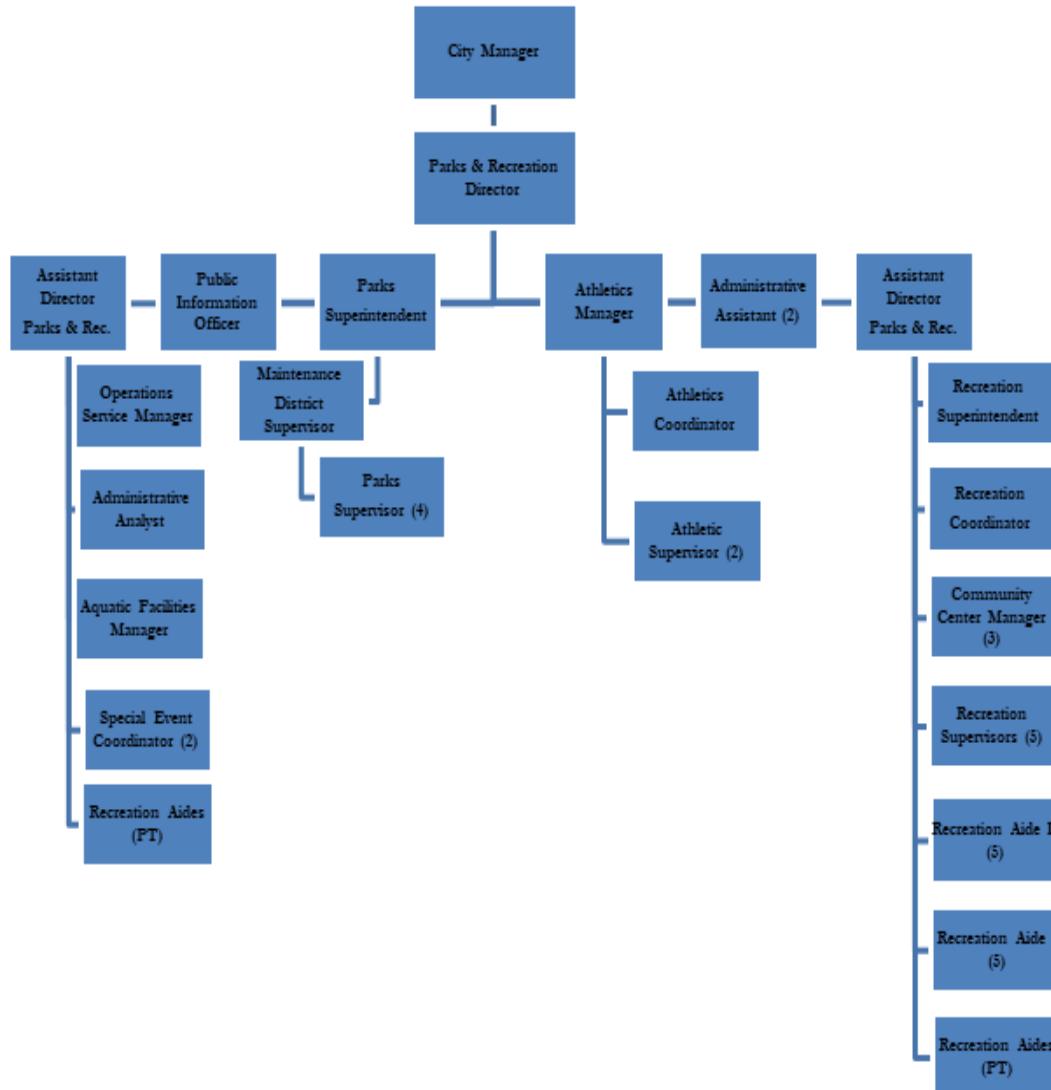
FY 2019-2020 Accomplishments

- Renewed 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 Norwood Park and Pool.
- 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, July 4th, Snow in the Gardens, Father Day Luncheon and the State of the City address.
- Implemented a new snorkeling and scuba programs.
- Introduced and implemented soccer and expanded the basketball program.
- Hosted four (4) FREE STEM Saturday sessions.
- Staff attended NRPA, FRPA, and South Florida Festival and Events Conferences. One additional staff was certified in Crowd Control Management and one became a Certified Parks and Recreation Professional (CPRP).
- Acquired sponsorships for Halloween, Snow in the Gardens, July 4th and Easter to supplement the costs of these citywide special events.
- Maintained partnerships with Dibia Dreams, US Soccer Foundation, Soccer for Success, P-Swap, Red Cross Centennial Swim Campaign, Flippity, The Fountain, Jesus People and Ted Lucas Foundation.
- Established new event sponsorships with Supreme Construction Company, Target, Publix, Sugar Man, 5Below, Fountain of New Life Church, Antioch Church, and the Brook Church.

FY 2020-2021 Goals and Objectives

- Establish three (3) new partnerships with organizations to provide programs and activities for school age youth.
- 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 two (2) sites within the city.
- Continue to implementing a marketing strategy to inform our residents of all recreation programs and activities offered within the City.

ORGANIZATIONAL CHART



DIVISION BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$1,121,614	\$1,052,698	\$1,265,893	\$1,602,573	\$1,557,667
Operating Expenses	\$550,883	\$590,604	\$609,448	\$565,533	\$462,702
Capital Outlay	\$0	\$12,536	\$0	\$10,000	\$0
Reserve for New Facilities Operations	\$0	\$0	\$0	\$160,707	\$0
TOTAL DIVISION	\$1,672,498	\$1,655,838	\$1,875,341	\$2,178,106	\$2,020,369

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Establish five (5) new partnerships with organizations to provide programs and activities for school age youth.	Number of new partnerships established.	8	3 new partnerships	3 new partnerships
Increase attendance within our Afterschool, Summer Camp, Winter Camp, Spring camp, and Kids Day off programs.	Number of new registrants within these programs	ASC:125 SC:250 WC:45 SC: 100	ASC: 315 SC: 315 WC: 100 SC: 200	ASC: 180 SC: 100 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	Survey 30% of programs	Survey 50% of programs	Survey 50% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	18	20	20
Implement programs to focus on recreation and education at all city recreational facilities.	Number of new programs	7	5	5
Professional Certifications within the Parks and Recreation Department	Place staff on a course to test and receive professional certifications	13	16	5
Establish teen programs at three (3) sites within the city.	Number of new programs and attendance within each.	2	3	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

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Community Center Manager	2.00	1.00	1.00
Assistant Community Center Manager	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Information Officer	0.00	0.00	0.00
Recreation Supervisor	1.00	1.00	1.00
Janitorial Worker	1.60	1.60	1.60
Park Ranger Supervisor	1.00	1.00	0.00
Park Ranger	2.40	2.40	2.40
Recreation Aide	3.20	4.00	4.00
Recreation Aide I	2.00	2.00	2.00
Health & Fitness Facilitator	2.40	2.40	2.40
Event Specialist	1.00	1.00	1.00
Chess Instructor	0.50	0.20	0.20
Sub-Total	19.10	18.60	17.60

ACCOMPLISHMENTS, GOALS & OBJECTIVES

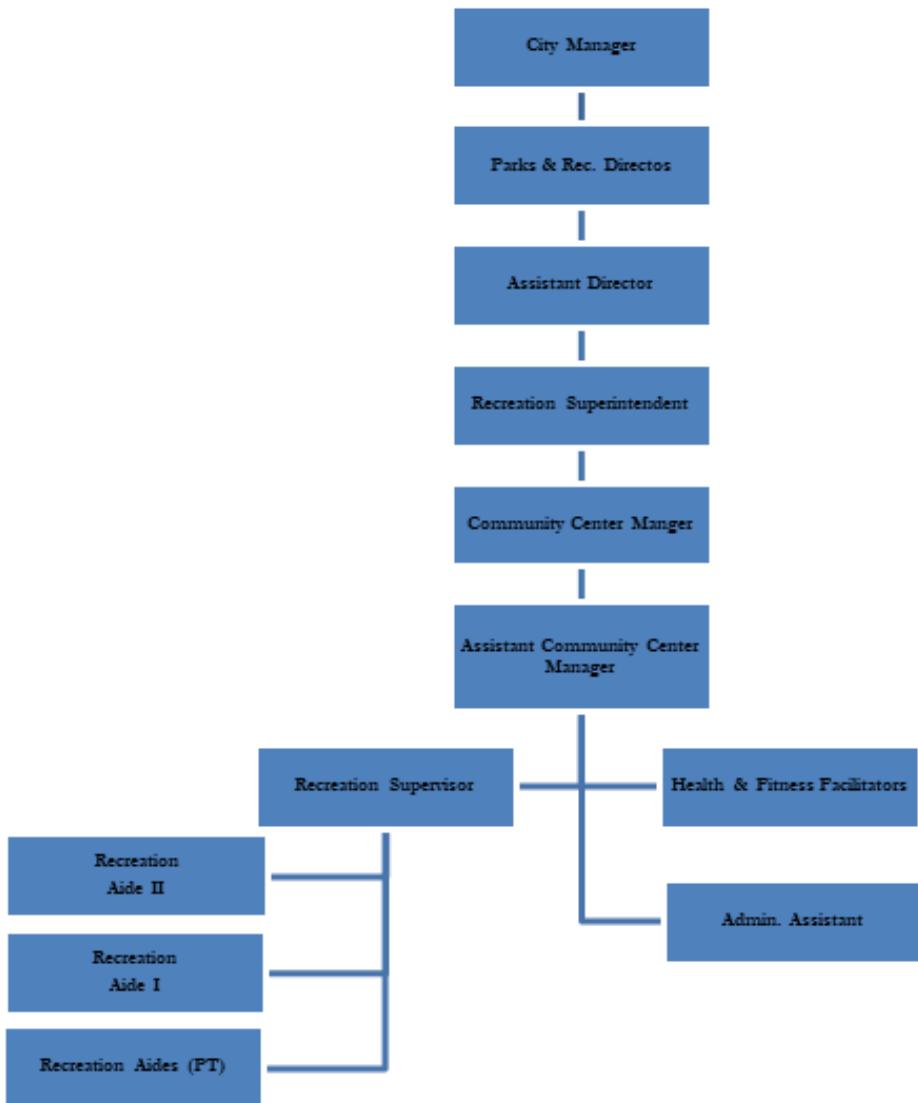
FY 2019-2020 Accomplishments

- Collaborated with Commissioner Jordan's Office for the Black History event and Music in the Park.
- Hosted the Mayor's Fitness challenge which included the new component Trap Yoga
- Offered Free Tax Preparation Sessions by Vitafree
- Monthly Hands On CPR Classes and 1st time Homeowners sessions by Mortgage Experts
- Offered Free Spanish and Creole Classes for Adults.

FY 2020-2021 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.
- Established a new partnership with Florida Memorial University for usage of Track, Field, and locker rooms.
- Contracted with Stub Hub for rental of the entire facility for Super bowl ticket sales.

ORGANIZATIONAL CHART



DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$969,210	\$544,761	\$669,878	\$956,380	\$855,999
Operating Expenses	\$396,745	\$363,991	\$507,749	\$417,179	\$412,481
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$1,365,955	\$908,751	\$1,177,627	\$1,373,559	\$1,268,480

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.)	Create a survey and distribute to users to evaluate customer satisfaction	10	15	15
Benchmark the facility in industry standards in staffing, maintenance costs and capital projects.	Survey various cities with facilities of similar size, programming and usage	3	5	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.	3	5	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

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Athletics Manager	1.00	1.00	1.00
Athletics Coordinator	1.00	1.00	1.00
Athletics Supervisor	2.00	2.00	1.00
Aquatic Facility Manager	1.00	1.00	1.00
Recreation Aide I	2.00	2.00	2.00
Recreation Aide II	2.00	2.00	2.00
Lead Lifeguard Water Safety	1.00	1.00	1.00
Lifeguard Water Safety Instructor	4.10	2.80	3.80
Lifeguard	0.50	0.50	0.50
Lead Tutors/Tutor	2.42	1.50	0.00
Recreation Aide	0.00	4.00	4.00
Sub-Total	17.02	18.80	17.30

ACCOMPLISHMENTS, GOALS & OBJECTIVES

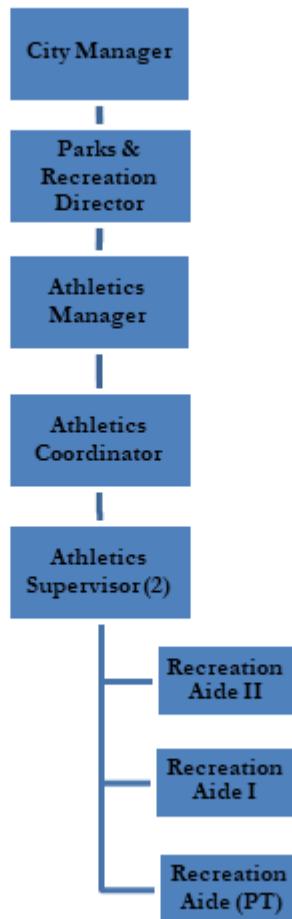
FY 2019-2020 Accomplishments

- Hosted youth football, tumbling and cheerleading programs.
- Provided successful soccer clinics.
- Hosted the 5th annual volleyball clinic.
- Hosted a successful winter basketball tournament, soccer, and tennis programs.

FY 2020-2021 Goals and Objectives

- Develop tennis, baseball, flag football and t-ball leagues;
- Survey at least five (5) programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run programs;
- Develop and implement a 4-week summer sports camp.

ORGANIZATIONAL CHART



DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$376,545	\$526,482	\$592,902	\$898,290	\$729,050
Operating Expenses	\$565,944	\$485,054	\$496,815	\$612,100	\$546,600
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$942,489	\$1,011,536	\$1,089,718	\$1,510,390	\$1,275,650

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
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	10	12	3
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	5	8	8
Develop and implement a 4 week summer sports camp.	Number of new registrants within these programs	0	100	100

ANALYSIS

The Athletics Division will continue to offer exceptional programs to the community. In FY20/21 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

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Lifeguard Water Safety Instructor	1.00	1.00	1.00
Lead Lifeguard Water Safety Instructor	0.80	0.80	0.80
Lifeguard	1.50	1.50	1.50
Lifeguard (Summer)	1.25	1.25	1.25
Park Manager	0.00	0.00	2.00
Sub-Total	4.55	4.55	6.55



Bunche Pool Sign

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2019-2020 Accomplishments

- Transitioned the evening Aqua Fit Class to Bunche Pool.
- Developed additional Learn to Swim Classes for youth and adults.
- Established partnership with North Dade Middle school for swim lessons for their students.
- Implemented Summer Movie Night for July is Parks and Recreation Month.

FY 2020-2021 Goals and Objectives

- Develop (3) new aquatic programs. (Such as Aqua Pole Classes, Jr Lifeguarding).
- Continue to establish partnerships with surrounding schools and churches.
- Survey programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run programs.
- Implement (1) new special event at the facility.
- Continue to offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards
- Certified 2 aquatic staff as Life Guard instructors (LGI) and one staff as Aquatics facility Operator (AFO).



Bunche Pool

DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$0	\$18,373	\$42,805	\$182,402	\$319,072
Operating Expenses	\$0	\$22,481	\$22,061	\$87,529	\$68,929
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$0	\$40,855	\$64,866	\$269,931	\$388,001

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Transition the Stingray competitive swim program to Bunche Pool.	Move the program	New Measure	100% of enrollees	100% of enrollees
Develop (3) new aquatic programs, Ex. Scuba & Snorkeling.	Implement new programs	New Measure	15 per program	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	Survey 20% of programs	Survey 20% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards.	Staff membership in various professional organization and regular attendance at trainings, workshops, sessions and conferences.	New Measure	75% of all staff	75% of all staff
Establish partnership with surrounding schools and churches.	Implement a marketing strategy to have information distributed within both schools and churches.	New Measure	25% of schools and churches in the area	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

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Maintenance District Supervisor	1.00	1.00	1.00
Janitorial Supervisor	3.00	3.00	3.00
Janitorial Worker	3.00	3.00	3.00
Landscape Supervisor	3.00	3.00	2.00
Landscape Worker	6.00	6.00	6.00
Trades Worker	3.00	3.00	4.00
Irrigation Supervisor	0.30	0.30	0.30
Parks Superintendent	1.00	1.00	1.00
Sub-Total	20.30	20.30	20.30

ACCOMPLISHMENTS, GOALS & OBJECTIVES

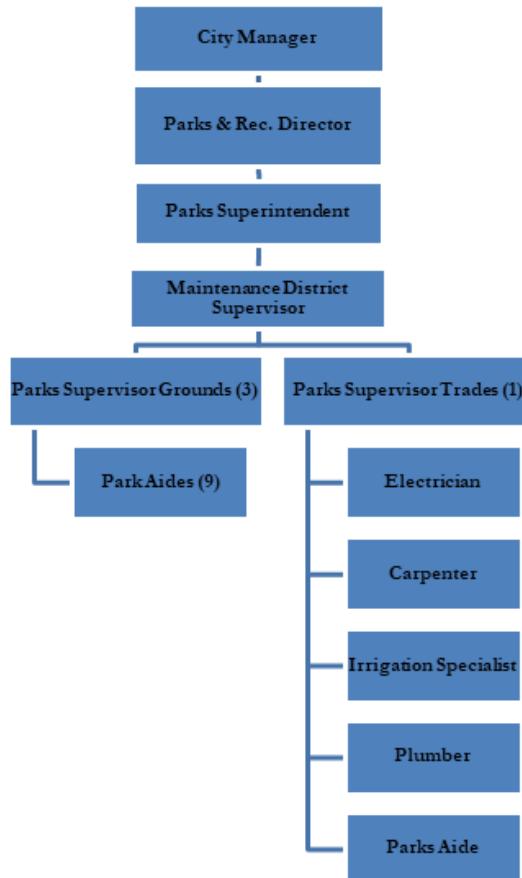
FY 2019-2020 Accomplishments

- Re-aligned positions and responsibilities within the division to increase efficiency.
- Aligned Park Maintenance staff to work closely with recreation staff to address deficiencies and repairs as needed.
- Implemented maintenance plan to include check lists, service logs to insure equipment is maintained and service according to industry and manufacturer standards.
- Provided professional development as four (4) park maintenance staff were certified in Tree Trimming, one (1) attended the FRPA Merging Leaders seminar, and one (1) passed the Ornamental and Turf Pesticide Certification.

FY 2020-2021 Goals and Objectives

- Continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.
- Training to offer professional development opportunities for staff to improve work ethic and knowledge of parks and recreational activities.

ORGANIZATIONAL CHART



DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$793,253	\$958,241	\$970,806	\$1,058,688	\$1,226,610
Operating Expenses	\$271,408	\$282,890	\$409,316	\$245,038	\$289,238
Capital Outlay	\$28	\$19,552	\$0	\$0	\$0
TOTAL DIVISION	\$1,064,689	\$1,260,683	\$1,380,122	\$1,303,726	\$1,515,848

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

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Community Center Manager	0.00	1.00	1.00
Asst. Community Center Manager	0.00	1.00	1.00
Recreation Aide II	0.00	1.00	1.00
Recreation Aide I	0.00	1.00	1.00
Recreation Aide	0.00	3.40	3.40
Sub-Total	0.00	7.40	7.40



Buccaneer Park Ribbon Cutting

ACCOMPLISHMENTS, GOALS & OBJECTIVES

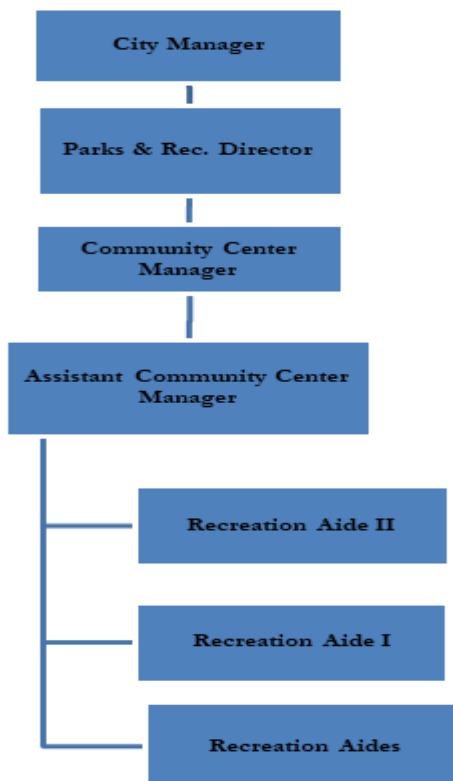
FY 2019-2020 Accomplishments

- Increased 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

FY 2020-2021 Goals and Objectives

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

ORGANIZATIONAL CHART



DIVISION BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$0	\$0	\$291,290	\$419,167	\$331,727
Operating Expenses	\$0	\$0	\$127,099	\$238,215	\$197,415
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$0	\$0	\$418,389	\$657,382	\$529,142

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Increase attendance within our Teen Program.	Number of new registrants within these programs	12	25	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	Survey 20% of programs	Survey 20% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	N/A	2	2
Implement programs to focus on recreation and education at all city recreational facilities.	Number of new programs	N/A	2	2
Establish three (3) additional activities within our teen program.	Number of new programs and attendance within each.	2	3	3

ANALYSIS

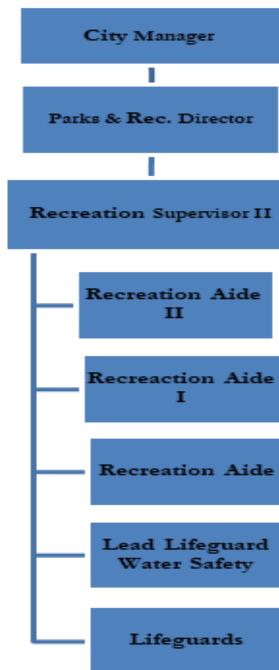
Buccaneer Park in FY2021, will establish spring and winter camps after being fully opened in 2020. Increase in budget due to projection for increase in program attendance.

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

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Recreation Supervisor II	0.00	1.00	1.00
Recreation Aide II	0.00	1.00	1.00
Recreation Aide I	0.00	1.00	1.00
Recreation Aide	0.00	4.00	4.00
Lead Lifeguard Water Safety	0.00	2.00	2.00
Lifeguard	0.00	3.90	3.90
Sub-Total	0.00	12.90	12.90

ORGANIZATIONAL CHART

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2019-2020 Accomplishments

- Successful Opening and Ribbon Cutting of the park and pool.
- Established Afterschool, Summer Camp, Winter Camp, Teen and Kids Day off programs through Children's Trust.
- Launched a new Scuba and Snorkeling Program for youth ages 8-17.

FY 2020-2021 Goals and Objectives

- 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 BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$0	\$0	\$2,555	\$334,824	\$382,687
Operating Expenses	\$0	\$0	\$13,237	\$366,467	\$333,517
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$0	\$0	\$15,792	\$701,291	\$716,204

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Establish two (2) new partnerships with organizations to provide programs and activities for school age youth.	Number of new partnerships established	N/A	2 new partnerships	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	ASC: 30 SC: 30 WC: 30 SC: 30	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	2	2
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	N/A	4 STAFF	4 STAFF

ANALYSIS

Norwood Park in FY2021, will establish an aquatic program, as pool was completed, and increase partnerships. 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
BUNCHE PARK DIVISION****MISSION**

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

STAFFING LEVELS

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Community Center Manager	0.00	1.00	1.00
Asst. Community Center Manager	0.00	1.00	0.00
Recreation Supervisor II	0.00	1.00	1.00
Event Specialist	0.00	0.00	1.00
Recreation Aide II	0.00	1.00	1.00
Recreation Aide I	0.00	1.00	1.00
Recreation Aide	0.00	5.00	5.00
Sub-Total	0.00	10.00	10.00

ACCOMPLISHMENTS, GOALS & OBJECTIVES

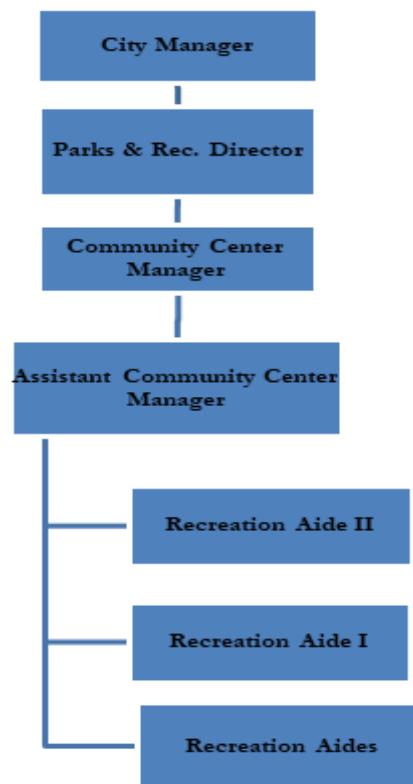
FY 2019-2020 Accomplishments

- N/A- Facility under renovations

FY 2020-2021 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.

ORGANIZATIONAL CHART



DIVISION DETAILS

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$0	\$0	\$0	\$306,479	\$409,315
Operating Expenses	\$0	\$0	\$1,152	\$330,505	\$275,583
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$0	\$0	\$1,152	\$636,984	\$684,898

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Implement Afterschool, Summer Camp, Winter Camp, Spring camp, Teen and Kids Day off programs to focus on recreation and education.	Number of new registrants within these programs	N/A	ASC: 30 SC: 30 WC: 30 SC: 30	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	3	5
Establish two (2) new partnerships with organizations to provide programs and activities for school age youth and teens.	Number of new partnerships established	N/A	2 new partnerships	2 new partnerships
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	N/A	4 STAFF	4 STAFF

ANALYSIS

Bunche Park in 2021 will implement camps, establish partnerships, and programs after opening in 2020. 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**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 18-19	FY 19-20	FY 20-21
Procurement Director	1.00	1.00	1.00
Senior Procurement Officer	1.00	1.00	1.00
Purchasing Officer	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Purchasing Assistant	1.00	1.00	1.00
Sub-Total	5.00	5.00	5.00

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2019-2020 Accomplishments

FY 2020-2021 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 ≥ 90% Requisition and related Purchase Orders within 5 days of receipt OF Requisition in OPM

ORGANIZATIONAL CHART



DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$845,699	\$874,504	\$964,214	\$1,013,923	\$1,051,632
Operating Expenses	\$187,723	\$216,625	\$155,877	\$129,948	\$165,310
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$1,033,421	\$1,091,129	\$1,120,091	\$1,143,871	\$1,216,941

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Meet or exceed external customer expectations on Request for Proposals	Number of protests* per \$25 million purchased	0	0	0
City of Miami Gardens Business Resident Economic Plan (CMG-BREP)	Number of City of Miami Gardens Residents Employed through the CMG-BREP	16	4	20
Workload - volume of purchase orders processed within the Division	Number of purchasing transactions	783	661	650
Proficiency in processing Purchase Orders	Purchase Orders processed within 5 days in receipt by Purchasing Division	average 1 day processing time	average 1 day processing time	average 1 day processing time

ANALYSIS

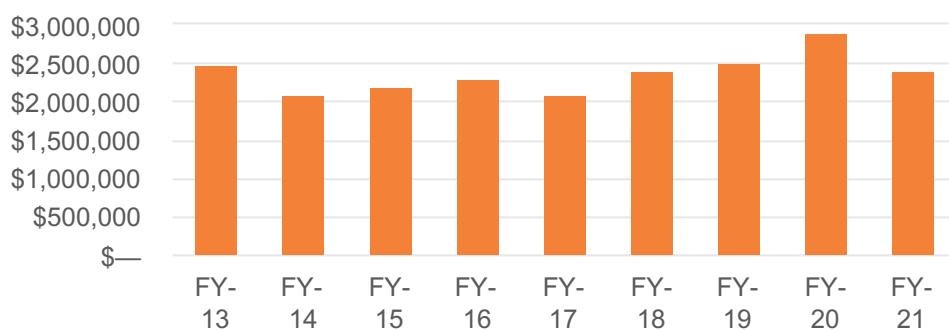
The Purchasing Department plays a large role in ensuring the City Departments receive the best quality goods and services for the lowest prices in a timely manner. There are no major changes in the FY 2021 budget as compared to the previous year. Sufficient funding has been made available to conduct the necessary operations of the Office..

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 18-19	FY 19-20	FY 20-21
IT Director	1.00	1.00	1.00
Telecommunications System Analyst	1.00	1.00	1.00
IT Support Technician	3.00	4.00	4.00
Administrative Analyst	1.00	1.00	1.00
Senior Systems Administrator	0.00	1.00	1.00
IT Security Auditor	1.00	1.00	1.00
Network Administrator	1.00	1.00	1.00
IT Systems Administrator	1.00	0.00	0.00
City Hall IT Manager	1.00	0.00	0.00
GIS Analyst	0.00	0.50	0.50
Sub-Total	10.00	10.50	10.50

Trend of IT Budget

ACCOMPLISHMENTS, GOALS & OBJECTIVES

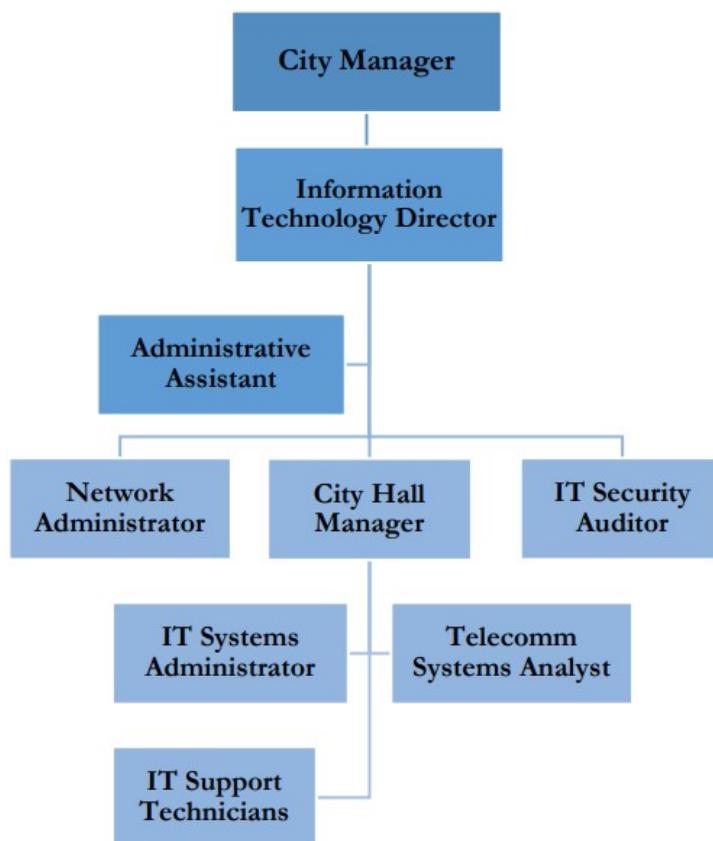
FY 2019-2020 Accomplishments

The office of Information Technology installed Datrium virtual server infrastructure. Implemented Carbon-Black Antivirus & Dell encryption security tools and protocols to combat the ongoing threat to our systems. Online permitting system implementation (EnerGov) is underway. Hired GIS analyst to help the various departments with GIS needs.

FY 2020-2021 Goals and Objectives

- o The office of Information Technology will be improving remote access for city staff. Two cloud applications will be finishing implementation. Energov for the building department and Mark43 for the police department. Implementation of public Wi-Fi in the parks will continue throughout the year. GIS staff has been employed and is helping with Energov and other GIS related tasks.

ORGANIZATIONAL CHART



DIVISION BUDGET

EXPENDITURES

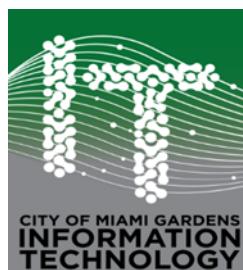
Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$805,726	\$851,934	\$887,903	\$1,051,605	\$1,058,962
Operating Expenses	\$1,250,983	\$1,412,746	\$1,517,403	\$1,684,338	\$1,190,720
Capital Outlay	\$25,154	\$94,570	\$95,539	\$139,000	\$141,000
TOTAL DIVISION	\$2,081,864	\$2,359,251	\$2,500,844	\$2,874,943	\$2,390,682

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Improve remote working.	laptop and vpn client installation. Improve city hall network connections	50%	70%	100%
Replace aging physical servers and switches for both City Hall and Police Department.	Measured the replacement of servers and switches.	50%	40%	50%
Replace aging laptops for the Police Laptop.	Measured by amount of users accessing the network and how much resources are needed.	50%	30%	50%

ANALYSIS

The Office of Information Technology has replaced the Police Departments older firewalls with next generation intrusion detection firewalls. The Office of Information Technology has made several software upgrades and has implemented email security for both Police Department domains and City Hall. 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.



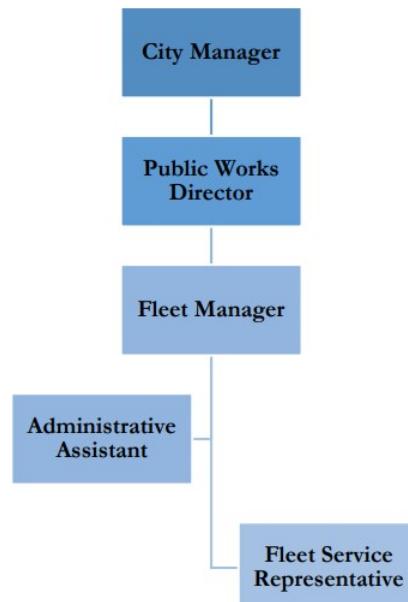
IT department emblem

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 18-19	FY 19-20	FY 20-21
Fleet Services Manager	1.00	0.00	0.00
Fleet Services Representative	1.00	1.00	1.00
Fleet Services Admin Analyst	1.00	1.00	1.00
Sub-Total	3.00	2.00	2.00

ORGANIZATIONAL CHART

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2019-2020 Accomplishments

- 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.

DIVISION BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$229,510	\$202,843	\$257,490	\$94,448	\$151,923
Operating Expenses	\$1,633,794	\$1,896,305	\$2,041,715	\$2,767,768	\$2,352,723
Capital Outlay	\$291,777	\$366,788	\$591,447	\$—	\$0
TOTAL DIVISION	\$2,155,081	\$2,465,936	\$2,890,652	\$2,862,216	\$2,504,646

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Complete a minimum of 2,300 work orders submitted for repairs and preventative maintenance.	Number of work orders completed.	1,701	2,350	3,000
Repair vehicle collisions.	Number of collisions.	67	68	70

ANALYSIS

The Fleet division would like to introduce Enterprise Leasing for Fiscal Year 2021, where we would continue to manage older vehicles while transitioning to newly leased vehicles.

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 18-19	FY 19-20	FY 20-21
Facility Manager	1.00	1.00	1.00
Receptionist	2.10	0.00	0.00
Public Service Worker II	1.00	1.00	1.00
Sub-Total	4.10	2.00	2.00



Miami Gardens Municipal Complex Aerial View

ACCOMPLISHMENTS, GOALS & OBJECTIVES

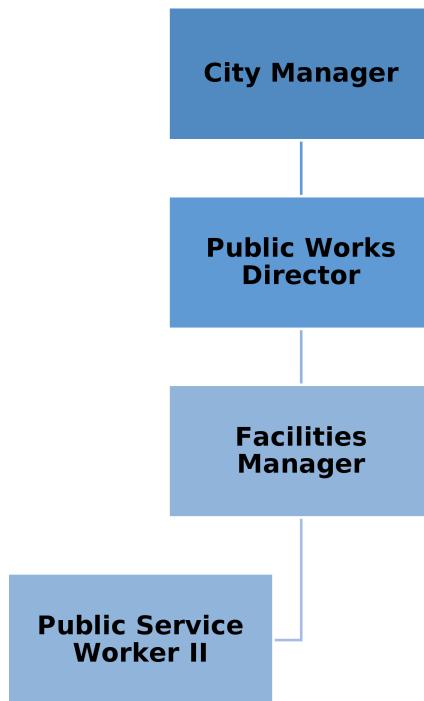
FY 2019-2020 Accomplishments

- 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.

FY 2020-2021 Goals and Objectives

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

ORGANIZATIONAL CHART



DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$229,191	\$162,175	\$235,390	\$195,744	\$204,082
Operating Expenses	\$686,420	\$608,702	\$605,653	\$587,783	\$603,868
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$915,611	\$770,877	\$841,043	\$783,527	\$807,950

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Preventative maintenance to equipment keeping them clean from airborne dust and other materials that lead to breakdown and disruptions.	Number of filters changed.	1,659	1,800	1,850
Tracking responsiveness of facility maintenance.	Average time for requests to be completed.	4 Hours	4 Hours	8 hours
Documenting the number of requests to track, identify, and determine use/wear on furnishings and components.	Number of requests	20	30	60
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	7	12	15

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**

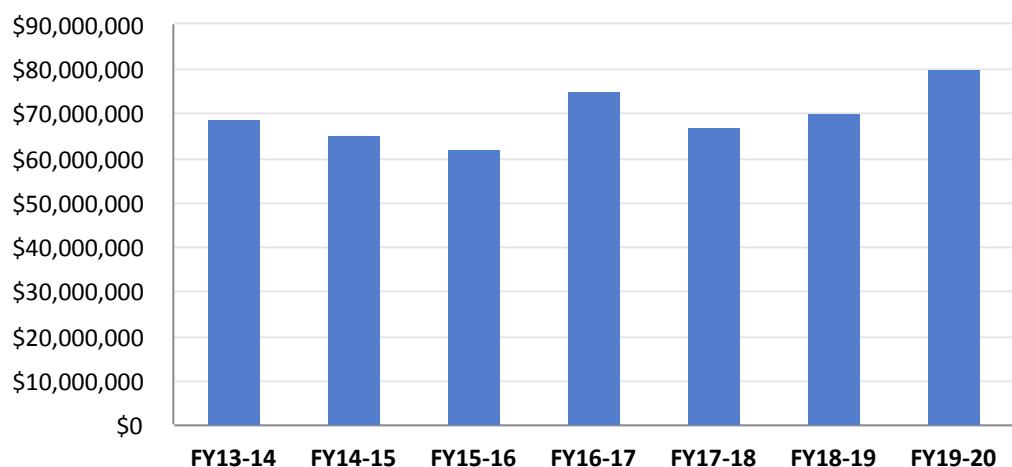
The Non-Departmental budget is utilized to account for those expenses non-specific to any Department and/or Division.

DEPARTMENT BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$25,860	\$13,810	\$10,578	\$25,000	\$10,000
Operating Expenses	\$3,482,950	\$3,491,976	\$3,037,252	\$3,615,735	\$3,447,285
Interfund Transfers	\$8,803,696	\$13,302,034	\$7,294,040	\$6,556,283	\$6,384,038
TOTAL DEPARTMENT	\$12,312,506	\$16,807,820	\$10,341,871	\$10,197,018	\$9,841,323

TOTAL GENERAL FUND EXPENDITURES

GENERAL FUND	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Estimated FY 18-19	Budget FY 19-20
TOTAL	\$67,301,637	\$73,718,000	\$74,371,895	\$81,249,100	\$80,136,954

History of General Fund Expenditures

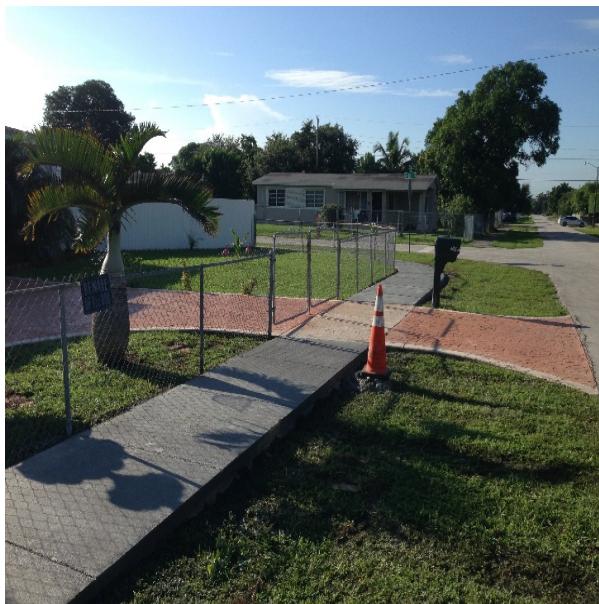
Transportation Fund



The City of Miami Gardens, Florida



MIAMI GARDENS TRANSIT PROGRAM BUS



BUNCHE PARK SIDEWALK REPAIRS BEFORE AND AFTER

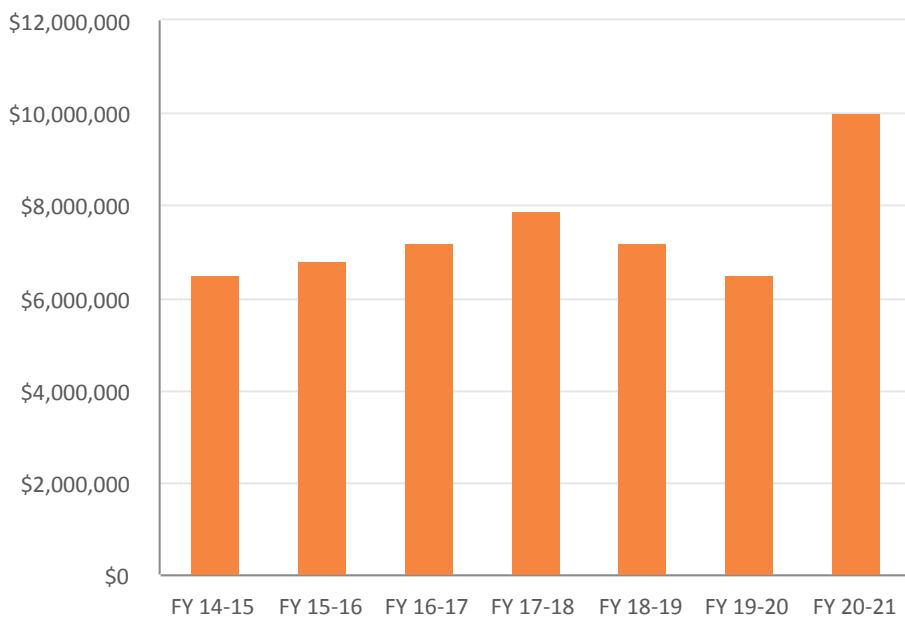
TOTAL TRANSPORTATION FUND REVENUES

Revenue Type	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
1 st Local Option Fuel Tax	\$1,643,774	\$1,628,262	\$1,663,393	\$1,496,413	\$1,510,388
2 nd Local Option Fuel Tax	\$639,031	\$624,501	\$638,066	\$570,995	\$579,450
CITT	\$4,430,102	\$4,737,286	\$4,846,211	\$4,300,000	\$4,300,000
CITT Settlement	\$0	\$0	\$0	\$0	\$0
Banners	\$5,775	\$6,325	\$0	\$2,000	\$2,000
Grants Intergovernmental Revenue	\$31,359	\$31,360	\$31,360	\$31,358	\$31,358
State Revenue Sharing	\$928,077	\$886,434	\$864,397	\$894,259	\$715,407
Public Works' Permits	\$201,811	\$459,117	\$455,604	\$100,000	\$100,000
Other	\$304,968	\$462,552	\$579,997	\$316,712	\$357,982
Reappropriate Fund Balance	\$0	\$0	\$0	\$2,246,517	\$4,042,531
TOTAL TRANSPORTATION	\$8,184,897	\$8,835,837	\$9,079,029	\$9,958,254	\$11,639,116

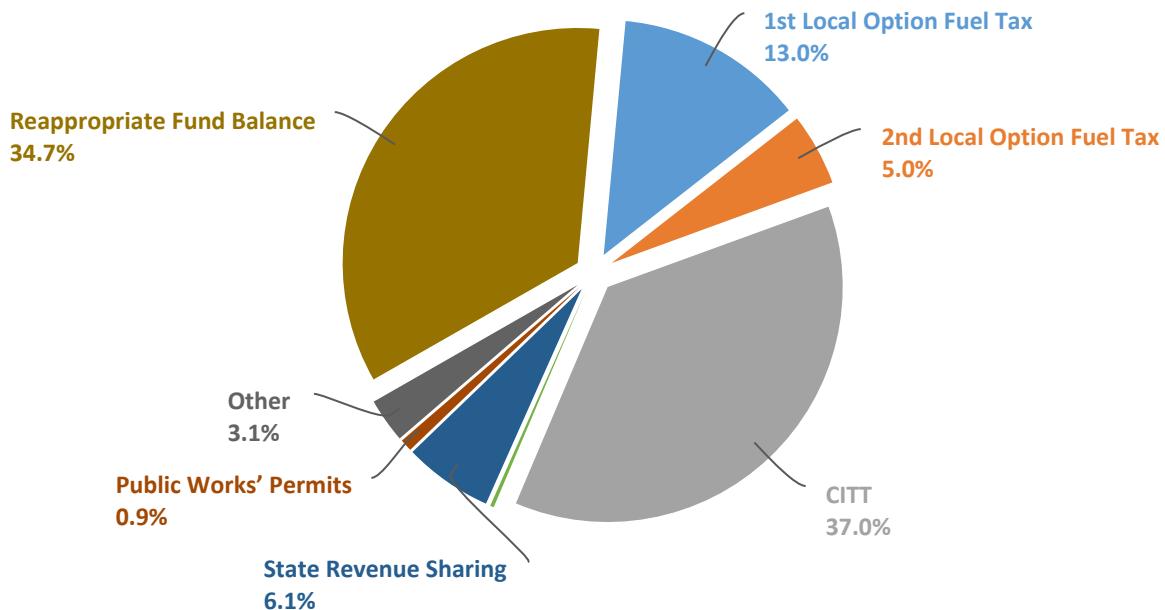
ANALYSIS

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



TRANSPORTATION FUND REVENUE BY SOURCE FOR FY 2018-2019



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

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Public Works Director	1.00	1.00	1.00
Assistant Public Works Director	1.00	1.00	1.00
Public Works Operations Manager	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
GIS Analyst	0.25	0.25	0.25
Sub-Total	4.25	4.25	4.25

ACCOMPLISHMENTS, GOALS & OBJECTIVES

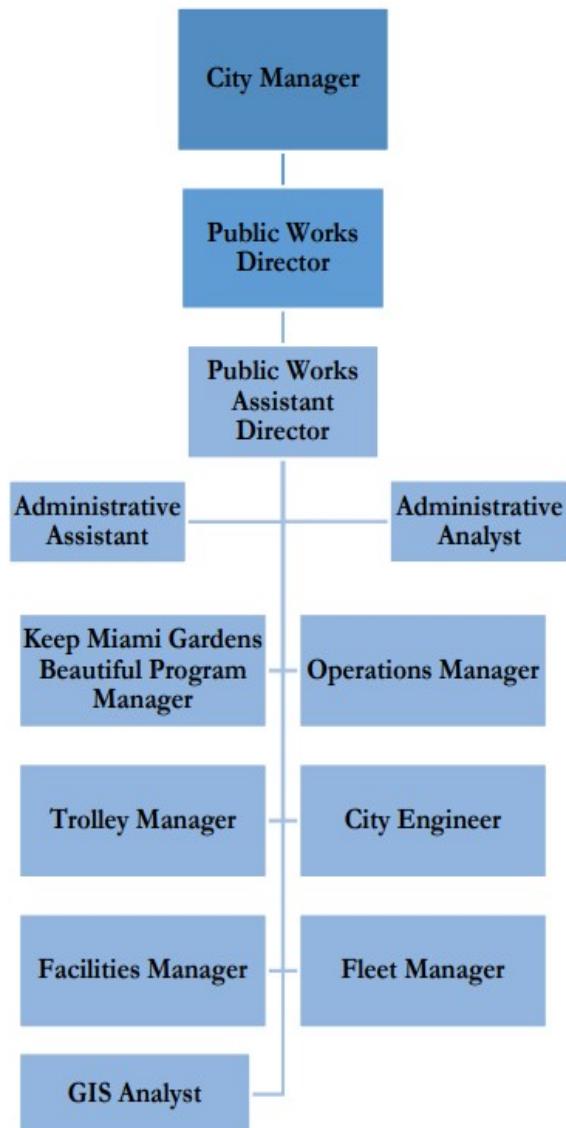
FY 2019-2020 Accomplishments

- Added a third bus circulator route to cut-down on waiting times and also serve another area in the City.
- Researched and received grants for additional funds for tree planting to meet our Canopy Study and Stormwater Projects.
- Work with the City Manager's Office for transitioning the City's Fleet Division to E-fleet – Enterprise, Inc.
- Continue to make all the divisions more efficient and accountable for the tasks.
- Continuing the water cost saving measures like changing medians potable water to well irrigation systems.
- Planning and Implementing the Engineering Public Works Project.
- Completed and closing the Hard Rock Pedestrian Bridges and Tunnels Project – Administration side.
- Assisted Live Miami Gardens Department for the 2019-20-All American Cities Grant to become one of the finalists with the Public Work's Accomplishments and the work that the City continues to do for the City and property owners.

FY 2020-2021 Goals and Objectives

- Work with the FDOT with all the projects in the City.
- Complete the County Appraiser's Tax Roll Process for the Stormwater and Streetlight District Fees on tax roll.
- Administer all the Public Works Capital Projects with the Engineering Division.
- Continuing the transition of the Fleet Division to E-fleet as vehicles are replaced.
- Increase our customer service to our internal and external customers.

ORGANIZATIONAL CHART



DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$454,795	\$501,860	\$517,075	\$580,704	\$591,050
Operating Expenses	\$64,371	\$66,190	\$44,926	\$62,185	\$52,685
Capital Outlay	\$0	\$0	\$0	\$33,416	\$9,304
Interfund Transfers	\$777,948	\$788,899	\$806,103	\$817,766	\$825,726
TOTAL DIVISION	\$1,297,114	\$1,356,949	\$1,368,104	\$1,494,071	\$1,478,765

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
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.	18,307,152	500,000	500,000
Ensure all work orders are completed for the FY.	Number of work orders completed.	996	575	800
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. For Fiscal Year 2021, the division will continue to work with Florida Department of Transportation to ensure city projects are completed in a timely manner.

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

Authorized Positions	FY 18-19	FY 19-20	FY 19-20
KMGB Program Manager	1.00	1.00	1.00
KMGB Program Coordinator	1.00	1.00	1.00
Subtotal	2.00	2.00	2.00



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

Keep Miami Gardens Beautiful Emblem

ORGANIZATIONAL CHART



ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2019-2020 Accomplishments

- The City received the 2019 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.
- Completed the County NEATS Grant under the tree planting initiative with Leslie Estates Tree Planting Project.
- Received another year funding from FDOT for \$16,000 for the Great American Cleanup litter Prevention Program as a funding matching grant.
- Started up the Beautification Board with City residents for community involvement in beautification recommendations.

FY 2020-2021 Goals and Objectives

- To apply for beautification grant (tree plantings, litter control, etc.).
- Plant 500 street and right of way trees as a part of the City's tree canopy program.
- Create new community pride volunteer programs to beautify the City.
- Continue the KMGB Programs (Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, and Arbor Day).
- Coordinate clean-up activities throughout the communities to keep Miami Gardens clean from litter.

DIVISION BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$126,643	\$128,530	\$131,105	\$147,982	\$155,442
Operating Expenses	\$33,552	\$43,639	\$79,732	\$43,400	\$55,650
Capital Outlay	\$0	\$0	\$0	\$0	\$3,000
TOTAL DIVISION	\$160,195	\$172,168	\$210,837	\$191,382	\$214,092

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Recruit Volunteers for clean-up efforts.	Number of volunteer hours.	8,313	7,000	6,000
Increase the City Tree Canopy coverage to 35%.	Number of trees planted.	53	150	200
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.	14,708	12,000	14,000
Increase the pickup efforts of the crews under the Department of Corrections.	Number of Miles of road that are picked up.	12,574	11,760	13,000
Increase the Adopt A Road sections.	Number of roads adopted.	5	6	7
Increase school outreach (environmental education)	Number of classes/workshops	14	15	15
Increase community tree care awareness	Number of workshops/seminars	2	3	6

ANALYSIS

The Division continues to be involved with environmental education. In Fiscal Year 21, 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.

The Division serves as the staff of the Stormwater Utility through a charge-back system.

STAFFING LEVELS

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Landscape Superintendent	1.00	1.00	1.00
Arborist	0.25	0.25	0.00
Public Service Supervisor	6.00	6.00	6.00
Public Service Worker I	7.00	7.00	7.00
Public Service Worker II	7.00	7.00	7.00
Public Service Worker III	2.00	2.00	2.00
Irrigation Supervisor	0.70	0.70	0.70
Irrigation Specialist	1.00	1.00	1.00
Tree Care Specialist	0.00	0.00	0.25
Code Enforcement Officer	0.00	0.00	0.50
Subtotal	24.95	24.95	25.45

ACCOMPLISHMENTS, GOALS & OBJECTIVES

FY 2019-2020 Accomplishments

- Repaired 7,558 feet of sidewalk.
- Installed 180 linear feet of sidewalks by Public Works In-house personnel.
- Collected 14,101 bags of litter.
- Continued the beautification on the medians throughout the City by adding and replacing plants and trees.
- Repaired 119 potholes throughout the City.
- Maintained over 150 acres of irrigated and non-irrigated swale areas.

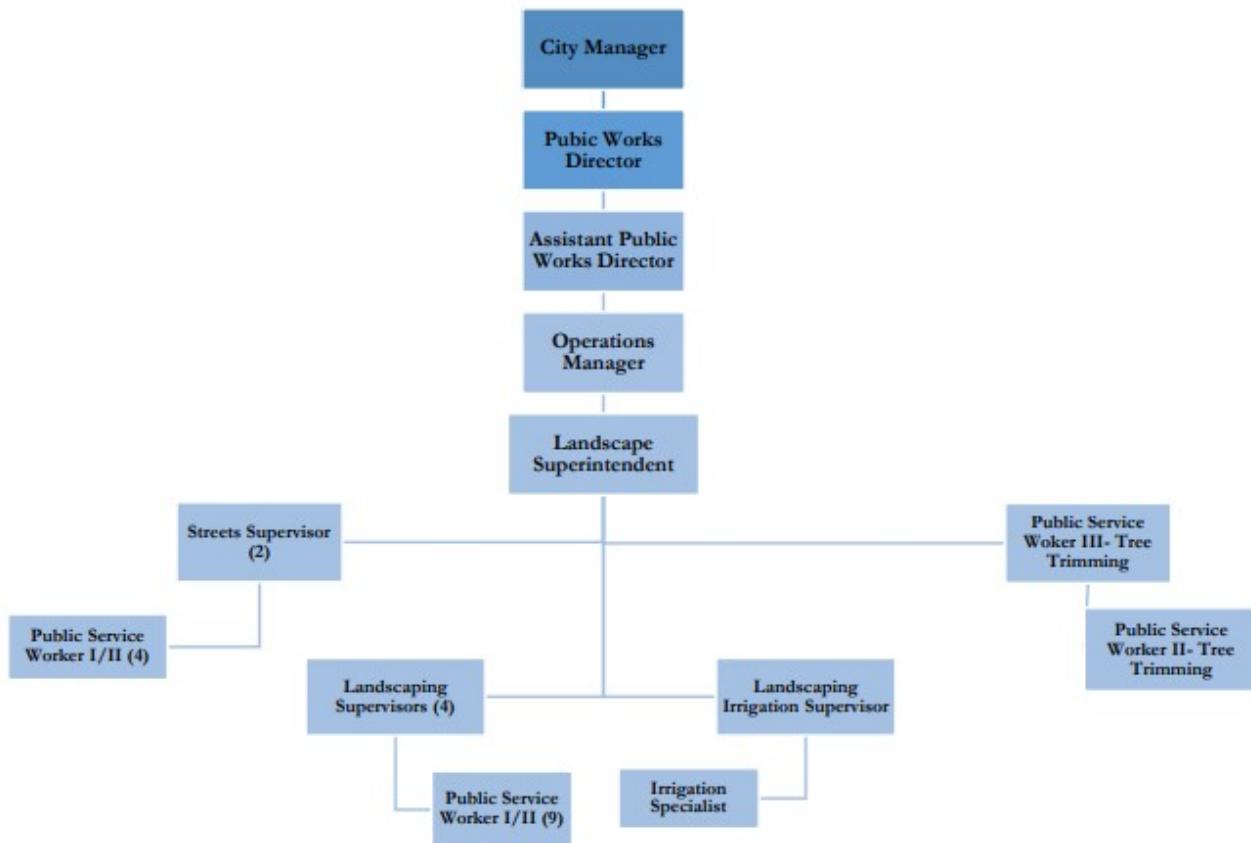
FY 2020-2021 Goals and Objectives

- 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.
- Maintaining the landscaping throughout the medians.
- Repair potholes, edge of roads, and sinkholes as needed.



Streets Division Installing & Replacing Sidewalks

ORGANIZATIONAL CHART



DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$1,281,076	\$1,168,167	\$1,265,738	\$1,653,515	\$1,576,100
Operating Expenses	\$272,531	\$410,951	\$386,904	\$417,678	\$405,088
Capital Outlay	\$50,590	\$24,137	\$7,610	\$0	\$0
Reserve	\$0	\$0	\$0	\$0	\$0
Total Division	\$1,604,198	\$1,603,255	\$1,660,251	\$2,071,193	\$1,981,188

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Complete all pothole repairs.	Number of potholes repaired.	119	60	70
Complete no less than 1,800 linear feet of sidewalks.	Number of linear feet of sidewalks repaired.	7,072	6,840	9,000
Complete no less than 200 linear feet of new sidewalks installed.	Number of linear feet of new sidewalks installed.	120	140	400
Complete no less than 300 acres of irrigated/maintained swale area.	Number of acres of irrigated/maintained swale area completed.	276	216	300
Complete no less than 150 acres of non- irrigated/ maintained swale area.	Number of acres of non- irrigated/ maintained swale area completed.	238	228	300

ANALYSIS

In Fiscal Year 2021, CITT Funds will cover repaving roads and replacing/installing sidewalks and replacing broken sidewalks throughout the City under the Public Works' Engineering Division. The Street Division will continue to repair potholes and sinkholes as needed.

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

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
Project Manager	1	1	1
Engineering Project Coordinator	1	1	1
Subtotal	2	2	2

ACCOMPLISHMENTS, GOALS & OBJECTIVES**FY 2019-2020 Accomplishments**

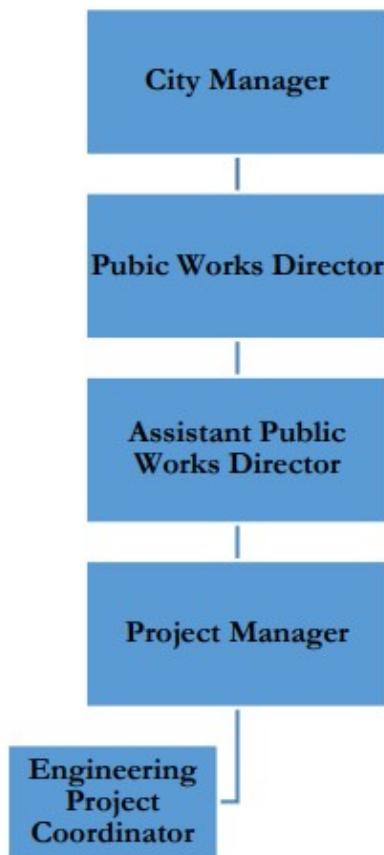
- Completed roadway improvements, drainage, resurfacing, sidewalk repair and ADA improvements per the 5 Year Capital Project list throughout the City.
- Completed construction design of the Vista Verde Phase

FY 2020-2021 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.

Complete Stormwater Improvement Projects per budgeted projects shared with Stormwater Funds.

ORGANIZATIONAL CHART



DIVISION BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$201,161	\$195,988	\$210,701	\$237,101	\$230,852
Operating Expenses	\$50,638	\$1,075	\$24,791	\$10,000	\$10,000
Capital Outlay	\$843,353	\$1,212,960	\$1,488,042	\$4,840,307	\$6,266,473
Reserve	\$0	\$0	\$0	\$0	\$0
Total Division	\$1,095,152	\$1,410,022	\$1,723,534	\$5,087,408	\$6,507,325

ANALYSIS

In Fiscal Year 2021, 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

Authorized Positions	FY 18-19	FY 19-20	FY 20-21
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 2019-2020 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.
- Added a third bus circulator route to cut down on waiting times and also serve another area in the City.
- Transit outreach was demonstrated in many of the City's events to let the community know of the free bus services around the City.
- Provided the trolley service for the Super Bowl in order to transport people from parking lot to the Stadium.

FY 2020-2021 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 BUDGET**EXPENDITURES**

Category	Actual	Actual	Actual	Budget	Budget
Personnel Services	\$148,438	\$170,641	\$179,107	\$209,656	\$201,951
Operating Expenses	\$692,860	\$781,841	\$869,880	\$1,226,545	\$1,195,795
Capital Outlay	\$93,065	\$61,114	\$66,968	\$60,000	\$60,000
Reserve	\$0	\$0	\$0	\$0	\$0
Total Division	\$934,363	\$1,013,596	\$1,115,955	\$1,496,201	\$1,457,746

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Bus schedule efficiency.	Percentage of punctuality in bus stop arrival.	95%	94%	93%
Passenger Count	Average number of riders per month.	7,727	8,200	8,400
Publicity to public for services provided.	Community Outreach Events	20	30	40
Service beyond Scheduled Routes	Special Events	18	22	25

ANALYSIS

For Fiscal Year 2021, The City's Transit program will continue to prove successful with the addition of a fourth trolley to the route system. The additional trolley would eliminate extensive waiting time.

Development Services Fund



DEVELOPMENTAL 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 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Building Permits	\$2,312,800	\$5,043,379	\$5,186,196	\$2,573,431	\$2,389,751
Charges for Services	\$377,055	\$719,301	\$866,876	\$319,882	\$359,410
Miscellaneous Revenues	\$8,514	\$49,570	\$95,074	\$12,578	\$11,759
Reappropriate Fund Balance	\$0	\$0	\$0	\$659,957	\$2,072,628
Total Development Services Fund Revenue	\$2,698,369	\$5,812,250	\$6,148,145	\$3,565,848	\$4,833,548

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.

DEVELOPMENTAL 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 18-19	FY 19-20	FY 20-21
Building Official	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00
Chief Electrical Inspector	1.00	1.00	1.00
Executive Secretary	1.00	1.00	0.90
Plumbing Inspector	0.00	0.00	0.00
Chief Mechanical Inspector	1.00	1.00	1.00
Building Inspector/Plans Examiner	2.80	2.80	2.80
Administrative Assistant	1.00	1.00	1.00
Permit & License Clerk Supervisor	1.00	1.00	0.00
Senior Permit & Licensing Clerk	1.00	1.00	2.00
Structural Plans Examiner	0.50	0.50	0.50
Permit & Licensing Clerk	5.00	5.00	5.00
Electrical Inspector/Plans Examiner	0.50	0.50	1.00
Chief Plumbing Inspector	1.00	1.00	0.80
Housing Inspector	1.00	1.00	1.00
Community Improvement Director	0.00	0.20	0.20
GIS Analyst	0.00	0.25	0.25
Building Dept. Subject Matter Expert	0.00	0.00	1.00
Sub-Total	18.80	19.25	20.45

ACCOMPLISHMENTS, GOALS & OBJECTIVES

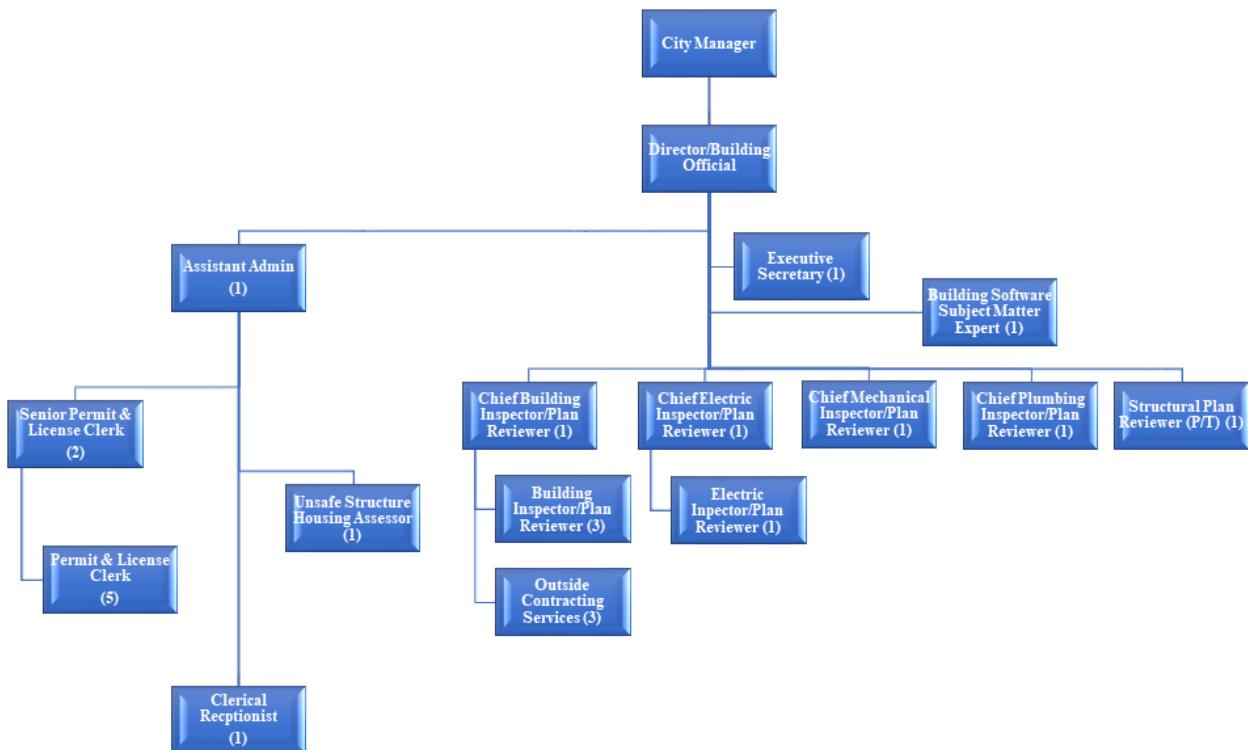
FY 2019-2020 Accomplishments

- Completed 75% digitization of building plans for public records
- Enhance employee development to provide exceptional internal and external customer services
- Identify and Initiate process/service for continued improvements.
- Continued success CRS program rating
- Provided off-site training opportunities for Building Clerks

FY 2020-2021 Goals and Objectives

- Implement Energov Epermitting software
- Train staff on Bluebeam Revu software
- Integrate Bluebeam software to provide effective electronic plan review
- Becoming less dependent on paper and focusing on electronic based program modern Building Department.
- Continue the digitization process of building plans in storage for public records
- Training all inspector to be multifaceted as plans reviewer.

ORGANIZATIONAL CHART



DIVISION BUDGET**EXPENDITURES**

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$1,336,785	\$1,357,206	\$1,192,034	\$1,770,072	\$2,008,576
Operating Expenses	\$177,988	\$332,529	\$584,829	\$441,044	\$498,013
Capital Outlay	\$0	\$0	\$0	\$317,448	\$88,388
Interfund Transfers	\$399,050	\$407,031	\$419,242	\$444,775	\$553,483
Non-Operating Exp	\$0	\$0	\$100,000	\$592,509	\$1,685,088
Total Department	\$1,913,823	\$2,096,766	\$2,296,104	\$3,565,848	\$4,833,548

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
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.	75%	90%	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.	50%	85%	100%
Train staff BlueBeam Revu	Train staff on software to reviews which will allow staff to mark up	50%	80%	100%
Identify and Initiate process/service improvements.	Update standard operating procedures manual and departmental forms on website.	50%	80%	100%
Identify, Inspect & Demolish Unsafe Structures.	Demolish identified unsafe structures in a timely manner.	5	8	10

ANALYSIS

Last year we continued to have prosperous year with multiple large projects such as Dolphin Training Facility, Center of Miami Gardens and Princeton Park. The Government Obligation Bond (GOB) has provided new complexes and amenities at several recreational parks within the City.

For FY 2020-2021 we anticipate breaking ground on numerous residential projects including Edge Water Village at Miami Gardens, Walden Homes and AHS Miami Gardens a rental community that will continue to provide economic growth to the community and prosperity for our City and its residents. In addition the GOB will continue to bring new projects online like the Senior Family Center, Rolling Oaks and Scott Park. This continued expansion will drive modernization and growth to the department providing for a more efficient and resourceful building services division.

Capital Projects Fund



CAPITAL 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.



Buccanneer Park

Capital Projects Fund- Estimated Revenues

CAPITAL PROJECTS FUND REVENUES

Revenue Type	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Transfers-In	\$6,063,974	\$5,346,828	\$5,636,563	\$5,577,299	\$5,403,516
Grants	\$105,733	\$63,482	\$25,272	\$0	\$0
Impact Fees	\$1,674,626	\$2,192,624	\$2,194,054	\$978,563	\$1,019,514
Reappropriate Fund Balance	\$0	\$0	\$0	\$2,727,434	\$768,255
Total Fund	\$7,844,333	\$7,602,934	\$7,855,889	\$9,283,296	\$7,191,285



Betty T. Ferguson track



Betty T. Ferguson field's artificial turf



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 18-19	FY 19-20	FY 20-21
Community Improvement Director	1.00	0.20	0.20
Capital Improvement Director	1.00	1.00	1.00
Senior Project Manager	2.00	1.00	1.00
Project Manager	0.00	2.00	2.00
Facilities & Construction Manager	0.00	1.00	1.00
Administrative Assistant	0.00	0.50	0.50
Sub-Total	4.00	5.70	5.70



North Dade Optimist Park Bleachers



Norwood Park

ACCOMPLISHMENTS, GOALS & OBJECTIVES

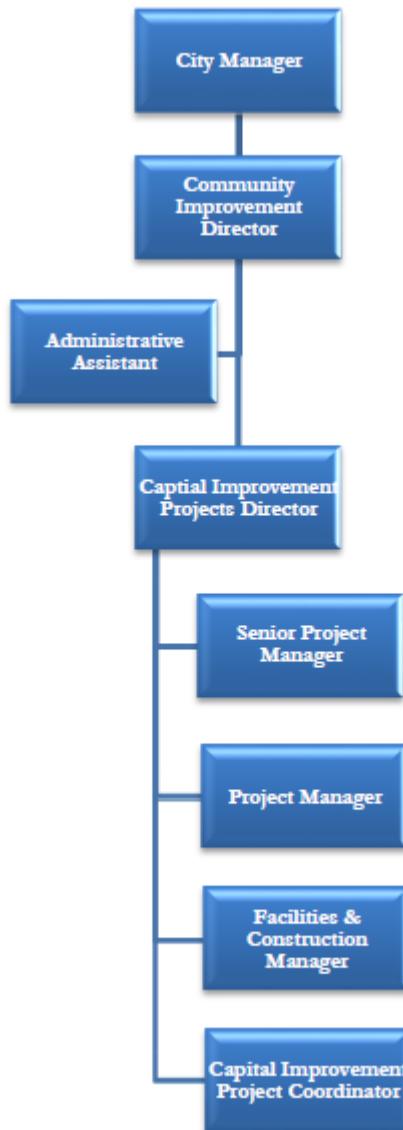
FY 2019-2020 Accomplishments

- Completed Norwood Park and Pool
- Completed Betty T. Ferguson exterior renovations that include new south parking lot, shaded bleachers, exterior painting, and replacement of eight (8) RTU units.
- Completed Bunche Park
- Completed playground and artificial turf field for Lester Brown Park
- Completed playgrounds at Bennett Lifter Park and Myrtle Grove Park

FY 2020-2021 Goals and Objectives

- Complete construction on Senor Family Center Cloverleaf Park
- Complete renovations on NW corner of BTF Site (Current owl area and overflow parking)
- Commence Construction on Risco Park, Rolling Oaks Park, remainder of Lester Brown Park, Scott Park, and Andover Park
- Begin Design on AJ King Park, Myrtle Grove Park and Carol City Park
- Commenced construction on Senior Family Center
- Commenced construction on Bennett Lifter Park
- Commenced construction on Cloverleaf Park
- Commenced construction on Andover Park
- Commenced design for Risco Park
- Commenced design for Rolling Oaks Park
- Commenced design for Scott Park

ORGANIZATIONAL CHART



FUND BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$332,279	\$304,670	\$421,206	\$776,388	\$725,980
Operating Expenses	\$1,269,203	\$32,212	\$8,432	\$27,700	\$35,639
Capital Outlay	\$719,846	\$806,576	\$111,497	\$0	\$0
Debt Service	\$6,611,390	\$9,236,416	\$6,432,945	\$6,009,490	\$5,959,143
Working Capital Reserve	\$0	\$0	\$0	\$2,469,718	\$470,523
TOTAL DIVISION	\$8,932,718	\$10,379,874	\$6,974,079	\$9,283,296	\$7,191,285

PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
Complete 100% of minor construction projects within budget.	Percentage of minor projects completed within budget.	80%	100%	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.	1	3	2

ANALYSIS

In FY2021, expecting to complete renovations on BTF and engage/commence construction on additional projects, as Norwood park/pool and Bunche park has been completed.

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.



Storm Flooding in Miami Gardens

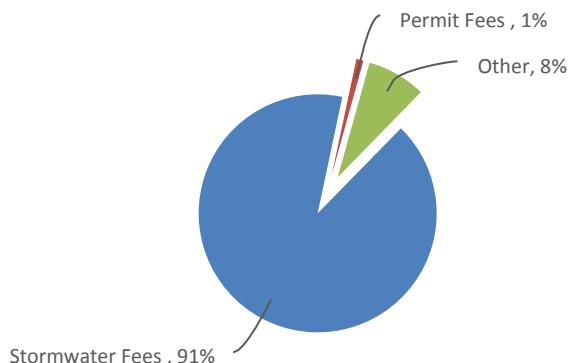
Stormwater Utility Fund- Estimated Revenues

STORMWATER UTILITY FUND REVENUES

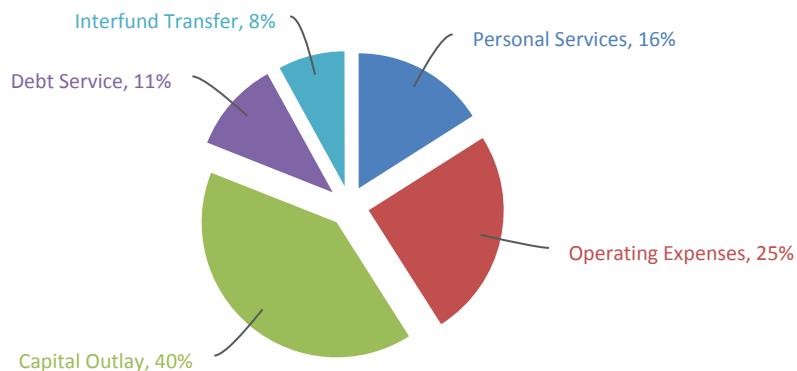
Revenue Type	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Stormwater Fees	\$3,469,091	\$5,090,553	\$4,885,142	\$5,113,304	\$5,215,116
Grant	\$0	\$0	\$0	\$0	\$0
Other	\$37,721	\$91,798	\$131,721	\$25,000	\$25,000
Reappropriated Retained Earnings	\$0	\$0	\$0	\$682,168	\$2,306,404
Total Fund	\$3,506,813	\$5,182,351	\$5,016,863	\$5,820,472	\$7,546,520

STORMWATER FUND REVENUES/EXPENDITURES BREAKDOWN

STORMWATER UTILITY SOURCE OF REVENUES



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 18-19	FY 19-20	FY 20-21
Administrative Analyst	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00
Building Inspector/Plans Examiner	0.20	0.20	0.20
Engineering Inspector I	2.00	1.00	1.00
Engineering Inspector III	0.00	1.00	1.00
Stormwater/Street Superintendent	1.00	1.00	1.00
Street Sweeper Operator	1.00	1.00	1.00
Stormwater Worker III	2.00	2.00	2.00
Stormwater Worker I	4.00	4.00	4.00
Arborist	0.75	0.75	0.00
Chief Plumbing Inspector/Plans Examiner	0.00	0.00	0.20
Tree Care Specialist	0.00	0.00	0.75
Sub-Total	12.95	12.95	13.15

ACCOMPLISHMENTS, GOALS & OBJECTIVES

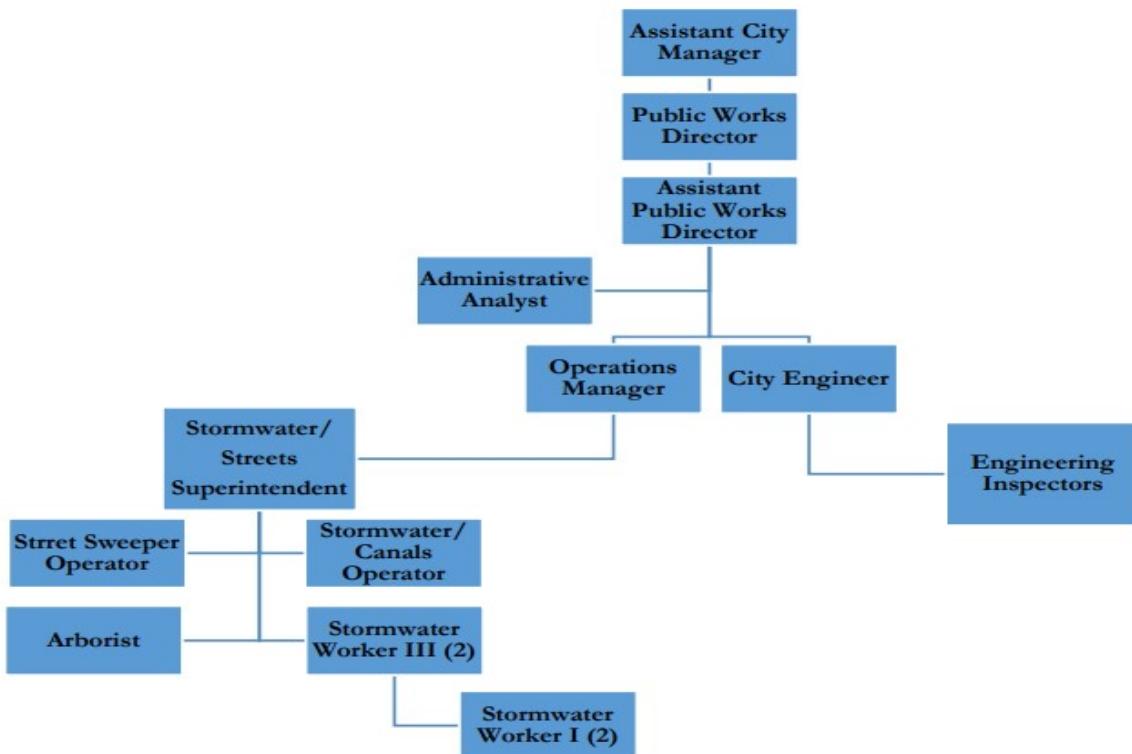
FY 2019-2020 Accomplishments

- Completed update assessment for the tax roll through the Property Appraiser's Office for the annual Stormwater fees/billing.
- Completed the NW 203 Street Outfall Project.
- Completed the NW 11 Avenue Stormwater Project.
- Completed the NW 34 Court and NW 203 Street (Riverview Community) Project.

FY 2020-2021 Goals and Objectives

- To start and complete construction of the Vista Verde Road & Drainage Improvement Project- Phase #4.
- To complete design on Leslie Estates #4 Road & Drainage Project.
- To complete the NW 7 Avenue Road and Drainage Improvement Project.
- To complete the design and construction of the NW 17, 18, 19 and 20 Avenue Outfall and Canal Erosion Protection Project.
- To complete the Stormwater Master Plan with GIS Information.
- Continue to update the Stormwater GIS throughout the City.

ORGANIZATIONAL CHART



FUND BUDGET

EXPENDITURES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Personnel Services	\$707,343	\$697,650	\$779,548	\$968,148	\$1,005,558
Operating Expenses	\$1,345,446	\$1,317,057	\$1,510,377	\$1,175,669	\$1,151,569
Capital Outlay	\$77,711	\$(46,025)	\$9,680	\$2,547,262	\$4,245,017
Debt Service	\$253,614	\$239,998	\$225,958	\$632,463	\$632,537
Transfers	\$444,022	\$454,759	\$468,403	\$496,930	\$511,839
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$2,828,137	\$2,663,440	\$2,993,966	\$5,820,472	\$7,546,520

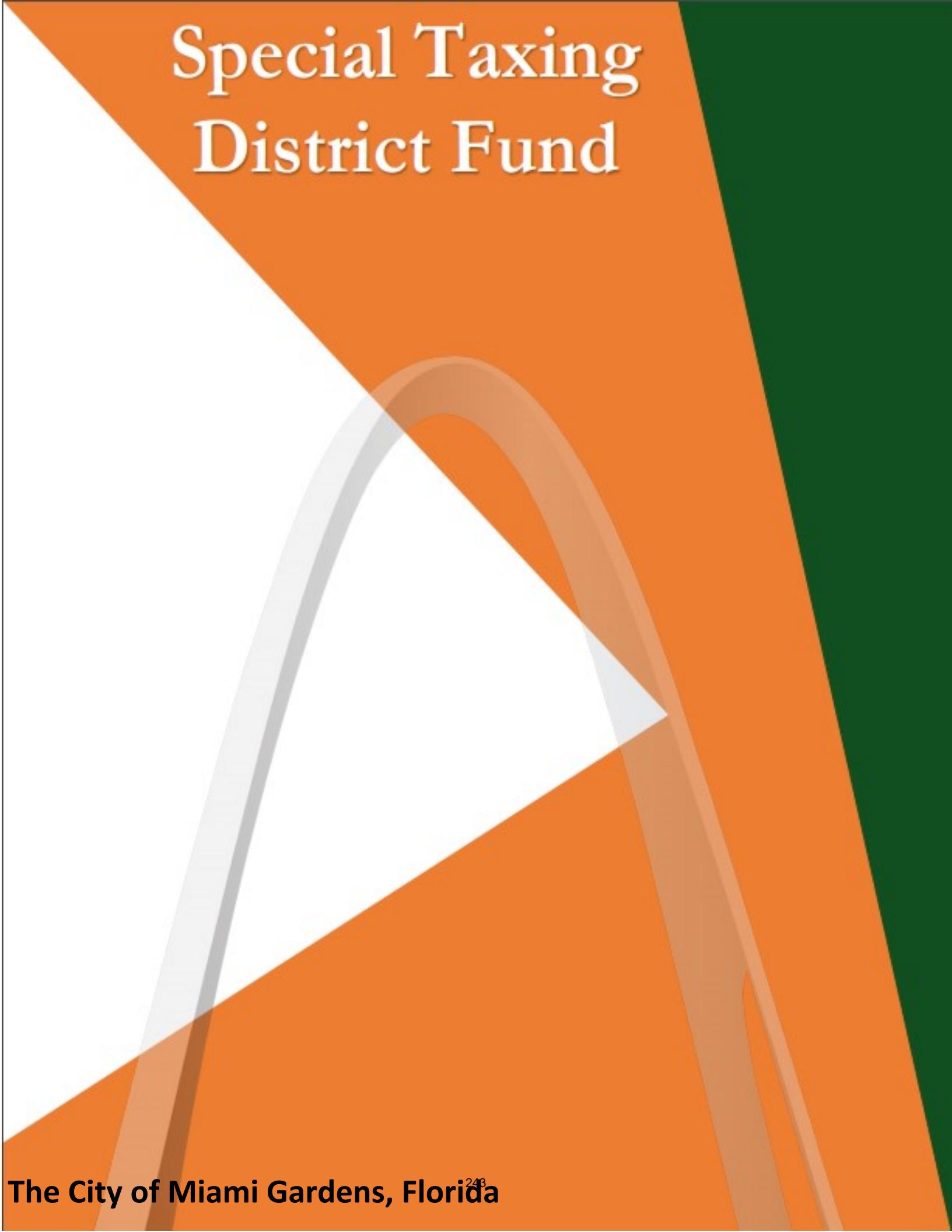
PERFORMANCE INDICATORS

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2019	BUDGET FY 2020	BUDGET FY 2021
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.	871	848	850
Clean and inspect no less than 12,000 linear feet of drainage piping .	Number of drainage piping cleaned and inspected.	15,583	18,000	1,800
Clean 1000 miles of streets with the sweeper.	Number of miles of streets swept.	1,118	1,460	2,000
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.	937	850	892

ANALYSIS

In FY 2021, the Stormwater Assessment was increased by \$2 per ERU from \$4 to \$6. Because of this increase, the City continues to be able to perform more drainage improvement projects resulting in higher Capital Outlay budget for the year.

Special Taxing District Fund



The City of Miami Gardens, Florida²⁰¹⁸

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-advvalorem 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 20-21
Crestview	\$57,570.00
Bunche Park	\$55,818.00
Scott Lake Manor	\$50,895.00
Scott Lake Manor East	\$133,861.00
Andover	\$24,309.00
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	\$18,677.00
Liberty Homes	\$30,692.00
Riverdale	\$20,769.00
Rolling Oaks	\$10,069.00
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

SPECIAL TAXING DISTRICTS	Budget FY 20-21
Sunshine State Industrial Park	\$50,414.00
Air Park Industrial	\$4,604.00
Palmetto Lakes Industrial	\$57,933.00
MDPD Subdivision	\$1,735.00
Park Center Business	\$2,515.00
Lakes of Tuscany	\$14,997.00
Golden Glades	\$16,037.00
Subtotal	\$724,493.00

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.

ESTIMATED REVENUES

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Property Tax	\$4,156,660	\$4,280,119	\$4,262,467	\$4,219,183	\$3,963,080
Transfers-In	\$12,363,777	\$14,775,032	\$8,089,762	\$7,383,814	\$7,329,637
Misc. Rev.	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
TOTAL FUND	\$16,520,437	\$19,055,151	\$12,352,229	\$11,602,997	\$11,292,717

FUND BUDGET

Category	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Budget FY 20-21
Debt Service	\$16,905,759	\$19,097,328	\$19,206,026	\$11,602,964	\$11,292,610
Total Debt Service Fund	\$16,905,759	\$19,097,328	\$19,206,026	\$11,602,997	\$11,292,610

ANALYSIS

The Debt Service Fund was started mid-year in FY 2008. The decrease for FY 2021 can be attributed to the Series 2009B \$8,800,000 Taxable Land Acquisition Revenue Bonds being paid off during FY 2018.

Impact Fees Fund

IMPACT FEES FUND

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

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

SPECIAL TAXING DISTRICTS	Budget FY 20-21
Open Space/Parks Impact Fees	\$ 3,277,759.00
Police Impact Fees	\$ 1,237,183.00
Admin. Impact Fees	\$ 148,306.00
Grand Total	\$ 4,663,248.00

Annual Budget

General Fund

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

General Fund Revenues		Estimated 2020	Proposed 2021 Budget
Property Taxes			
001-00-00-311-000-00	Ad Valorem Taxes	\$31,480,000	\$35,228,905
001-00-00-311-001-00	Delinquent Ad Valorem Taxes	\$1,221,469	\$750,000
Utility Taxes			
001-00-00-314-100-00	Electric Utility Tax	\$7,100,000	\$7,000,000
001-00-00-314-300-00	Water Utility Tax	\$1,000,000	\$1,500,000
001-00-00-314-400-00	Gas Utility Tax	\$260,000	\$225,000
001-00-00-315-510-00	Telecommunication Tax	\$1,921,187	\$1,957,676
Other Taxes			
001-00-00-316-000-00	Local Business Tax	\$883,687	\$1,250,000
Franchise Fees			
001-00-00-323-100-00	Electric Franchise Fee	\$2,500,000	\$3,021,062
001-00-00-323-400-00	Gas Franchise Fee	\$415,000	\$190,000
001-00-00-323-700-00	Solid Waste Franchise Fee	\$865,158	\$850,000
001-00-00-323-901-00	Towing Franchise Fees	\$100,225	\$85,000
Permits, Fees and Assessments			
001-00-00-322-001-00	Planning & Zoning Fees	\$750,000	\$600,000
001-00-00-329-100-00	Alarm Permit Fees	\$38,000	\$50,000
001-00-00-329-200-00	Landlord Permit Fees	\$120,276	\$125,000
001-00-00-329-600-00	Special Events Permit	\$545	\$0
001-00-00-329-700-00	Towing Permit Fees	\$500	\$500
001-00-00-329-800-00	Certificates of Use	\$459,966	\$500,000
001-00-00-329-900-00	Certificate of Re-Occupancy	\$160,000	\$250,000
Intergovernment Revenue, State/Federal Shared Revenues			
001-00-00-331-202-00	Byrne Grant	\$62,116	\$54,279
001-00-00-331-203-00	Cops Grant	\$380,000	\$0
001-00-00-331-250-00	US Department of Justice	\$131,144	\$60,000
001-00-00-331-800-00	Federal Hurricane Relief	\$184,736	\$0
001-00-00-334-200-00	State Grant - Public Safety	\$100,248	\$0
001-00-00-335-120-00	State Revenue Sharing	\$2,500,000	\$2,271,950
001-00-00-335-150-00	Alcoholic Beverage Licenses	\$21,168	\$21,000
001-00-00-335-180-00	Half-Cent Sales Tax	\$7,353,369	\$7,623,465
001-00-00-337-204-00	Byrne Grant - County	\$9,889	\$10,692
001-00-00-338-001-00	County Occupational Licenses	\$144,358	\$140,000
Charges for Services			
001-00-00-341-100-00	Recording Fees	\$42	\$42
001-00-00-341-101-00	Lien Searches	\$150,000	\$119,000
001-00-00-341-301-00	Lien Reduction Application Fee	\$15,625	\$15,000
001-00-00-341-302-00	Amnesty Lien Reduction Application	\$280,043	\$275,000
001-00-00-341-920-00	Election Qualifying Charges & Fees	\$4,050	\$4,050
001-00-00-342-100-00	Police Services	\$38,000	\$38,000
001-00-00-342-105-00	Off Duty Police Officer Revenue	\$3,095,700	\$3,095,700
001-00-00-347-200-00	Parks and Recreation	\$42,990	\$30,000

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-00-00-347-201-00	Daily Recreation Admissions	\$15,042	\$10,000
001-00-00-347-202-00	Recreation Facility Rentals	\$36,899	\$10,000
001-00-00-347-203-00	Youth Sports Program	\$6,825	\$30,000
001-00-00-347-204-00	Community Center Memberships	\$11,811	\$10,000
001-00-00-347-205-00	P & R Sponsorship/Fundraiser	\$14,550	\$2,500
001-00-00-347-206-00	Contract Classes	\$28,509	\$24,000
001-00-00-347-207-00	BTF Rentals	\$128,867	\$15,000
001-00-00-347-208-00	Showmobile Rentals	\$1,200	\$0
001-00-00-347-209-00	P & R Vendors	\$2,660	\$0
001-00-00-347-220-03	Pink Tea Vendor	\$300	\$0
001-00-00-347-220-04	Halloween Vendor	\$2,230	\$0
001-00-00-347-415-00	Jazz Festival	\$0	\$3,000,000
001-00-00-347-416-00	Jazz in the Garden-Vendors	\$0	\$100,000
001-00-00-347-418-00	Jazz in the Gardens - Women's Impact	\$1,680	\$100,000
001-00-00-347-419-00	Council Special Events Revenue	\$15,051	\$10,000
001-00-00-349-101-00	Vending Machines	\$2,225	\$2,500
001-00-00-349-102-00	Cost Recovery	\$24,374	\$24,374
Fines and Forfeitures			
001-00-00-351-100-00	Parking Fines	\$921	\$3,000
001-00-00-351-200-00	School Crossing Guard- Clerk	\$809	\$1,000
001-00-00-351-300-00	School Crossing Guard- County	\$133,776	\$230,000
001-00-00-351-500-00	Traffic Fines	\$525,000	\$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	\$1,450	\$1,450
001-00-00-354-103-00	Code Enforcement Fines	\$175,000	\$125,000
001-00-00-358-200-00	Assets Seized by Law Enforcement	\$9,300	\$7,500
001-00-00-359-010-00	Red Light Camera Fines	\$2,951,250	\$3,000,000
001-00-00-359-011-00	Red Light Special Master	\$75,000	\$175,000
001-00-00-359-200-00	False Alarms Fines	\$144,961	\$125,000
Miscellaneous Revenues			
001-00-00-361-100-00	Interest	\$296,402	\$300,000
001-00-00-362-101-00	Bus Benches	\$7,370	\$5,000
001-00-00-365-000-00	Sales of Other Assets	\$4,912	\$100,000
001-00-00-366-000-00	Contributions and Donations	\$6,046	\$5,000
001-00-00-366-002-00	Local Grant Canine Program	\$12,500	\$12,500
001-00-00-366-003-00	Local Grant Neat Streets Miami	\$7,575	\$14,569
001-00-00-369-400-00	Slot Machine Revenues	\$795,663	\$1,000,000
001-00-00-369-900-00	Other Miscellaneous Revenues	\$76,602	\$75,000
001-00-00-369-902-00	Lobbying Registration Fees	\$4,500	\$4,500
001-00-00-369-903-00	Insurance Reimbursement	\$68,237	\$68,237
001-00-00-369-905-00	Foreclosure Property registry	\$146,500	\$125,000

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-00-00-369-906-00	Rebates	\$16,578	\$16,578
001-00-00-369-908-00	Billboard	\$80,000	\$80,000
001-00-00-369-909-00	Police Vehicle usage	\$58,500	\$58,500
Other Sources			
001-00-00-381-015-10	Inter Transfer- Transportation	\$426,501	\$439,297
001-00-00-381-026-15	Inter Transfer-Develop Svc.	\$444,775	\$458,119
001-00-00-381-029-41	Inter Transfer- Stormwater	\$287,918	\$296,556
001-00-00-381-030-15	Inter Transfer - Repayment GF from Devl. Svc	\$592,509	\$1,685,088
001-00-00-381-026-16	Tech Fee from Devl Svc. Fund	\$0	\$95,365
001-00-00-389-900-00	Other Non-Operating Sources	\$60,000	\$0
TOTAL GENERAL FUND REVENUE		\$72,492,270	\$80,136,954

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

Office of the Mayor		Estimated 2020	Proposed 2021 Budget
Expenditures			
Operating Expenditures			
001-11-00-511-310-00	Professional Services	\$69,216	\$75,000
001-11-00-511-400-00	Travel and Per Diem	\$14,649	\$15,000
001-11-00-511-523-00	CMG Junior Council	\$622	\$12,000
001-11-00-511-540-00	Books, Publications, and Dues	\$75,081	\$77,522
001-11-00-511-550-00	Educational & Training	\$1,952	\$9,000
TOTAL OFFICE OF THE MAYOR		\$161,520	\$188,522

Legislative		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
001-11-01-511-102-00	Regular Salaries and Wages	\$381,407	\$300,857
001-11-01-511-104-00	Overtime	\$75	\$10,000
001-11-01-511-105-00	Special Pay	\$4,219	\$42,001
001-11-01-511-106-00	Mayor's Salary	\$41,031	\$80,000
001-11-01-511-107-00	Council Salaries	\$70,339	\$240,000
001-11-01-511-201-00	FICA	\$37,476	\$48,261
001-11-01-511-202-00	Retirement	\$41,362	\$63,086
001-11-01-511-203-00	Life and Health Insurance	\$186,268	\$212,032
001-11-01-511-204-00	Workers' Compensation	\$1,030	\$481
001-11-01-511-206-00	ICMA Deferred Compensation	\$993	\$3,388
Operating Expenditures			
001-11-01-511-400-00	Travel & Per Diem	\$33	\$15,000
001-11-01-511-411-00	Telephone	\$13,386	\$10,000
001-11-01-511-421-00	Postage & Freight	\$88	\$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	\$5,194	\$5,000
001-11-01-511-520-00	Operating Supplies	\$1,163	\$4,000
TOTAL LEGISLATIVE		\$919,862	\$1,169,906

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

Office of Civic Engagement		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
001-11-02-511-102-00	Regular Salaries and Wages	\$168,934	\$168,172
001-11-02-511-105-00	Special Pay	\$1,172	\$1,200
001-11-02-511-201-00	FICA	\$13,013	\$12,865
001-11-02-511-202-00	Retirement	\$14,309	\$16,817
001-11-02-511-203-00	Life and Health Insurance	\$8,266	\$24,733
001-11-02-511-204-00	Workers' Compensation	\$456	\$269
Operating Expenditures			
001-11-02-511-310-00	Professional Services	\$50,000	\$25,000
001-11-02-511-340-00	Other Contractual	\$37,253	\$0
001-11-02-511-400-00	Operating Expenditures/Expenses	\$33,974	\$25,000
001-11-02-511-411-00	Telephone	\$11	\$1,000
001-11-02-511-421-00	Postage & Freight	\$167	\$0
001-11-02-511-480-00	Promotional Activities	\$75,000	\$25,000
001-11-02-511-494-00	Advertising	\$4,938	\$0
001-11-02-511-510-00	Office Supplies	\$1,061	\$2,000
001-11-02-511-520-00	Operating Supplies	\$10,906	\$9,000
001-11-02-511-540-00	Books, Publications, and Dues	\$3,806	\$2,000
001-11-02-511-550-00	Educational & Training	\$6,182	\$6,000
TOTAL OFFICE OF CIVIC ENGAGEMENT		\$429,447	\$319,056

Office of the City Manager		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
001-12-01-512-102-00	Regular Salaries and Wages	\$961,562	\$873,342
001-12-01-512-105-00	Special Pay	\$16,266	\$16,200
001-12-01-512-201-00	FICA	\$66,207	\$55,229
001-12-01-512-202-00	Retirement	\$180,013	\$191,056
001-12-01-512-203-00	Life and Health Insurance	\$134,762	\$147,649
001-12-01-512-204-00	Workers' Compensation	\$6,626	\$1,397
Operating Expenditures			
001-12-01-512-310-00	Professional Services	\$68,285	\$50,000
001-12-01-512-340-00	Other Contractual	\$0	\$15,000
001-12-01-512-400-00	Travel and Per Diem	\$687	\$16,496
001-12-01-512-421-00	Postage & Freight	\$0	\$50
001-12-01-512-440-00	Rentals & Leases	\$3,978	\$4,440
001-12-01-512-470-00	Printing & Binding	\$0	\$120
001-12-01-512-510-00	Office Supplies	\$1,854	\$2,000
001-12-01-512-520-00	Operating Supplies	\$14,565	\$2,000
001-12-01-512-540-00	Books, Publications, and Dues	\$2,807	\$3,640
001-12-01-512-550-00	Educational & Training	\$3,333	\$19,700
TOTAL OFFICE OF THE CITY MANAGER		\$1,460,945	\$1,398,319

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

Public Affairs Office		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
001-12-02-512-102-00	Regular Salaries and Wages	\$369,708	\$423,391
001-12-02-512-104-00	Overtime	\$1,917	\$0
001-12-02-512-105-00	Special Pay	\$4,103	\$4,200
001-12-02-512-201-00	FICA	\$28,390	\$32,389
001-12-02-512-202-00	Retirement	\$31,413	\$42,339
001-12-02-512-203-00	Life and Health Insurance	\$53,626	\$59,840
001-12-02-512-204-00	Workers' Compensation	\$1,001	\$677
Operating Expenditures			
001-12-02-512-310-00	Professional Services	\$161,702	\$100,000
001-12-02-512-400-00	Travel & Per Diem	\$2,858	\$4,000
001-12-02-512-440-00	Rentals and Leases	\$5,822	\$10,000
001-12-02-512-470-00	Printing & Binding	\$33,450	\$50,000
001-12-02-512-492-00	Special Events	\$9,268	\$7,000
001-12-02-512-492-01	Special Events Seat 1	\$7,000	\$7,000
001-12-02-512-492-02	Special Events Seat 2	\$7,000	\$7,000
001-12-02-512-492-03	Special Events Seat 3	\$7,000	\$7,000
001-12-02-512-492-04	Special Events Seat 4	\$7,000	\$7,000
001-12-02-512-492-05	Special Events Seat 5	\$7,000	\$7,000
001-12-02-512-492-06	Special Events Seat 6	\$7,000	\$7,000
001-12-02-512-492-99	Super Bowl Event	\$216,190	\$0
001-12-02-512-493-00	Software License	\$50,164	\$25,000
001-12-02-512-494-00	Advertising	\$56,294	\$55,000
001-12-02-512-510-00	Office Supplies	\$1,848	\$7,500
001-12-02-512-520-00	Operating Supplies	\$3,654	\$2,500
001-12-02-512-540-00	Books, Publications, and Dues	\$156	\$2,000
001-12-02-512-550-00	Educational & Training	\$750	\$2,000
TOTAL PUBLIC AFFAIRS OFFICE		\$1,074,315	\$869,837

Special Events Division		Estimated 2020	Proposed 2021 Budget
Expenditures			
Operating Expenditures			
001-12-03-512-492-01	Pink Event	\$20,472	\$0
001-12-03-512-492-02	Easter Holiday Event	\$3,620	\$25,000
001-12-03-512-492-03	Food & Wine Festival	\$1,660	\$0
001-12-03-512-492-04	Senior Prom	\$15,265	\$22,000
001-12-03-512-492-05	July 4th Event	\$21,525	\$40,000
001-12-03-512-492-06	Heritage Bowl	\$4,188	\$15,000
001-12-03-512-492-07	Martin Luther King Event	\$36,841	\$25,000
001-12-03-512-492-08	Science Fair Event	\$56,655	\$0
001-12-03-512-492-09	State of the City	\$37	\$35,000
001-12-03-512-492-10	Bid Whist	\$4,976	\$5,000

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-12-03-512-492-11	Food Truck Invasion	\$6,240	\$9,000
001-12-03-512-492-12	Memorial Day	\$0	\$7,500
001-12-03-512-492-13	Tree Lighting Event	\$11,704	\$5,000
001-12-03-512-492-15	Black History	\$1,225	\$20,000
001-12-03-512-492-16	Veteran's Day	\$4,577	\$0
001-12-03-512-492-17	Halloween Event	\$30,495	\$0
001-12-03-512-492-18	Cultural Express	\$5,528	\$7,500
001-12-03-512-492-19	Father's Day Event	\$120	\$10,000
001-12-03-512-492-20	Mother's Day Event	\$2,659	\$10,000
001-12-03-512-492-22	Women's Event	\$15,000	\$0
001-12-03-512-492-23	Snow in the Gardens	\$50,136	\$0
001-12-03-512-498-00	Jazz in the Gardens	\$1,800,000	\$3,200,000
TOTAL SPECIAL EVENTS DIVISION		\$2,092,924	\$3,436,000

Office of the City Clerk		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
001-13-01-513-102-00	Regular Salaries and Wages	\$302,227	\$314,929
001-13-01-513-105-00	Special Pay	\$9,909	\$10,200
001-13-01-513-201-00	FICA	\$23,333	\$24,092
001-13-01-513-202-00	Retirement	\$50,946	\$54,385
001-13-01-513-203-00	Life and Health Insurance	\$54,786	\$68,689
001-13-01-513-204-00	Workers' Compensation	\$5,372	\$504
Operating Expenditures			
001-13-01-513-310-00	Professional Services	\$7,746	\$6,450
001-13-01-513-340-00	Other Contractual	\$37,752	\$28,975
001-13-01-513-400-00	Travel and Per Diem	\$1,498	\$1,700
001-13-01-513-440-00	Rentals & Leases	\$4,988	\$8,000
001-13-01-513-491-00	Election	\$65,000	\$65,000
001-13-01-513-494-00	Advertising	\$27,611	\$15,000
001-13-01-513-510-00	Office Supplies	\$1,500	\$2,000
001-13-01-513-520-00	Operating Supplies	\$1,072	\$5,000
001-13-01-513-540-00	Books, Publications, and Dues	\$329	\$860
001-13-01-513-550-00	Educational & Training	\$1,852	\$1,700
TOTAL OFFICE OF THE CITY CLERK		\$595,920	\$607,484

Finance Department		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
001-13-02-513-102-00	Regular Salaries and Wages	\$756,869	\$898,483
001-13-02-513-104-00	Overtime	\$17,666	\$0
001-13-02-513-105-00	Special Pay	\$2,172	\$1,200
001-13-02-513-201-00	FICA	\$57,809	\$68,378
001-13-02-513-202-00	Retirement	\$88,544	\$114,648
001-13-02-513-203-00	Life and Health Insurance	\$92,991	\$136,185

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-13-02-513-204-00	Workers' Compensation	\$2,068	\$1,438
Operating Expenditures			
001-13-02-513-310-00	Professional Services	\$8,189	\$16,500
001-13-02-513-320-00	Accounting and Auditing	\$73,300	\$65,000
001-13-02-513-400-00	Travel and Per Diem	\$2,090	\$8,758
001-13-02-513-421-00	Postage & Freight	\$13	\$0
001-13-02-513-510-00	Office Supplies	\$3,091	\$3,030
001-13-02-513-520-00	Operating Supplies	\$5,406	\$2,870
001-13-02-513-540-00	Books, Publications, and Dues	\$983	\$1,960
001-13-02-513-550-00	Educational & Training	\$672	\$3,920
TOTAL FINANCE DEPARTMENT		\$1,111,863	\$1,322,370

Human Resources Department Expenditures		Estimated 2020	Proposed 2021 Budget
Personnel Services			
001-13-03-513-102-00	Regular Salaries and Wages	\$688,859	\$710,965
001-13-03-513-104-00	Overtime	\$0	\$500
001-13-03-513-105-00	Special Pay	\$8,792	\$9,000
001-13-03-513-201-00	FICA	\$52,016	\$54,157
001-13-03-513-202-00	Retirement	\$81,782	\$95,708
001-13-03-513-203-00	Life and Health Insurance	\$73,013	\$88,160
001-13-03-513-204-00	Workers' Compensation	\$1,860	\$1,138
001-13-03-513-231-00	Retirees Insurance Stipends	\$73,943	\$92,004
Operating Expenditures			
001-13-03-513-310-00	Professional Services	\$41,941	\$50,000
001-13-03-513-313-00	Background Verifications	\$1,932	\$7,500
001-13-03-513-314-00	Drug & Physical	\$27,177	\$37,750
001-13-03-513-316-00	Psychological/Physical Testing	\$24,750	\$30,000
001-13-03-513-400-00	Travel and Per Diem	\$856	\$3,500
001-13-03-513-421-00	Postage & Freight	\$73	\$200
001-13-03-513-440-00	Rentals and Leases	\$7,351	\$7,500
001-13-03-513-470-00	Printing & Binding	\$0	\$250
001-13-03-513-493-00	Software License	\$13,756	\$11,000
001-13-03-513-510-00	Office Supplies	\$4,014	\$5,000
001-13-03-513-520-00	Operating Supplies	\$8,055	\$7,500
001-13-03-513-540-00	Books, Publications, Dues	\$2,910	\$4,210
001-13-03-513-550-00	Educational & Training	\$3,199	\$900
TOTAL HUMAN RESOURCES DEPARTMENT		\$1,116,279	\$1,216,941

Office of the City Attorney Expenditures		Estimated 2020	Proposed 2021 Budget
Personnel Services			
001-14-00-514-102-00	Salaries	\$389,600	\$488,954
001-14-00-514-105-00	Special Pay	\$10,551	\$13,800
001-14-00-514-201-00	FICA	\$26,895	\$31,832

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-14-00-514-202-00	Retirement	\$70,650	\$88,246
001-14-00-514-203-00	Life and Health Insurance	\$50,628	\$73,390
001-14-00-514-204-00	Workers' Compensation	\$1,052	\$782
Operating Expenditures			
001-14-00-514-310-00	Professional Services	\$75,731	\$275,000
001-14-00-514-330-00	Court Reporter Services	\$434	\$500
001-14-00-514-340-00	Other Contractual	\$0	\$2,000
001-14-00-514-400-00	Travel and Per Diem	\$385	\$2,500
001-14-00-514-421-00	Postage & Freight	\$0	\$250
001-14-00-514-440-00	Rentals and Leases	\$1,500	\$2,000
001-14-00-514-510-00	Office Supplies	\$1,532	\$2,000
001-14-00-514-520-00	Operating Supplies	\$0	\$200
001-14-00-514-540-00	Books, Publications, and Dues	\$4,538	\$5,000
001-14-00-514-550-00	Educational & Training	\$84	\$2,000
TOTAL OFFICE OF THE CITY ATTORNEY		\$633,579	\$988,454

Planning & Zoning Office		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
001-15-01-515-102-00	Regular Salaries & Wages	\$481,737	\$494,226
001-15-01-515-104-00	Overtime	\$6,778	\$0
001-15-01-515-105-00	Special Pay	\$4,219	\$4,320
001-15-01-515-201-00	FICA	\$37,210	\$37,772
001-15-01-515-202-00	Retirement	\$40,601	\$49,423
001-15-01-515-203-00	Life & Health Insurance	\$54,457	\$66,349
001-15-01-515-204-00	Workers' Compensation	\$2,845	\$791
Operating Expenditures			
001-15-01-515-310-00	Professional Services	\$71,020	\$100,000
001-15-01-515-340-00	Contractual Service	\$6,414	\$0
001-15-01-515-400-00	Travel and Per Diem	\$842	\$2,488
001-15-01-515-470-00	Printing & Binding	\$184	\$500
001-15-01-515-493-00	Software License	\$1,380	\$2,785
001-15-01-515-494-00	Advertising	\$10,274	\$10,000
001-15-01-515-510-00	Office Supplies	\$1,000	\$1,000
001-15-01-515-520-00	Operating Supplies	\$1,199	\$1,000
001-15-01-515-540-00	Books, Publications and Dues	\$1,260	\$1,860
001-15-01-515-550-00	Educational & Training	\$0	\$1,590
001-15-01-515-643-00	Computer Software/Energov	\$66,830	\$18,608
TOTAL PLANNING & ZONING OFFICE		\$788,250	\$792,712

Public Safety Department		Estimated 2020	Proposed 2021 Budget
Expenditures			
School Crossing Guard Program Division			
Personnel Services			
001-21-00-521-102-00	Regular Salaries and Wages	259	\$99,276
			\$89,289

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-21-00-521-103-00	Salaries and Wages (Part-time)	\$386,704	\$325,000
001-21-00-521-104-00	Overtime	\$3,359	\$4,800
001-21-00-521-105-00	Special Pay	\$2,696	\$2,760
001-21-00-521-106-00	Off Duty Services	\$4,265	\$0
001-21-00-521-201-00	FICA	\$46,062	\$32,060
001-21-00-521-202-00	Retirement	\$49,196	\$41,909
001-21-00-521-203-00	Life and Health Insurance	\$24,047	\$29,481
001-21-00-521-204-00	Workers' Compensation	\$25,344	\$10,482
001-21-00-521-206-00	ICMA Deferred Comp - Benefit	\$2,843	\$1,981
Operating Expenditures			
001-21-00-521-400-00	Travel and Per Diem	\$36	\$3,000
001-21-00-521-510-00	Office Supplies	\$800	\$1,000
001-21-00-521-520-00	Operating Supplies	\$1,413	\$3,700
001-21-00-521-525-00	Uniforms	\$4,779	\$5,000
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 GUARD PROGRAM DIV.		\$650,818	\$553,663

Public Safety Department Expenditures		Estimated 2020	Proposed 2021 Budget
Police Administration Division			
Personnel Services			
001-21-01-521-102-00	Regular Salaries and Wages	\$18,828,105	\$19,180,503
001-21-01-521-104-00	Overtime	\$2,944,299	\$2,000,000
001-21-01-521-105-00	Special Pay	\$262,703	\$328,041
001-21-01-521-106-00	Off Duty Services	\$1,898,148	\$1,300,000
001-21-01-521-201-00	FICA	\$1,750,901	\$1,713,068
001-21-01-521-202-00	Retirement	\$4,473,970	\$4,650,608
001-21-01-521-203-00	Life and Health Insurance	\$2,619,367	\$3,255,777
001-21-01-521-204-00	Workers' Compensation	\$856,475	\$418,933
001-21-01-521-206-00	ICMA Deferred Comp - Benefit	\$76,752	\$100,715
Operating Expenditures			
001-21-01-521-310-00	Professional Services	\$792,254	\$434,400
001-21-01-521-340-00	Other Contractual	\$36,950	\$98,000
001-21-01-521-400-00	Travel and Per Diem	\$35,374	\$34,735
001-21-01-521-410-00	Communications Svc.	\$25,384	\$0
001-21-01-521-421-00	Postage & Freight	\$5,438	\$7,000
001-21-01-521-434-00	Cable T.V. service	\$1,105	\$0
001-21-01-521-440-00	Rentals and Leases	\$40,739	\$35,300
001-21-01-521-460-00	Maintenance	\$163,667	\$211,700
001-21-01-521-493-00	Software License	\$320,960	\$569,772
001-21-01-521-494-00	Advertising	\$0	\$300
001-21-01-521-510-00	Office Supplies	\$4,877	\$3,500
001-21-01-521-520-00	Operating Supplies	\$130,305	\$68,500
001-21-01-521-525-00	Uniforms	\$186	\$0

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-21-01-521-540-00	Books, Publications, and Dues	\$2,467	\$6,050
001-21-01-521-550-00	Educational & Training	\$110,885	\$80,000
Non-Operating Expenditures			
001-21-01-521-821-00	Contribution to Non-Profit Organization	\$9,600	\$15,000
TOTAL POLICE ADMINISTRATION DIVISION		\$35,390,912	\$34,511,903

Public Safety Department Expenditures		Estimated 2020	Proposed 2021 Budget
Police Investigations Division			
Operating Expenses			
001-21-02-521-310-00	Professional Services	\$18,558	\$2,000
001-21-02-521-350-00	Investigations	\$10,464	\$5,500
001-21-02-521-400-00	Travel and Per Diem	\$0	\$1,000
001-21-02-521-440-00	Rentals and Leases	\$53,507	\$50,000
001-21-02-521-460-00	Repairs & Maintenance	\$0	\$0
001-21-02-521-510-00	Office Supplies	\$7,194	\$5,500
001-21-02-521-520-00	Operating Supplies	\$6,418	\$10,100
TOTAL POLICE INVESTIGATIONS DIVISION		\$96,141	\$74,100

Public Safety Department Expenditures		Estimated 2020	Proposed 2021 Budget
Police Operations Division			
Operating Expenses			
001-21-03-521-310-00	Professional Services	\$0	\$0
001-21-03-521-340-00	Other Contractual	\$32,745	\$35,000
001-21-03-521-460-00	Repairs and Maintenance Service	\$4,204	\$7,500
001-21-03-521-510-00	Office Supplies	\$2,000	\$2,000
001-21-03-521-520-00	Operating Supplies	\$26,136	\$31,500
TOTAL POLICE OPERATIONS DIVISION		\$65,085	\$76,000

Public Safety Department Expenditures		Estimated 2020	Proposed 2021 Budget
Police Support Services Division			
Personnel Services			
001-21-04-521-102-00	Regular Salaries and Wages	\$689	\$0
001-21-04-521-104-00	Overtime	\$84	\$0
001-21-04-521-201-00	FICA	\$49	\$0
001-21-04-521-202-00	Retirement	\$65	\$0
001-21-04-521-203-00	Life and Health Insurance	\$264	\$0
001-21-04-521-204-00	Worker's Compensation	\$2	\$0
Operating Expenditures			
001-21-04-521-310-00	Professional Services	\$78,758	\$50,960
001-21-04-521-440-00	Rentals and Leases	\$1,300	\$0
001-21-04-521-460-00	Repairs and Maintenance Service	\$42,922	\$55,600

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-21-04-521-470-00	Printing & Binding	\$12,910	\$10,000
001-21-04-521-497-00	Other Obligations	\$722	\$602
001-21-04-521-510-00	Office Supplies	\$3,500	\$5,000
001-21-04-521-520-00	Operating Supplies	\$146,107	\$56,500
001-21-04-521-525-00	Uniforms	\$114,192	\$103,500
001-21-04-521-540-00	Books, Publications, and Dues	\$300	\$0
TOTAL POLICE SUPPORT SERVICES DIVISION		\$401,864	\$282,162

Public Safety Department Expenditures		Estimated 2020	Proposed 2021 Budget
COPS II Grant			
Personnel Services			
001-21-06-521-102-00	Regular Salaries and Wages	\$648,076	\$646,533
001-21-06-521-104-00	Overtime	\$165,280	\$157,348
001-21-06-521-105-00	Special Pay	\$14,012	\$17,319
001-21-06-521-106-00	Off Duty Service	\$164,287	\$143,000
001-21-06-521-201-00	FICA	\$61,595	\$72,436
001-21-06-521-202-00	Retirement	\$190,476	\$196,549
001-21-06-521-203-00	Life and Health Insurance	\$118,998	\$147,504
001-21-06-521-204-00	Worker's Compensation	\$35,685	\$16,357
TOTAL POLICE COPS II GRANT		\$1,398,410	\$1,397,048

Public Safety Department Expenditures		Estimated 2020	Proposed 2021 Budget
COPS III Grant			
Personnel Services			
001-21-07-521-102-00	Regular Salaries and Wages	\$624,783	\$621,888
001-21-07-521-104-00	Overtime	\$170,070	\$150,691
001-21-07-521-105-00	Special Pay	\$18,791	\$22,500
001-21-07-521-106-00	Off Duty Service	\$102,875	\$175,000
001-21-07-521-201-00	FICA	\$59,061	\$72,490
001-21-07-521-202-00	Retirement	\$186,430	\$188,896
001-21-07-521-203-00	Life and Health Insurance	\$98,510	\$120,008
001-21-07-521-204-00	Worker's Compensation	\$29,165	\$15,734
TOTAL POLICE COPS III GRANT		\$1,289,684	\$1,367,207

Public Safety Department Expenditures		Estimated 2020	Proposed 2021 Budget
COPS IV Grant			
Personnel Services			
001-21-08-521-102-00	Regular Salaries and Wages	\$653,476	\$658,895
001-21-08-521-104-00	Overtime	\$98,425	\$96,730
001-21-08-521-105-00	Special Pay	\$4,887	\$8,540
001-21-08-521-106-00	Off Duty Service	\$212,286	\$67,000

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-21-08-521-201-00	FICA	\$62,445	\$62,931
001-21-08-521-202-00	Retirement	\$181,767	\$184,750
001-21-08-521-203-00	Life and Health Insurance	\$86,818	\$106,112
001-21-08-521-204-00	Worker's Compensation	\$34,873	\$16,670
TOTAL POLICE COPS IV GRANT		\$1,334,977	\$1,201,628

TOTAL POLICE DEPARTMENT	\$39,977,072	\$39,463,710
--------------------------------	---------------------	---------------------

Code Compliance Division Expenditures		Estimated 2020	Proposed 2021 Budget
Personnel Services			
001-29-01-529-102-00	Regular Salaries and Wages	\$1,032,655	\$1,057,934
001-29-01-529-104-00	Overtime	\$47,614	\$20,000
001-29-01-529-105-00	Special Pay	\$5,908	\$5,521
001-29-01-529-201-00	FICA	\$80,082	\$82,426
001-29-01-529-202-00	Retirement	\$89,174	\$125,775
001-29-01-529-203-00	Life and Health Insurance	\$189,696	\$239,565
001-29-01-529-204-00	Workers' Compensation	\$16,941	\$11,792
001-29-01-529-206-00	ICMA Deferred Comp - Benefit	\$4,253	\$4,355
Operating Expenditures			
001-29-01-529-310-00	Professional Services	\$35,296	\$35,000
001-29-01-529-340-00	Other Contractual	\$39,284	\$50,000
001-29-01-529-400-00	Travel and Per Diem	\$0	\$4,500
001-29-01-529-421-00	Postage & Freight	\$0	\$300
001-29-01-529-440-00	Rentals and Leases	\$10,841	\$12,000
001-29-01-529-470-00	Printing & Binding	\$6,834	\$10,000
001-29-01-529-510-00	Office Supplies	\$4,177	\$4,000
001-29-01-529-520-00	Operating Supplies	\$2,308	\$5,000
001-29-01-529-525-00	Uniforms	\$0	\$5,000
001-29-01-529-540-00	Books, Publications, and Dues	\$1,188	\$1,750
001-29-01-529-550-00	Educational & Training	\$1,536	\$7,600
001-29-01-529-643-00	Computer Software/Energov	\$275,678	\$76,757
TOTAL CODE COMPLIANCE DIVISION		\$1,843,464	\$1,759,275

Parks & Recreation Department Expenditures		Estimated 2020	Proposed 2021 Budget
Administration Division			
Personnel Services			
001-72-00-572-102-00	Regular Salaries and Wages	\$1,006,963	\$1,146,911
001-72-00-572-104-00	Overtime	\$10,609	\$14,000
001-72-00-572-105-00	Special Pay	\$8,675	\$8,880
001-72-00-572-201-00	FICA	\$76,840	\$88,810
001-72-00-572-202-00	Retirement	\$105,229	\$137,669
001-72-00-572-203-00	Life and Health Insurance	\$136,526	\$141,045
001-72-00-572-204-00	Workers' Compensation	\$27,940	\$20,352

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

Operating Expenditures			
001-72-00-572-310-00	Professional Services	\$24,241	\$7,000
001-72-00-572-340-00	Other Contractual	\$67,622	\$60,000
001-72-00-572-400-00	Travel and Per Diem	\$364	\$5,500
001-72-00-572-410-00	Communications Svc.	\$2,310	\$2,250
001-72-00-572-411-00	Telephone	\$83,601	\$75,100
001-72-00-572-431-00	Electricity	\$81,444	\$115,000
001-72-00-572-432-00	Water	\$42,006	\$50,000
001-72-00-572-433-00	Gas	\$0	\$120
001-72-00-572-440-00	Rentals and Leases	\$43,357	\$35,300
001-72-00-572-460-00	Repairs and Maintenance	\$9,233	\$3,949
001-72-00-572-461-00	Repairs & Maintenance - Maintenance	\$17,395	\$12,550
001-72-00-572-470-00	Printing & Binding	\$793	\$4,250
001-72-00-572-492-00	Special Events	\$1,403	\$0
001-72-00-572-494-00	Advertising	\$165	\$0
001-72-00-572-497-00	Other Obligations	\$33,546	\$58,433
001-72-00-572-510-00	Office Supplies	\$3,670	\$1,000
001-72-00-572-520-00	Operating Supplies	\$28,706	\$19,000
001-72-00-572-525-00	Uniforms	\$8,425	\$7,000
001-72-00-572-540-00	Books, Publications, and Dues	\$3,047	\$2,750
001-72-00-572-550-00	Educational & Training	\$3,105	\$3,500
TOTAL ADMINISTRATION DIVISION		\$1,827,217	\$2,020,369

Parks & Recreation Department		Estimated 2020	Proposed 2021 Budget
Expenditures			
Maintenance Division			
Personnel Services			
001-72-01-572-102-00	Regular Salaries and Wages	\$723,698	\$821,060
001-72-01-572-104-00	Overtime	\$24,168	\$17,500
001-72-01-572-105-00	Special Pay	\$5,600	\$5,581
001-72-01-572-201-00	FICA	\$54,966	\$64,150
001-72-01-572-202-00	Retirement	\$62,768	\$83,856
001-72-01-572-203-00	Life and Health Insurance	\$172,209	\$204,840
001-72-01-572-204-00	Workers' Compensation	\$44,454	\$29,623
Operating Expenditures			
001-72-01-572-340-00	Other Contractual	\$73,120	\$124,831
001-72-01-572-431-00	Electricity	\$1,604	\$3,180
001-72-01-572-432-00	Water	\$1,488	\$1,700
001-72-01-572-434-00	Cable T.V. service	\$0	\$1,380
001-72-01-572-440-00	Rentals and Leases	\$10,398	\$11,600
001-72-01-572-460-00	Repairs and Maintenance Service	\$61,214	\$68,600
001-72-01-572-497-00	Other Obligations	\$0	\$5,397
001-72-01-572-510-00	Office Supplies	\$300	\$300
001-72-01-572-520-00	Operating Supplies	\$33,039	\$48,000
001-72-01-572-525-00	Uniforms	\$4,853	\$8,000

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-72-01-572-528-00	Small Tools and Equipment	\$733	\$0
001-72-01-572-531-00	Landscape Supplies/Materials	\$7,021	\$15,000
001-72-01-572-550-00	Educational & Training	\$4,177	\$1,250
TOTAL MAINTENANCE DIVISION		\$1,285,809	\$1,515,848

Parks & Recreation Department Expenditures		Estimated 2020	Proposed 2021 Budget
Betty T. Ferguson Community Center Division			
Personnel Services			
001-72-02-572-102-00	Regular Salaries and Wages	\$541,082	\$632,365
001-72-02-572-104-00	Overtime	\$15,471	\$12,000
001-72-02-572-105-00	Special Pay	\$1,574	\$600
001-72-02-572-201-00	FICA	\$42,015	\$49,294
001-72-02-572-202-00	Retirement	\$46,872	\$64,436
001-72-02-572-203-00	Life and Health Insurance	\$72,730	\$83,789
001-72-02-572-204-00	Workers' Compensation	\$19,627	\$13,515
Operating Expenditures			
001-72-02-572-310-00	Professional Services	\$14,898	\$19,500
001-72-02-572-340-00	Other Contractual	\$10,811	\$8,200
001-72-02-572-341-00	Other Contractual - Maintenance	\$8,100	\$8,100
001-72-02-572-344-00	Instructors payments	\$32,505	\$40,000
001-72-02-572-400-00	Travel & Per Diem	(\$290)	\$500
001-72-02-572-411-00	Telephone	\$4,636	\$5,700
001-72-02-572-431-00	Electricity	\$102,594	\$130,000
001-72-02-572-432-00	Water	\$22,203	\$24,640
001-72-02-572-433-00	Gas	\$0	\$192
001-72-02-572-440-00	Rentals and Leases	\$25,942	\$5,700
001-72-02-572-460-00	Repairs and Maintenance Service	\$302,237	\$68,000
001-72-02-572-461-00	Repairs & Maintenance - Bldg.	\$153,630	\$50,684
001-72-02-572-470-00	Printing & Binding	\$0	\$3,250
001-72-02-572-497-00	Other Obligation	\$187	\$18,515
001-72-02-572-510-00	Office Supplies	\$4,500	\$4,500
001-72-02-572-520-00	Operating Supplies	\$15,615	\$18,000
001-72-02-572-525-00	Uniforms	\$6,091	\$5,500
001-72-02-572-528-00	Small Tools and Equipment	\$1,328	\$1,000
001-72-02-572-531-00	Landscape Supplies/Materials	\$2,556	\$0
001-72-02-572-540-00	Memberships & Subscriptions	\$888	\$500
001-72-02-572-550-00	Educational & Training	\$852	\$0
TOTAL BTF COMMUNITY CENTER DIVISION		\$1,448,654	\$1,268,480

Parks & Recreation Department Expenditures		Estimated 2020	Proposed 2021 Budget
Athletics Program			
Personnel Services			
001-72-04-572-102-00	Regular Salaries and Wages	265	\$476,178
			\$493,637

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-72-04-572-104-00	Overtime	\$9,757	\$15,000
001-72-04-572-105-00	Special Pay	\$1,172	\$1,200
001-72-04-572-201-00	FICA	\$36,426	\$38,911
001-72-04-572-202-00	Retirement	\$40,817	\$44,964
001-72-04-572-203-00	Life and Health Insurance	\$95,017	\$123,146
001-72-04-572-204-00	Workers' Compensation	\$17,378	\$12,193
Operating Expenditures			
001-72-04-572-310-00	Professional Services	\$33,803	\$53,000
001-72-04-572-340-00	Other Contractual Services	\$332,417	\$346,500
001-72-04-572-400-00	Travel and Per Diem	\$135	\$3,000
001-72-04-572-410-00	Communications Svc.	\$2,888	\$0
001-72-04-572-440-00	Rental and Leases	\$38,810	\$39,000
001-72-04-572-450-00	Insurance	\$0	\$6,000
001-72-04-572-470-00	Printing & Binding	\$245	\$0
001-72-04-572-510-00	Office Supplies	\$885	\$600
001-72-04-572-520-00	Operating Supplies	\$33,317	\$92,500
001-72-04-572-540-00	Memberships & Subscriptions	\$758	\$5,000
001-72-04-572-550-00	Educational & Training	(\$233)	\$1,000
TOTAL ATHLETICS DIVISION		\$1,119,771	\$1,275,650

Parks & Recreation Department		Estimated 2020	Proposed 2021 Budget		
Expenditures		Bunche Pool			
Personnel Services					
001-72-05-572-102-00	Regular Salaries and Wages	\$157,156	\$233,340		
001-72-05-572-104-00	Overtime	\$1,712	\$250		
001-72-05-572-201-00	FICA	\$12,153	\$17,870		
001-72-05-572-202-00	Retirement	\$11,961	\$23,359		
001-72-05-572-203-00	Life and Health Insurance	\$24,084	\$38,489		
001-72-05-572-204-00	Workers' Compensation	\$6,508	\$5,764		
Operating Expenditures					
001-72-05-572-310-00	Professional Services	\$2,503	\$0		
001-72-05-572-340-00	Other Contractual	\$29,619	\$28,780		
001-72-05-572-411-00	Telephone Services	\$0	\$1,000		
001-72-05-572-431-00	Electricity	\$18,415	\$2,000		
001-72-05-572-432-00	Water	\$3,475	\$10,000		
001-72-05-572-440-00	Rentals and Leases	\$2,666	\$3,300		
001-72-05-572-460-00	Repairs and Maintenance Service	\$10,234	\$10,356		
001-72-05-572-461-00	Facility/Grounds Maintenance	\$2,640	\$1,350		
001-72-05-572-510-00	Office Supplies	\$1,000	\$1,000		
001-72-05-572-520-00	Operating Supplies	\$13,797	\$8,802		
001-72-05-572-521-00	Operating Supplies - PW	\$0	\$841		
001-72-05-572-525-00	Uniforms	\$2,330	\$1,500		
TOTAL BUNCHE POOL		\$300,253	\$388,001		

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

Parks & Recreation Department Expenditures		Estimated 2020	Proposed 2021 Budget
Buccaneer Park			
Personnel Services			
001-72-06-572-102-00	Regular Salaries and Wages	\$307,648	\$233,692
001-72-06-572-104-00	Overtime	\$2,341	\$5,000
001-72-06-572-105-00	Special Pay	\$1,805	\$1,200
001-72-06-572-201-00	FICA	\$23,383	\$18,260
001-72-06-572-202-00	Retirement	\$22,582	\$23,869
001-72-06-572-203-00	Life and Health Insurance	\$43,636	\$43,934
001-72-06-572-204-00	Workers' Compensation	\$12,703	\$5,772
Operating Expenditures			
001-72-06-572-340-00	Other Contractual	\$88,589	\$134,774
001-72-06-572-410-00	Communications Svc.	\$4,640	\$4,200
001-72-06-572-411-00	Telephone Services	\$0	\$1,000
001-72-06-572-431-00	Electricity	\$9,490	\$3,000
001-72-06-572-432-00	Water	\$2,655	\$7,500
001-72-06-572-440-00	Rentals and Leases	\$0	\$2,400
001-72-06-572-460-00	Repairs and Maintenance Service	\$10,654	\$13,860
001-72-06-572-461-00	Facility/Grounds Maintenance	\$3,649	\$7,056
001-72-06-572-470-00	Printing & Binding	\$0	\$500
001-72-06-572-492-00	Special Events	\$0	\$1,500
001-72-06-572-510-00	Office Supplies	\$579	\$1,200
001-72-06-572-520-00	Operating Supplies	\$9,784	\$18,775
001-72-06-572-521-00	Computers	\$0	\$0
001-72-06-572-525-00	Uniforms	\$640	\$1,000
001-72-06-572-540-00	Books, Publications, and Dues	\$0	\$650
001-72-06-572-550-00	Educational & Training	\$533	\$0
TOTAL BUCCANEER PARK		\$545,311	\$529,142

Parks & Recreation Department Expenditures		Estimated 2020	Proposed 2021 Budget
Norwood Park			
Personnel Services			
001-72-07-572-102-00	Regular Salaries and Wages	\$166,599	\$283,349
001-72-07-572-104-00	Overtime	\$2,338	\$3,000
001-72-07-572-201-00	FICA	\$13,058	\$21,906
001-72-07-572-202-00	Retirement	\$11,090	\$28,635
001-72-07-572-203-00	Life and Health Insurance	\$22,225	\$38,798
001-72-07-572-204-00	Workers' Compensation	\$6,909	\$6,999
Operating Expenditures			
001-72-07-572-340-00	Other Contractual	\$90,354	\$173,753
001-72-07-572-341-00	Contractual Svc - PW	\$14,910	\$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

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-72-07-572-431-00	Electricity	\$7,665	\$30,000
001-72-07-572-432-00	Water	\$17,754	\$24,000
001-72-07-572-433-00	Gas	\$2,885	\$3,000
001-72-07-572-440-00	Rentals and Leases	\$384	\$6,950
001-72-07-572-460-00	Repairs and Maintenance Service	\$10,995	\$20,036
001-72-07-572-461-00	Facility/Grounds Maintenance	\$2,112	\$6,662
001-72-07-572-470-00	Printing & Binding	\$0	\$500
001-72-07-572-492-00	Special Events	\$0	\$1,500
001-72-07-572-510-00	Office Supplies	\$0	\$1,700
001-72-07-572-520-00	Operating Supplies	\$26,877	\$34,150
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	\$935	\$1,250
TOTAL NORWOOD PARK		\$397,090	\$716,204

Parks & Recreation Department Expenditures		Estimated 2020	Proposed 2021 Budget
Bunche Park			
Personnel Services			
001-72-08-572-102-00	Regular Salaries and Wages	\$157,074	\$298,772
001-72-08-572-104-00	Overtime	\$2,958	\$1,800
001-72-08-572-105-00	Special Pay	\$531	\$1,200
001-72-08-572-201-00	FICA	\$12,056	\$22,994
001-72-08-572-202-00	Retirement	\$12,720	\$30,057
001-72-08-572-203-00	Life and Health Insurance	\$24,563	\$48,268
001-72-08-572-204-00	Workers' Compensation	\$6,548	\$6,225
Operating Expenditures			
001-72-08-572-340-00	Other Contractual	\$14,711	\$82,228
001-72-08-572-341-00	Contractual Svc - PW	\$0	\$32,400
001-72-08-572-344-00	Instructors payments	\$0	\$27,000
001-72-08-572-400-00	Travel	\$0	\$1,200
001-72-08-572-410-00	Telephone/Internet	\$0	\$4,800
001-72-08-572-431-00	Electricity	\$0	\$60,078
001-72-08-572-432-00	Water	\$0	\$4,500
001-72-08-572-440-00	Rentals and Leases	\$0	\$1,935
001-72-08-572-460-00	Repairs and Maintenance Service	\$0	\$20,772
001-72-08-572-461-00	Facility/Grounds Maintenance	\$0	\$22,400
001-72-08-572-470-00	Printing & Binding	\$0	\$900
001-72-08-572-492-00	Special Events	\$0	\$900
001-72-08-572-510-00	Office Supplies	\$0	\$720
001-72-08-572-520-00	Operating Supplies	\$4,389	\$13,425
001-72-08-572-525-00	Uniforms	\$0	\$900
001-72-08-572-540-00	Dues	\$0	\$525
001-72-08-572-550-00	Training	\$0	\$900
TOTAL BUNCHE PARK		\$235,550	\$684,898

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

TOTAL PARKS AND RECREATION DEPARTMENT	\$7,159,656	\$8,398,592
---------------------------------------	-------------	-------------

Office of Procurement Management		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
001-13-05-513-102-00	Regular Salaries and Wages	\$317,672	\$343,564
001-13-05-513-104-00	Overtime	\$25	\$0
001-13-05-513-105-00	Special Pay	\$2,931	\$3,000
001-13-05-513-201-00	FICA	\$23,668	\$26,283
001-13-05-513-202-00	Retirement	\$42,736	\$53,063
001-13-05-513-203-00	Life and Health Insurance	\$56,930	\$71,307
001-13-05-513-204-00	Workers' Compensation	\$858	\$550
001-13-05-513-206-00	ICMA Deferred Comp - Benefit	\$4,890	\$0
Operating Expenditures			
001-13-05-513-400-00	Travel & Per Diem	\$0	\$640
001-13-05-513-421-00	Postage & Freight	\$0	\$50
001-13-05-513-440-00	Rentals and Leases	\$1,779	\$2,100
001-13-05-513-470-00	Printing	\$0	\$150
001-13-05-513-493-00	Software License	\$21,015	\$21,525
001-13-05-513-510-00	Office Supplies	\$1,500	\$2,500
001-13-05-513-520-00	Operating Supplies	\$0	\$550
001-13-05-513-540-00	Books, Publications, and Dues	\$870	\$800
001-13-05-513-550-00	Educational & Training	\$0	\$550
TOTAL OFFICE OF PROCUREMENT		\$474,874	\$526,630

Office of Information Technology		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
001-16-01-516-102-00	Regular Salaries and Wages	\$700,430	\$732,217
001-16-01-516-104-00	Overtime	\$40,818	\$20,000
001-16-01-516-105-00	Special Pay	\$5,715	\$6,301
001-16-01-516-201-00	FICA	\$52,315	\$57,545
001-16-01-516-202-00	Retirement	\$81,008	\$96,206
001-16-01-516-203-00	Life and Health Insurance	\$118,516	\$145,522
001-16-01-516-204-00	Workers' Compensation	\$1,942	\$1,172
Operating Expenditures			
001-16-01-516-310-00	Professional Services	\$62,075	\$42,500
001-16-01-516-400-00	Travel & Per Diem	\$294	\$0
001-16-01-516-410-00	Communications Svc.	\$324,000	\$189,000
001-16-01-516-411-00	Telephone Services	\$1,020	\$10,920
001-16-01-516-421-00	Postage & Freight	\$28	\$100
001-16-01-516-440-00	Rental & Leases	\$1,300	\$1,200
001-16-01-516-460-00	Repairs and Maintenance Service	\$250,000	\$227,762
001-16-01-516-493-00	Software License	\$854,527	\$633,854

City of Miami Gardens

FY 2020-2021 Operating Budget

GENERAL FUND

001-16-01-516-510-00	Office Supplies	\$2,115	\$1,600
001-16-01-516-520-00	Operating Supplies	\$14,572	\$5,456
001-16-01-516-521-00	Computers	\$76,519	\$75,543
001-16-01-516-524-00	Computer software < \$5K	\$216	\$1,400
001-16-01-516-525-00	Uniforms	\$562	\$500
001-16-01-516-540-00	Books, Publications, and Dues	\$587	\$885
001-16-01-516-550-00	Educational & Training	\$18,630	\$0
Capital Outlay			
001-16-01-516-642-00	Computer Hardware Upgrade	\$9,854	\$141,000
TOTAL INFORMATION TECHNOLOGY		\$2,617,043	\$2,390,682

Fleet Division		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
001-19-03-519-102-00	Regular Salaries and Wages	\$144,108	\$116,338
001-19-03-519-105-00	Special Pay	\$1,555	\$1,560
001-19-03-519-201-00	FICA	\$11,298	\$8,900
001-19-03-519-202-00	Retirement	\$11,079	\$11,634
001-19-03-519-203-00	Life and Health Insurance	\$10,522	\$12,272
001-19-03-519-204-00	Workers' Compensation	\$2,979	\$1,220
Operating Expenditures			
001-19-03-519-310-00	Professional Services	\$0	\$1,000
001-19-03-519-340-00	Other Contractual	\$0	\$1,633,797
001-19-03-519-400-00	Travel & Per Diem	\$960	\$0
001-19-03-519-440-00	Rentals & Leases	\$492	\$410
001-19-03-519-460-00	Repairs and Maintenance Service	\$1,200,000	\$274,950
001-19-03-519-510-00	Office Supplies	\$0	\$200
001-19-03-519-520-00	Operating Supplies	\$0	\$300
001-19-03-519-527-00	Gasoline & Lubricants	\$718,062	\$442,066
Capital Outlay			
001-19-03-519-640-00	Machinery & Equipment	\$1,636	\$0
TOTAL FLEET		\$2,102,691	\$2,504,646

City Hall Maintenance Division		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
001-19-04-519-102-00	Regular Salaries and Wages	\$194,134	\$144,011
001-19-04-519-104-00	Overtime	\$11,332	\$2,500
001-19-04-519-105-00	Special Pay	\$2,110	\$2,160
001-19-04-519-201-00	FICA	\$15,330	\$11,208
001-19-04-519-202-00	Retirement	\$17,022	\$14,651
001-19-04-519-203-00	Life and Health Insurance	\$19,851	\$24,202
001-19-04-519-204-00	Workers' Compensation	\$2,825	\$5,351
Operating Expenditures			
001-19-04-519-340-00	Contractual Services	270	\$134,593
			\$156,925

City of Miami Gardens

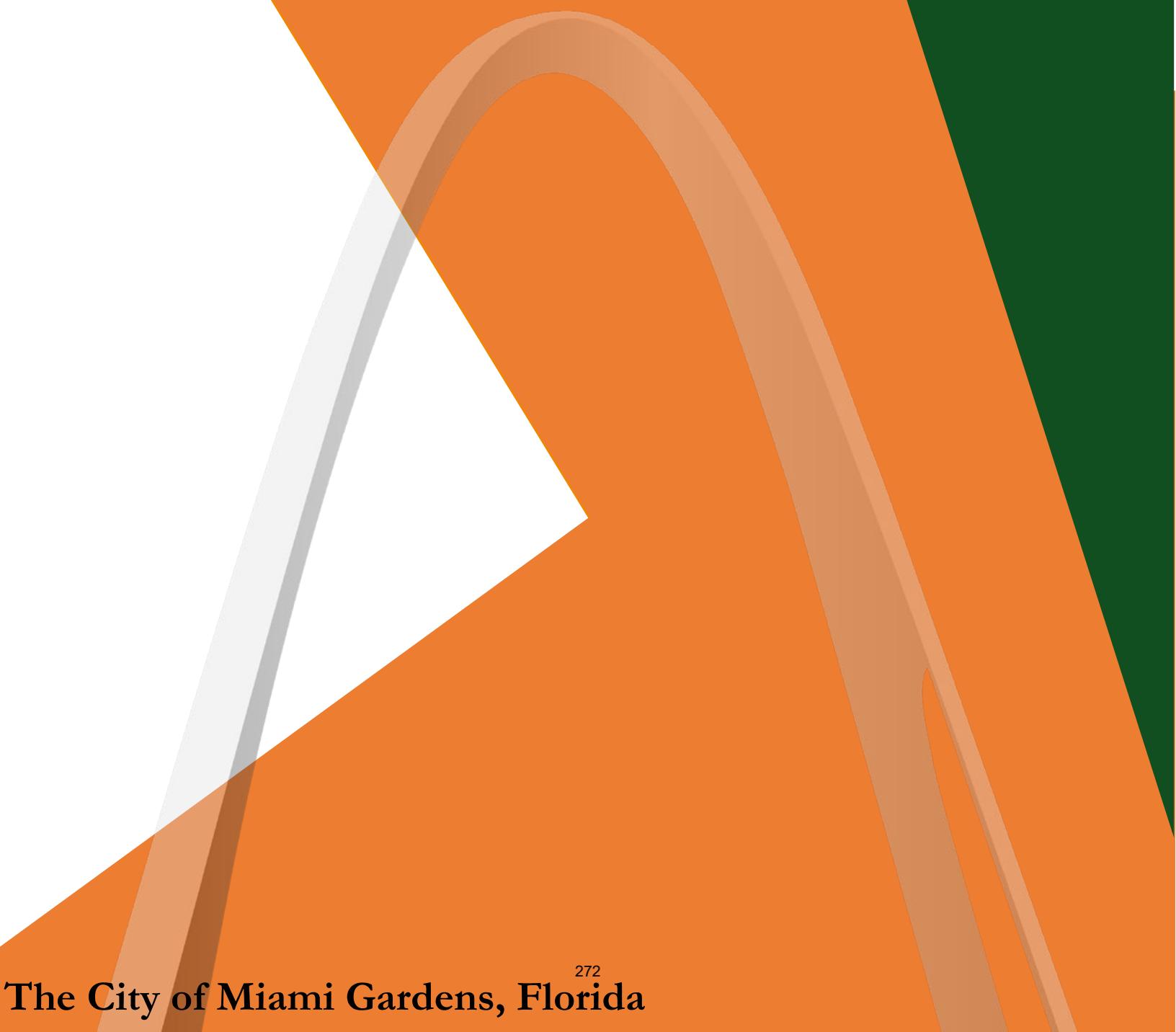
FY 2020-2021 Operating Budget

GENERAL FUND

001-19-04-519-431-00	Electricity	\$190,000	\$180,000
001-19-04-519-432-00	Water	\$47,425	\$61,500
001-19-04-519-434-00	Cable Service	\$5,620	\$3,900
001-19-04-519-460-00	Repairs and Maintenance Service	\$184,713	\$192,973
001-19-04-519-497-00	Other Obligations	\$3,757	\$1,444
001-19-04-519-510-00	Office Supplies	\$500	\$300
001-19-04-519-520-00	Operating Supplies	\$3,433	\$4,900
001-19-04-519-525-00	Uniforms	\$267	\$425
001-19-04-519-527-00	Gasoline & Lubricants	\$0	\$1,500
TOTAL CITY HALL MAINTENANCE		\$832,912	\$807,950

Non-Departmental Division Expenditures		Estimated 2020	Proposed 2021 Budget
Personnel Services			
001-19-01-519-205-00	Unemployment Compensation	\$0	\$10,000
Operating Expenditures			
001-19-01-519-310-00	Professional Services	\$35,230	\$17,520
001-19-01-519-340-00	Other Contractual	\$1,400,000	\$1,839,566
001-19-01-519-421-00	Postage & Freight	\$27,671	\$41,830
001-19-01-519-450-00	Insurance	\$2,130,602	\$1,522,735
001-19-01-519-497-00	Other Obligations	\$78,867	\$25,510
001-19-01-519-529-00	Hurricane Related expenses	\$260,617	\$0
001-19-01-519-529-01	State Emergency-COVID 19	\$1,200,000	\$0
001-19-01-519-540-00	Books, Publications, and Dues	\$221	\$124
Non-Operating Expenditures			
001-19-01-519-915-30	Transfer to Capital Projects Fund	\$5,572,554	\$5,403,516
001-19-01-519-918-21	Transfer to Debt Service Fund	\$983,729	\$980,522
001-19-01-519-919-40	Transfer to CRA Fund	\$0	\$612,371
001-19-01-519-993-00	Working Capital Reserve	\$0	\$1,522,174
TOTAL NON-DEPARTMENTAL		\$11,689,491	\$11,975,868
Total General Fund Expenditures		\$77,732,926	\$80,136,954
General Fund Revenues (-) Expenditures		(\$5,240,656)	(\$0)

Annual Budget Transportation Fund



City of Miami Gardens

FY 2020-2021 Operating Budget

TRANSPORTATION FUND

Transportation Fund Revenues		Estimated 2020	Proposed 2021 Budget
Local Option Gas Tax			
100-00-00-312-410-00	First Local Option Fuel Tax	\$1,174,987	\$1,510,388
100-00-00-312-420-00	Second Local Option Fuel Tax	\$449,019	\$579,450
License, Fees & Payments			
100-00-00-322-002-00	Public Works Bldg. Permit Fees	\$161,743	\$100,000
100-00-00-329-100-00	Banners Permits	\$0	\$2,000
Intergovernment Revenue			
100-00-00-312-601-00	CITT	\$4,300,000	\$4,300,000
100-00-00-334-390-00	FDOT- Landscape agreement	\$20,160	\$31,358
100-00-00-335-120-00	State Revenue Sharing	\$846,898	\$715,407
Charges For Services			
100-00-00-345-200-00	Surcharge	\$23,336	\$25,000
Fines and Forfeitures			
100-00-00-351-100-00	Parking Fines	\$1,601	\$2,800
Miscellaneous Revenues			
100-00-00-361-100-00	Interest	\$132,627	\$75,000
100-00-00-362-100-00	Bus Benches	\$7,803	\$39,200
100-00-00-369-900-00	Other Miscellaneous Revenues	\$1	\$700
100-00-00-381-029-41	Inter Transfer- Stormwater	\$209,012	\$215,282
Other Sources			
100-00-00-389-902-00	Reappropriated Capital CITT fund balance	\$3,203,845	\$3,422,325
100-00-00-389-903-00	Reappropriated Transit CITT fund balance	\$152,777	\$0
100-00-00-389-904-00	Reappropriated Fund Balance	\$509,390	\$620,206
TOTAL TRANSPORTATION FUND REVENUES		\$11,193,199	\$11,639,116

City of Miami Gardens

FY 2020-2021 Operating Budget

TRANSPORTATION FUND

Public Works Department Expenditures		Estimated 2020	Proposed 2021 Budget
Administration Division			
Personnel Services			
100-41-00-541-102-00	Regular Salaries and Wages	\$387,577	\$416,536
100-41-00-541-105-00	Special Pay	\$5,744	\$6,030
100-41-00-541-201-00	FICA	\$28,179	\$30,267
100-41-00-541-202-00	Retirement	\$59,580	\$69,919
100-41-00-541-203-00	Life and Health Insurance	\$50,020	\$63,285
100-41-00-541-204-00	Workers' Compensation	\$8,125	\$5,014
Operating Expenditures			
100-41-00-541-310-00	Professional Services	\$20	\$1,500
100-41-00-541-400-00	Travel and Per Diem	\$1,412	\$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	\$1,500
100-41-00-541-497-00	Other Obligations	\$0	\$2,075
100-41-00-541-510-00	Office Supplies	\$2,187	\$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	\$18,467	\$35,000
100-41-00-541-540-00	Books, Publications, and Dues	\$0	\$1,560
100-41-00-541-550-00	Educational & Training	\$0	\$1,500
Capital Outlay			
100-41-00-541-640-00	Machinery & Equipment	\$33,938	\$0
100-41-00-541-643-00	Computer Software	\$24,612	\$9,304
Non-Operating Expenditures			
100-41-00-541-914-01	Transfer to General Fund	\$426,501	\$439,296
100-41-00-541-918-21	Transfer to Debt Service Fund	\$391,265	\$386,430
TOTAL ADMINISTRATION		\$1,438,877	\$1,478,765

City of Miami Gardens

FY 2020-2021 Operating Budget

TRANSPORTATION FUND

Public Works Department Expenditures		Estimated 2020	Proposed 2021 Budget
Keep Miami Gardens Beautiful Program Division			
Personnel Services			
100-41-01-541-102-00	Regular Salaries and Wages	\$109,613	\$112,185
100-41-01-541-104-00	Overtime	\$1,611	\$2,000
100-41-01-541-105-00	Special Pay	\$1,172	\$1,200
100-41-01-541-201-00	FICA	\$8,418	\$8,735
100-41-01-541-202-00	Retirement	\$9,352	\$11,419
100-41-01-541-203-00	Life and Health Insurance	\$16,382	\$19,723
100-41-01-541-204-00	Workers' Compensation	\$2,339	\$179
Operating Expenditures			
100-41-01-541-310-00	Professional Services	\$162	\$5,000
100-41-01-541-400-00	Travel and Per Diem	\$83	\$3,000
100-41-01-541-421-00	Postage & Freight	\$0	\$50
100-41-01-541-470-00	Printing & Binding	\$214	\$500
100-41-01-541-494-00	Advertising	\$0	\$500
100-41-01-541-510-00	Office Supplies	\$502	\$600
100-41-01-541-520-00	Operating Supplies	\$22,690	\$24,000
100-41-01-541-530-00	Road Materials & Supplies	\$1,860	\$20,000
100-41-01-541-540-00	Books, Publications, and Dues	\$0	\$800
100-41-01-541-550-00	Educational & Training	\$450	\$1,200
Capital Outlay			
100-41-01-541-643-00	Computer Software	\$0	\$3,000
TOTAL KEEP MG BEAUTIFUL		\$174,851	\$214,092

City of Miami Gardens

FY 2020-2021 Operating Budget

TRANSPORTATION FUND

Public Works Department Expenditures	Estimated 2020	Proposed 2021 Budget
Streets Division		
Personnel Services		
100-41-02-541-102-00 Regular Salaries and Wages	\$998,589	\$1,067,578
100-41-02-541-104-00 Overtime	\$48,764	\$30,000
100-41-02-541-105-00 Special Pay	\$2,723	\$2,820
100-41-02-541-201-00 FICA	\$74,078	\$83,965
100-41-02-541-202-00 Retirement	\$86,336	\$109,758
100-41-02-541-203-00 Life and Health Insurance	\$243,191	\$218,443
100-41-02-541-204-00 Workers' Compensation	\$96,759	\$61,536
100-41-02-541-205-00 Unemployment Compensation	\$2,000	\$2,000
Operating Expenditures		
100-41-02-541-310-00 Professional Services	\$69,004	\$28,000
100-41-02-541-340-00 Other Contractual	\$32,683	\$40,000
100-41-02-541-431-00 Electricity	\$22,108	\$22,000
100-41-02-541-432-00 Water	\$240,882	\$200,000
100-41-02-541-440-00 Rentals and Leases	\$0	\$500
100-41-02-541-460-00 Repairs and Maintenance Service	\$4,439	\$30,000
100-41-02-541-520-00 Operating Supplies	\$3,659	\$5,000
100-41-02-541-525-00 Uniforms	\$7,264	\$7,088
100-41-02-541-528-00 Small Tools and Equipment	\$2,075	\$4,000
100-41-02-541-530-00 Road Materials and Supplies	\$65,083	\$65,000
100-41-02-541-540-00 Books, Publications and Dues	\$100	\$500
100-41-02-541-550-00 Educational & Training	\$194	\$3,000
Capital Outlay		
100-41-02-541-640-00 Machinery & Equipment	\$5,290	\$0
TOTAL STREETS DIVISION	\$2,005,222	\$1,981,188

City of Miami Gardens

FY 2020-2021 Operating Budget

TRANSPORTATION FUND

Public Works Department Expenditures		Estimated 2020	Proposed 2021 Budget
(CITT) Citizens Independent Transportation Trust- Capital Projects			
Personnel Services			
100-41-05-541-102-00	Regular Salaries and Wages	\$169,399	\$173,466
100-41-05-541-104-00	Overtime	\$2,415	\$0
100-41-05-541-105-00	Special Pay	\$1,172	\$1,200
100-41-05-541-201-00	FICA	\$12,888	\$13,270
100-41-05-541-202-00	Retirement	\$14,450	\$17,347
100-41-05-541-203-00	Life and Health Insurance	\$19,778	\$24,100
100-41-05-541-204-00	Workers' Compensation	\$13,546	\$1,469
Operating Expenditures			
100-41-05-541-470-00	Printing & Binding	\$1,955	\$0
100-41-05-541-530-00	Road Supplies	\$200	\$10,000
Capital Outlay			
100-41-05-541-630-00	Improvements Other Than Bldgs.	\$226,210	\$5,591,473
100-41-05-541-630-09	Vista Verde Phase II	\$566,325	\$0
100-41-05-541-630-11	Sidewalk/Resur NW 39 Ct to 46 Ave	\$1,080,014	\$0
100-41-05-541-630-12	Sidewalk/Resuf NW 27 Ave to NW 37 Ave	\$50,789	\$0
100-41-05-541-630-13	Irrigation Pump System (CITT Roads)	\$45,000	\$25,000
100-41-05-541-630-14	Road Traffic Calming Lighting	\$159,710	\$150,000
100-41-05-541-630-15	CITT Sidewalk Stand-alone	\$391,935	\$250,000
100-41-05-541-630-16	Pavement Project	\$175,000	\$250,000
100-41-05-541-630-17	Sidewalk/Resurf - Vista Verde Phase 3	\$1,673,410	\$0
100-41-05-541-630-18	Sidewalk/Resurf (2 Av-7 Av/183 St-191St)	\$625,000	\$0
100-41-05-541-630-19	Sidewalk/Resurf (2 Av-7 Av/7 Av X-183 St	\$384,119	\$0
100-41-05-541-630-20	NW 207 Street Road Widening	\$350,000	\$0
100-41-05-541-630-21	Resur NW 195-199 St & NW 7-12 Ave	\$350,000	\$0
TOTAL CITT- CAPITAL PROJECTS		\$6,313,315	\$6,507,325

City of Miami Gardens

FY 2020-2021 Operating Budget

TRANSPORTATION FUND

Public Works Department Expenditures		Estimated 2020	Proposed 2021 Budget
(CITT) Citizens Independent Transportation Trust- Transit			
Personnel Services			
100-41-06-541-102-00	Regular salaries & Wages	\$121,392	\$125,199
100-41-06-541-104-00	Overtime	\$12,785	\$12,000
100-41-06-541-105-00	Special Pay	\$249	\$0
100-41-06-541-201-00	FICA	\$9,385	\$10,496
100-41-06-541-202-00	Retirement	\$10,687	\$13,720
100-41-06-541-203-00	Health Insurance	\$27,133	\$35,962
100-41-06-541-204-00	Worker's Compensation	\$8,060	\$4,575
Operating Expenditures			
100-41-06-541-310-00	Professional Services	\$755,048	\$959,065
100-41-06-541-340-00	Other Contractual	\$71,874	\$28,750
100-41-06-541-410-00	Communications Svc.	\$457	\$0
100-41-06-541-450-00	Insurance	\$0	\$12,480
100-41-06-541-460-00	Repairs & Maintenance	\$179,063	\$190,000
100-41-06-541-470-00	Printing & Binding	\$1,000	\$3,000
100-41-06-541-494-00	Advertising	\$3,800	\$2,000
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
TOTAL CITT- TRANSIT		\$1,260,934	\$1,457,746
Total Transportation Fund Expenditures		\$11,193,199	\$11,639,116
Transportation Fund Revenues (-) expenditures		(\$0)	\$0

Annual Budget Grant Fund



City of Miami Gardens

FY 2020-2021 Operating Budget

GRANT FUND

Grant Fund Revenues		Estimated 2020	Proposed 2021 Budget
Other Sources			
102-00-00-331-202-00	Byrne Grant	\$0	\$56,401
102-00-00-331-250-00	U.S. Dept of Justice	\$0	\$508,026
102-00-00-337-710-00	Children's Trust	\$538,305	\$407,390
102-00-00-366-102-00	Health Community Partnership Grant	\$57,942	\$0
102-00-00-366-103-00	CDC - Reach Rise Project	\$692,588	\$692,588
TOTAL GRANT FUND REVENUES		\$1,288,835	\$1,664,405

UASI Grant Program Expenditures		Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
102-21-09-521-640-00	Machinery & Equipment	\$112,793	\$508,026
Total UASI Grant Program		\$112,793	\$508,026

Byrne Grant Program Expenditures		Estimated 2020	Proposed 2021 Budget
Personnel Services			
102-21-10-521-104-00	Overtime	\$0	\$56,401
Total Byrne Grant Program		\$0	\$56,401

Health Community Partnership Grant Program Expenditures		Estimated 2020	Proposed 2021 Budget
Personnel Services			
102-69-01-569-102-00	Regular Salaries and Wages	\$37,005	\$0
102-69-01-569-201-00	FICA	\$2,822	\$0
102-69-01-569-202-00	Retirement	\$3,134	\$0
102-69-01-569-203-00	Life and Health Insurance	\$3,752	\$0
102-69-01-569-204-00	Workers' Compensation	\$116	\$0
Operating Expenditures			
102-69-01-569-310-00	Professional Services	\$10,000	\$0
102-69-01-569-400-00	Travel and Per Diem	\$40	\$0
102-69-01-569-520-00	Operating Supplies	\$76,634	\$0
Total Health Community Partnership Grant Program		\$133,503	\$0

City of Miami Gardens

FY 2020-2021 Operating Budget

GRANT FUND

CDC - Reach Rise Project		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
102-69-03-569-102-00	Regular Salaries and Wages	\$141,462	\$160,136
102-69-03-569-104-00	Overtime	\$212	\$0
102-69-03-569-105-00	Special Pay	\$0	\$1,090
102-69-03-569-201-00	FICA	\$10,876	\$12,250
102-69-03-569-202-00	Retirement	\$12,000	\$16,014
102-69-03-569-203-00	Life and Health Insurance	\$15,899	\$19,597
102-69-03-569-204-00	Workers' Compensation	\$481	\$256
Operating Expenditures			
102-69-03-569-310-00	Professional Services	\$216,699	\$470,703
102-69-03-569-400-00	Travel & Per Diem	\$0	\$9,426
102-69-03-569-520-00	Operating Supplies	\$18,842	\$3,116
102-69-01-569-520-00	Operating Supplies	\$76,634	\$0
Total CDC - Reach Rise Project		\$493,105	\$692,588
Children's Trust Partnership - YAS Program		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
102-72-03-572-102-00	Regular Salaries and Wages	\$179,590	\$201,382
102-72-03-572-104-00	Overtime	\$1,165	\$0
102-72-03-572-201-00	FICA	\$13,849	\$15,406
102-72-03-572-202-00	Retirement	\$12,145	\$0
102-72-03-572-204-00	Workers' Compensation	\$6,516	\$4,185
Operating Expenditures			
102-72-03-572-310-00	Professional Services	\$6,026	\$7,410
102-72-03-572-313-00	Background Verifications	\$23	\$420
102-72-03-572-320-00	Accounting and Auditing	\$4,286	\$1,500
102-72-03-572-340-00	Other Contractual	\$0	\$12,400
102-72-03-572-400-00	Travel & Per Diem	\$0	\$3,840
102-72-03-572-497-00	Other Obligations	\$6,322	\$20,780
102-72-03-572-510-00	Office Supplies	\$0	\$3,500
102-72-03-572-520-00	Operating Supplies	\$1,297	\$10,327
102-72-03-572-550-00	Educational & Training	\$840	\$1,000
Total Children's Trust Partnership - YAS Program		\$232,060	\$282,150

City of Miami Gardens

FY 2020-2021 Operating Budget

GRANT FUND

Children's Trust Partnership - YEN Prog Expenditures		Estimated 2020	Proposed 2021 Budget
Personnel Services			
102-72-09-572-102-00	Regular Salaries and Wages	\$87,035	\$74,292
102-72-09-572-104-00	Overtime	\$132	\$0
102-72-09-572-201-00	FICA	\$6,687	\$5,683
102-72-09-572-202-00	Retirement	\$6,734	\$0
102-72-09-572-204-00	Workers' Compensation	\$2,866	\$1,408
Operating Expenditures			
102-72-09-572-310-00	Professional Services	\$1,045	\$2,660
102-72-09-572-313-00	Background Verifications	\$0	\$280
102-72-09-572-320-00	Accounting and Auditing	\$0	\$1,500
102-72-09-572-340-00	Other Contractual	\$0	\$13,225
102-72-09-572-400-00	Travel & Per Diem	\$0	\$4,320
102-72-09-572-497-00	Other Obligations	\$1,178	\$15,186
102-72-09-572-510-00	Office Supplies	\$266	\$1,248
102-72-09-572-520-00	Operating Supplies	\$464	\$5,038
102-72-09-572-550-00	Educational & Training	\$301	\$400
Total Children's Trust Partnership - YEN Program		\$106,709	\$125,240
Total Grant Fund Expenditures		\$1,078,169	\$1,664,405
Grant Fund Revenues (-) Expenditures		\$210,666	(\$0)

Annual Budget SHIP Fund

City of Miami Gardens

FY 2020-2021 Operating Budget

STATE HOUSING INITIATIVE PROGRAM FUND

SHIP Fund Revenues		Estimated 2020	Proposed 2021 Budget
103-00-00-331-000-00	State Housing Initiative Prog Revenue	\$95,871	\$105,402
103-00-00-331-200-00	SHIP - Loan Progam	\$3,566	\$0
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUES		\$99,437	\$105,402

State Housing Initiative Program Expenditures		Estimated 2020	Proposed 2021 Budget
Personnel Services			
103-13-01-513-102-00	Regular Salaries and Wages	\$28,658	\$29,640
103-13-01-513-104-00	Overtime	\$261	\$0
103-13-01-513-201-00	FICA	\$2,197	\$2,267
103-13-01-513-202-00	Retirement	\$2,449	\$2,964
103-13-01-513-203-00	Life and Health Insurance	\$5,548	\$7,983
103-13-01-513-204-00	Workers' Compensation	\$77	\$47
Operating Expenditures			
103-13-01-513-310-00	Professional Services	\$18,692	\$15,000
103-13-01-513-340-00	Other Contractural	\$76,950	\$0
103-13-01-513-342-00	Rental Assistance	\$45,000	\$45,000
103-13-01-513-400-00	Travel and Per Diem	\$19	\$0
103-13-01-513-550-00	Educational & Training	\$729	\$2,500
Total State Housing Initiative Program Expenditures		\$180,580	\$105,402
SHIP Fund Revenues (-) Expenditures		(\$81,143)	(\$0)

Annual Budget Community Development Block Grant Fund

City of Miami Gardens

FY 2020-2021 Operating Budget

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

CDBG Fund Revenues		Estimated 2020	Proposed 2021 Budget
104-00-00-331-000-00	CDBG Program Revenue	\$1,097,670	\$1,098,576
104-00-00-331-001-00	NSP Program Income Revenue	\$275,515	\$0
104-00-00-331-200-00	CDBG Loan Revenue	\$8,573	\$0
104-00-00-331-503-00	NSP Program Income Admin	\$29,320	\$0
104-00-00-369-900-00	Miscellaneous Revenue	\$12,483	\$0
104-00-00-389-903-00	Reappropriated CDBG Fund Balance	\$2,688,784	\$100,010
TOTAL CDBG FUND REVENUES		\$4,112,345	\$1,198,586

City of Miami Gardens

FY 2020-2021 Operating Budget

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Administrative and Programming Expenditures		Estimated 2020	Proposed 2021 Budget
Personnel Services			
104-13-01-513-102-00	Regular Salaries and Wages	\$130,692	\$150,940
104-13-01-513-105-00	Special Pay	\$467	\$480
104-13-01-513-201-00	FICA	\$10,074	\$11,511
104-13-01-513-202-00	Retirement	\$11,087	\$24,251
104-13-01-513-203-00	Life and Health Insurance	\$16,094	\$23,270
104-13-01-513-204-00	Workers' Compensation	\$354	\$242
Operating Expenditures			
104-13-01-513-310-00	Professional Services	\$15,924	\$10,000
104-13-01-513-340-00	Contractual Service	\$381,660	\$86,000
104-13-01-513-342-00	Other Contractual Svc - Public Service	\$840,800	\$0
104-13-01-513-400-00	Travel & Per Diem	\$344	\$0
104-13-01-513-421-00	Postage & Freight	\$0	\$300
104-13-01-513-440-00	Rentals & Leases	\$2,270	\$2,000
104-13-01-513-470-00	Printing & Binding	\$0	\$200
104-13-01-513-494-00	Advertising	\$1,440	\$20,000
104-13-01-513-510-00	Office Supplies	\$2,937	\$2,500
104-13-01-513-520-00	Operating Supplies	\$1,467	\$1,500
104-13-01-513-540-00	Books, Publications	\$3,334	\$3,500
104-13-01-513-550-00	Educational & Training	\$684	\$0
Capital Outlay			
104-13-01-513-630-00	Infrastructure Improvements	\$2,048,914	\$750,000
Total Administrative and Programming		\$3,468,542	\$1,086,693

City of Miami Gardens

FY 2020-2021 Operating Budget

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

HUD - Neighborhood Stabilization Program Expenditures		Estimated 2020	Proposed 2021 Budget
Personnel Services			
104-13-04-513-102-00	Regular Salaries and Wages	\$45,415	\$57,368
104-13-04-513-105-00	Special Pay	\$234	\$240
104-13-04-513-201-00	FICA	\$3,612	\$4,389
104-13-04-513-202-00	Retirement	\$3,847	\$11,841
104-13-04-513-203-00	Life and Health Insurance	\$3,696	\$6,426
104-13-04-513-204-00	Workers' Compensation	\$123	\$92
Operating Expenditures			
104-13-04-513-310-00	Professional Services	\$222,537	\$0
104-13-04-513-340-00	Other Contractual	\$334,847	\$0
Total HUD - Neighborhood Stabilization Program		\$614,310	\$80,356

Direct Services Program Expenditures		Estimated 2020	Proposed 2021 Budget
Personnel Services			
104-13-06-513-102-00	Regular Salaries and Wages	\$21,397	\$22,136
104-13-06-513-201-00	FICA	\$1,639	\$1,693
104-13-06-513-202-00	Retirement	\$1,825	\$2,214
104-13-06-513-203-00	Life and Health Insurance	\$3,963	\$5,458
104-13-06-513-204-00	Workers' Compensation	\$58	\$35
Operating Expenditures			
104-13-06-513-310-00	Professional Services	\$610	\$0
Total Direct Services Program		\$29,493	\$31,537

Total CDBG Fund Expenditures	\$4,112,345	\$1,198,586
CDBG Fund Revenues (-) Expenditures	(\$0)	(\$0)

Annual Budget

Development Service Fund



City of Miami Gardens

FY 2020-2021 Operating Budget

DEVELOPMENT SERVICES FUND

Development Services Fund Revenues		Estimated 2020	Proposed 2021 Budget
Permits/License Tax/Other Fees			
105-00-00-322-002-00	Building Permit Fees	\$3,665,313	\$2,301,600
105-00-00-322-003-00	Bldg. Certificate Compliance	\$47,556	\$21,340
105-00-00-322-004-00	40 Year Recertification	\$15,660	\$6,284
105-00-00-322-006-00	OT Inspection Fees	\$69,133	\$15,000
105-00-00-322-007-00	Boiler Inspection	\$11,256	\$15,552
105-00-00-329-000-01	Reinspection Fees	\$0	\$23,565
105-00-00-329-400-00	Community Development District Fees	\$13,937	\$6,410
Charges For Services			
105-00-00-345-100-00	Unsafe Structure charges	\$11,501	\$13,485
105-00-00-345-200-00	Technology Surcharge	\$531,740	\$345,925
105-00-00-349-102-00	Cost Recovery	\$19,419	\$0
Miscellaneous Revenues			
105-00-00-361-100-00	Interest Income	\$24,868	\$11,759
105-00-00-369-900-00	Other Miscellaneous Rev	\$6,311	\$0
Other Sources			
105-00-00-389-901-00	Reappropriate Fund Balance	\$0	\$2,072,628
TOTAL DEVELOPMENT SERVICES FUND REVENUES		\$4,416,694	\$4,833,548

City of Miami Gardens

FY 2020-2021 Operating Budget

DEVELOPMENT SERVICES FUND

Building Services Department		Estimated 2020	Proposed 2021
Expenditures			Budget
Personnel Services			
105-24-02-524-102-00	Regular Salary & Wages	\$1,448,146	\$1,481,137
105-24-02-524-104-00	Overtime	\$73,282	\$15,000
105-24-02-524-105-00	Special Pay	\$4,339	\$3,871
105-24-02-524-201-00	FICA	\$111,634	\$114,146
105-24-02-524-202-00	Retirement	\$123,206	\$170,146
105-24-02-524-203-00	Life & Health Insurance	\$160,739	\$205,077
105-24-02-524-204-00	Workers' Compensation	\$29,071	\$14,199
105-24-02-524-205-00	Unemployment Compensation	\$0	\$5,000
Operating Expenditures			
105-24-02-524-310-00	Professional Services	\$350,955	\$359,912
105-24-02-524-340-00	Other Contractual	\$14,576	\$79,738
105-24-02-524-400-00	Travel & Per Diem	\$86	\$5,025
105-24-02-524-440-00	Rentals & Leases	\$3,178	\$2,580
105-24-02-524-460-00	Repairs and Maintenance Service	\$569	\$2,650
105-24-02-524-470-00	Printing & Binding	\$737	\$1,905
105-24-02-524-493-00	Software License	\$1,788	\$8,072
105-24-02-524-510-00	Office Supplies	\$3,693	\$4,500
105-24-02-524-520-00	Operating Supplies	\$2,925	\$1,650
105-24-02-524-521-00	Computers	\$6,542	\$0
105-24-02-524-525-00	Uniforms	\$644	\$2,882
105-24-02-524-527-00	Gasoline & Lubricants	\$10,374	\$20,000
105-24-02-524-540-00	Books, Publications & Dues	\$2,511	\$5,620
105-24-02-524-550-00	Educational & Training	\$0	\$3,479
Capital Outlay			
105-24-02-524-643-00	Energov	\$229,060	\$88,388
Non-Operating Expenditures			
105-24-02-524-914-01	Transfer to General Fund	\$444,775	\$458,118
105-24-02-524-914-02	Transfer - Reimburse General Fund	\$592,509	\$1,685,088
105-24-02-524-914-03	Transfer to General Fund (Tech Fee)	\$0	\$95,365
Total Building Services Department		\$3,615,341	\$4,833,548
Total Development Services Fund Expenditures		\$3,615,341	\$4,833,548
Development Services Fund Revenues (-) Expenditures		\$801,353	(\$0)

Annual Budget

Impact Fees Fund

City of Miami Gardens

FY 2020-2021 Operating Budget

IMPACT FEES FUNDS

Impact Fees Funds Revenues		Estimated 2020	Proposed 2021 Budget
Other Sources			
110-00-00-324-610-00	Open Space Impact - Resident	\$45,703	\$0
110-00-00-324-611-00	Parks Impact Fees - Residential	\$42,728	\$0
110-00-00-324-620-00	Open Space Impact Fee - Commercial	\$182,902	\$0
110-00-00-324-621-00	Parks Impact - Commercial	\$183,172	\$0
110-00-00-361-100-00	Interests	\$18,790	\$0
110-00-00-389-901-00	Reappropriated Fund Balance	\$0	\$3,277,759
111-00-00-324-110-00	Police Impact - Resident	\$14,028	\$0
111-00-00-324-120-00	Police Impact - Commercial	\$285,978	\$0
111-00-00-361-100-00	Interests	\$4,176	\$0
111-00-00-389-901-00	Reappropriated Fund Balance	\$0	\$1,237,183
112-00-00-324-710-00	Admin. Impact Fee - Residential	\$6,154	\$0
112-00-00-324-720-00	Adm. Impact Fee - Commercial	\$27,856	\$0
112-00-00-389-901-00	Reappropriated Fund Balance	\$0	\$148,306
TOTAL SPECIAL REVENUE FUND REVENUES		\$811,487	\$4,663,248

Open Space/Parks Impact Fees Program		Estimated 2020	Proposed 2021 Budget
Expenditures			
110-72-00-572-991-00	Working Capital Reserve	\$0	\$3,277,759
Total Open Space/Parks Impact Fees Program		\$0	\$3,277,759

Police Impact Fees Program		Estimated 2020	Proposed 2021 Budget
Expenditures			
111-21-01-521-991-00	Working Capital Reserve	\$0	\$1,237,183
Total Police Impact Fees Program		\$0	\$1,237,183

Admin. Impact Fees Program		Estimated 2020	Proposed 2021 Budget
Expenditures			
112-19-01-519-991-00	Working Capital Reserve	\$0	\$148,306
Total Admin. Impact Fees Program		\$0	\$148,306

Total Special Revenue Fund Expenditures	\$0	\$4,663,248
Grant Fund Revenues (-) Expenditures	\$811,487	\$0

Annual Budget Special Taxing District Fund

City of Miami Gardens

FY 2020-2021 Operating Budget

SPECIAL TAXING DISTRICTS FUND

Special Taxing Districts Fund Revenues		Estimated 2020	Proposed 2021 Budget
Other Sources			
121-00-00-325-201-00	Special Assessment - Crestview	\$53,025	\$57,570
122-00-00-325-201-00	Special Assessment - Bunche Park	\$49,524	\$55,818
123-00-00-325-201-00	Special Assessment - Scott Lake Manor	\$46,986	\$50,895
124-00-00-325-201-00	Special Assessment - Scott Lake Manor East	\$123,318	\$133,861
125-00-00-325-201-00	Special Assessment - Andover	\$21,751	\$24,309
126-00-00-325-201-00	Special Assessment - Stoneybrook	\$8,907	\$9,585
127-00-00-325-201-00	Special Assessment - Westwood Manor	\$4,776	\$5,500
128-00-00-325-201-00	Special Assessment - Miami Gardens	\$23,985	\$26,384
129-00-00-325-201-00	Special Assessment - Peachtree Lane	\$5,172	\$5,459
130-00-00-325-201-00	Special Assessment - Lake Lucerne	\$18,465	\$19,884
131-00-00-325-201-00	Special Assessment - Andover Addition #1	\$15,564	\$18,677
132-00-00-325-201-00	Special Assessment - Liberty Homes	\$377	\$30,692
133-00-00-325-201-00	Special Assessment - Riverdale	\$272	\$20,769
134-00-00-325-201-00	Special Assessment - Rolling Oaks	\$8,379	\$10,069
135-00-00-325-201-00	Special Assessment - Venetian Acres	\$8,556	\$9,906
136-00-00-325-201-00	Special Assessment - North Dade Country Club	\$54,503	\$58,829
137-00-00-325-201-00	Special Assessment - Bunch Park South	\$13,645	\$15,711
138-00-00-325-201-00	Special Assessment - Greendale	\$5,779	\$6,232
139-00-00-325-201-00	Special Assessment - Jordan's Landing	\$15,016	\$16,108
140-00-00-325-201-00	Special Assessment - Sunshine State Indus Park	\$0	\$50,414
141-00-00-325-201-00	Special Assessment - Air Park Industrial	\$0	\$4,604
142-00-00-325-201-00	Special Assessment - Palmetto Lakes Industrial	\$0	\$57,933
143-00-00-325-201-00	Special Assessment - MDPD Subdivision	\$0	\$1,735
144-00-00-325-201-00	Special Assessment - Park Centre Business	\$0	\$2,515
145-00-00-325-201-00	Special Assessment - Lakes of Tuscany	\$0	\$14,997
146-00-00-325-201-00	Special Assessment - Golden Glades	\$0	\$16,037
TOTAL SPECIAL TAXING DISTRICT FUND REVENUES		\$478,002	\$724,493

City of Miami Gardens

FY 2020-2021 Operating Budget

SPECIAL TAXING DISTRICTS FUND

SLD Crestview Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures		
121-41-10-541-310-00 Professional Services	\$441	\$0
121-41-10-541-315-00 Fee Collection Charges	\$530	\$0
121-41-10-541-431-00 Electricity	\$28,560	\$57,570
Total SLD Crestview	\$29,531	\$57,570

SLD Bunche Park Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures		
122-41-10-541-310-00 Professional Services	\$427	\$0
122-41-10-541-315-00 Fee Collection Charges	\$495	\$0
122-41-10-541-431-00 Electricity	\$32,213	\$55,818
Total SLD Bunche Park	\$33,135	\$55,818

SLD Scott Lake Manor Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures		
123-41-10-541-310-00 Professional Services	\$390	\$0
123-41-10-541-315-00 Fee Collection Charges	\$470	\$0
123-41-10-541-431-00 Electricity	\$38,058	\$50,895
Total SLD Scott Lake Manor	\$38,917	\$50,895

SLD Scott Lake Manor East Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures		
124-41-10-541-310-00 Professional Services	\$1,025	\$0
124-41-10-541-315-00 Fee Collection Charges	\$1,233	\$0
124-41-10-541-431-00 Electricity	\$85,476	\$133,861
Total SLD Scott Lake Manor East	\$87,734	\$133,861

City of Miami Gardens

FY 2020-2021 Operating Budget

SPECIAL TAXING DISTRICTS FUND

SLD Andover	Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
125-41-10-541-310-00	Professional Services	\$178	\$0
125-41-10-541-315-00	Fee Collection Charges	\$241	\$0
125-41-10-541-431-00	Electricity	\$17,547	\$24,309
Total SLD Andover		\$17,966	\$24,309

SLD Stoneybrook	Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
126-41-10-541-310-00	Professional Services	\$73	\$0
126-41-10-541-315-00	Fee Collection Charges	\$89	\$0
126-41-10-541-431-00	Electricity	\$5,034	\$9,585
Total SLD Stoneybrook		\$5,197	\$9,585

SLD Westwood Manor	Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
127-41-10-541-310-00	Professional Services	\$42	\$0
127-41-10-541-315-00	Fee Collection Charges	\$48	\$0
127-41-10-541-431-00	Electricity	\$3,657	\$5,500
Total SLD Westwood Manor		\$3,747	\$5,500

SLD Miami Gardens	Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
128-41-10-541-310-00	Professional Services	\$202	\$0
128-41-10-541-315-00	Fee Collection Charges	\$240	\$0
128-41-10-541-431-00	Electricity	\$18,191	\$26,384
Total SLD Miami Gardens		\$18,632	\$26,384

City of Miami Gardens

FY 2020-2021 Operating Budget

SPECIAL TAXING DISTRICTS FUND

SLD Peachtree Lane Expenditures		Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
129-41-10-541-310-00	Professional Services	\$42	\$0
129-41-10-541-315-00	Fee Collection Charges	\$50	\$0
129-41-10-541-431-00	Electricity	\$4,598	\$5,459
Total SLD Peachtree Lane		\$4,690	\$5,459

SLD Lake Lucerne Expenditures		Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
130-41-10-541-310-00	Professional Services	\$152	\$0
130-41-10-541-315-00	Fee Collection Charges	\$185	\$0
130-41-10-541-431-00	Electricity	\$13,047	\$19,884
Total SLD Lake Lucerne		\$13,384	\$19,884

SLD Andover First Addition Expenditures		Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
131-41-10-541-310-00	Professional Services	\$127	\$0
131-41-10-541-315-00	Fee Collection Charges	\$156	\$0
131-41-10-541-431-00	Electricity	\$0	\$18,677
Total SLD Andover First Addition		\$283	\$18,677

SLD Liberty Homes Expenditures		Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
132-41-10-541-310-00	Professional Services	\$3	\$0
132-41-10-541-315-00	Fee Collection Charges	\$4	\$0
132-41-10-541-431-00	Electricity	\$14,976	\$30,692
Total SLD Liberty Homes		\$14,983	\$30,692

City of Miami Gardens

FY 2020-2021 Operating Budget

SPECIAL TAXING DISTRICTS FUND

SLD Riverdale	Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
133-41-10-541-310-00	Professional Services	\$2	\$0
133-41-10-541-315-00	Fee Collection Charges	\$3	\$0
133-41-10-541-431-00	Electricity	\$7,263	\$20,769
Total SLD Riverdale		\$7,268	\$20,769

SLD Rolling Oaks	Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
134-41-10-541-310-00	Professional Services	\$77	\$0
134-41-10-541-315-00	Fee Collection Charges	\$84	\$0
134-41-10-541-431-00	Electricity	\$8,255	\$10,069
Total SLD Rolling Oaks		\$8,416	\$10,069

SLD Venetian Acres	Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
135-41-10-541-310-00	Professional Services	\$76	\$0
135-41-10-541-315-00	Fee Collection Charges	\$86	\$0
135-41-10-541-431-00	Electricity	\$5,059	\$9,906
Total SLD Venetian Acres		\$5,221	\$9,906

SLD North Dade Country Club	Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
136-41-10-541-310-00	Professional Services	\$450	\$0
136-41-10-541-315-00	Fee Collection Charges	\$545	\$0
136-41-10-541-431-00	Electricity	\$41,311	\$58,829
Total SLD North Dade Country Club		\$42,307	\$58,829

City of Miami Gardens

FY 2020-2021 Operating Budget

SPECIAL TAXING DISTRICTS FUND

SLD Bunche Park South Expenditures		Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
137-41-10-541-310-00	Professional Services	\$120	\$0
137-41-10-541-315-00	Fee Collection Charges	\$136	\$0
137-41-10-541-431-00	Electricity	\$8,595	\$15,711
Total SLD Bunche Park South		\$8,852	\$15,711

SLD Greendale Expenditures		Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
138-41-10-541-310-00	Professional Services	\$48	\$0
138-41-10-541-315-00	Fee Collection Charges	\$57	\$0
138-41-10-541-431-00	Electricity	\$6,877	\$6,232
Total SLD Greendale		\$6,982	\$6,232

SLD Jordan's Landing Maint Dist Expenditures		Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
139-41-10-541-310-00	Professional Services	\$123	\$0
139-41-10-541-315-00	Fee Collection Charges	\$150	\$0
139-41-10-541-431-00	Electricity	\$0	\$16,108
Total SLD Jordan's Landing Maint Dist		\$274	\$16,108

SLD Sunshine State Industrial Park Expenditures		Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
140-41-10-541-431-00	Electricity	\$0	\$50,414
F1429 Sunshine State Industrial Park		\$0	\$50,414

SLD Air Park Industrial Expenditures		Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
141-41-10-541-431-00	Electricity	\$0	\$4,604
F1430 Air Park Industrial		\$0	\$4,604

City of Miami Gardens

FY 2020-2021 Operating Budget SPECIAL TAXING DISTRICTS FUND

SLD Palmetto Lakes Industrial Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures		
142-41-10-541-431-00 Electricity	\$0	\$57,933
F1431 Palmetto Lakes Industrial	\$0	\$57,933

SLD MDPD Subdivision Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures		
143-41-10-541-431-00 Electricity	\$0	\$1,735
F1432 MDPD Subdivision	\$0	\$1,735

SLD Park Center Business Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures		
144-41-10-541-431-00 Electricity	\$0	\$2,515
F1433 Park Center Business	\$0	\$2,515

SLD Lakes of Tuscany Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures		
145-41-10-541-431-00 Electricity	\$0	\$14,997
F1434 Lakes of Tuscany	\$0	\$14,997

SLD Golden Glades Expenditures	Estimated 2020	Proposed 2021 Budget
Operating Expenditures		
146-41-10-541-431-00 Electricity	\$0	\$16,037
F1435 Golden Glades	\$0	\$16,037

Total Special Taxing District Fund Expenditures	\$347,519	\$724,493
Special Taxing District Funds Revenue (-) Expenditures	\$130,483	\$0

Annual Budget Debt Service Fund

City of Miami Gardens

FY 2020-2021 Operating Budget

DEBT SERVICE FUND

Debt Service Fund Revenues		Estimated 2020	Proposed 2021 Budget
Other Sources			
201-00-00-311-000-00	Ad Valorem Taxes	\$4,063,329	\$3,963,080
201-00-00-364-000-00	Sales of Fixed Assets	\$300,000	\$0
201-00-00-381-014-01	Inter Transf - General Fund	\$983,394	\$980,522
201-00-00-381-015-10	Inter Transf - Transportation Adm	\$390,930	\$389,972
201-00-00-381-025-30	Inter Transf - Capital Projects	\$6,009,490	\$5,959,143
201-00-00-384-000-00	Refinancing Procceds	\$13,561,179	\$0
TOTAL DEBT SERVICE FUND REVENUES		\$25,308,322	\$11,292,717

Debt Service Fund Expenditures		Estimated 2020	Proposed 2021 Budget
Operating Expenditures			
201-17-01-517-710-04	Principal - \$7.5 MM Note	\$358,801	\$372,185
201-17-01-517-710-06	Principal - QNIP	\$481,120	\$442,650
201-17-01-517-710-10	Principal - \$8.8 MM Note	\$5,180,440	\$0
201-17-01-517-710-11	Principal - \$4 MM Note	\$97,284	\$207,089
201-17-01-517-710-12	\$55M Principal Payment	\$1,380,000	\$1,430,000
201-17-01-517-710-14	\$60M Principal - Debt Service	\$1,620,000	\$2,570,000
201-17-01-517-710-16	Principal - \$6MM (COPS add'l)	\$128,169	\$263,286
201-17-01-517-710-18	Principal - \$6.9 MM (refinance \$14.4)	\$435,000	\$855,000
201-17-01-517-720-04	Interest - \$7.5 MM Note	\$0	\$141,685
201-17-01-517-720-06	Interest - QNIP	\$0	\$105,177
201-17-01-517-720-10	Interest - \$8.8 MM Note	\$98,880	\$0
201-17-01-517-720-11	Interest - 4.0 MM Note	\$57,077	\$101,709
201-17-01-517-720-12	Interest - \$55M Bond	\$3,261,880	\$3,185,980
201-17-01-517-720-14	\$60M GO Bond interests	\$2,599,150	\$1,392,973
201-17-01-517-720-16	Interests - \$6MM (COPS add'l)	\$20,697	\$34,446
201-17-01-517-720-18	Interest - \$6.9 MM (refinance \$14.4)	\$112,482	\$190,430
201-19-01-519-310-00	Professional Services	\$0	\$107
Total Debt Services Fund Expenditures		\$15,830,981	\$11,292,717
Debt Service Fund Revenues (-) Expenditures		\$9,477,341	\$0

Annual Budget Capital Projects Fund

City of Miami Gardens

FY 2020-2021 Operating Budget

CAPITAL PROJECTS FUND

Capital Projects Fund Revenues	Estimated 2020	Proposed 2021 Budget
300-00-00-361-102-00 Rebate from Build American Bonds	\$978,563	\$1,019,514
300-00-00-381-030-01 Transfer from General Fund	\$5,577,299	\$5,403,516
300-00-00-389-902-00 Reappropriated - Capital Interestes	\$2,469,718	\$0
300-00-00-389-904-00 Reappropriate City Hall	\$257,716	\$768,255
TOTAL CAPITAL PROJECTS FUND REVENUES	\$9,283,296	\$7,191,285

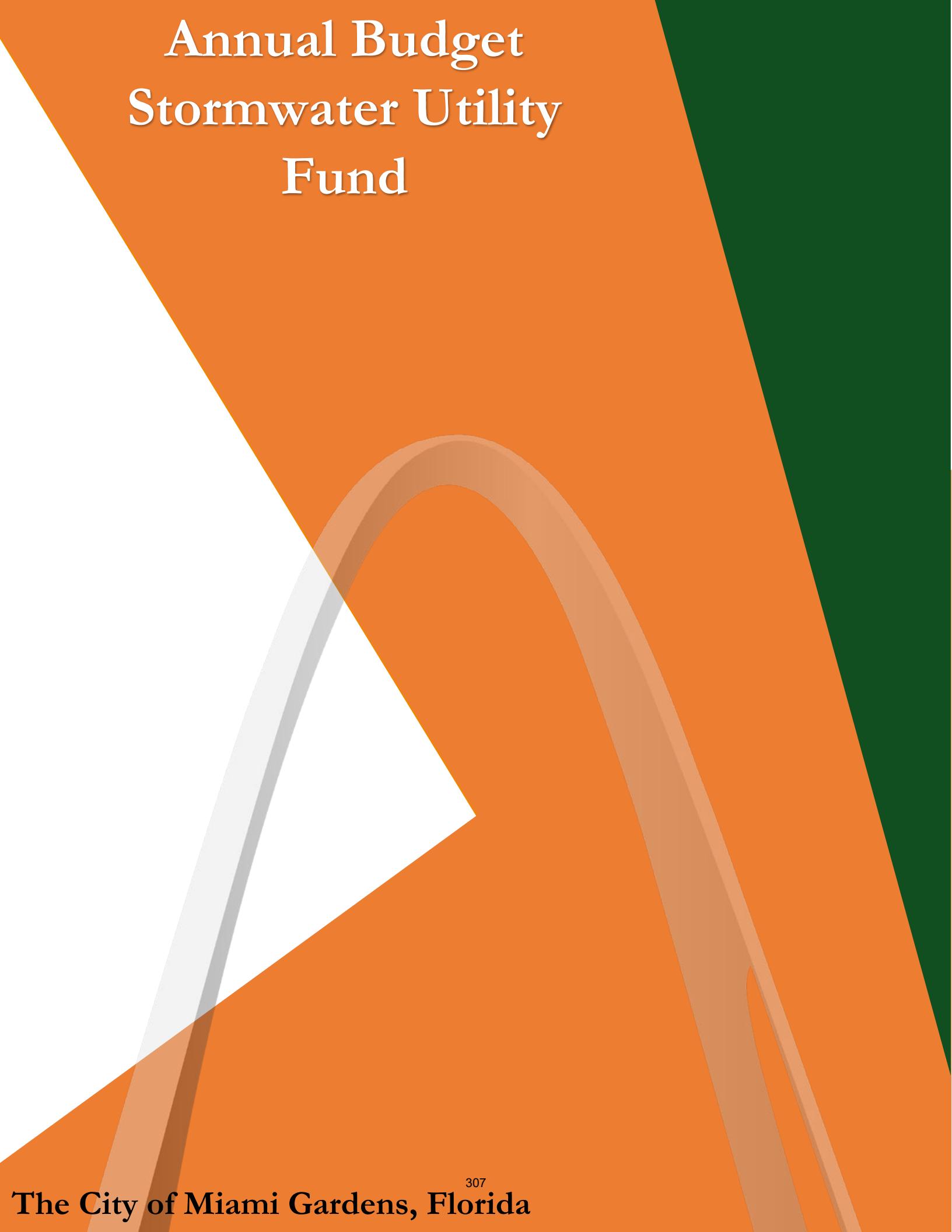
City of Miami Gardens

FY 2020-2021 Operating Budget

CAPITAL PROJECTS FUND

Capital Improvements Department		Estimated 2020	Proposed 2021 Budget
Expenditures			
Personnel Services			
300-12-01-512-102-00	Regular Salaries and Wages	\$461,612	\$551,169
300-12-01-512-105-00	Special Pay	\$2,493	\$1,920
300-12-01-512-201-00	FICA	\$34,419	\$42,129
300-12-01-512-202-00	Retirement	\$39,100	\$55,117
300-12-01-512-203-00	Life and Health Insurance	\$52,992	\$74,763
300-12-01-512-204-00	Workers' Compensations	\$4,215	\$882
Operating Expenditures			
300-12-01-512-310-00	Professional Services	\$5,000	\$10,000
300-12-01-512-340-00	Other Contractual - Legal	\$10,000	\$4,000
300-12-01-512-400-00	Travel and Per Diem	\$250	\$3,000
300-12-01-512-421-00	Postage & Freight	\$0	\$100
300-12-01-512-440-00	Rentals and Leases	\$2,326	\$2,500
300-12-01-512-470-00	Printing & Binding	\$0	\$300
300-12-01-512-510-00	Office Supplies	\$200	\$1,500
300-12-01-512-540-00	Books, Publications and Dues	\$0	\$2,939
300-12-01-512-550-00	Educational & Training	\$1,000	\$5,000
300-19-01-519-310-00	Professional Services	\$3,500	\$3,500
Capital Outlay			
300-12-01-512-621-03	City Hall Complex	\$246,710	\$0
300-12-01-512-643-00	Computer Software	\$0	\$2,800
Non-Operating Expenditures			
300-12-01-512-918-21	Transfer to Debt Service Fund	\$6,009,490	\$5,959,143
300-19-20-519-991-00	GO Bond Working Capital Reserve	\$0	\$470,523
Total Capital Improvement Department		\$6,873,308	\$7,191,285
Total Capital Projects Fund Expenditures		\$6,873,308	\$7,191,285
Capital Projects Fund Revenues (-) Expenditures		\$2,409,988	\$0

Annual Budget Stormwater Utility Fund



City of Miami Gardens

FY 2020-2021 Operating Budget

STORMWATER FUND

Stormwater Fund Revenues	Estimated 2020	Proposed 2021 Budget
Charges for Services		
401-00-00-325-200-00 Stormwater Assessments	\$5,078,304	\$5,180,116
Permits/License Tax/Other Fees		
401-00-00-329-500-00 Stormwater Permit Fees	\$35,000	\$35,000
Miscellaneous Revenues		
401-00-00-349-102-00 Cost Recovery	\$368	\$0
401-00-00-361-100-00 Interest	\$52,194	\$25,000
Other Sources		
401-00-00-389-901-00 Reappropriated Retained Earnings	\$2,653,446	\$2,306,404
TOTAL STORMWATER FUND REVENUES	\$7,819,312	\$7,546,520

City of Miami Gardens

FY 2020-2021 Operating Budget

STORMWATER FUND

Public Works Department Expenditures		Estimated 2020	Proposed 2021 Budget
Stormwater Operating Division			
Personnel Services			
401-41-03-538-102-00	Regular Salaries and Wages	\$401,687	\$431,450
401-41-03-538-104-00	Overtime	\$4,845	\$7,500
401-41-03-538-105-00	Special Pay	\$1,172	\$1,200
401-41-03-538-201-00	FICA	\$29,247	\$33,580
401-41-03-538-202-00	Retirement	\$34,046	\$43,895
401-41-03-538-203-00	Life and Health Insurance	\$95,576	\$126,148
401-41-03-538-204-00	Workers' Compensation	\$34,781	\$18,070
Operating Expenditures			
401-41-03-538-310-00	Professional Services	\$471,243	\$462,000
401-41-03-538-315-00	Fee Collection Charges	\$47,486	\$56,488
401-41-03-538-340-00	Other Contractual	\$284,331	\$318,842
401-41-03-538-400-00	Travel and Per Diem	\$0	\$2,000
401-41-03-538-421-00	Postage & Freight	\$0	\$200
401-41-03-538-431-00	Electricity	\$2,237	\$18,400
401-41-03-538-432-00	Water	\$0	\$2,600
401-41-03-538-440-00	Rentals and Leases	\$4,846	\$5,718
401-41-03-538-460-00	Repairs and Maintenance Serv	\$49,182	\$51,152
401-41-03-538-470-00	Printing & Binding	\$50	\$1,600
401-41-03-538-494-00	Advertising	\$0	\$700
401-41-03-538-497-00	Other Obligations	\$20,577	\$28,254
401-41-03-538-510-00	Office Supplies	\$1,000	\$1,400
401-41-03-538-520-00	Operating Supplies	\$9,250	\$15,800
401-41-03-538-525-00	Uniforms	\$2,757	\$4,090
401-41-03-538-527-00	Gasoline & Lubricants	\$15,773	\$40,000
401-41-03-538-528-00	Small Tools and Equipment	\$1,000	\$6,000
401-41-03-538-530-00	Road Materials and Supplies	\$4,500	\$8,000
401-41-03-538-531-00	Landscape Supplies/Materials	\$1,812	\$2,300
401-41-03-538-540-00	Books, Publications, and Dues	\$1,665	\$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.	\$3,185	\$0
401-41-03-538-635-00	Stormwater Treatment Swale Projects	\$19,801	\$125,000

City of Miami Gardens

FY 2020-2021 Operating Budget

STORMWATER FUND

401-41-03-538-640-00	Machinery and Equipment	\$301,642	\$113,039
Debt Service			
401-41-03-538-710-00	Principal - Debt Service	\$450,126	\$465,774
401-41-03-538-720-00	Interest - Debt Service	\$182,337	\$166,763
Non-Operating Expenditures			
401-41-03-538-914-01	Transfer to General Fund	\$287,918	\$296,556
401-41-03-538-917-00	Transfer to Transportation Fund	\$209,012	\$215,283
TOTAL STORMWATER OPERATING DIV.		\$2,973,082	\$3,075,002

Public Works Department Expenditures		Estimated 2019	Proposed 2020 Budget
Engineering Services Division			
Personnel Services			
401-41-09-538-102-00	Regular Salaries and Wages	\$247,979	\$260,135
401-41-09-538-104-00	Overtime	\$2,905	\$2,000
401-41-09-538-105-00	Special Pay	\$1,759	\$1,800
401-41-09-538-201-00	FICA	\$19,543	\$20,053
401-41-09-538-202-00	Retirement	\$21,196	\$26,214
401-41-09-538-203-00	Life and Health Insurance	\$22,167	\$28,601
401-41-09-538-204-00	Workers' Compensation	\$13,865	\$4,912
Operating Expenditures			

City of Miami Gardens

FY 2020-2021 Operating Budget

STORMWATER FUND

401-41-09-538-310-00	Professional Services	\$125,452	\$98,000
401-41-09-538-400-00	Travel and Per Diem	\$0	\$1,500
401-41-09-538-421-00	Postage & Freight	\$0	\$9,000
401-41-09-538-470-00	Printing & Binding	\$0	\$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	\$29	\$500
401-41-09-538-524-00	Computer software	\$2,500	\$3,500
401-41-09-538-525-00	Uniforms	\$400	\$425
401-41-09-538-540-00	Books, Publications, and Dues	\$0	\$1,850
401-41-09-538-550-00	Educational & Training	\$0	\$1,250
Capital Outlay			
401-41-09-538-630-00	Infrastructure Improvements	\$247,483	\$3,600,000
401-41-09-538-630-02	Culvert/Headwall Repairs Project	\$561,812	\$0
401-41-09-538-630-07	Andover NW 203 Street	\$3,430	\$0
401-41-09-538-630-08	NW 13 Ave Stormwater Drainage Improv	\$90,000	\$0
401-41-09-538-630-11	NW 170 Street and NW 22 Ave	\$150,000	\$0
401-41-09-538-630-12	Westside Blue Trail	\$319,949	\$0
401-41-09-538-630-15	NW 203 Street Outfall Project	\$556,551	\$0
401-41-09-538-630-16	Vista Verde Phase IV	\$259,216	\$0
401-41-09-538-630-17	NW 2 Ave - 7 Ave Drainage Prj	\$350,000	\$0
401-41-09-538-630-18	NW 203 St (E of NW 2 Ave) Drainage Prj	\$50,000	\$0
401-41-09-538-630-19	NW 167 Ter & NW 42 Ave Intrsx Imprv	\$155,000	\$0
401-41-09-538-630-20	NW 163 St (E of NW 57 Ave) Drainage Prj	\$50,000	\$0
401-41-09-538-630-21	Canal Erosion Protection Project	\$800,000	\$400,000
401-41-09-538-630-22	Vista Verde Phase 1C & 1D	\$754,331	\$0
401-41-09-538-640-00	Machinery and Equipment	\$22,579	\$0
401-41-09-538-643-00	Computer software	\$18,084	\$6,978
TOTAL ENGINEERING SERVICES DIVISION		\$4,846,230	\$4,471,518
Total Stormwater Fund Expenditures		\$7,819,312	\$7,546,520
Stormwater Fund Revenues (-) Expenditures		(\$0)	(\$0)

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 National 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 charged with bringing new, job generating business to the communities within Miami-Dade County, while assisting existing businesses in their efforts to expand. It markets Miami-Dade County worldwide as a viable, attractive business location and provides a variety of free services to companies interested in relocation.

Bearer Bond - A bond that has no identification of the owner of the security. It is presumed to be owned by the bearer or the person who holds it. It was much sought after because of the ease of transferring or gifting. All bonds issued prior to June 1983 were bearer bonds; since then, they have been issued in Registered Bond form.

Beginning Balance - The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year. (Also see: *Fund Balance, Carry-Over and Cash Forward*).

Benchmark(ing) – A standard or point of reference in measuring or judging quality, value, etc. For municipalities to identify appropriate benchmarks, these are two issues to address: The availability of data and the suitable comparability of data.

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 Aa2 Aa3	AA+ AA AA-	AA+ AA AA-
Upper Medium Grade	Aa1 Aa2 Aa3	A+ A A-	A+ A A-
Medium Grade	Baa1 Baa2 Baa3	BBB+ BBB BBB-	BBB+ 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 lease 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 an 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 employment practice.

Equivalent Residential Unit (ERU) - A unit of measure equal to 1,548 square feet of impervious surface used to determine stormwater impact (and fee) on a particular piece of property. All single family structures are one REU. Non-residential parcels are measured in ERUs at the 1,548 square feet standard. (See: *Impervious Surface*). For Miami Gardens, the charge is \$4/mo per ERU.

Excel - A Microsoft program that is used to perform calculations, analyze information, and manage lists in spreadsheets or Web pages.

Executive - A general government services expenditure that includes the costs of providing executive management and administration of the affairs of the local government including the coordination, guidance, and support of the development of effective programs, and the planning, evaluation, analysis, control, and overall supervision of such programs.

Expenditure - The outflow of funds paid, or to be paid, for goods and services received during the current period.

Expenses - The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering services, or carrying out other activities of the City.

External Audit - See: *Audit*.

F

Facade - The exterior walls of a building that can be seen by the public.

Fair Labor Standards Act (FLSA) - A federal law establishing certain employment standards and procedures to which local units of government, among others, must comply with regards to hiring, pay and other employment practices.

Fair Market Value (FMV) - Fair Market Value is the price that property would sell for on the open market. It is the price that would be agreed on between a willing buyer and a willing seller, with both being required to act, and both having reasonable knowledge of the relevant facts.

False Alarm - An alarm signal causing a response by police or fire when a situation requiring a response did not exist at or about the time of the response. The burden of proving that such an alarm signal was not a false alarm is on the alarm user.

FASB - Financial Accounting Standards Board.

FCIC - See: *Florida Crime Information Center*.

FDEP - Florida Department of Environmental Protection.

FDOT - See: *Florida Department of Transportation*.

Feasibility Study - A financial study that estimates service needs, construction schedules, and most importantly, future project

revenues and expenses used to determine the financial feasibility and creditworthiness of the project to be financed.

Federal Emergency Management Agency (FEMA) - A federal agency which provides regulation on flood plain management and disaster assistance.

Federal Empowerment Zone – A geographic area designated by the U.S. Secretary of Housing and Urban Development (Urban Zone) or by the U.S. Secretary of Agriculture (Rural Zone) as meeting criteria for selection and being eligible for tax incentives and credits and for special consideration for programs of federal assistance.

Federal Employer Identification Number (FEIN) - A Federal Employer Identification Number (FEIN) is a nine-digit number that 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 $\frac{1}{2}$ 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 indicates 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 type of personal property:

1. *Household goods* means wearing apparel, furniture, appliances, and other items ordinarily found in the home and used for the comfort of the owner and his or her family. Household goods are not held for commercial purposes or resale.

"Intangible personal property" means money, all 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 include 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, governmental 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 to rise, the difference or increment between the frozen valuation levels and increased value after development, is pledged and improvement bonds are issued, using this increment to guarantee the bond repayment. Tax Increment Finance Bonds (TIF): Bonds sold to investors to raise capital for development activities. Interest paid to bond purchasers is usually exempt from state and federal taxation, although TIF bonds can also be sold to investors with no interest exemption from state and federal taxes.

Tax Levy – See: *Levy*.

Tax Rate – The amount of tax levied for each \$1,000 of taxable property valuation (See: *Levy, Millage Rate*).

Taxable Value – The assessed value of property minus the amount of any applicable exemption provided under the state constitution and statutes.

Taxes – Compulsory charges levied by 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*.

Tipping Fee - A fee charged to customers by the operators of waste management facilities for the right of disposing waste at their sites

Top 10 Taxpayers - This measures total assessed valuation of the 10 largest taxpayers as a percentage of the total taxable assessed valuation of the jurisdiction.

Total Operating Revenues - All revenues except for other financing sources and cash balance forward.

Total Quality Management (TQM) - A work culture that more fully utilizes the skills and abilities of coworkers to approach problems and new tasks under improved systems that encourage communication, cooperation, and innovation.

TQM – See: *Total Quality Management*.

Traffic Calming - Techniques intended to reduce the negative impacts of motor vehicles on neighborhoods by reducing vehicle speeds and by providing safe spaces for pedestrians and cyclists.

Transit Corridor – A broad geographic band that follows a general directional flow of travel connecting major origins and destinations of trips and which may contain a number of streets, highways and transit routes.

Transportation - A major expenditure category used to account for the cost of services provided for the safe and adequate flow of vehicles, travelers, and pedestrians and for beautification of highways.

Transportation Fund - A special revenue fund established to account for various transportation-restricted revenues such as the Local Options Gas Tax and the restricted portion of the State Revenue Sharing revenue.

Transportation Improvement Program (TIP) - A five year transportation work program combining plans from the state, county, and city levels of government. The TIP is administered by the local MPO.

Transfers - Monies shifted from one fund into another; listed, therefore, as an expenditure in the former and as a revenue in the latter. (Also see: *Budget Transfers*).

Transit-Oriented Development - A form of development that emphasizes alternative forms of transportation other than the automobile - such as walking, cycling, and mass transit - as part of its design. Transit-Oriented Development locates retail and office space around a transit stop. This activity center is located adjacent to a residential area with a variety of housing options such as apartments, townhouses, duplexes, and single family houses.

Treasuries - See: *Treasury Bill*.

Treasury Bill - A non-interest-bearing obligation, fully guaranteed by the United States Government, payable to the bearer. Bills are sold on a discount basis so that the yield is the difference between the purchase price and the face value thereof.

TRIM - See: *Truth in Millage*.

Trust and Agency Funds - Also known as Fiduciary Fund Types, these individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Trustee - A bank designated as the custodian of funds and official representative of bondholders. Trustees are appointed to insure compliance with the trust indenture and 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).