

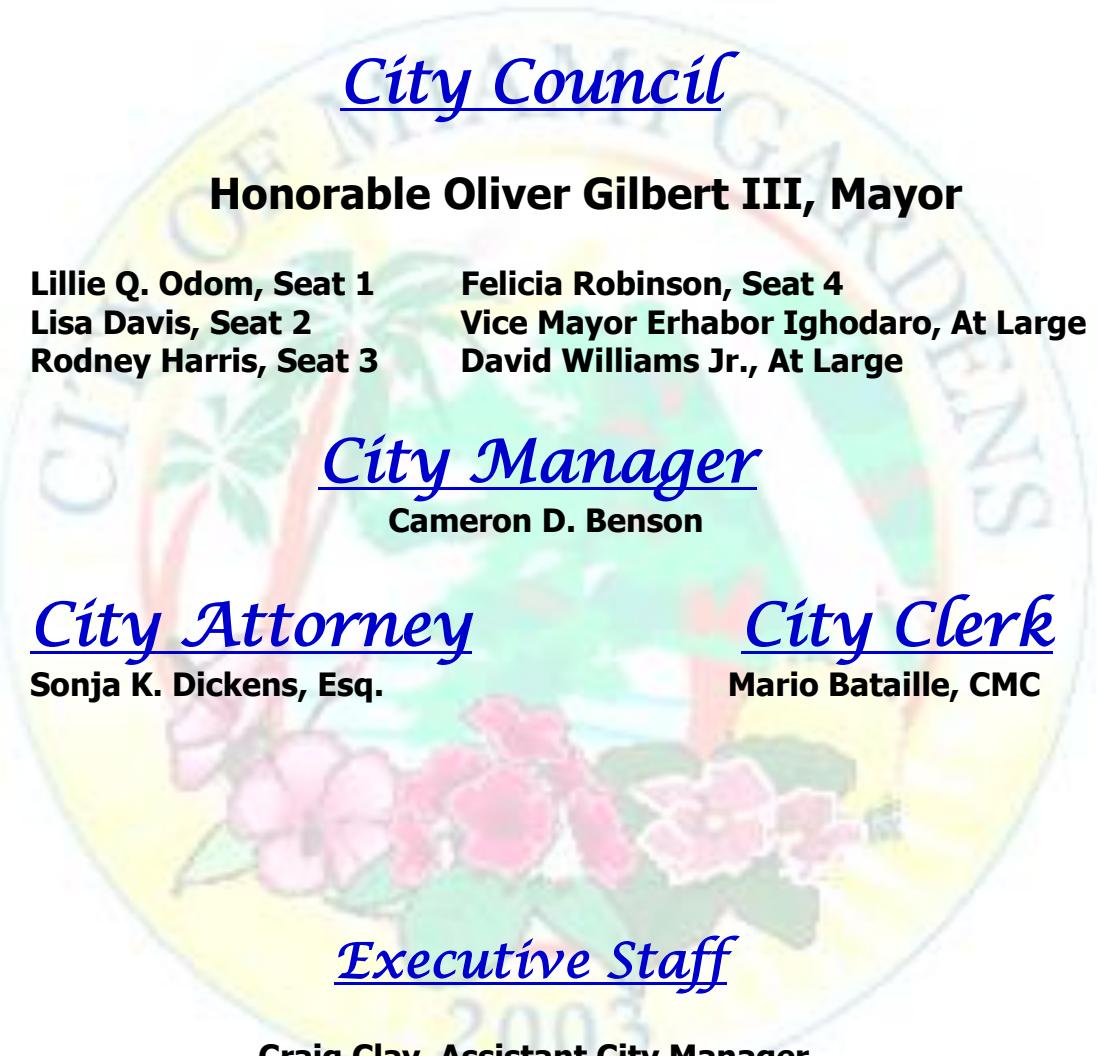


**CITY OF
MIAMI
GARDENS**

**OPERATING
BUDGET**

FY 2019 Proposed Budget





City Council

Honorable Oliver Gilbert III, Mayor

**Lillie Q. Odom, Seat 1
Lisa Davis, Seat 2
Rodney Harris, Seat 3**

**Felicia Robinson, Seat 4
Vice Mayor Erhabor Ighodaro, At Large
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, Assistant City Manager
Vernita Nelson, Assistant City Manager**

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

City of Miami Gardens, Florida

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, 2016

Christopher P. Monell

Executive Director

Mayor and City Council



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City of Miami Gardens

CITY MANAGER'S

BUDGET MESSAGE FOR FISCAL YEAR (FY) 2019

Dear Mayor and City Council:

Presented herein is the City of Miami Garden's FY 2019 Annual Budget. On July 1, 2018, the Miami Dade County Property Appraiser provided an estimated taxable value for the City in the amount of \$4,576,969,590, an increase of 8.8% over the FY 2018 final taxable value. This budget proposes the same millage rate for the fifth consecutive year at 6.9363 mills. This rate will generate additional revenue of \$2,439,064 from ad valorem taxes compared to FY 2018. Additionally, we are estimating increases in Electric Utility Tax and Sales Tax revenue. Other revenue sources, such as Telecommunication taxes, Electric Franchise Fees, Solid Waste Franchise Fees and Community Oriented Policing Grants are expected to either be lower or remain flat in FY2019. A detailed discussion on these and other revenue sources are included below.

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

GENERAL FUND

Major Revenues

In building a budget, we usually look at revenues first. The Administration is aware of the following for FY 2019 revenue:

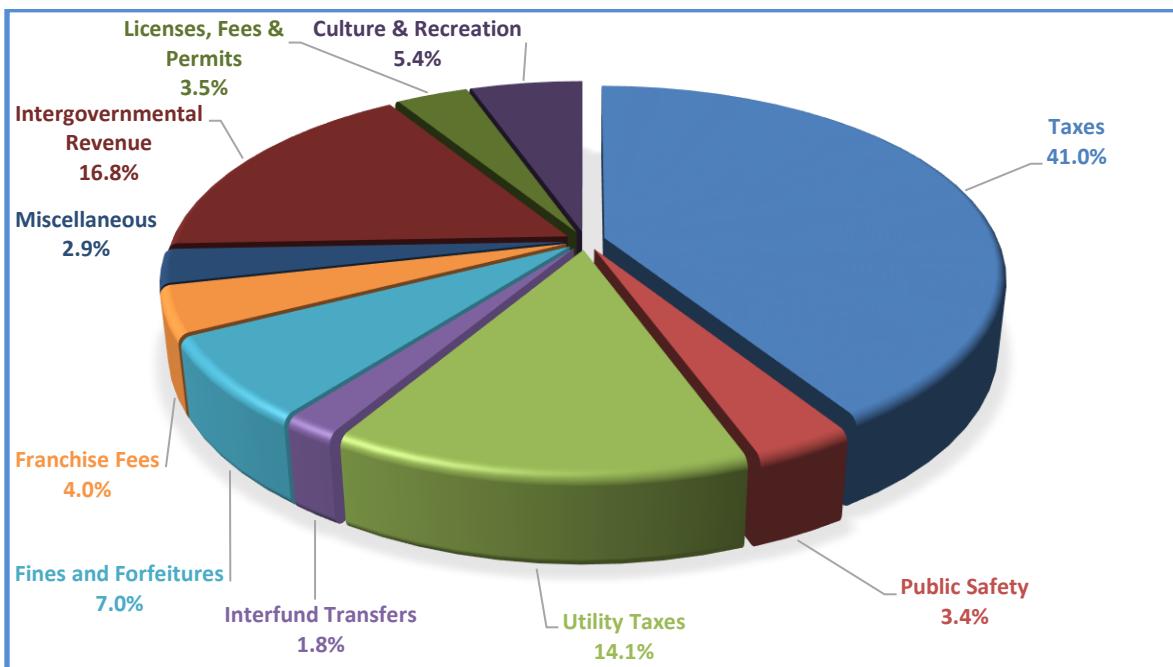
- **Ad Valorem or Property Tax:** Ad valorem or property taxes are taxes levied against the taxable value of real and certain personal property. In Miami-Dade County, each municipality sets a tax rate based on its needs and levies this as a dollar cost per \$1,000 of taxable valuation. We propose a flat tax rate in this budget of 6.9363 mills. The City's final taxable value provided by the Property Appraiser's Office in July 2018 was \$4.58 billion. This reflects an increase of 8.8% from the FY 2018 taxable value. Using the new July 1 taxable value, our roll back millage rate is 6.4244 mills which would generate \$2,225,803 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. Revenues from this source is projected to remain flat for the FY 2019.
- **Utility Franchise Fees:** Franchise fees are locally levied taxes designed to compensate the municipality for allowing private utility businesses to use the City's rights-of-way to conduct their business. The Utility Franchise Fee is economy-based revenue. As an area's growth increases, so does the revenue. They are affected by weather, especially electric and water. The electric franchise fees for FY 2018 totals \$2,505,686 which is 40.6% above the amount received in the prior fiscal year. For FY 2019 we have continue to maintain a conservative budget of \$1,800,000 as that of prior years. Natural gas franchise fees are collected by Miami-Dade County on our behalf and remitted back to the City.
- **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 2019 is \$10.5 million, which is relatively flat compared to that of FY 2018, is based on the trends of revenue received in the current fiscal year.
- **Half Cent Sales Tax:** The Half Cent Sales Tax is levied as a percentage of the retail sales price on all goods and many services purchased in the private sector. The Miami Dade-County tax rate is 7%. This tax is collected by the State of Florida and allocated to cities and counties by statutory formula. The distribution is based largely on population rather than point-of-sale. The City of Miami Gardens anticipates a slight decrease in revenue when compared to FY 2018 based on State projection.
- **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 \$18.5 million.

The above represents 98.1% of total General Fund Revenues. The remaining 1.9% 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 general revenue type.

Chart #1: General Fund Revenues for FY 2019



Expenditures

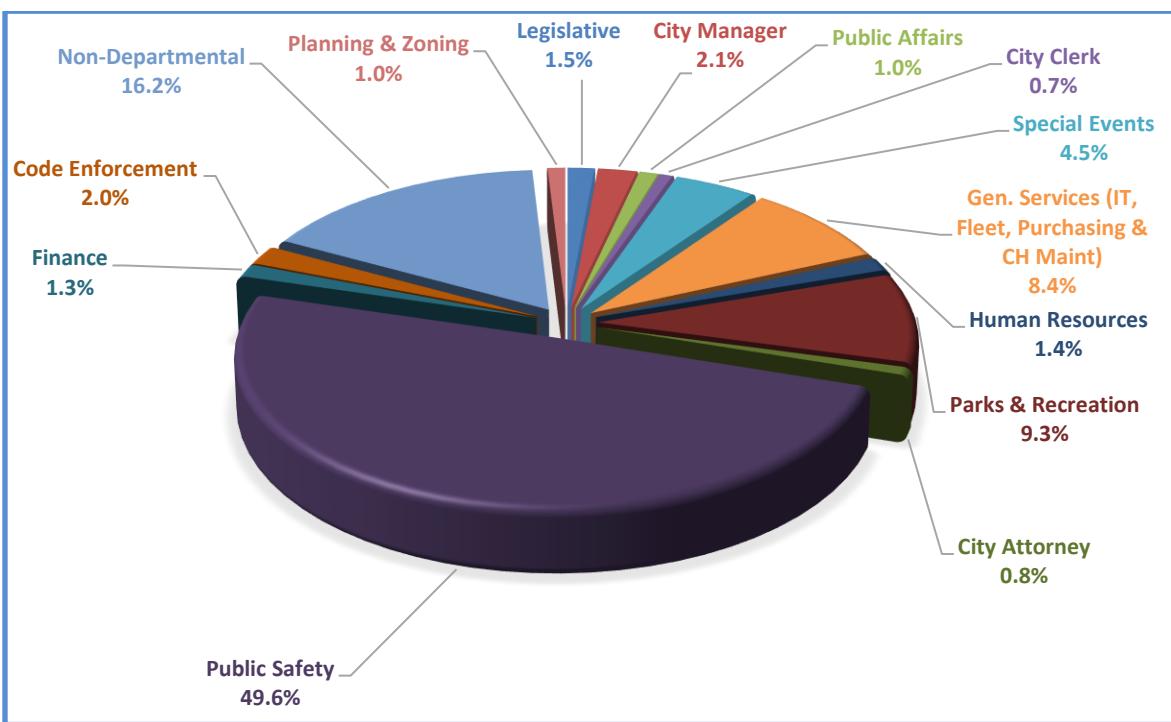
The other side of constructing a budget is expenditures. The City has budgeted a 3% COLA in the FY 2019 budget. The Florida Retirement System's implementation of a mandatory 3% retirement contribution continues.

Salaries and Benefits and other highlights

The FY 2019 budget includes several adjustments for salaries and benefits. Pension rates for entities in the Florida Retirement System increased as of July 1, 2018. The rate increase ranges from 2% to 5% depending on the membership class. A five percent (5%) increase is estimated for premiums on health insurance. The proposed budget also includes a Salary Adjustment of three percent (3%) for all employees. One-time merit bonuses are estimated at 2.5% for members of the Federation of Public Employees (FPE) union in accordance with their established union contract. The budget also includes funding for five (5) new positions in the Public Affairs Division, the Planning and Zoning Division and the Information Technology Department.

Several new park facilities funded by the General Obligation Bond (GOB) are anticipated to be completed in FY 2019. We have included in the FY 2019 budget, funding for operating expenses such as staffing, utilities and maintenance for these facilities. The budget also includes funding for vehicle replacement within the Police Department.

Chart #2: General Fund Expenditures for FY 2019



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.

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; 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.

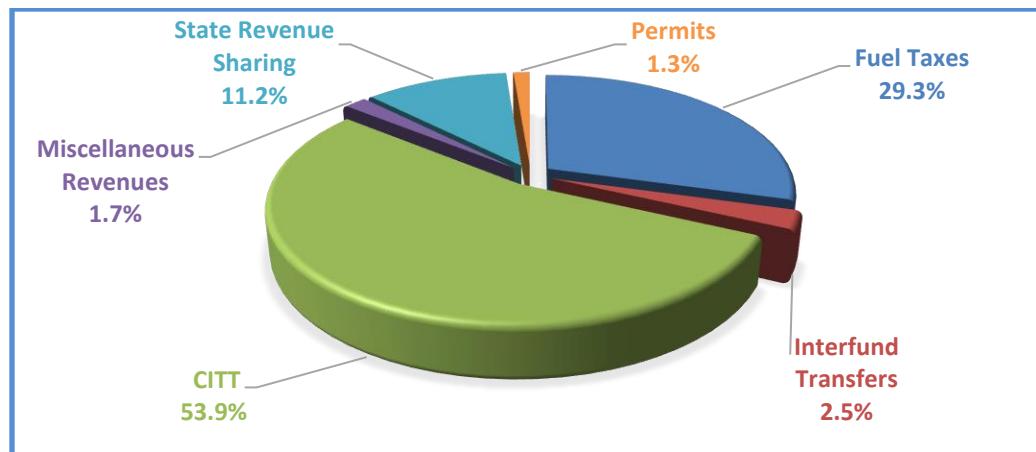
Revenues

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 \$1,690,626 in revenue for FY 2019 and the 3-cent per gallon tax allocation to the City is expected to be \$649,821 for FY 2019. Both estimates are from the State and are approximately 2% more than FY 2018.

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 \$ 927,728 for FY 2019.

The fourth major revenue is the County's Transportation Surtax which the City will be receiving on a monthly basis in FY 2019. It is estimated to be approximately \$4.3 million a year.

Chart #3: Transportation Fund Revenues by Percentage



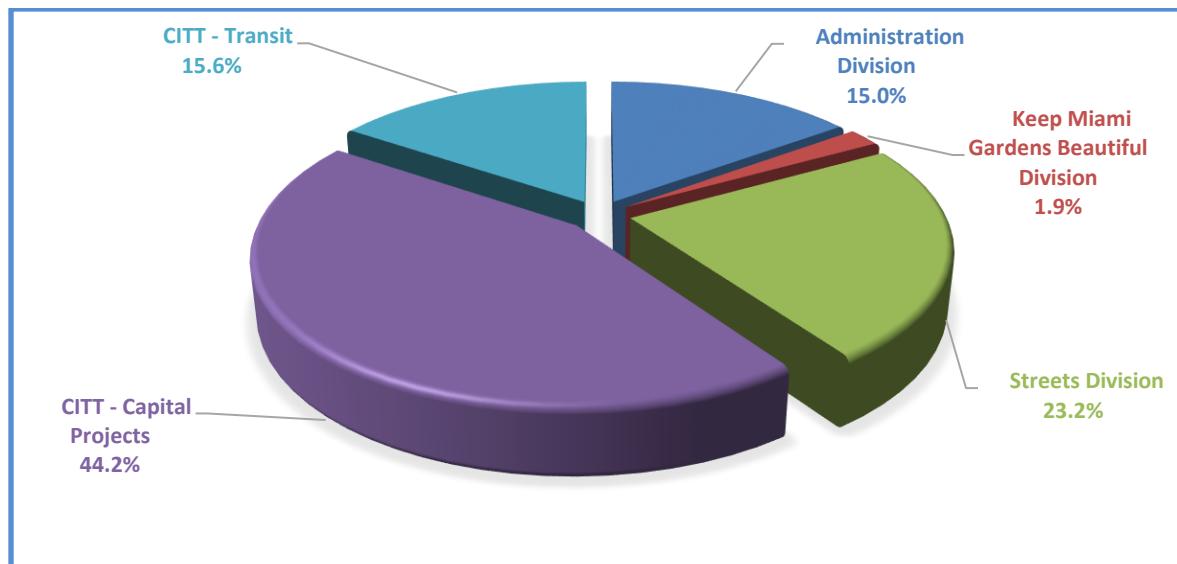
Expenditures

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.

The *Keep Miami Gardens Beautiful* (KMGB) program continues to operate at the same level as FY 2018. KMGB has had an extremely successful year working with community groups to enhance the looks of many neighborhoods. KMGB has been very aggressive in seeking sponsors and grants to maintain and enhance their program success. The Division works extensively with local schools for its Earth Day and other environmental programs. In FY 2018, five hundred and fifty (550) trees were given out to residents at our Adopt-a-Tree event and fifty-four (54) trees have been planted so far to replace those that were damaged by last year's hurricane.

The FY 2019 budget is balanced by utilizing approximately \$1,148,551 from the CITT capital fund balance for its proposed capital projects and \$369,003 in the CITT transit fund balance. Staff is projecting after the above re-appropriation, the CITT Capital Fund Balance will be approximately \$4.9 million and the CITT Transit Fund Balance will be approximately \$774,484.

Chart #4: Transportation Fund Expenditures by Division



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 2019 are \$2,679,803 with a working capital reserve of \$150,000. Funding is provided for three (3) new positions (Building Inspector/Reviewer; Data Entry Clerk; and Electrical Inspector/Reviewer) and the purchase of ten (10) iPads to compliment the new electronic permitting software system. For FY 2019, one hundred thousand (\$100,000) will continue to be transferred to the General Fund to repay the funding to the Development Services Fund during the years when the Development Services Fund experienced a deficit.

STORMWATER UTILITY FUND

Operation of the City of Miami Gardens Stormwater Utility was assumed from Miami-Dade County in March 2007. For FY 2019, the Division continues to be staff with twelve (12) employees.

The City's Stormwater fee for FY 2019 is \$6 per month for each Equivalent Residential Unit (ERU), or approximately 1,500 square feet of impervious surface. In FY 2018, the Council adopted a fee increase from \$4 per month to \$6 per month for each ERU. The previous fee of \$4 had been in place since the City incorporated in 2003. Any properties over 10 acres can apply for a discount of up to 42% when the property is in compliance with certain stipulations.

Revenues

Approximately ninety-six percent (96%) percent of the operating revenue for the Stormwater Utility comes from the Stormwater Utility Fee. In FY 2013, staff proposed to the City Council to utilize the "uniform method of collection" which allowed the fee to be billed under the ad valorem tax bill as an assessment instead of through utility billing. This method has provided better accountability of billing which will include vacant properties without utility services, as well as the collection of any delinquent amount collected through tax sales. There are approximately 78,470 Equivalent Residential Units (ERU's) in Miami Gardens and a projection of \$5.08 million in revenues.

Expenditures

Expenditures in the Stormwater Utility involve operations and projects. For FY 2019 these include neighborhood drainage improvements throughout the City. It includes canal cleaning, swale preservation, street cleaning and storm drain cleaning.

The FY 2019 budget is balanced by utilizing approximately \$495,186 from fund balance. Staff is projecting after the above re-appropriation, the Stormwater Fund Balance will be approximately \$3.1 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 2019 budget includes a transfer of \$5,590,299 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 2018 will automatically be carried forward to FY 2019.

Expenditures

There are currently four (4) employees budgeted in this fund; one (1) Community Improvement Director; one (1) Capital Improvement Director; and two (2) project managers. The personnel complement remains at four (4) positions for FY 2019.

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 2018, the United States House of Representatives funded the Program at slightly higher levels from FY2017 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 program year 2018 will be \$1,095,094.

In our Neighborhood Stabilization Program (NSP), we continue work on the foreclosed homes purchased in FY2010 and FY2011. Under this program, the homes are being renovated and sold to income eligible first-time homebuyers. The sale of the remaining homes has been stagnant due to the income limits placed on the sale by the NSP regulations. We will enhance our rent-to-own program which has been successful in preparing income sensitive families for homeownership.

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.

As your City Manager, it is my belief we are well on our way to fulfilling the promises we have committed to our residents. As we move the City forward together, we understand there will be challenges. Our job is to move past them and provide services to our residents in the most effective way. It will be our energy, passion and commitment in making them proud of the City where they live, work and play. The FY 2019 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. It is believed, we will be able to operate effectively for the coming year.

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 step-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 Assistant City Managers Craig Clay, Vernita Nelson, Finance Director Mirtha Dziedzic, and Assistant Finance Director - Budget Yvette Phillip for their input and assistance in the preparation of the FY 2019 Annual Budget.

Respectfully Submitted,



Cameron D. Benson
City Manager

Users Guide to the FY 18-19 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. Bookmark is set up accordingly to the "Table of Contents" listed on page 7.

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.

Appendices

1. FY 2018-2019 Revenue Manual

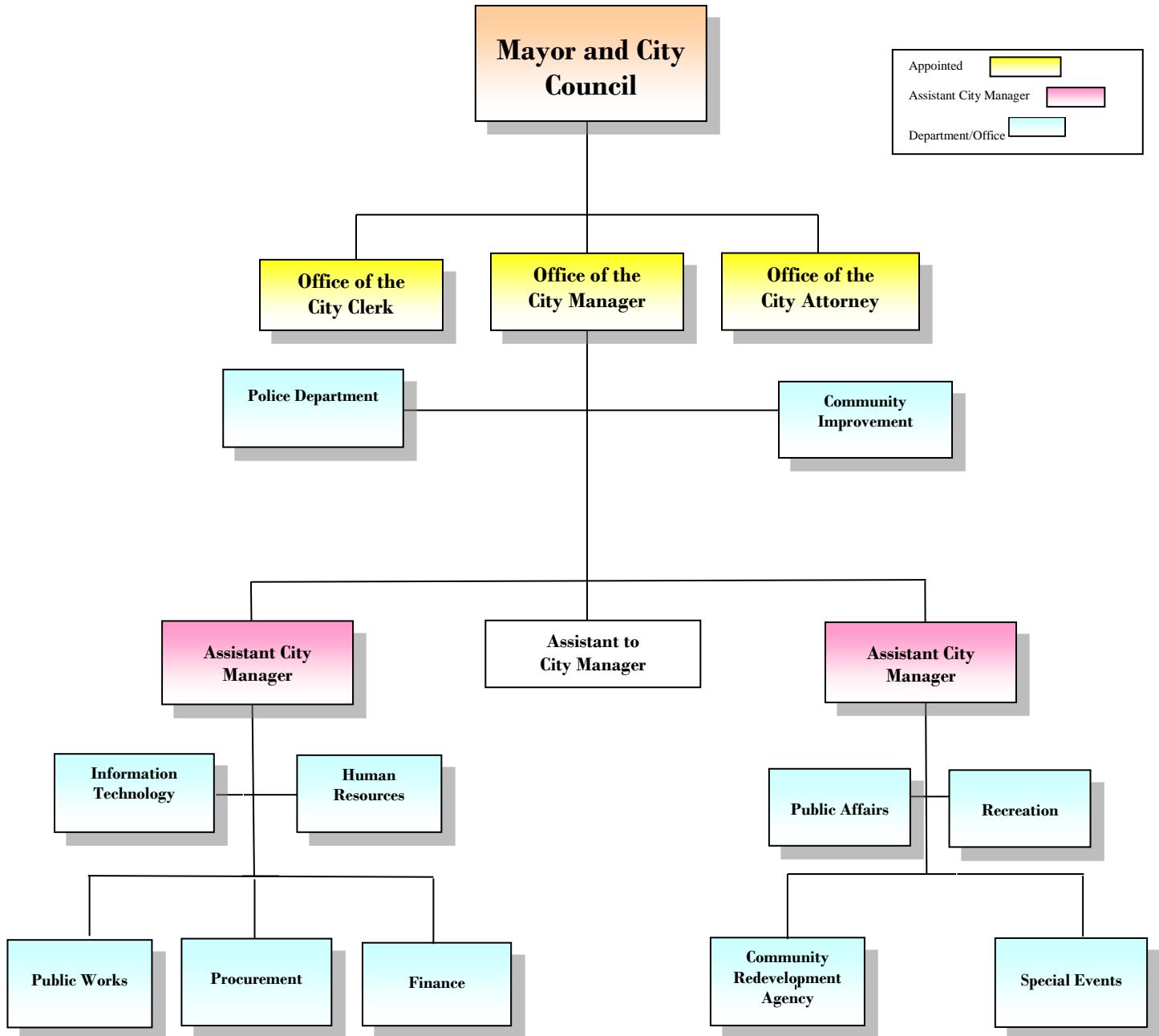
The City's revenue manual provides all the information one needs to understand the various sources of revenue the City receives. Every revenue source is detailed including the legal basis, general definition, payment schedules, and a graphic history of the revenue.

2. Glossary

Municipal finance and budgeting is at best, a bewildering process of terms, acronyms and processes. Even seasoned staff often find it difficult to keep up with the latest terms and definitions. It is almost impossible for the lay reader of a municipal budget to fully understand all of the jargon. A Glossary is presented as a helpful guide for residents and others who are not familiar with government terminology.

3. Form 420, Tax Rate Resolution and Budget Ordinance

This Appendix consists of the principal approval documents used to establish the annual budget. The Form DR-420 is the required form to set the City's millage. It is sent to the County Tax Collector immediately after the adoption of the final tax resolution. The tax rate resolution is the document that actually establishes the tax rate for the coming year. It must be read and approved at two (2) separate public hearings prior to adoption. The budget ordinance is the formal approval of the actual FY 2018-2019 operating and capital budget. This ordinance also must be approved at two (2) separate public hearings prior to adoption. The ordinance adopts the actual appropriations for each fund and establishes the rules for budget administration.



* Fire Department is operated by Miami-Dade County not by individual municipality

Summary of Authorized Positions

| History of | FY 09 | FY 10 | FY 11 | FY 12 | FY 13 | FY 14 | FY 15 | FY 16 | FY 17 | FY 18 | FY 19 |
|----------------------------------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|
| Positions by Fund/Dept | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| GENERAL FUND | | | | | | | | | | | |
| Legislative | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 8 | 8 |
| City Manager | 9 | 10 | 9 | 7.5 | 7.7 | 7.2 | 7.7 | 11 | 12 | 12 | 14 |
| City Clerk | 4 | 4 | 7 | 7 | 7 | 8.5 | 9 | 9 | 4 | 4 | 4 |
| City Attorney | 0 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Human Resources | 9 | 9 | 9 | 8 | 8 | 9 | 9 | 8 | 7 | 8.3 | 8.3 |
| Finance | 7 | 7 | 7 | 6.5 | 7 | 7 | 7 | 7 | 9 | 9 | 9 |
| Planning & Zoning | 7 | 6 | 6 | 5 | 5 | 3 | 1 | 1 | 3.3 | 4.1 | 6.5 |
| City Hall Maintenance | 0 | 0 | 0 | 0 | 0 | 2 | 3 | 3 | 4.6 | 5.1 | 4.1 |
| Code Enforcement | 24 | 27 | 24 | 23 | 22.5 | 21.5 | 21.5 | 22.5 | 21.5 | 22 | 22 |
| Law Enforcement | 283.5 | 301 | 292 | 289.5 | 288.3 | 298.3 | 294.3 | 304.8 | 305.8 | 304.4 | 304.4 |
| Parks & Recreation | 106 | 119.5 | 105.5 | 96.2 | 96.05 | 93.4 | 88.42 | 85.62 | 80.31 | 80.04 | 86.77 |
| Purchasing | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |
| Information Services | 9 | 11 | 11 | 12 | 12 | 12 | 11 | 11 | 10 | 10 | 11 |
| Fleet | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| General Fund | 466.5 | 507.5 | 480.5 | 464.7 | 463.55 | 471.9 | 461.92 | 472.92 | 470.51 | 477.94 | 489.07 |
| TRANSPORTATION FUND | | | | | | | | | | | |
| Administrative Division | 4 | 4 | 4 | 3 | 4.3 | 4.3 | 3.3 | 3 | 4 | 4 | 4 |
| KMGB Program Division | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Streets Division | 25 | 25 | 25 | 27 | 27 | 25 | 25 | 25.75 | 25.75 | 24.95 | 24.95 |
| CITT - Capital | 0 | 0 | 0 | 0 | 0 | 0 | 2.3 | 2.3 | 2.3 | 2 | 2 |
| CITT - Transit | 0 | 0 | 0 | 0 | 0 | 2 | 3 | 3 | 3 | 3 | 3 |
| Transportation Fund | 31 | 31 | 31 | 32 | 33.3 | 33.3 | 35.6 | 36.05 | 37.05 | 35.95 | 35.95 |
| DEVELOPMENT SVCS. FUND | | | | | | | | | | | |
| Building Division | 27.5 | 19 | 18 | 16.5 | 16.5 | 15.5 | 15.5 | 15.1 | 17 | 15.7 | 18.8 |
| Development Services Fund | 27.5 | 19 | 18 | 16.5 | 16.5 | 15.5 | 15.5 | 15.1 | 17 | 15.7 | 18.8 |
| CDBG Fund | | | | | | | | | | | |
| CDBG Department | 4 | 8 | 8 | 8 | 6.5 | 5 | 5 | 5 | 5 | 5 | 5 |
| CDBG Fund | 4 | 8 | 8 | 8 | 6.5 | 5 | 5 | 5 | 5 | 5 | 5 |
| CAPITAL PROJECTS FUND | | | | | | | | | | | |
| CIP Operating Division | 3 | 4 | 4 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 4 |
| Capital Projects Fund | 3 | 4 | 4 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 4 |
| STORMWATER FUND | | | | | | | | | | | |
| Stormwater Utility Division | 12 | 12 | 12 | 14 | 14 | 14.5 | 12.7 | 12.65 | 11.95 | 11.95 | 12.95 |
| Stormwater Fund | 12 | 12 | 12 | 14 | 14 | 14.5 | 12.7 | 12.65 | 11.95 | 11.95 | 12.95 |
| TOTAL CITY POSITIONS | 544 | 581.5 | 553.5 | 540.2 | 538.85 | 545.2 | 533.72 | 544.72 | 544.51 | 549.54 | 565.77 |

NOTES:

- (1) Addition of two (2) positions to Public Affairs Division (Public Affairs Specialist; Digital Media Specialist)
- (2) Two (2) full-time positions (Principal Planner; Zoning Enforcement Inspector) and a PT Administrative Assistant are added for FY 2019
- (3) Facilities Superintendent position was closed and the duties were absorbed by the Public Works Operations Manager
- (4) Added Community Center Manager position; PT Chess Instructor; and PT Lifeguard Water Safety Manager positions. Positions (3.75 FTE) were also added during FY 2018 for the new Bunche Pool facility
- (5) Addition of a new Network Manager position
- (6) Addition of two (2) full-time positions (Building Inspector/Plans Examiner and Data Entry Clerk); a PT Electrical Inspector/Plans Examiner; and the reclass of a PT Plumbing Inspector/Plans Examiner to full-time status
- (7) Addition of Community Improvement Director position
- (8) Addition of an Engineering Inspector position

Miami Gardens' 2019 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 12, 2018 budget workshop.

The Adoption Phase

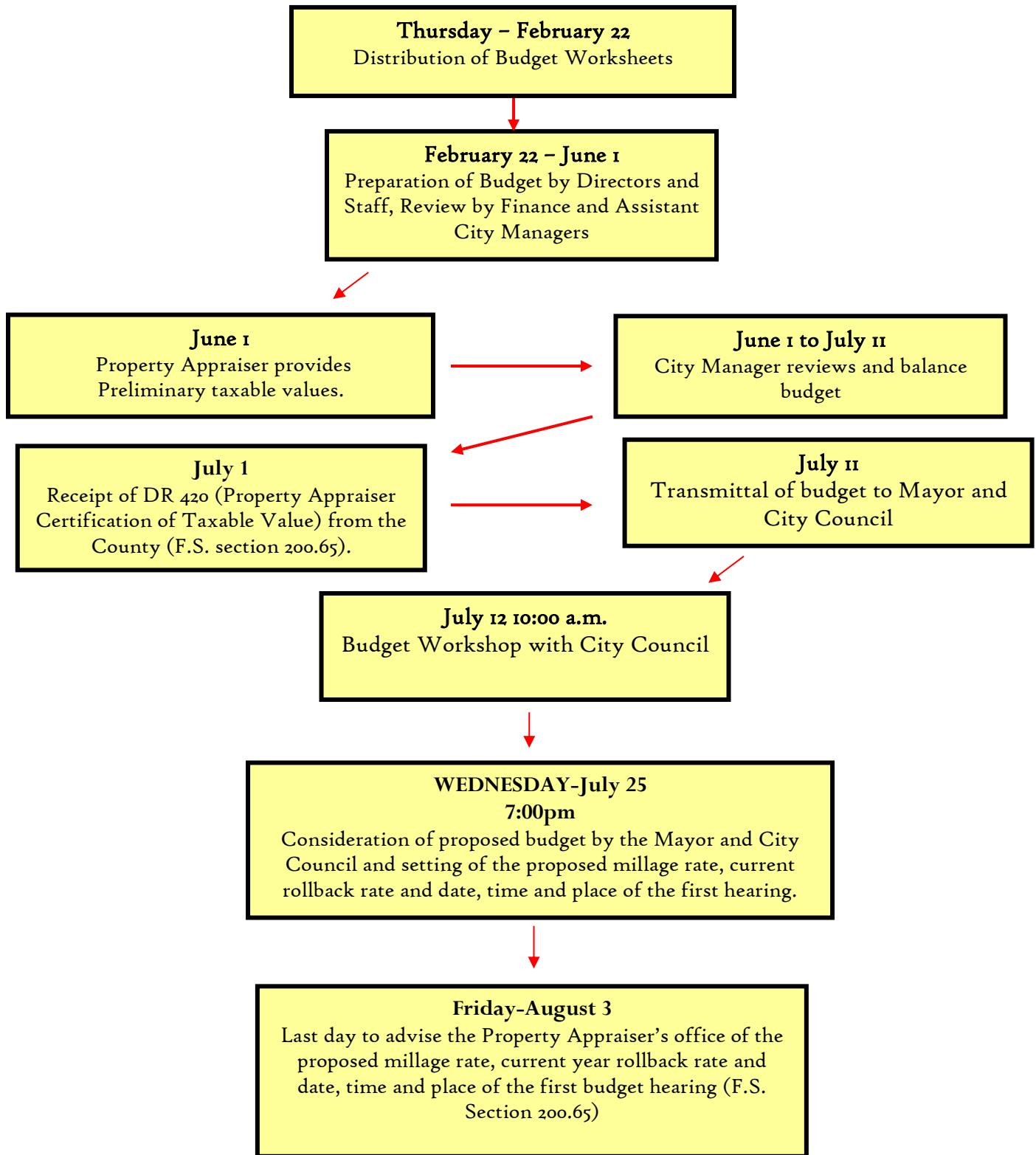
At their July 25, 2018 regular City Council meeting, a proposed balanced budget was presented to the Council. At this meeting, the City Council must adopt a tentative millage rate for the coming year. This is a requirement of State statutes. The adopted rate is then the maximum millage rate that can be included in the coming year's budget. The City Council may, at a later budget hearing, reduce the rate if it so desires, but cannot raise it above the adopted tentative rate.

At this July's meeting, Council set the tentative millage rate at 6.9363, which is the current millage rate. State law requires that two (2) formal public hearings be held in September and neither can conflict with the hearing dates established by the County School Board or the County Commission. The dates are September 12th and September 26th.

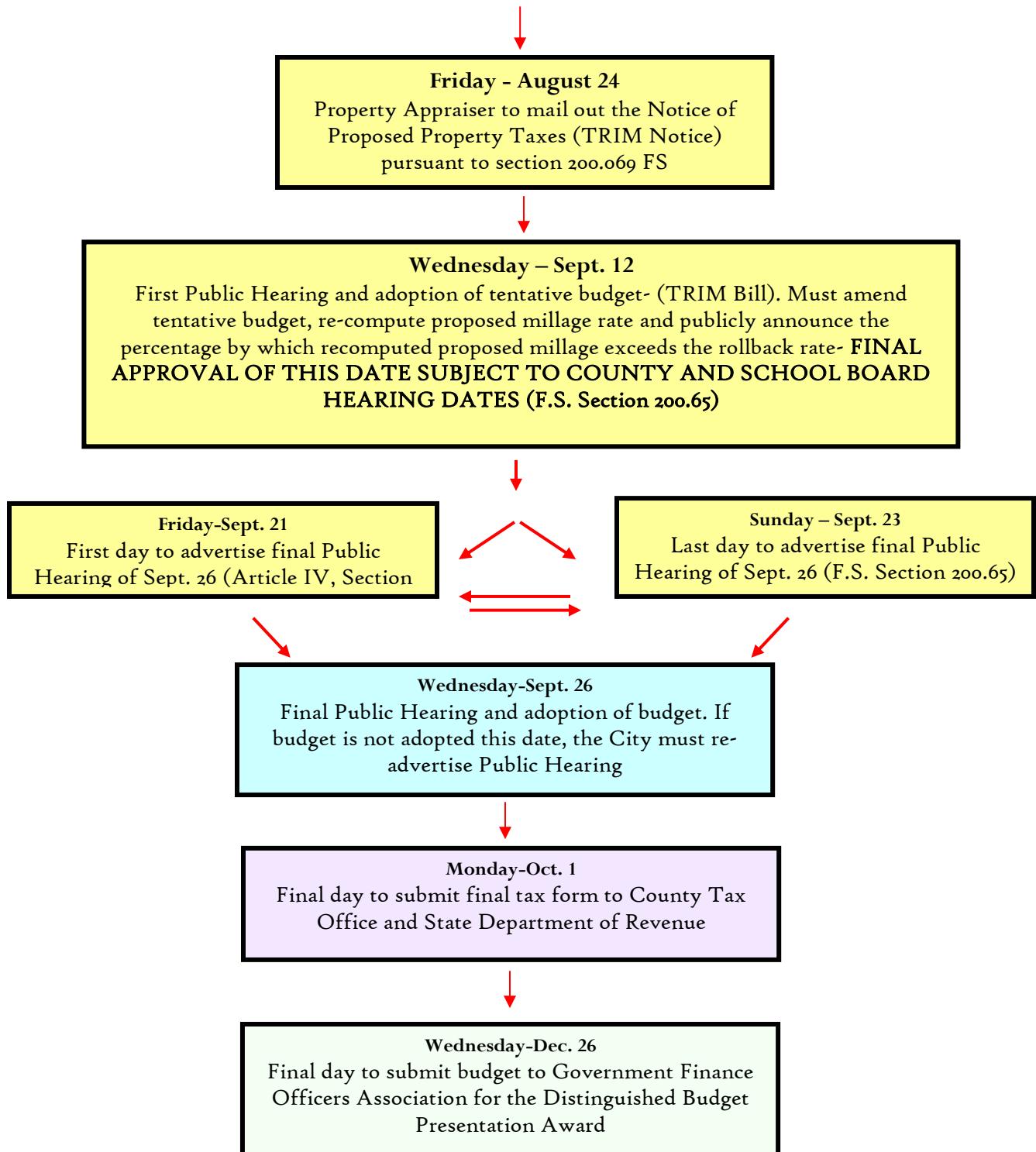
Subsequent to the July vote, the Notice of Proposed Property Taxes, otherwise known as TRIM (Truth in Millage) notices, are prepared and mailed to taxpayers by the County Property Appraiser. Printed on the TRIM notice is the date of the first scheduled public hearing to adopt the tentative budget and the tentative millage rate. This meeting is set for the evening of September 12, 2018. 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 26, 2018. 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.

FY 2018-2019 Budget Schedule



FY 2018/2019 Budget Schedule (Cont'd)



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.

Funds and Fund Types

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. Special Revenue Fund (106) – The Special Revenue Fund is used to account for the proceeds from specific, earmarked revenues such as impact fees and Law Enforcement Training Trust Fund (LETF).

G. Law Enforcement Trust Fund (107) – The Special Revenue Fund is used to account for forfeiture funds and property seized or confiscated by either Federal, State, and/or local law enforcement agencies.

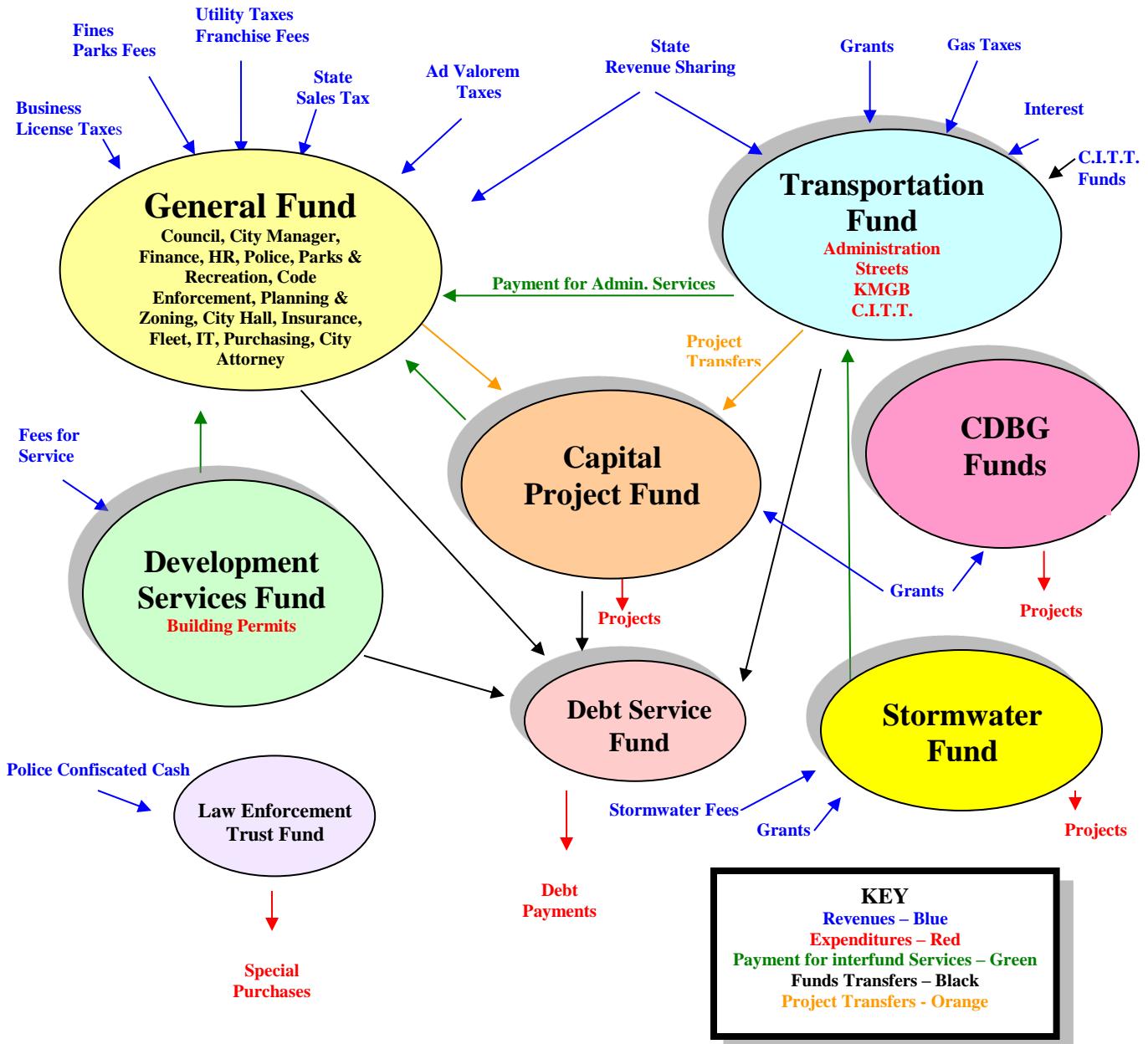
3. **Capital Project Fund** (300) – Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds) or capital improvements. This fund serves as an operating 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:

1. **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.

A. 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.

Major Operating Funds Relationship Chart



To the layman or the uninitiated, municipal budgeting is at best confusing. The use of separate "Funds" to account for operations is conceptually similar to a group of unrelated businesses, each has their own unique product, revenues and expenditures; however, they may "buy" certain "services" from each other but must pay for these services as would any business who, say hired another company to do its payroll or maintenance.

Some of these relationships are mandated by law (i.e. gas taxes must go into the Transportation Fund) while others are for convenience (i.e. Payment to the Capital Projects Fund for a specific project to be completed).

The concept cities have one large pot of money that can be used for anything is widely held but erroneous.

Expenditure Policies

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, Prepays | Non Spendable |
| Legal restriction: Special Revenue Fund: Impact Fee Special Revenue Fund: Grants Development Service Fund Transportation Fund: Gas Tax | Restricted Restricted Restricted Restricted Restricted |
| Contractual restriction: Encumbrances | Committed: Contractual obligated |
| Capital Projects Fund | Restricted: Grant |
| | |
| Unreserved, reported in | Assigned: |
| Special Revenue Funds | Special Revenues with the exception listed above |
| Capital Projects Fund | Capital Projects with the exception listed above |
| Debt Service Fund | Debt Service |
| | |
| Unreserved, undesignated: | Unassigned: General Fund Only* |

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

Specific Guidelines For Individual Funds

General Fund: It is the objective of the City to pay as great a portion of operating expenses of the General Fund as possible from sources other than ad valorem taxes.

Only to the extent that non-ad valorem tax sources of revenue are inadequate to support services at desired levels should ad valorem taxes be considered for an increase. Service charges and fees for all general fund services will be analyzed to ensure an appropriate proportional recovery of direct costs and overhead from Proprietary Funds.

The annual operating budget of any enterprise or special revenue operating fund shall pay the appropriate general fund operations for a portion of the cost of general administrative departments and a payment-in-lieu-of taxes which will be computed on the latest un-depreciated value as established in the latest Comprehensive Annual Financial Report. Service charges, rent, and fee structure will be established so as to ensure recovery of all costs for these funds to the fullest extent possible, considering public benefit. All capital projects and capital bonds shall pay a one-time 2 1/2% when applicable an administrative fee to the General Fund for administration and accounting for such project.

Capital Asset Management Policies

- **Threshold:** The City will capitalize all individual assets and infrastructure with a cost of \$5,000 or more and a life of 5 years or more (except computers at 3 years).
- **Asset categorization:** The City shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:
 - Land
 - Buildings
 - Improvements
 - Equipment
 - Infrastructure
 - Roads
 - Stormwater system
 - Sidewalks
 - Construction in progress
- **Infrastructure Accounting:**
 - Pre-2003 valuations. Prior to the incorporation of the City in 2003, the City has used the estimated historical cost method of valuation.
 - Method:
 - The City determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for asphalt, concrete, paving mixtures

and blocks weighted average deflator index in determining the present value of the roads.

- The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the stormwater system.
- The City determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.
- **Capital Expenditure/Capital Outlay** – Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$5,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.
 - Deprecation Method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.
 - The City will use the straight line depreciation method.
 - There will be no depreciation on land or other assets with an indefinite life.
 - Construction in progress projects are not subject to depreciation until the projected is completed.
 - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).
- **Capital Assets** – Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.
 - The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.

- The City will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.
- **Estimated useful assets life:** The estimated useful lives of the assets are based on City experience and established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:
 - Land – indefinite
 - Buildings – 40 years
 - Improvements – 15 years
 - Equipment :
 - Cars – 5 years
 - Trucks – 10 years
 - Equipment – 5 years
 - Computer equipment – 3 years
 - Infrastructure:
 - Roads – 25 years
 - Stormwater system – 50 years
 - Sidewalks – 20 years
- **Five year capital plan:** The City prepares a 5 year capital plan which reports the capital asset budget needs for the City.
- **Fixed Asset Accounting.** The City will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements set forth by GASB or its successor organization.

Capital Expenditures & Debt Policies

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.

| Description | Ceilings |
|---|-----------------------------------|
| General Government Debt Service as a percentage non-ad valorem General Fund expenditures | |
| Debt Limit (net of General Obligation Bond Goal/Target) | 10% 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 | \$1,000 |
| Goal/Target | 800 |
| Annual Capital Projects Funding (paid as you go or debt service incurred) from non-advvalorem tax | |
| Limit - mill | 2 |
| Goal/Target - mill | 1.5 |
| Unassigned Fund Balance | 16-25% of annual operating budget |

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

12. Monitoring, Reporting, Amendments and/or Exceptions: The Finance Director shall monitor the actual results against the targets presented in this policy and the report will include the following information, to the extent applicable:

- A. Debt Program Targets and
- B. Measures of Future Flexibility Targets;

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

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

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

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

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

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

4. Issue Price; Premium Limit for Build America Bonds.

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

5. Information Reporting.

- A. The Finance Director will confirm that bond counsel has filed the applicable information reports (such as Form 8038-G or Form 8038-B) for such bond issue with the IRS on a timely basis, and maintain copies of such form including evidence of timely filing as part of the transcript of the bond issue.
- B. For Direct-Pay BABs, the Finance Director shall review the IRS Form 8038-CP in order to ensure that the proper amount of interest is being reported and the proper amount of subsidy is being requested with respect to each interest payment date. The Finance Director shall ensure that the IRS Form 8038-CP is filed on a timely basis with respect to each interest payment date in order to receive timely payment of the subsidy. If the subsidy is to be paid to a person other than the City (i.e., the bond trustee), the Finance Director shall obtain and record the contact information of that person, and ensure that it is properly shown on Form 8038-CP so that the direct payment will be made to the proper person.

6. Use of Proceeds of Bonds. The Finance Director or other responsible person shall:

- A. Maintain clear and consistent accounting procedures for tracking the investment and expenditures of bond proceeds, including investment earnings on bond proceeds.
- B. At or shortly after closing of a bond issue, ensure that any allocations for reimbursement expenditures comply with the Tax Certificate.
- C. With respect to Build America Bonds, monitor that no more than 2% of the sale proceeds are used to pay costs of issuance.
- D. With respect to Build America Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance or deposited in a reasonably required reserve fund) are allocated to capital expenditures in a timely fashion consistent with the requirements of the Tax Certificate.
- E. Utilize requisitions to draw down bond proceeds, and ensure that each requisition contains detailed information in order to establish when and how bond proceeds were spent; review them carefully before submission to ensure proper use of bond proceeds to minimize the need for reallocations.

- F. Ensure that a final allocation of bond proceeds (including investment earnings) to qualifying expenditures is made if bond proceeds are to be allocated to project expenditures on a basis other than “direct tracing” (direct tracing means treating the bond proceeds as spent as shown in the accounting records for bond draws and project expenditures). An allocation other than on the basis of “direct tracing” is often made to reduce the private business use of bond proceeds that would otherwise result from “direct tracing” of proceeds to project expenditures. This allocation must be made within 18 months after the later of the date the expenditure was made or the date the project was placed in service, but not later than five years and 60 days after the date the bonds are issued, or 60 days after the bond issue is retired. Bond counsel can assist with the final allocation of bond proceeds to project costs.
- G. Maintain careful records of all project and other costs (e.g., costs of issuance, credit enhancement and capitalized interest) and uses (e.g., deposits to a reserve fund) for which bond proceeds were spent or used. These records should be maintained separately for each issue of bonds.

7. Monitoring Private Business Use. The Finance Director or other responsible person shall:

- A. Review all of the following contracts or arrangements with non-governmental persons or organizations or the federal government (collectively referred to as “private persons”) with respect to the bond-financed facilities which could result in private business use of the facilities:
 - i. Sales of bond-financed facilities;
 - ii. Leases of bond-financed facilities;
 - iii. Management or service contracts relating to bond-financed facilities;
 - iv. Research contracts under which a private person sponsors research in bond- financed facilities; and
 - v. Any other contracts involving “special legal entitlements” (such as naming rights or exclusive provider arrangements) granted to a private person with respect to bond-financed facilities.

- B. Before amending an existing agreement with a private person or entering into any new lease, management, service, or research agreement with a private person, consult bond counsel to review such amendment or agreement to determine whether it results in private business use.
- C. Establish procedures to ensure that bond-financed facilities are identified and are not used for private use without written approval of the Finance Director or other responsible person.
- D. Analyze any private business use of bond-financed facilities and, for each issue of bonds, determine whether the 10% limit on private business use (5% in the case of “unrelated or disproportionate” private business use) is exceeded, and contact bond counsel or other tax advisors if either of these limits is exceeded.
- E. If private business use limits are exceeded, consult with bond counsel to determine if a remedial action is required with respect to nonqualified bonds of the issue under Treasury Regulation §1.141-12, or if the IRS should be contacted under its Voluntary Closing Agreement Program.
- F. Retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated below.
- G. Ensure that loans to persons other than governmental units made with proceeds of bonds comply with the limitations provided in the Code. Consult bond counsel if any such loans are contemplated.

8. Arbitrage and Rebate Compliance. The Finance Director or other responsible person shall:

- A. Review each Tax Certificate to understand the specific requirements that are applicable to each bond issue.
- B. Record the arbitrage yield of the bond issue, as shown on IRS Form 8038-G or 8038-B.
- C. Review the Tax Certificate to determine the “temporary periods” for each bond issue, which are the periods during which proceeds of bonds may be invested without yield restriction.
- D. Ensure that any investment of bond proceeds after applicable temporary periods is at a yield that does not exceed the applicable

bond yield, unless yield reduction payments can be made pursuant to the Tax Certificate.

- E. Monitor that bond proceeds (including investment earnings) are expended promptly after the bonds are issued in accordance with the expectations for satisfaction of three-year or five-year temporary periods for investment of bond proceeds and to avoid “hedge bond” status.
- F. Ensure that investments acquired with bond proceeds satisfy IRS regulatory safe harbors for establishing fair market value (e.g., through the use of bidding procedures), and maintaining records to demonstrate satisfaction of such safe harbors.
- G. Consult with bond counsel before engaging in credit enhancement or hedging transactions relating to a bond issue, and before creating separate funds that are reasonably expected to be used to pay debt service on bonds. Maintain copies of all contracts and certificates relating to credit enhancement and hedging transactions that are entered into relating to a bond issue.
- H. Before beginning a capital campaign that may result in gifts that are restricted to bond-financed projects (or, in the absence of such a campaign, upon the receipt of such restricted gifts), consult bond counsel to determine whether replacement proceeds may result.
- I. Even after all proceeds of a given bond issue have been spent, ensure that the debt service fund meets the requirements of a “bona fide debt service fund,” i.e., one used primarily to achieve a proper matching of revenues with debt service that is depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of: (i) the earnings on the fund for the immediately preceding bond year; or (ii) one-twelfth of the debt service on the issue for the immediately preceding bond year. To the extent that a debt service fund qualifies as a bona fide debt service fund for a given bond year, the investment of amounts held in that fund is not subject to yield restriction for that year.
- J. Ensure that amounts invested in any reasonably required debt service reserve fund do not exceed the least of: (i) 10% of the stated principal amount of the bonds (or the sale proceeds of the bond issue if the bond issue has original issue discount or original issue premium that exceeds 2% of the stated principal of the bond issue plus, in the case of premium, reasonable underwriter’s compensation); (ii) maximum annual debt service on the bond issue; or (iii) 125% of average annual debt service on the bond issue.

K. Review the Arbitrage Rebate covenants attached to the Tax Certificate. Subject to certain rebate exceptions described below, investment earnings on bond proceeds at a yield in excess of the bond yield (i.e., positive arbitrage) generally must be rebated to the U.S. Treasury, even if a temporary period exception from yield restriction allowed the earning of positive arbitrage.

- i. Ensure that rebate calculations will be timely performed and payment of rebate amounts, if any, will be timely made; such payments are generally due 60 days after the fifth anniversary of the date of issue of the bonds, then in succeeding installments every five years. The final rebate payment for a bond issue is due 60 days after retirement of the last bond of the issue. The City should hire a rebate consultant if necessary.
- ii. Review the rebate section of the Tax Certificate to determine whether the “small issuer” rebate exception applies to the bond issue.
- iii. If the 6-month, 18-month, or 24-month spending exceptions from the rebate requirement (as described in the Tax Certificate) may apply to the bonds, ensure that the spending of proceeds is monitored prior to semi-annual spending dates for the applicable exception.
- iv. Make rebate and yield reduction payments and file Form 8038-T in a timely manner.
- v. Even after all other proceeds of a given bond issue have been spent, ensure compliance with rebate requirements for any debt service reserve fund and any debt service fund that is not exempt from the rebate requirement (see the Arbitrage Rebate covenants attached to the Tax Certificate).
- vi. Maintain records of investments and expenditures of proceeds, rebate exception analyses, rebate calculations, Forms 8038-T, and rebate and yield reduction payments, and any other records relevant to compliance with the arbitrage restrictions.

9. Record Retention. The Finance Director or other responsible person shall ensure that for each issue of bonds, the transcript and all records and documents described in these procedures will be maintained while any of the bonds are outstanding and during the three-year period following the final maturity or

redemption of that bond issue, or if the bonds are refunded (or re-refunded), while any of the refunding bonds are outstanding and during the three-year period following the final maturity or redemption of the refunding bonds.

Disclosure Policies and Procedures

I. Introduction

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

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

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

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

In connection with each Offering Statement, the City Attorney shall opine to the effect that the information contained therein, as to legal matters relating to the City, as of the date of such Offering Statement and as of the date of issuance of the Obligations,

does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading.

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

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

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

II. Preparation of Offering Statements

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

(1) The Finance Director, with the assistance of the City Manager and such other City departments or employees as may be necessary with respect to the type of information needed, shall provide textual, demographic, financial and budgetary information and operating data to Disclosure Counsel, and if requested in writing, to counsel to the underwriter ("Underwriter's Counsel").

(2) The City Attorney shall provide descriptions of material litigation to Disclosure Counsel and, if requested in writing, to Underwriter's Counsel.

(3) The Finance Director shall contact the City Attorney and the City Manager to obtain relevant information on pending or approved legislation, proposed and actual actions of the state government, and strategic and policy considerations. If any of such matters are believed to be "significant," they should be reported to and reviewed by Disclosure Counsel, the City's financial advisor, the underwriter(s) and Underwriter's Counsel, to determine if any of such matters present material disclosure issues.

(4) The Finance Director shall ensure that all information that is provided to any rating agencies and/or insurers as part of the credit process is also shared with Disclosure Counsel, and if requested in writing, with Underwriter's Counsel.

(5) The Finance Director, or his or her designee(s), shall review documentation and reports available on the City's website that are also contained or to be contained in its Offering Statements, to identify if there are any material inconsistencies in the information provided in each place.

(6) Prior to printing each Offering Statement, following appropriate review, each of the parties providing information pursuant to paragraph (1) above or their designees shall provide to the Finance Director a written indication or approval via electronic mail or such other means that are acceptable to the Finance Director that each has reviewed the portions of the disclosure for which he or she is individually responsible and that each has determined that the information contained in such portions does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained in such portions, in light of the circumstances under which they were made, not misleading.

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

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

III. Preparation of Annual Continuing Disclosure Filing

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

preparation of Offering Statements described above. The City may employ the services of an outside dissemination agent to assist with the foregoing responsibilities, if necessary.

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

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

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

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

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

V. Documents To be Retained

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

VI. Website Disclaimer

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

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

should not be relied upon as a forecast of future performance. Third party information is believed to be reliable; however, the City takes no responsibility for its accuracy.

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

[OK]

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 Policies

Scope

This investment policy applies to all financial assets of the City of Miami Gardens, which are under the direct control of the City Council.

Investment Objectives

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

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

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

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

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

Standards of Care

1. Prudence and Ethical Standards – The “prudent person” standard shall be used in the management of the overall investment portfolio. The prudent person standard is herewith understood to mean the following: Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Investment officers, or persons performing the investment functions, acting as a “prudent person” in accordance with this written policy and procedures, exercising due diligence and investments authorized by law, shall be relieved of personal responsibility, for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion, as described in the internal control section of this policy, and appropriate action is taken to control adverse developments.

2. Investment Authority - Responsibility for the administration of the investment program is vested in the City Manager. The City Manager shall exercise this authority and regulate the administration of the investment program through the Finance Department. No person may engage in an investment transaction except as stated in the internal controls section of the policy.

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

Safekeeping And Custody

Authorized Investment Institutions and Broker/Dealers

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

- a. The institutional and broker qualification as they relate to both general and specific product knowledge;

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

Time, practicality, and general business constraints limit the number of investment relationships which can be managed on a regular basis. In most cases, normal investment activity will be limited to no more than five relationships. In all cases, investment relationships will consist of a minimum of three institutions. If at any time the City Manager is appropriately notified of any threat to the integrity of the investment portfolio, proper security measures may be suggested and implemented, and the clerk shall have the option to further restrict investment in selected instruments, to conform to then present market conditions. Repurchase agreements will be conducted through, and negotiated only with, qualified public depository financial institutions and primary securities broker/dealers. A written master repurchase agreement will be negotiated with any institution with which the City, through the clerk, enters into a specific repurchase agreement.

Internal Controls

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

- a. All securities purchased or sold will be transferred only under the “delivery versus payment” method to ensure that funds or securities are not released until all criteria relating to the specific transactions are met.
- b. The City Manager is authorized to accept, on behalf of and in the name of the City of Miami Gardens, bank trust receipts and/or confirmations as evidence of actual delivery of the obligation or securities in return for investment of funds. Trust receipts or confirmations shall fully describe

the various obligations or securities held. The receipt or confirmation shall state that the investment is held in the name of the City of Miami Gardens.

- c. Written documentation and/or confirmation of telephone transactions and wire transfers will be maintained.
- d. There will be adequate separation of duties with clear delegation of authority among investment personnel.
- e. Custodial safekeeping shall be properly utilized.
- f. Investment review and performance reporting, interim and annual, shall be done by the Finance Director and reviewed by the City Manager.
- g. The Finance Director will promptly notify the City Manager of any threat to the safety of the portfolio and proper security measures will be suggested and implemented to conform to market conditions.
- h. There will be an avoidance of bearer-form securities.
- i. There will be no physical delivery of securities, except certificates of deposit, which will be maintained in a safe in an approved financial institution.
- j. There will be a prohibition of collusion.
- k. A wire transfer agreement with the custodial bank outlining the various controls and security provisions for making and receiving wire transfers shall be executed.
- l. Quarterly safekeeping account statements shall be maintained.
- m. Transaction confirmations will be received from the financial institution or securities dealer awarded the investment and maintained as investment document.
- n. Periodic training and educational opportunities will be provided and made available concerning investments and related subjects for appropriate personnel.
- o. Investment activity will be performed by the Finance Director and subsequently approved by the City Manager. In the absence of the Finance Director, the Chief Staff Accountant responsible for overseeing investment record keeping, will perform the investment activity and obtain approval of the City Manager.

- p. The following personnel are designated by the City Manager as having authority to initiate all investment activities.
 - 1. Finance Director
 - 2. Chief Staff Accountant responsible for overseeing investment record keeping (if one is appointed).
- q. Additional controls will be established in written policies and procedures by the City Manager as needed.
- r. The internal controls for investments receipts to the City Manager's office listing the specific instrument, par value, rate, maturity, and any other pertinent information. In addition, the safekeeping institution shall send a report on at least a quarterly basis listing all securities held in each safekeeping account which shall be verified by the City Manager's office. All securities purchased by the City under this policy shall be purchased using the "delivery versus payment" procedure. If it is ever determined to be necessary to perform security transactions on a "free delivery" basis, or to have securities held by the broker/dealer for a temporary period, the approval of the Finance Director must be secured prior thereto and the reason documented in writing.

Suitable And Authorized Investments

The City shall limit investments to:

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

(Freddie Mac), Student Loan Marketing Association (Sallie Mae), Financial Assistance Corporation, and Federal Agriculture Mortgage Corporation (Farmer Mac).

4. Permitted investments in the above listed agencies and instrumentalities shall include bonds, debentures, notes, or other evidence of indebtedness issued including mortgage pass-throughs, collateralized mortgage obligations, adjustable rate securities, and adjustable rate mortgages.

5. Interest bearing savings accounts, money market accounts, certificates of deposit, money market certificates, or time deposits constituting direct obligations of any bank or savings and loan association certified as a qualified public depository by the State.

6. Repurchase agreements collateralized by securities otherwise authorized in paragraphs one to five.

7. State of Florida Local Government Surplus Funds Trust Fund.

8. Purchase of Tax Certificates. The City may invest in delinquent tax certificates for property located in Miami Gardens within the following guidelines:

- a) First year tax certificates must be purchased from the property appraiser's second tax certificate sale each year (18% fixed sale).
- b) Second year certificates must be from those properties for which the City holds the first year certificate.
- c) The City shall not purchase any certificate on any property for which there is a current homestead exemption and which is currently occupied.
- d) City staff shall review all properties from which a tax deed is eligible and shall recommend to City Council those properties that will serve a public purpose through community redevelopment, parks and recreation, public infrastructure, housing assistance potential, revenue generation or other such purpose that City Council may deem appropriate.
- e) Prior to filing for a tax deed to any property, the City Council must approve by Resolution the acquisition of such property.

9. The City Council of the City of Miami Gardens adopted a policy to incorporate the State of Florida's "Protecting Florida's Investment Act," (Chapter 2007-88, Laws of Florida), prohibiting the investment of public

funds managed by the City in any "scrutinized companies" with active business operations in Sudan or Iran, as listed by the State Board of Administration (SBA) on a quarterly basis, in accordance with the provisions of the Act

Bid Requirement

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

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

Reporting

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

Investment Parameters

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

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

Local Government Surplus Funds Trust Fund 100%
United States Treasury Bills/Notes/Bonds 75%

Other United States Government Agencies 75%
Repurchase Agreements 35%
Certificates of Deposit 10%
Collateralized Mortgage Obligations 10%

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

Budget Policies

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 & 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.

Financial Summaries Funds and Details of Principal Funds, FY 18-19 Budget

| <u>Fund</u> | <u>Page</u> |
|---|--------------------------------|
| <u>Consolidated Budget Summary – All Funds</u> | <u>Page 67</u> |
| <u>General Fund Summary</u> | <u>Page 68</u> |
| <u>Transportation Fund Summary</u> | <u>Page 69</u> |
| <u>Development Services Fund Summary</u> | <u>Page 70</u> |
| <u>Capital Projects Fund Summary</u> | <u>Page 71</u> |
| <u>Stormwater Utility Fund Summary</u> | <u>Page 72</u> |
| <u>CDBG Fund Summary</u> | <u>Page 73</u> |
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| <u>All Funds Summary & Year to Year Changes by Revenue Class</u> | <u>Page 75</u> |
| <u>All Funds Summary & Year to Year Change by Expenditure Class</u> | <u>Page 76</u> |
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| <u>General Fund Expenditure Summary and Year to Year Changes</u> | <u>Page 79</u> |
| <u>Transportation Fund Revenue Summary and Year to Year Changes</u> | <u>Page 80</u> |
| <u>Transportation Fund Expenditure Summary and Year to Year Changes</u> | <u>Page 81</u> |
| <u>Development Services Fund Revenue/Expenditure Summary and Year to Year Changes</u> | <u>Page 82</u> |
| <u>Summary of All Funds (3 years data)</u> | <u>Page 83</u> |

Consolidated Budget Summary - FY 18-19

Summary of Funds

| Description | Recommended Budget |
|--|-----------------------------|
| RE-APPROPRIATE FUND BALANCE - ALL FUNDS | \$2,012,660 |
| REVENUES - ALL FUNDS | |
| Property Taxes | \$34,881,422 |
| Franchise Fees | 2,990,000 |
| Intergovernmental Revenue | 17,338,788 |
| Utility Taxes | 10,572,848 |
| Fuel Taxes | 2,340,447 |
| Fines and Forfeitures | 5,260,900 |
| Public Safety | 2,542,947 |
| Licenses & Permits & Fees | 10,479,546 |
| Miscellaneous | 3,398,979 |
| Culture & Recreation | 4,032,000 |
| Grants and Loans | 1,500,994 |
| Interfund Transfers | 15,258,456 |
| TOTAL REVENUES - ALL FUNDS | <u>110,597,327</u> |
| TOTAL RESOURCES AVAILABLE - ALL FUNDS | <u>\$112,609,987</u> |
| EXPENDITURES - ALL FUNDS | |
| Operating Expenditures | |
| Personnel Services | \$54,703,340 |
| Operating Expenses | 19,876,871 |
| Debt Service Payment | 12,943,653 |
| Interfund Transfers | 15,108,455 |
| Non-Operating Expenses | 2,863,590 |
| Total Operating Expenditures - All Funds | \$105,495,910 |
| Capital Outlay | \$7,114,077 |
| TOTAL EXPENDITURES - ALL FUNDS | <u>\$112,609,987</u> |
| | <u>\$0</u> |

Summary of Funds General Fund Budget Summary - FY 18-19

| Description | Recommended Budget |
|---|---------------------------|
| RE-APPROPRIATE FUND BALANCE | \$0 |
| REVENUES - GENERAL FUND | |
| Property Taxes | \$30,659,872 |
| Franchise Fees | 2,990,000 |
| Intergovernmental Revenue | 12,524,529 |
| Utility Taxes | 10,572,848 |
| Fines and Forfeitures | 5,260,900 |
| Public Safety | 2,542,947 |
| Licenses & Permits | 2,593,500 |
| Miscellaneous | 2,183,650 |
| Culture & Recreation | 4,032,000 |
| Interfund Transfers | 1,375,430 |
| TOTAL REVENUES | <u>74,735,676</u> |
| TOTAL RESOURCES AVAILABLE - GENERAL FUND | <u>74,735,676</u> |
| EXPENDITURES | |
| Council/Legislative | \$1,113,573 |
| City Manager | 1,605,792 |
| Public Affairs | 781,034 |
| Special Events | 3,400,000 |
| City Clerk | 541,507 |
| Finance | 1,006,420 |
| Human Resources | 1,073,783 |
| City Attorney | 604,913 |
| Planning Division | 734,856 |
| School Crossing Guards | 501,769 |
| Police | 36,536,352 |
| Code Enforcement/Licensing | 1,477,897 |
| Parks & Recreation | 6,965,326 |
| Purchasing | 473,169 |
| Information Technology | 2,629,017 |
| Fleet | 2,330,431 |
| City Hall Maintenance | 864,807 |
| Non-Departmental | 12,095,030 |
| TOTAL EXPENDITURES | <u>74,735,676</u> |
| ENDING GENERAL FUND BALANCE | <u>\$0</u> |

Summary of Funds Transportation Fund Budget Summary - FY 18-19

| Description | Recommended Budget |
|--|---------------------------|
| RE-APPROPRIATE FUND BALANCE | \$1,517,474 |
| REVENUES - TRANSPORTATION FUND | |
| Fuel Taxes | \$2,340,447 |
| Citizens Independent Transportation Trust | 4,300,000 |
| State Revenue Sharing | 894,259 |
| Permits | 102,000 |
| Miscellaneous Revenues/Interest | 139,058 |
| Interfund Transfers | 202,924 |
| TOTAL REVENUES | \$7,978,688 |
| TOTAL FUNDS AVAILABLE - TRANSPORTATION FUND | <u>\$9,496,162</u> |
| EXPENDITURES - TRANSPORTATION FUND | |
| Administration Division | \$1,427,113 |
| Keep Miami Gardens Beautiful Division | 184,859 |
| Streets Division | 2,202,516 |
| CITT - Capital Improvements | 4,198,471 |
| CITT - Transit | 1,483,203 |
| CITT - Settlement | 0 |
| TOTAL EXPENDITURES | <u>\$9,496,162</u> |
| ENDING TRANSPORTATION FUND BALANCE | <u>\$0</u> |

**Summary of Funds
Development Services Budget Summary
FY 18-19**

| Description | Recommended Budget |
|--|---------------------------|
| RE-APPROPRIATE FUND BALANCE | \$0 |
| REVENUES - DEVELOPMENT SERVICES FUND | |
| Building Fees and Charges | 2,670,742 |
| Other Revenues | 9,061 |
| TOTAL REVENUES | <u>2,679,803</u> |
| TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND | <u>\$2,679,803</u> |
| EXPENDITURES - DEVELOPMENT SERVICES FUND | |
| Building Department | 2,679,803 |
| TOTAL EXPENDITURES | <u>\$2,679,803</u> |
| ENDING DEVELOPMENT SERVICES FUND BALANCE | <u>\$0</u> |

**Summary of Funds
Capital Projects Fund Budget Summary
FY 18-19**

| Description | Recommended Budget |
|--|---------------------------|
| RE-APPROPRIATE FUND BALANCE | \$0 |
| REVENUES - CIP FUND | |
| From General Fund | \$5,590,299 |
| Build America Bonds Rebate | 1,067,210 |
| Interest and Miscellaneous | 0 |
| TOTAL REVENUES | <u>6,657,508</u> |
| TOTAL FUNDS AVAILABLE - CAPITAL PROJECTS FUND | <u>\$6,657,508</u> |
| EXPENDITURES - CIP FUND | |
| Capital Projects Operations | \$617,247 |
| Interfund Transfers | \$6,040,261 |
| TOTAL EXPENDITURES | <u>\$6,657,508</u> |
| ENDING CAPITAL PROJECTS FUND BALANCE | <u>\$0</u> |

**Summary of Funds
Stormwater Utility Fund Budget Summary
FY 18-19**

| Description | Recommended Budget |
|--|---------------------------|
| RE-APPROPRIATE FUND BALANCE | \$495,186 |
| REVENUES - STORMWATER FUND | |
| Stormwater Assessments | \$5,078,304 |
| Permits | 35,000 |
| Miscellaneous | 25,000 |
| TOTAL REVENUES | <u>5,138,304</u> |
| TOTAL FUNDS AVAILABLE - STORMWATER FUND | <u>\$5,633,490</u> |
| EXPENDITURES - STORMWATER FUND | |
| Operating Expenditures | \$2,276,735 |
| Capital Outlay | \$2,242,000 |
| Debt Service | \$632,300 |
| Non-Operating Expenditures | \$482,455 |
| TOTAL EXPENDITURES | <u>\$5,633,490</u> |
| ENDING STORMWATER FUND BALANCE | <u>\$0</u> |

**Summary of Funds
CDBG Fund
Fund Budget Summary FY 18-19**

| Description | Recommended Budget |
|--|---------------------------|
| RE-APPROPRIATE FUND BALANCE | \$0 |
| REVENUES - CDBG FUND | |
| Grants | \$1,095,994 |
| Miscellaneous | |
| TOTAL REVENUES | \$1,095,994 |
| TOTAL FUNDS AVAILABLE - CDBG FUND | \$1,095,994 |
| EXPENDITURES - CDBG | |
| CDBG | |
| | \$1,095,994 |
| TOTAL EXPENDITURES | \$1,095,994 |
| ENDING CDBG FUND BALANCE | \$0 |

**Summary of Funds
Debt Service Fund
Fund Budget Summary FY 18-19**

| Description | Recommended Budget |
|--|----------------------------|
| RE-APPROPRIATE FUND BALANCE | \$0 |
| REVENUES - DEBT SERVICE FUND | |
| Ad Valorem Taxes | \$4,221,550 |
| Transfers In | \$8,089,803 |
| TOTAL REVENUES | <u>12,311,353</u> |
| TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND | <u>\$12,311,353</u> |
| EXPENDITURES - DEBT SERVICE FUND | |
| Principal and Interest payments | \$12,311,353 |
| TOTAL EXPENDITURES | <u>\$12,311,353</u> |
| ENDING DEBT SERVICE FUND BALANCE | <u><u>\$0</u></u> |

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.

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

| All Funds Revenues | Estimated FY 18 | Budget FY 19 | % Change | Note |
|---------------------------------|----------------------|----------------------|------------|------|
| Taxes | \$32,290,044 | \$34,881,422 | 8.03% | (1) |
| Franchise Fees | \$3,700,686 | \$2,990,000 | -19.20% | |
| Intergovernmental Revenue | \$17,793,303 | \$17,338,788 | -2.55% | |
| Utility Taxes | \$10,442,938 | \$10,572,848 | 1.24% | |
| Fuel Taxes | \$2,241,603 | \$2,340,447 | 4.41% | |
| Fines and Forfeitures | \$5,484,457 | \$5,260,900 | -4.08% | (2) |
| Licenses & Permits | \$11,604,245 | \$10,479,546 | -9.69% | (3) |
| Miscellaneous Revenues | \$4,255,052 | \$3,398,979 | -20.12% | |
| Charges for Services | \$5,620,111 | \$6,574,947 | 16.99% | (4) |
| Grants/Loans | \$3,882,727 | \$1,500,994 | -61.34% | (5) |
| Interfund Transfers | \$21,511,523 | \$15,258,456 | -29.07% | (6) |
| Re-appropriated Fund Balance | \$0 | \$2,012,660 | 100.00% | (7) |
| TOTAL OPERATING REVENUES | \$118,826,687 | \$112,609,987 | -5% | |

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

(2) Decrease in collection for Red Light Camera fines

(3) Attributed to increase in Planning/Zoning/Building Permit activities

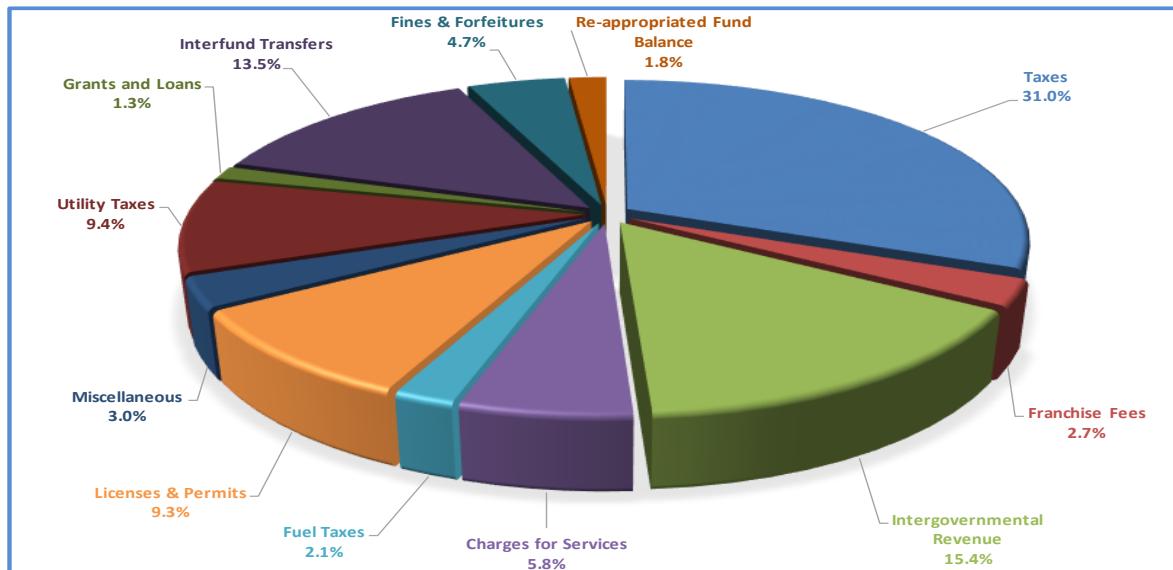
(4) Increase in anticipated revenues for Jazz in the Gardens

(5) Exhausted COPs Grant III funding and less State Grant funding received for Public Services projects

(6) Two loans were paid off in FY 2018

(7) Re-appropriated fund balance in Stormwater Fund. Utilize CITT fund balance for additional capital projects and transit needs

Chart: Fund Revenues as a Percentage of total City's Revenue



All Funds Summary and Year to Year Changes by Expenditure Class

This table offers an overview of all operating expenditures for each class of expenditure that comprises the City's financial accounting system. The system consists of seven 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 and the Debt Service Fund.

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

| All Funds Expenditures | Estimated FY 18 | Budget FY 19 | % Change | Note |
|-------------------------------------|----------------------|----------------------|---------------|------|
| Personnel Services | \$46,144,653 | \$54,703,340 | 18.55% | (1) |
| Operating Expenses | \$19,150,706 | \$19,876,871 | 3.79% | |
| Capital Outlay | \$8,870,509 | \$7,114,077 | -19.80% | |
| Interfund Transfer | \$21,511,523 | \$15,108,455 | -29.77% | (2) |
| Debt Service | \$19,901,922 | \$12,943,653 | -34.96% | (3) |
| Non-Operating Expenses | \$1,414,865 | \$2,863,590 | 102.39% | (4) |
| TOTAL OPERATING EXPENDITURES | \$116,994,178 | \$112,609,987 | -3.75% | |

(1) 3% Cost of Living Increase, 2% merit bonus for union employees.

(2) Decrease in transfers from General Fund for debt service

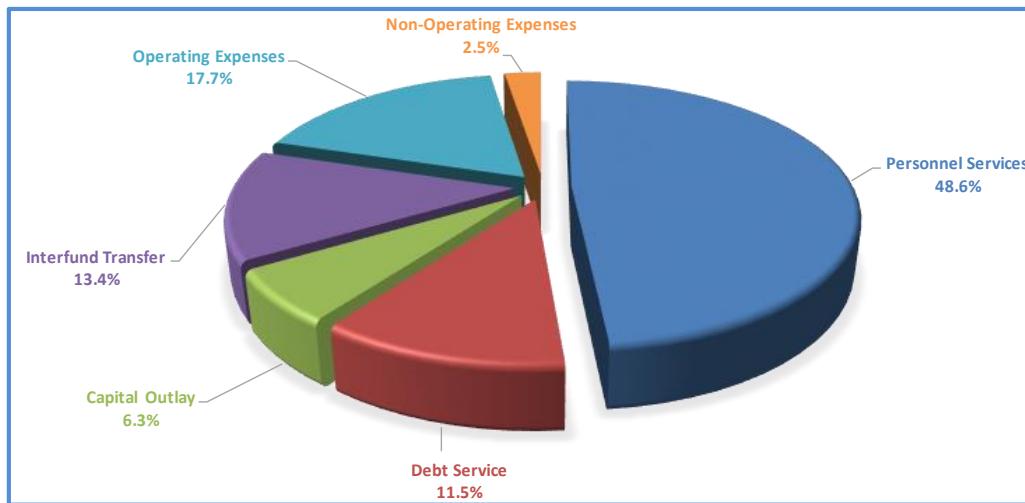
(3) Payoff of two (2) loans in FY 2018

(4) Working capital reserve for Transportation Fund, Stormwater Fund and Development Services Fund. Also included in the General Fund

(5) Working capital reserve for Transportation Fund and Development Services Fund. Also included in the General Fund

\$908,277 projected operating impact for the operations and maintenance of newly renovated Park facilities.

Chart: All Funds Expenditures by Expenditure Class



All Funds Expenditure Summary and Year to Year Changes by Department

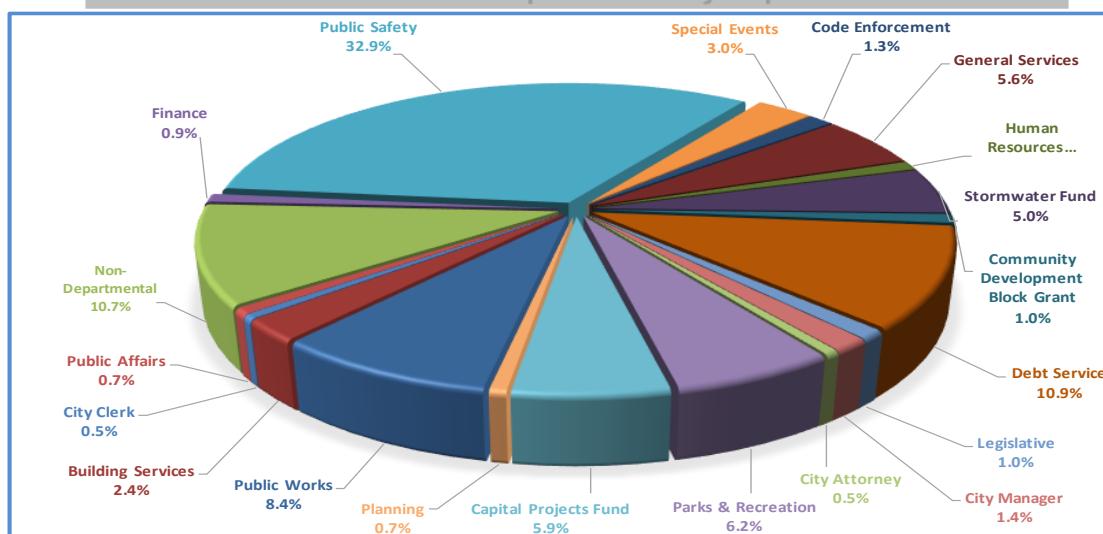
This table offers an overview of all operating expenditures by each operating department within the City's financial accounting system.

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

| All Funds Expenditures | Estimated FY 18 | Budget FY 19 | % Change | Note |
|-----------------------------------|----------------------|----------------------|---------------|------|
| Council/Legislative | \$1,042,519 | \$1,113,573 | 6.82% | (1) |
| City Manager | \$1,341,506 | \$1,605,792 | 19.70% | (2) |
| Public Affairs | \$4,179,604 | \$781,034 | -81.31% | (3) |
| Special Events | \$0 | \$3,400,000 | n/a | |
| City Clerk | \$377,621 | \$541,507 | 43.40% | (4) |
| Finance | \$1,003,076 | \$1,006,420 | 0.33% | |
| Human Resources | \$1,013,408 | \$1,073,783 | 5.96% | |
| City Attorney | \$557,737 | \$604,913 | 8.46% | |
| Public Safety | \$31,698,353 | \$37,038,121 | 16.85% | (5) |
| Code Enforcement | \$1,212,073 | \$1,477,897 | 21.93% | (6) |
| Parks & Recreation | \$4,838,164 | \$6,965,326 | 43.97% | (7) |
| General Services | \$5,705,308 | \$6,297,423 | 10.38% | |
| Non-Departmental | \$17,039,121 | \$12,095,030 | -29.02% | (8) |
| Public Works | \$8,658,058 | \$9,496,162 | 9.68% | |
| Planning & Zoning | \$568,521 | \$734,856 | 29.26% | (9) |
| Building Services | \$2,708,063 | \$2,679,803 | -1.04% | |
| Debt Service | \$19,269,317 | \$12,311,353 | -36.11% | (10) |
| Community Development Block Grant | \$2,301,302 | \$1,095,994 | -52.38% | |
| Capital Projects Fund | \$6,828,960 | \$6,657,508 | -2.51% | |
| Stormwater Utility Fund | \$6,649,287 | \$5,633,490 | -15.28% | (11) |
| TOTAL OPERATING EXPENSES | \$116,991,999 | \$112,609,987 | -3.75% | |

- (1) Increase is attributed to the filling of vacant positions in FY 2019
- (2) Funds set aside for signature special events
- (3) Funding for Jazz in the Gardens moved to separate division
- (4) Increase is attributed to the filling of vacant positions in FY 2019 plus purchase of new software
- (5) Increase is attributed to the filling of vacant positions in FY 2019 plus addition of two (2) new positions
- (6) Increase is attributed to the filling of vacant positions in FY 2019
- (7) Reserve funds for the maintenance and operation of three (3) new parks
- (8) Decrease in transfer of funds to Debt Service Fund
- (9) Two (2) new positions were added for FY 2019
- (10) Two (2) loans were paid off in FY 2018
- (11) Infrastructure improvements, purchase of Vac Con Truck and Clam Truck Replacement in FY 19

Chart: All Funds Expenditures by Departments



General Fund Revenue Summary and Year to Year Changes

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

Table: General Fund Revenues by Type with Year-to-Year Changes

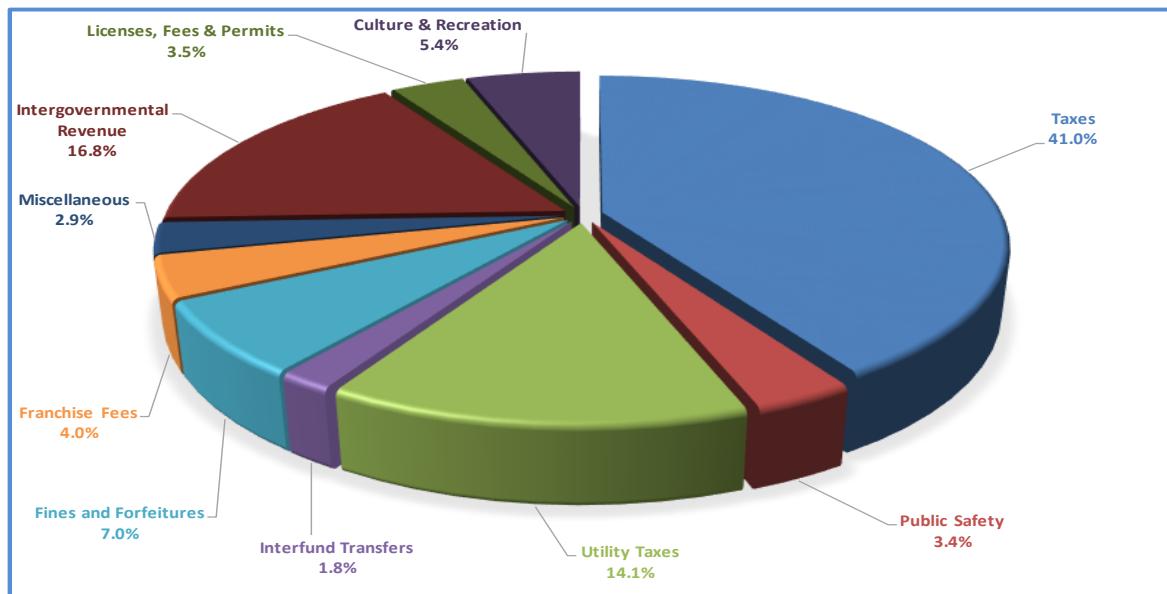
| All Funds Revenues | Estimated FY 18 | Budget FY 19 | % Change | Note |
|---------------------------------|---------------------|---------------------|--------------|------|
| Taxes | \$28,026,819 | \$30,659,872 | 9% | (1) |
| Franchise Fees | \$3,700,686 | \$2,990,000 | -19% | (2) |
| Intergovernmental Revenue | \$12,608,329 | \$12,524,529 | -1% | |
| Utility Taxes | \$10,442,938 | \$10,572,848 | 1% | |
| Fines and Forfeitures | \$5,484,457 | \$5,260,900 | -4% | |
| Public Safety | \$2,671,730 | \$2,542,947 | -5% | |
| Licenses, Fees & Permits | \$2,480,268 | \$2,593,500 | 5% | |
| Miscellaneous | \$2,855,131 | \$2,183,650 | -24% | |
| Culture & Recreation | \$2,948,380 | \$4,032,000 | 37% | (3) |
| Interfund Transfers | \$1,192,650 | \$1,375,430 | 15% | |
| TOTAL OPERATING REVENUES | \$72,411,389 | \$74,735,676 | 3.21% | |

(1) Increase is attributed to 8.80% growth in taxable value for FY 2019

(2) Anticipated decrease in collections for Electric Franchise fees

(3) Anticipated increase in revenues for Jazz in the Gardens

Chart: Percentage of General Fund Revenues by Type



General Fund Expenditures Summary and Year to Year Changes

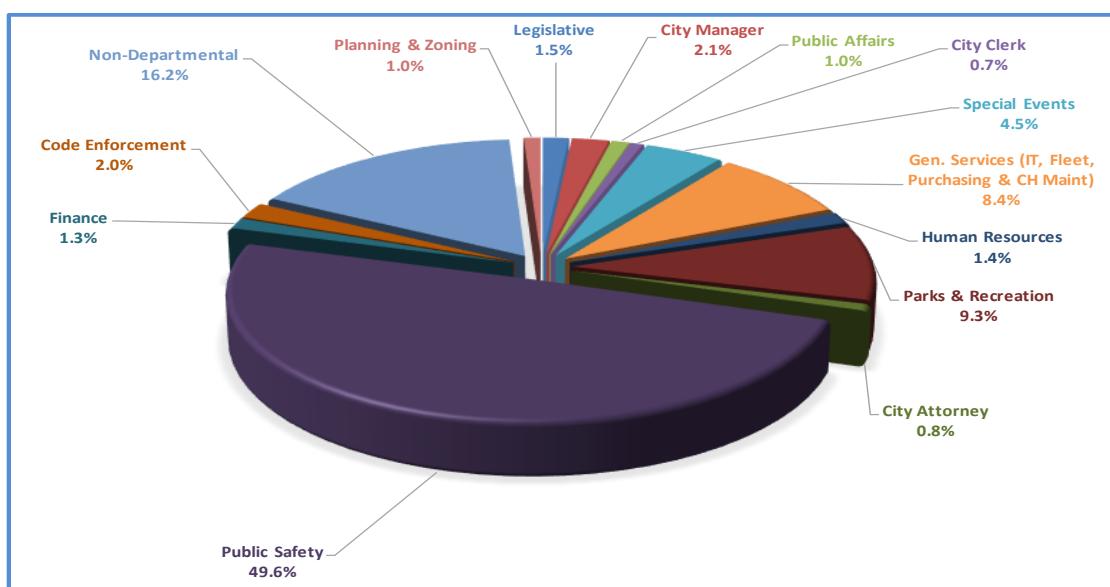
This table offers an overview of the General Fund's expenditures. The General Fund is the principal accounting entity for the City operating departments.

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

| All Funds Expenditures | Estimated FY 18 | Budget FY 19 | % Change | Note |
|--|---------------------|---------------------|-------------|------|
| Council/Legislative | \$1,042,519 | \$1,113,573 | 7% | |
| City Manager | \$1,341,506 | \$1,605,792 | 20% | (1) |
| Public Affairs | \$4,179,604 | \$781,034 | -81% | (2) |
| Special Events | \$0 | \$3,400,000 | n/a | |
| City Clerk | \$377,621 | \$541,507 | 43% | (3) |
| Finance | \$1,003,076 | \$1,006,420 | 0% | |
| Human Resources | \$1,013,408 | \$1,073,783 | 6% | |
| City Attorney | \$557,737 | \$604,913 | 8% | |
| Planning & Zoning | \$568,521 | \$734,856 | 29% | (4) |
| Public Safety | \$31,698,353 | \$37,038,121 | 17% | (5) |
| Code Enforcement | \$1,212,073 | \$1,477,897 | 22% | |
| Parks & Recreation | \$4,838,164 | \$6,965,326 | 44% | (6) |
| Gen. Services (IT, Fleet, Purchasing & CH Maint) | \$5,705,308 | \$6,297,424 | 10% | |
| Non-Departmental | \$17,039,121 | \$12,095,030 | -29% | (7) |
| TOTAL OPERATING EXPENDITURES | \$70,577,012 | \$74,735,676 | 6% | |

- (1) Funds set aside for signature special events
- (2) Funds for Jazz in the Gardens moved to separate division
- (3) Increase is attributed to the filling of vacant positions in FY 2019 plus purchase of new software
- (4) Two (2) new positions were added for FY 2019
- (5) Increase is attributed to the filling of vacant positions in FY 2019 plus addition of two (2) new positions
- (6) Reserve funds for the maintenance and operation of three (3) new parks
- (7) Decrease in transfer of funds to Debt Service Fund

Chart: General Fund Expenditures by Division



Transportation Fund Revenue Summary and Year to Year Changes

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

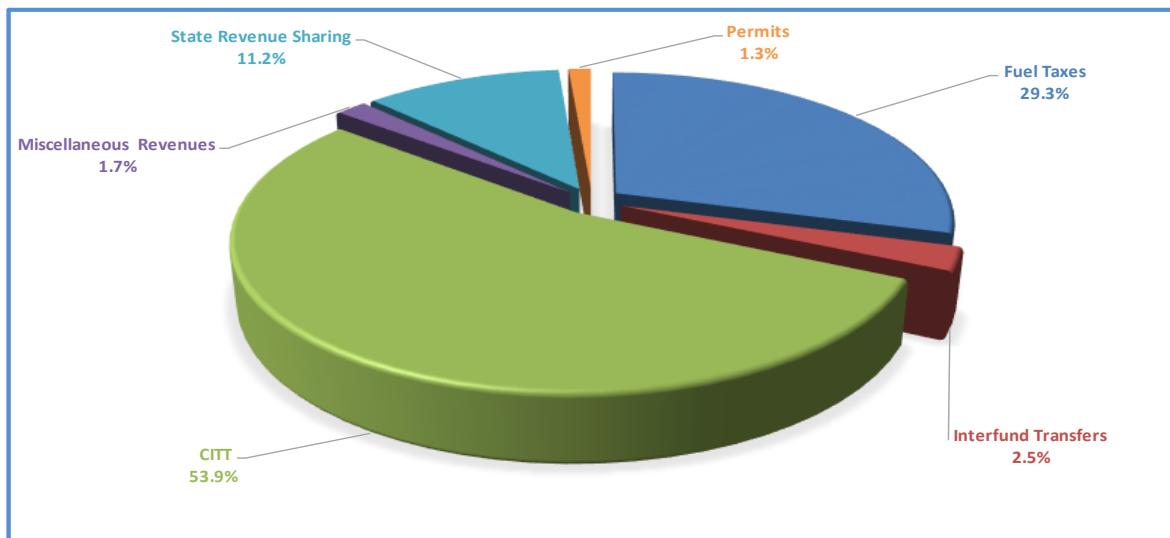
Table: Transportation Fund Revenues by Source with Year-to-Year Changes

| All Funds Revenues | Estimated FY 18 | Budget FY 19 | % Change | | Note |
|---|--------------------|--------------------|---------------|------|------|
| | | | Change | Note | |
| Fuel Taxes | \$2,241,603 | \$2,340,447 | 4% | | |
| State Revenue Sharing | \$884,973 | \$894,259 | 1% | | |
| Citizens Independent Transportation Trust | \$4,300,000 | \$4,300,000 | 0% | | |
| Permits | \$232,370 | \$102,000 | -56% | (1) | |
| Miscellaneous Revenues | \$196,524 | \$139,058 | -29% | (2) | |
| Interfund Transfers | \$197,013 | \$202,924 | 3% | | |
| Fund Balance | \$0 | \$1,517,474 | 100% | | |
| TOTAL OPERATING REVENUES | \$8,052,483 | \$9,496,162 | 23.11% | | |

(1) Conservative projections for permit activities

(2) Estimated actuals for FY19 are significantly above the budgeted levels

Chart: Transportation Revenues by Source



Transportation Fund Expenditure Summary and Year to Year Changes

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

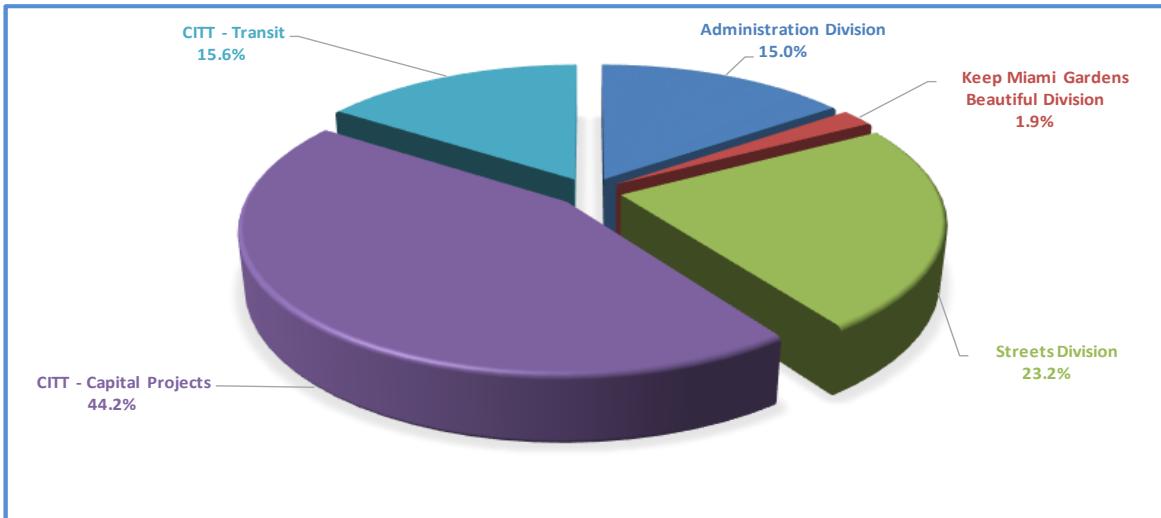
Table: Transportation Fund Expenditures by Division with Year-to-Year % Change

| All Funds Expenditures | Estimated FY 18 | Budget FY 19 | % Change | Note |
|--|--------------------|--------------------|-------------|------|
| Administration Division | \$1,300,355 | \$1,427,113 | 9.7% | |
| Keep Miami Gardens Beautiful | \$154,178 | \$184,859 | 19.9% | |
| Streets Division | \$1,830,907 | \$2,202,516 | 20.3% | (1) |
| CITT - Transportation Capital Projects | \$4,235,438 | \$4,198,471 | -0.9% | |
| CITT - Transit | \$1,137,180 | \$1,483,203 | 30.4% | (2) |
| TOTAL OPERATING EXPENDITURES | \$8,658,058 | \$9,496,162 | 9.7% | |

(1) Filled vacant positions in FY 2019. Includes working capital reserve

(2) One (1) new trolley added for FY19

Chart: Transportation Fund Expenditures by Division



Development Services Fund Revenue Summary and Year to Year Changes

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

Table: Development Services Fund Revenues by Source with Year-to Year

| All Funds Revenues | Estimated FY 18 | Budget FY 19 | % Change | Note |
|---------------------------------|--------------------|--------------------|---------------|------|
| Building Permits and Charges | \$3,825,966 | \$2,670,742 | -30.2% | (1) |
| Miscellaneous | \$36,837 | \$9,061 | -75.4% | (2) |
| TOTAL OPERATING REVENUES | \$3,862,803 | \$2,679,803 | -30.6% | |

(1) Conservative projections on building activities for FY19

(2) Unsafe structure charges in FY 2018 and interest earned

Development Services Fund Expenditure Summary and Year to Year Changes

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

Table: Development Services Fund Expenditures by Division

| All Funds Expenditures | Estimated FY 18 | Budget FY 19 | % Change | Note |
|-------------------------------------|--------------------|--------------------|--------------|------|
| Building Department | \$2,708,063 | \$2,679,803 | -1.0% | (1) |
| TOTAL OPERATING EXPENDITURES | \$2,708,063 | \$2,679,803 | -1.0% | |

(1) Three (3) new positions approved for FY19 (Building Inspector/Reviewer; Data Entry Clerk; & Electrical Inspector/Reviewer); includes working capital reserve

Summary of All Funds Three Years Data FY 2017 – FY 2019

| | FY 2017 Actual | FY 2018 Estimated | FY 2019 Budget |
|--|----------------------|----------------------|----------------------|
| RE-APPROPRIATE FUND BALANCE - ALL FUNDS | | | \$2,012,660 |
| REVENUES - ALL FUNDS | | | |
| Property Taxes | \$27,332,192 | \$32,290,044 | \$34,881,422 |
| Franchise Fees | 3,537,910 | 3,700,686 | 2,990,000 |
| Intergovernmental Revenue | 16,669,111 | 17,793,303 | 17,338,788 |
| Utility Taxes | 10,395,944 | 10,442,938 | 10,572,848 |
| Fuel Taxes | 2,199,171 | 2,241,603 | 2,340,447 |
| Fines and Forfeitures | 6,083,000 | 5,484,457 | 5,260,900 |
| Public Safety | 2,828,421 | 2,671,730 | 2,542,947 |
| Licenses & Permits & Fees | 3,645,956 | 11,604,245 | 10,479,546 |
| Miscellaneous | 8,962,839 | 4,255,052 | 3,398,979 |
| Culture & Recreation | 3,129,075 | 2,948,380 | 4,032,000 |
| Grants and Loans | 16,773,960 | 3,882,727 | 1,500,994 |
| Interfund Transfers | 22,336,131 | 21,511,523 | 15,258,456 |
| TOTAL REVENUES - ALL FUNDS | 123,893,710 | 118,826,687 | 110,597,327 |
| TOTAL RESOURCES AVAILABLE - ALL FUNDS | \$123,893,710 | \$118,826,687 | \$112,609,987 |
| EXPENDITURES - ALL FUNDS | | | |
| Council/Legislative | \$816,437 | \$1,042,519 | \$1,113,573 |
| City Manager | 1,314,611 | 1,341,506 | 1,605,792 |
| Public Affairs | 4,888,340 | 4,179,604 | 781,034 |
| Special Events | 0 | 0 | 3,400,000 |
| City Clerk | 423,598 | 377,621 | 541,507 |
| Finance | 763,229 | 1,003,076 | 1,006,420 |
| Human Resources | 910,941 | 1,013,408 | 1,073,783 |
| City Attorney | 749,108 | 557,737 | 604,913 |
| School Crossing Guard | 481,801 | 508,786 | 501,769 |
| Police | 32,110,732 | 31,189,567 | 36,536,352 |
| Code Enforcement | 1,425,716 | 1,212,073 | 1,477,897 |
| Parks & Recreation | 5,169,212 | 4,838,164 | 6,965,326 |
| Purchasing | 343,145 | 364,559 | 473,169 |
| Information Technology | 2,239,011 | 2,293,036 | 2,629,017 |
| Fleet | 1,654,271 | 2,336,739 | 2,330,431 |
| City Hall Maintenance | 918,262 | 710,975 | 864,807 |
| Non-Departmental | 17,602,306 | 17,039,121 | 12,095,030 |
| Public Works | 5,319,089 | 8,658,058 | 9,496,162 |
| Planning | 358,152 | 568,521 | 734,856 |
| Building | 1,514,779 | 2,708,063 | 2,679,803 |
| Capital Projects | 11,245,024 | 6,828,960 | 6,657,508 |
| Community Development Block Grant | 1,956,291 | 2,301,302 | 1,095,994 |
| Stormwater Operations | 2,833,136 | 6,649,287 | 5,633,490 |
| Debt Service | 19,297,679 | 19,269,317 | 12,311,353 |
| TOTAL EXPENDITURES - ALL FUNDS | \$114,334,870 | \$116,991,999 | \$112,609,987 |



Budget Detail by Fund

- General 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.

City of Miami Gardens

FY 2018-2019 General Fund Estimated Revenues

| Revenue Type | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Ad Valorem Taxes | \$19,653,871 | \$21,757,058 | \$22,067,751 | \$23,189,449 | \$25,142,514 | \$28,026,819 | \$30,659,872 |
| Franchise Fees | \$4,239,521 | \$3,477,303 | \$3,398,917 | \$3,537,910 | \$3,076,242 | \$3,700,686 | \$2,990,000 |
| Utility Taxes | \$10,525,589 | \$10,411,425 | \$11,361,010 | \$10,395,943 | \$10,489,626 | \$10,442,938 | \$10,572,848 |
| License, Fees & Permits | \$1,886,006 | \$1,909,371 | \$2,305,876 | \$2,327,794 | \$2,563,748 | \$2,480,268 | \$2,593,500 |
| Intergovernmental Revenue | \$10,153,937 | \$10,542,380 | \$11,035,442 | \$11,319,409 | \$11,309,558 | \$11,830,108 | \$11,847,280 |
| Shared Revenues: Other | \$136,228 | \$132,102 | \$135,552 | \$120,943 | \$139,039 | \$133,515 | \$135,000 |
| Interfund Transfers | \$1,085,745 | \$1,349,358 | \$1,019,630 | \$1,040,025 | \$1,060,825 | \$1,192,650 | \$1,375,430 |
| Public Safety | \$1,183,152 | \$1,488,728 | \$2,097,881 | \$2,828,420 | \$2,543,011 | \$2,671,730 | \$2,542,947 |
| Culture & Recreation Fees | \$4,610,240 | \$4,733,879 | \$5,433,199 | \$3,126,213 | \$3,090,025 | \$3,004,296 | \$4,058,100 |
| Fines and Forfeitures | \$4,652,485 | \$4,138,357 | \$4,568,870 | \$6,049,003 | \$6,449,869 | \$5,484,457 | \$5,260,900 |
| Interest & Misc. | \$2,245,195 | \$2,278,189 | \$2,092,347 | \$2,046,865 | \$6,793,264 | \$2,799,216 | \$2,157,550 |
| Grants & Loans | \$4,588,989 | \$905,841 | \$34,987 | \$7,325,363 | \$1,354,473 | \$644,706 | \$542,249 |
| TOTAL REVENUE | \$64,960,958 | \$63,123,991 | \$65,551,462 | \$73,307,339 | \$74,012,193 | \$72,411,389 | \$74,735,677 |

Analysis

In FY 2018 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 2019 taxable value is 8.8% higher than the FY 2018 preliminary taxable value. The City received the State estimates for State Revenue Sharing and Sales Tax distribution projections for FY 2019. This budget is recognizing 100% of the State projection, which reflects the slight increase in the Intergovernmental Revenue category.

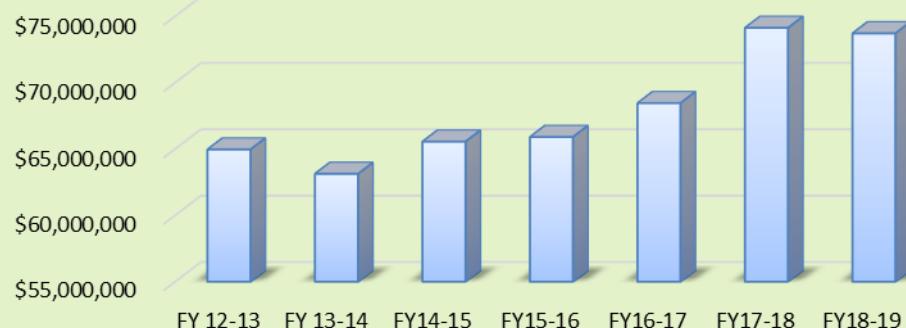
The reduction in the Fines and Forfeitures category is mainly attributed to less revenue budgeted for Red Light Camera fines.

City of Miami Gardens

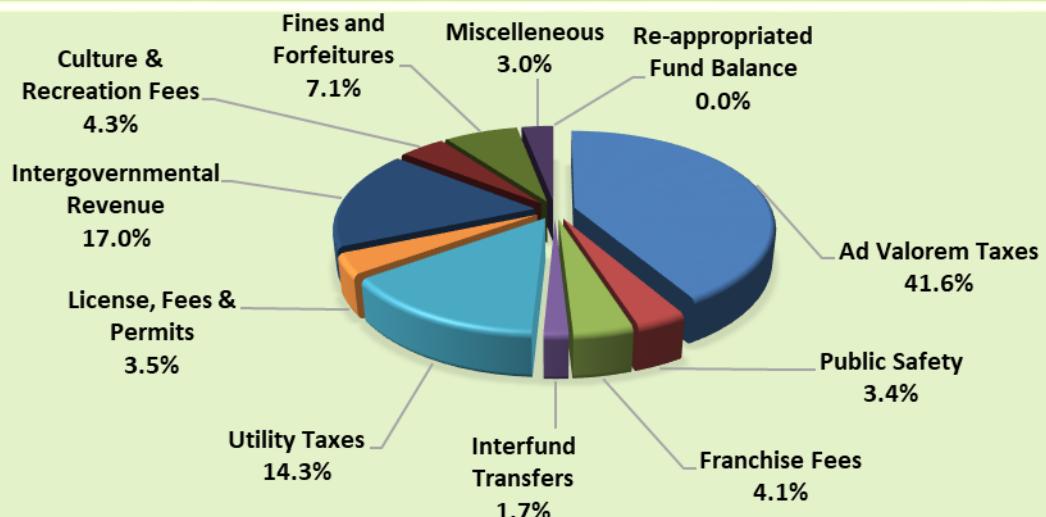
FY 2018-2019 Annual Budget General Fund

Revenue Overview

History of General Fund Revenue



General Fund Revenue by Source

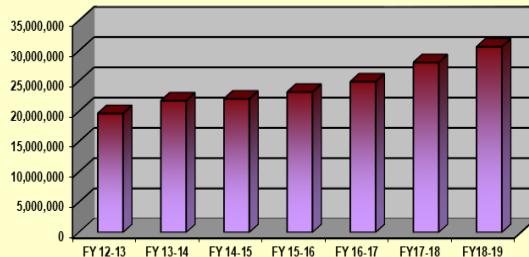


City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

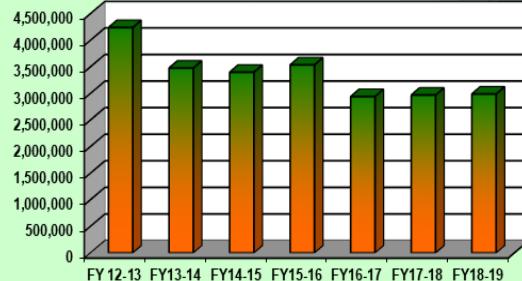
Major Revenues

Ad Valorem Tax Receipts History



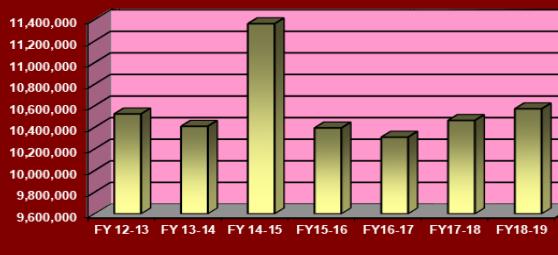
Since FY 14, the City has been levying at 6.9363 mill. FY 18-19 reflects an increase of 8.80% in taxable value, and the proposed millage rate is 6.9363, the same as previous five years.

Franchise Fee Receipts History



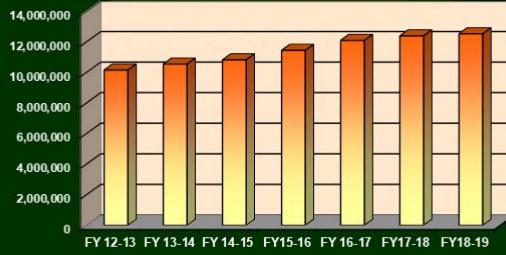
Franchise fees include electric, gas, and solid waste. They are collected by the private utilities and remitted to the City. The decrease in FY 13-14 is attributable to the operation of the reactor at Turkey Point and resulted in an increase in property taxes paid by FPL which resulted in a reduction 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.

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. FY 17-18 slight increase is attributed to projection of new customers due to recent developments.

Intergovernmental Revenue Receipts History



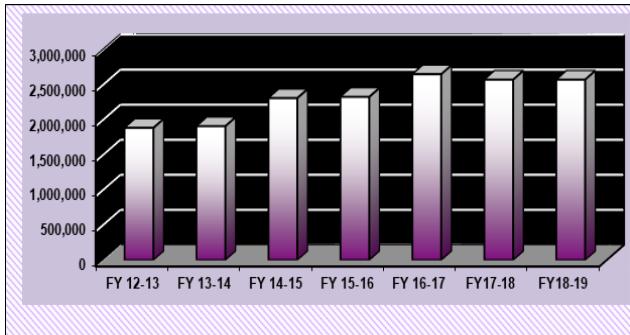
Next to property taxes, intergovernmental revenues are the City's largest source of revenue. The bulk of these revenues are from State Revenue Sharing (approx. 76.2% of which stays in the General Fund and 23.8% goes to the Transportation Fund by State law), and from the State Half-Cent Sales Tax. State Revenue for FY 18-19 remains flat when compared to FY 17-18.

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

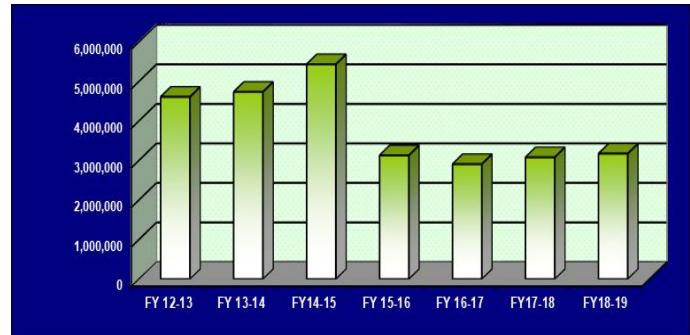
Major Revenues

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. Revenue remains fairly steady for FY 18-19.

Cultural & Recreation Revenue History



Revenues received from recreation events, special events and facilities are generally very steady and predictable. The FY 13 increase in revenues is attributed to the opening of the Betty T. Ferguson Community Center. Increase in FY 2015 is attributed to phenomenal Jazz in the Gardens revenues.

City of Miami Gardens

FY 2018-2019 Annual Budget 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

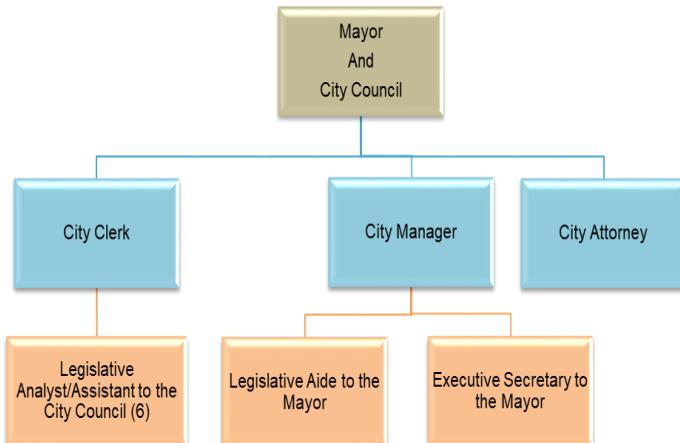
Authorized Positions Fiscal Year 2017-2018 F.T.E.

| | |
|---|---|
| Legislative Analyst/Asst. to the City Council | 6 |
| Executive Secretary to the Mayor | 1 |
| Legislative Aide to the Mayor | 1 |
| Sub-Total | 8 |

Authorized Positions Fiscal Year 2018-2019 F.T.E.

| | |
|---|---|
| Legislative Analyst/Asst. to the City Council | 6 |
| Executive Secretary to the Mayor | 1 |
| Legislative Aide to the Mayor | 1 |
| Sub-Total | 8 |

Organization Chart



City Council

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Approved the Capital Projects Plan for the utilization of the \$60 Million General Obligation Bond issuance.

FY 2018-2019 Goals and Objectives

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

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

LEGISLATIVE DEPARTMENT

Department Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| Personnel Services | \$165,876 | \$189,621 | \$207,188 | \$525,739 | \$542,655 | \$615,350 | \$762,858 |
| Operating Expenses | \$263,566 | \$471,277 | \$323,790 | \$290,698 | \$327,094 | \$427,169 | \$350,715 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$429,442 | \$660,898 | \$530,978 | \$816,437 | \$869,749 | \$1,042,519 | \$1,113,573 |

Performance Indicators

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

Analysis

Increase in personnel services for FY 2019 is attributed to the Legislative Office being fully staffed.

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

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

OFFICE OF THE CITY MANAGER

Mission

The Office of the City Manager's budget accounts for the activities of the City Manager, two (2) Assistant City Managers, 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 Level

| Authorized Positions Fiscal Year 2017-2018 | F.T.E. |
|--|----------|
| City Manager | 1 |
| Assistant City Manager | 2 |
| Assistant to the City Manager | 1 |
| Administrative Assistant | 2 |
| Executive Assistant to City Manager | 1 |
| Organization Development & Training Specialist | 1 |
| <u>Strategic Administrator</u> | <u>1</u> |
| Sub-Total | 9 |

| Authorized Positions Fiscal Year 2018-2019 | F.T.E. |
|--|----------|
| City Manager | 1 |
| Assistant City Manager | 2 |
| Assistant to the City Manager | 1 |
| Administrative Assistant | 2 |
| Executive Assistant to City Manager | 1 |
| Organization Development & Training Specialist | 1 |
| <u>Special Project Administrator</u> | <u>1</u> |
| Sub-Total | 9 |

Accomplishments, Goals and Objectives

FY 2017-2018 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 2018-2019 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.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

OFFICE OF THE CITY MANAGER

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|----------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$985,767 | \$1,140,667 | \$1,039,733 | \$1,149,322 | \$1,165,248 | \$1,192,112 | \$1,296,342 |
| Operating Expenses | \$182,934 | \$94,275 | \$154,912 | \$165,289 | \$67,883 | \$149,395 | \$309,450 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$1,168,701 | \$1,234,942 | \$\$1,194,645 | \$1,314,611 | \$1,233,131 | \$1,341,506 | \$1,605,792 |

Performance Indicators

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

Analysis

The Office of the City Manager does not deliver traditional services. Evaluation of the activities of the Department is somewhat subjective. The increase in personnel costs is attributed to a 3% salary increase for all staff.

City of Miami Gardens

FY 2018-2019 Annual Budget 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 Level

| Authorized Positions | |
|----------------------------------|---------------|
| Fiscal Year 2017-2018 | F.T.E. |
| Director of Public Affairs | 1 |
| Graphic Artist | 1 |
| Public Affairs Specialist | 1 |
| Sub-Total | 3 |

| Authorized Positions | |
|----------------------------------|---------------|
| Fiscal Year 2018-2019 | F.T.E. |
| Director of Public Affairs | 1 |
| Graphic Artist | 1 |
| Digital Media Specialist | 1 |
| Public Affairs Specialist | 2 |
| Sub-Total | 5 |

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Continued to build social media reach.
- Proactively promoted the City.
- Produced quality publications to inform residents, businesses and visitors about the City.
- Worked with media outlets to produce more comprehensive coverage of the City.

FY 2018-2019 Goals and Objectives

- Continue to build social media and increase engagement.
- Proactively promote the City through the development of CMG Media Kit.
- Continue to produce quality publications to inform residents, businesses and visitors about the City.
- Develop branding/style guide to standardize collateral materials representing the City.
- Work with media outlets to produce more comprehensive coverage of the City.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PUBLIC AFFAIRS OFFICE

Division Budget **Expenditures**

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$86,049 | \$60,126 | \$60,883 | \$226,982 | \$224,182 | \$238,953 | \$396,834 |
| Operating Expenses | \$3,061,013 | \$3,501,905 | \$4,219,406 | \$4,661,358 | \$4,788,223 | \$3,940,651 | \$384,200 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$3,147,062 | \$3,562,031 | \$4,280,289 | \$4,888,340 | \$5,012,405 | \$4,179,604 | \$781,034 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|--|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Communicate information to the City's residents through written material. | Number of publications/flyers/ads/electronic communications disseminated. | 920 | 1,000 | 1,020 |
| Effectively engage residents using social media. | Number of fans/followers/subscribers on the City's Facebook, Twitter, Instagram, and constant contact page (cumulative total). | 17,291 | 19,500 | 20,000 |
| Effectively communicate with media outlets. | Number of media inquiries responded to within 24 hours of initial inquiry. | 140 | 180 | 180 |
| Provide quality cultural, educational and recreational programming for City residents. | Number of City-sponsored and co-sponsored events. | 125 | 125 | 200 |
| Promote a positive image for Miami Gardens. | Number of graphic design projects produced. | 350 | 550 | 250 |

Analysis

In FY 2019, the staffing level for the Public Affairs Division will increase by two (2) positions. The decrease in operating expenses can be attributed to shifting of funds for various events to the Parks and Recreation Department.

City of Miami Gardens

FY 2018-2019 Annual Budget 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.

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

n/a

FY 2018-2019 Goals and Objectives

n/a

Staffing Level

| | |
|------------------------------|---------------|
| Authorized Positions | |
| Fiscal Year 2017-2018 | F.T.E. |
| No employees | |

| | |
|------------------------------|---------------|
| Authorized Positions | |
| Fiscal Year 2018-2019 | F.T.E. |
| No employees | |



Jazz in the Gardens

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

SPECIAL EVENTS DIVISION

Fund Budget

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Operating Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,400,000 |
| TOTAL DIVISION | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,400,000 |
| TOTAL CITY MANAGER | \$4,315,763 | \$4,796,974 | \$5,474,935 | \$6,202,951 | \$6,245,536 | \$5,521,110 | \$5,786,826 |

Analysis

At the suggestion of the City Council, a new Division has been created for major events conducted by the City such as Jazz in the Garden. The City will continue to strategically position Jazz in the Gardens as a national event, to gain increased recognition and visibility.

City of Miami Gardens

FY 2018-2019 Annual Budget 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.

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

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

FY 2018-2019 Goals and Objectives

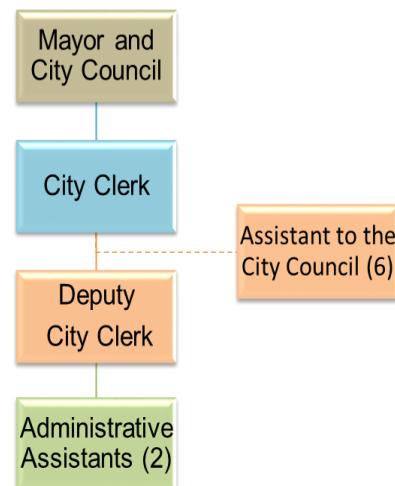
- Initiate Departmental training and records assessments for public records management and dispositioning.
- Conduct the 2018 Municipal Election.
- Improve the City's Agenda Management and Records Management Systems.
- Conduct evaluation of all Advisory Boards and Committees.

Staffing Level

| Authorized Positions | |
|---------------------------------|---------------|
| Fiscal Year 2017-2018 | F.T.E. |
| City Clerk | 1 |
| Assistant to the City Clerk | 1 |
| Administrative Assistant | 2 |
| Sub-Total | 4 |

| Authorized Positions | |
|---------------------------------|---------------|
| Fiscal Year 2018-2019 | F.T.E. |
| City Clerk | 1 |
| Deputy City Clerk | 1 |
| Administrative Assistant | 2 |
| Sub-Total | 4 |

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

OFFICE OF THE CITY CLERK

Department Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$539,628 | \$600,385 | \$663,619 | \$358,441 | \$473,979 | \$301,802 | \$425,977 |
| Operating Expenses | \$39,851 | \$141,949 | \$87,084 | \$65,157 | \$187,315 | \$75,818 | \$115,530 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$579,480 | \$742,334 | \$750,703 | \$423,598 | \$661,294 | \$377,621 | 541,507 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|---|---|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Submit finalized agenda items to Mayor for review by the established deadline 100% of the time. | Percentage of agenda items submitted by established deadline. | 100% | 100% | 100% |
| Prepare and distribute Council agenda by established deadline 100% of the time. | Percentage of agendas distributed in accordance with timeframe. | 100% | 100% | 100% |
| Process all ordinances and resolutions within 10 working days after signed by the Mayor. | Percentage of time signed ordinances and resolutions are processed within required timeframe. | 100% | 100% | 100% |
| Prepare minutes for City Council approval per scheduled. | Percentage of minutes prepared per schedule. | 100% | 100% | 100% |
| Provide efficiency in responding to Public Record Requests. | Provide responses within 15 working days of requests. | 98% | 98% | 99% |

Analysis

The FY 19 personnel expenses represents funding for the full complement of staff for the City Clerk's Office. Additionally, funding has been added in the operating expense category for the purchase of new Agenda Management and Records Request software.

City of Miami Gardens

FY 2018-2019 Annual Budget 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 Level

| Authorized Positions | |
|------------------------------|---------------|
| Fiscal Year 2017-2018 | F.T.E. |
| Finance Director | 1 |
| Asst. Finance Director | 2 |
| Management Analyst | 1 |
| Accountant III | 1 |
| Accountant II | 2 |
| Accountant I | 1 |
| Cashier | 1 |
| Sub-Total | 7 |

| Authorized Positions | |
|------------------------------|---------------|
| Fiscal Year 2018-2019 | F.T.E. |
| Finance Director | 1 |
| Asst. Finance Director | 2 |
| Management Analyst | 1 |
| Accountant III | 2 |
| Accountant II | 1 |
| Accountant I | 1 |
| Cashier | 1 |
| Sub-Total | 9 |

Accomplishments, Goals and Objectives

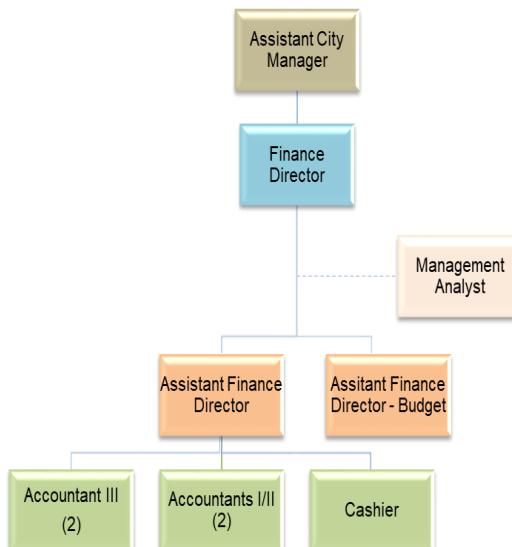
FY 2017-2018 Accomplishments

- Received from G.F.O.A the Comprehensive Annual Financial Report Award (CAFR) and the Popular Annual Financial Reporting Award for FY 2017.
- Updated the Finance Policies and Procedures Manual.
- Created RFP for Banking Services.

FY 2018-2019 Goals and Objectives

- To secure GFOA awards for the FY 2018 CAFR and Popular Annual Financial Report and FY 2019 Budget Award.
- Issue RFP for Banking Services.
- Develop succession plan for the Department.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

FINANCE DEPARTMENT

Department Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$495,177 | \$597,559 | \$625,521 | \$645,967 | \$602,407 | \$924,506 | \$905,350 |
| Operating Expenses | \$83,078 | \$70,663 | \$91,040 | \$117,262 | \$93,243 | \$78,570 | \$101,070 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$578,255 | \$668,222 | \$716,561 | \$763,229 | \$695,650 | \$1,003,076 | \$1,006,420 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|--|---------|---------------------------------|---|
| | | FY 2017 | FY 2018 | FY 2019 |
| Accurately provide financial reports to requesting agencies by their respective due dates. | Did the City provide financial reports on requested dates? | Yes | Yes | Yes |
| Obtain Certificate of Achievement for Excellence in Financial Reporting from GFOA. | Did the City receive the Award? | Yes | Not available until CAFR issued | Not available until CAFR issued |
| Obtain Popular Annual Financial Reporting Award from GFOA. | Did the City receive the Award? | Yes | Not available until PAFR issued | Not available until PAFR issued |
| Obtain Budget Award from GFOA. | Did the City receive the Award? | Yes | n/a | Not available until Budget is completed |
| Receive unqualified auditor opinion. | Did the City receive unqualified opinion? | Yes | Not available until CAFR issued | Not available until CAFR issued |
| Improve internal controls. | Number of Management Comments. | 1 | 0 | 0 |
| Provide efficiency in Accounts Payable. | Payment made within 30 days. | 76% | 81% | 81% |
| Accuracy in Accounts Payable. | Percentage of voided checks over total checks issued. | 1.30% | 1.00% | 1.00% |

Analysis

The staffing level of the Department remains the same as FY 2018. Operating expenses are higher in FY 2019 as it includes increased funding for audit services.

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

HUMAN RESOURCES DEPARTMENT

Mission

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

Staffing Level

| Authorized Positions | | F.T.E. |
|------------------------------------|------------|---------------|
| Fiscal Year 2017-2018 | | |
| Human Resources and Risk Director | 1 | |
| Assistant Human Resources Director | 1 | |
| Risk Manager | 1 | |
| Human Resources Analyst II | 3 | |
| Recruiter | 1 | |
| Receptionist (Part-time) | 1.3 | |
| Sub-Total | 8.3 | |

| Authorized Positions | | F.T.E. |
|------------------------------------|------------|---------------|
| Fiscal Year 2018-2019 | | |
| Human Resources and Risk Director | 1 | |
| Assistant Human Resources Director | 1 | |
| Risk Manager | 1 | |
| Human Resources Administrator | 1 | |
| Human Resources Analyst II | 1 | |
| Benefits Coordinator | 1 | |
| Recruiter (Part-time) | 0.8 | |
| Scanner (Part-time) | 0.7 | |
| Receptionist (Part-time) | 0.7 | |
| Sub-Total | 8.2 | |

History of Full-Time Equivalent Positions



Accomplishments, Goals and Objectives

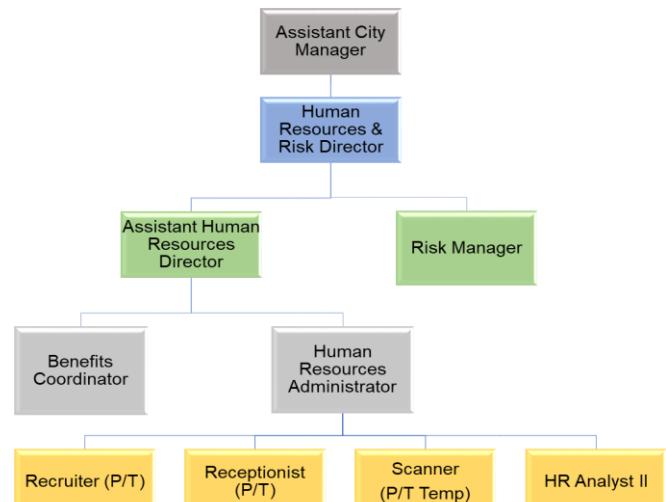
FY 2017-2018 Accomplishments

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

FY 2018-2019 Goals and Objectives

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

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

HUMAN RESOURCES DEPARTMENT

Department Budget

Expenses

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$716,537 | \$865,952 | \$800,965 | \$748,919 | \$845,699 | \$826,044 | \$936,588 |
| Operating Expenses | \$114,024 | \$100,289 | \$141,893 | \$162,022 | \$187,723 | \$187,363 | \$137,195 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$830,561 | \$966,241 | \$942,858 | \$910,941 | \$1,033,421 | \$1,013,408 | \$1,073,783 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|---|--|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Return all employee performance evaluations revised to departments within 1 week. | Percentage of time employee evaluations were processed within 1 week of evaluation date. | 90% | 90% | 90% |
| Safety Committee Meetings | Number of Safety Committee meetings conducted. | 1 | 2 | 2 |
| During open enrollment, ensure that 100% of changes are accurately processed and entered into Eden. | Percentage of changes submitted to the insurance carrier. | 90% | 92% | 92% |

Analysis

FY 18-19 increase is attributed to 3% salary increase for all staff plus the filling of vacant positions during the previous fiscal year. Additionally, broker fee for the City various insurance policies will be eliminated in FY 2019.

City of Miami Gardens

FY 2018-2019 Annual Budget 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 Level

| Authorized Positions | |
|------------------------------|---------------|
| Fiscal Year 2017-2018 | F.T.E. |
| City Attorney | 1 |
| Assistant City Attorney | 1 |
| Legal Assistant | 1 |
| Sub-Total | 3 |

| Authorized Positions | |
|------------------------------|---------------|
| Fiscal Year 2018-2019 | F.T.E. |
| City Attorney | 1 |
| Assistant City Attorney | 1 |
| Legal Assistant | 1 |
| Sub-Total | 3 |

Accomplishments, Goals and Objectives

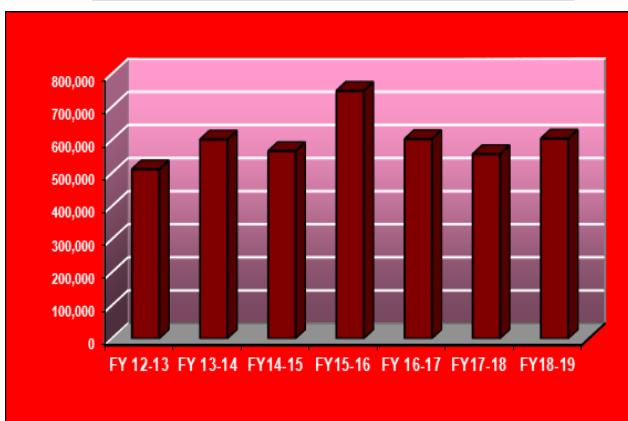
FY 2017-2018 Accomplishments

- Finalized the Agreement with Miami Dade County and the Stadium litigation
- Started the process of transferring Special Lighting districts from the County to the City
- Assisted with moving the CRA process along
- Finalizing the Sign Code
- Chaired the City Attorney's Committee of the Miami-Dade County League of Cities (MDCLC) and provided numerous trainings for MDCLC

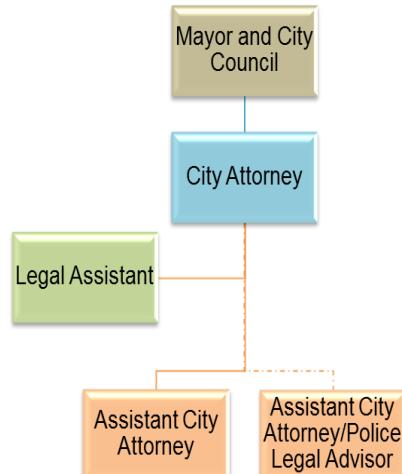
FY 2018-2019 Goals and Objectives

- Finalize Special Lighting Districts
- Finalizing Franchise Agreement with FPL
- Assist with finalizing the CRA Plan and process
- Assisting with Charter Review Commission process
- Successfully, completing all ongoing litigation

History of Legal Expenses



Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

OFFICE OF THE CITY ATTORNEY

Departmental Budget

Expenses

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$445,534 | \$466,585 | \$477,988 | \$532,645 | \$496,035 | \$483,727 | \$532,713 |
| Operating Expenses | \$66,626 | \$135,526 | \$89,030 | \$216,464 | \$107,442 | \$74,010 | \$72,200 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$512,160 | \$602,111 | \$567,018 | \$749,108 | \$603,477 | \$557,737 | \$604,913 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL FY 2017 | ESTIMATED FY 2018 | BUDGET FY 2019 |
|---|---|------------------|-------------------|------------------|
| 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 | 19 | 15 |
| Prepare Resolutions. | Number of Resolutions. | 252 | 250 | 250 |
| Provide contract and other document review and preparation. | Number of contracts reviewed or prepared. | Approximately 75 | Approximately 75 | Approximately 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.

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT POLICE ADMINISTRATIVE 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.

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Hired thirty-seven (37) individuals; to include twenty-nine (29) Police Officers, seventeen (17) Certified Officers, twelve (12) Police Cadets and eight (8) Civilians.
- Re-established our Departmental Public Information Officer Unit
- Implemented off-site squad roll calls within various areas of the community; it is a form of high visibility.
- Re-established our partnership with Big Brothers Big Sisters and renamed the program, "Bigs in the Gardens" with a monthly site visit, mentorship program. Mentors include City Hall and the police department staff, who mentor 9th through 12th graders, attending Miami Carol City and Miami Norland High Schools.
- Participated in the establishment of a Memo of Understanding with Florida Memorial University regarding the implementation of an internship program.
- Gang, Gun and Career Criminal Unit members participate in open dialogue with middle school age children as a way of deterring the children from being involved in gangs.
- Created a Safe Exchange Zone in front of the City of Miami Gardens Police Station, which allows citizens to be able to exchange items in a safe environment.

FY 2018-2019 Goals and Objectives

- Conduct staff inspections within the Police Department to ensure compliance with policy and accreditation mandates.
- Continue to obtain the involvement of our residents and business owners in our SafeCam Program that will provide the Real Time Crime Center the ability to access private security cameras to view public areas for the purpose of observing, interdicting, and obtaining documentation of illegal activity.
- Continue our partnership with faith-based organizations, community groups and neighboring law enforcement agencies in providing services to our community and fostering initiatives to help combat violence in the City of Miami Gardens.
- Streamline Professional Compliance Unit's record keeping by converting paper files into electronic formats.
- Host a successful National Night Out event for our residents.
- Develop succession plan for the Department.

Staffing Level

| <u>Authorized Positions</u> | <u>Fiscal Year 2017-2018</u> | <u>F.T.E.</u> |
|--|------------------------------|---------------|
| Chief of Police | | 1 |
| Asst. Chief of Police | | 2 |
| Captain | | 1 |
| Commander | | 1 |
| Sergeant | | 4 |
| Police Officer | | 2 |
| Police Legal Advisor | | 1 |
| Executive Assistant to the Chief of Police | | 1 |
| Police Training Assistant | | 1 |
| Administrative Assistant | | 1 |
| Sub-Total | | 15 |

Authorized Positions

| <u>Fiscal Year 2018-2019</u> | <u>F.T.E.</u> |
|--|---------------|
| Chief of Police | 1 |
| Asst. Chief of Police | 2 |
| Commander | 1 |
| Sergeant | 4 |
| Police Officer | 2 |
| Police Legal Advisor | 1 |
| Executive Assistant to the Chief of Police | 1 |
| Police Training Assistant | 1 |
| Diversion Citation Officer | 1 |
| Administrative Analyst | 1 |
| Administrative Assistant | 1 |
| Sub-Total | 16 |

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT POLICE ADMINISTRATIVE DIVISION

Division Budget

Expenses

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Personnel Services | \$29,132,845 | \$30,010,702 | \$29,237,458 | \$28,452,764 | \$27,788,466 | \$26,904,486 | \$31,579,732 |
| Operating Expenses | \$408,659 | \$599,291 | \$529,331 | \$605,481 | \$679,174 | \$704,074 | \$994,635 |
| Capital Outlay | \$371,241 | \$30,005 | \$91,096 | \$10,122 | \$92,599 | \$0 | \$0 |
| TOTAL DIVISION | \$29,912,745 | \$30,639,998 | \$29,857,885 | \$29,068,367 | \$28,560,239 | \$27,608,561 | \$32,574,367 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|---|---|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Fill 100% of sworn vacancies within the Department within the fiscal year. | Percentage of sworn police officer vacancies filled. | * | 88.5% | 100% |
| Conduct administrative review for 100% of all complaints received for police department personnel as requested. | Percentage of administrative reviews of police department personnel from complaints received. | 100% | 100% | 100% |
| Conduct 12 Police Command Staff community/business walks during the fiscal year. | Number of police Command Staff community/business walks conducted | 11 | 9 | 12 |
| Coordinate professional training for all personnel as required by FDLE | Percentage of officers trained | 100% | 100% | 100% |

*The numbers could not be reconciled.

Analysis

The Administrative Division will continue to reduce the Police Department and City's exposure to liability by coordinating essential and effective training at every level of the Department. The Division will also ensure the use of the Department's model units, processes and programs when delivering service to the community. The Division will also continue the focus of fully implementing the City's Public Safety Technology Project, which includes the Real Time Crime Center (RTCC) and an array of video surveillance systems and fixed license plate readers. In addition, the Division will continue to work towards ensuring the delivery of positive customer service for the entire agency, as a tool for developing improved positive community collaboration.

City of Miami Gardens

FY 2018-2019 Annual Budget 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.

Staffing Level

| Authorized Positions Fiscal Year 2015-2016 | | F.T.E. |
|---|--|------------|
| Major | | 1 |
| Captain | | 6 |
| Sergeant | | 15 |
| Police Officer | | 96 |
| Traffic Assistant | | 2 |
| Administrative Assistant | | 1 |
| Community Service Aide | | 3 |
| Sub-Total | | 124 |

| Authorized Positions Fiscal Year 2016-2017 | | F.T.E. |
|---|--|------------|
| Major | | 1 |
| Captain | | 5 |
| Sergeant | | 15 |
| Police Officer | | 96 |
| Traffic Assistant | | 2 |
| Administrative Assistant | | 1 |
| Community Service Aide | | 2 |
| Sub-Total | | 122 |

Accomplishments, Goals and Objectives

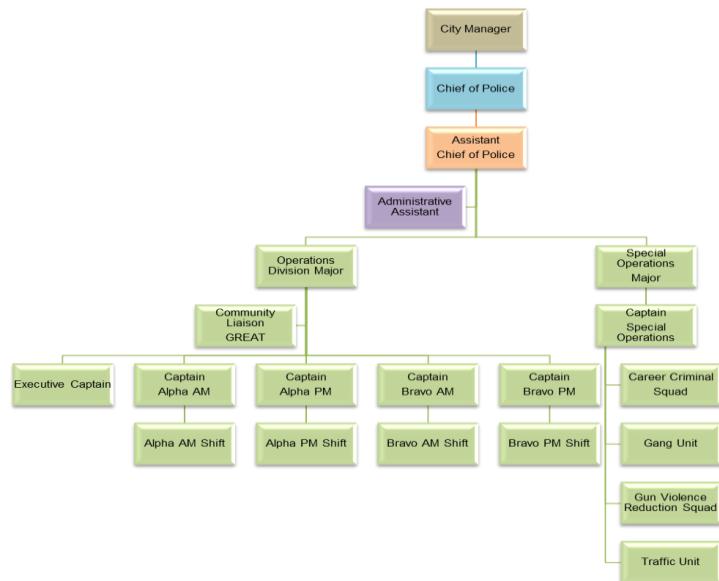
FY 2017-2018 Accomplishments

- 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 utilized COMPSTAT to assist with accomplishing our task.
- Increased the number of referrals to social services organizations by 25%.
- Implemented a smart phone/web based anonymous crime reporting system (Digital Gardens).
- Reduced vehicle burglaries by 10%.

FY 2018-2019 Goals and Objectives

- Implement more Directed Patrol Details
- Implement a Park and Walk.
- Conduct more remote off sight roll-calls.
- Utilize the mobile command bus for visibility in high crime areas.
- Decrease the vehicle burglaries within high trafficking areas
- Conduct seat belt safety classes for the community.
- Establish monthly operations.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT POLICE OPERATIONS DIVISION

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | Under Admin. | Under Admin. |
| Operating Expenses | \$27,961 | \$31,117 | \$46,631 | \$47,062 | \$56,911 | \$49,228 | \$42,300 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$27,961 | \$31,117 | \$46,631 | \$47,062 | \$56,911 | \$49,228 | \$42,300 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|--|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Conduct biweekly (24) CompStat crime and community concern analysis session during the year | Number of CompStat meetings | 24 | 24 | 24 |
| Walk and Knock Community Interactions With Uniform Patrol conducting a Park and Walk Details | Number of Walking One Stop event. | 9 | 9 | 13 |
| Train 100% of Operations Patrol Officers in Crisis Intervention Team training. | Percentage of officers who received the Crisis Intervention Team training. | 100% | 100% | 100% |
| Conduct monthly (12) Crime Watch Meetings in different areas of the City. | Number of Crime Watch Meetings | 55 | 60 | 70 |

Analysis

The Division was instrumental in a 20% reduction of crime during the 2017-18 fiscal year. This outcome was achieved through continued emphasis on areas of concern. With the concentration of police services, proactive patrol, and increased of police visibility and community involvement.

The 2017-18 fiscal year was a full year of the agency-wide Community Policing Initiative. This philosophy resulted in officers spending a greater amount of time on public and business interactions and increased special projects geared towards addressing root causes of on-going community problems. It also resulted in additional City service, social services and faith based service providers assisting the community with problem solving efforts.

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT POLICE INVESTIGATIONS DIVISION

Mission

The mission of the Investigation Division (ID) is to provide the highest quality criminal investigative and special investigation support to the Miami Gardens Police Department by conducting timely and thorough criminal investigations using advanced forensic equipment, investigative techniques, and conducting proactive responses to specific areas of increased violent and property crime incidents.

The Special Investigations Section is tasked with reducing gun violence, investigating gang activity. They collaborate with the U.S. Marshall's Service, Bureau of Alcohol, Tobacco, Firearms and Explosives, Secret Service, Federal Bureau of Investigation and Drug Enforcement Administration in efforts to reduce gun violence. The Division's primary objective is to reduce violent and property crimes within the City of Miami Gardens through consistent professional service and commitment to the citizens of Miami Gardens.

Staffing Level

Authorized Positions

| Fiscal Year 2017-2018 | F.T.E. |
|---------------------------------|---------------|
| Major | 1 |
| Captain | 2 |
| Sergeant | 7 |
| Police Officer | 56 |
| Victims Advocate | 2 |
| Crime Scene Supervisor | 1 |
| Crime Scene Technician | 5 |
| <u>Administrative Assistant</u> | 1 |
| Sub-Total | 75 |

Authorized Positions

| Fiscal Year 2018-2019 | F.T.E. |
|---------------------------------|---------------|
| Major | 1 |
| Captain | 2 |
| Sergeant | 7 |
| Police Officer | 55 |
| Victims Advocate | 2 |
| Crime Scene Supervisor | 1 |
| Crime Scene Technician | 5 |
| <u>Administrative Assistant</u> | 1 |
| Sub-Total | 74 |

Accomplishments, Goals and Objectives

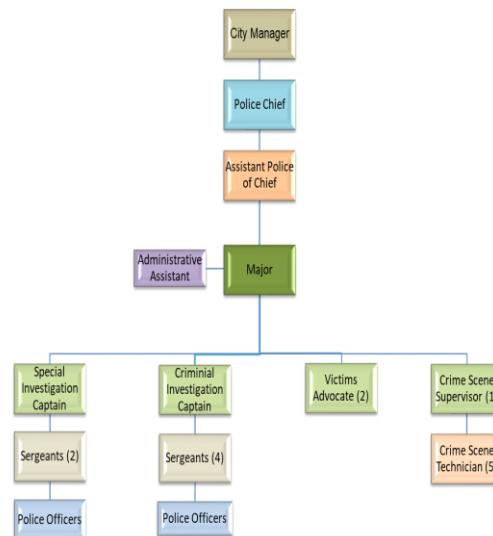
FY 2017-2018 Accomplishments

- The Victims Advocate Unit participated in a Domestic Violence Awareness event in the month of October, and hosted a Domestic Violence Sexual Assault of Greater Miami Meeting
- The Missing Persons Unit investigated 213 cases and cleared 205 thru the current fiscal year ending April 17, 2017. During Fiscal year 17-18, the unit investigated 447 Missing Persons cases and cleared 390.
- The Homicide Unit investigated 8 homicides, compared to 11 homicides for Fiscal Year-to-Date thru April 17, 2018, a reduction of 27%.

FY 2018-2019 Goals and Objectives

- Increase clearance rate on all crime categories by 5%
- Continue to provide excellent Customer Service to Victims, Citizens and Business Owners.
- Maintain professional liaison with external law enforcement entities to use innovative strategies for prevention, arrest, and convictions of subjects.
- Special Investigations Section (Career Criminal and Street Crimes Units) to assist in reducing gun violence.

Organizational Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT POLICE INVESTIGATIONS DIVISION

Division Budget

Expenses

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | Under Admin. | Under Admin. |
| Operating Expenses | \$76,390 | \$79,277 | \$66,537 | \$58,404 | \$62,504 | \$61,936 | \$59,000 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$76,390 | \$79,277 | \$66,537 | \$58,404 | \$62,504 | \$61,936 | \$59,000 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|---|--|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Increase clearance rate on all crime categories by 5% | Comprehensive Statistical (CompStat) Records Management System (RMS) data will be evaluated for all crime categories | 19% | 31% | 33% |
| Increase the homicide clearance rate by 5% | Evaluate CompStat and RMS data | 50% | 35% | 50% |

Analysis

The VOCA (Victim of Crime Acts) Grant for the Victim Advocate Unit was submitted, and is being reviewed by the State of Florida Attorney General's Office. Currently, there are ten (10) vacancies within the Division nine (9) detective positions and one (1) sergeant position.

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT POLICE SUPPORT SERVICES DIVISION

Mission

The 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, 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.

Staffing Level

| Authorized Positions Fiscal Year 2017-2018 | F.T.E. |
|---|-----------|
| Major | 1 |
| Captain | 1 |
| Sergeant | 1 |
| Police Officers | 4 |
| Administrative Analyst | 1 |
| Court Liaison/Off Duty Coordinator | 1 |
| Evidence Custodian | 2 |
| Evidence Custodian II | 1 |
| Crime Analyst | 1 |
| Crime Analyst Supervisor | 1 |
| Real Time Crime Center Analyst | 3 |
| Telecommunications Manager | 1 |
| Telecommunications Supervisor | 2 |
| Telecommunicator | 16 |
| Records Clerk Supervisor | 1 |
| Records Clerk | 5 |
| Sub-Total | 42 |

| Authorized Positions Fiscal Year 2018-2019 | F.T.E. |
|---|-----------|
| Major | 1 |
| Captain | 2 |
| Sergeant | 1 |
| Police Officers | 5 |
| Administrative Analyst | 1 |
| Court Liaison/Off Duty Coordinator | 1 |
| Evidence Custodian | 2 |
| Evidence Custodian II | 1 |
| Crime Analyst | 1 |
| Crime Analyst Supervisor | 1 |
| Real Time Crime Center Analyst | 3 |
| Telecommunications Manager | 1 |
| Telecommunications Supervisor | 2 |
| Telecommunicator | 16 |
| Records Clerk Supervisor | 1 |
| Records Clerk | 5 |
| Sub-Total | 44 |

Accomplishments, Goals and Objectives

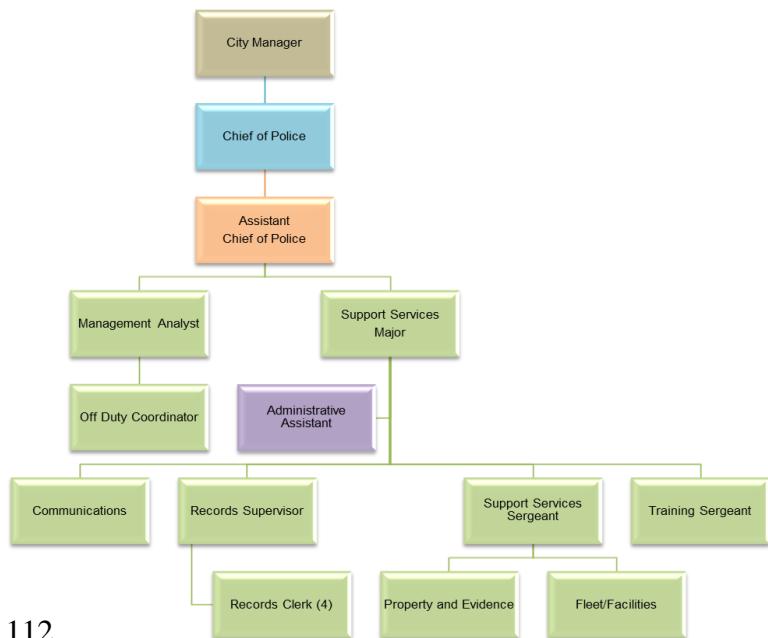
FY 2017-2018 Accomplishments

- Processed and entered 3,634 property receipts and disposed of 3,825 pieces of property.
- Processed 7,607 police reports and 718 background checks.
- Received 86,677 Non 9-1-1 telephone calls and 21,763 9-1-1 telephone calls.
- Issued 1,390 new alarm permits and collected \$262,744 in alarm fines.

FY 2018-2019 Goals and Objectives

- Review all Part I crime reports in a timely manner to ensure proper classification.
- Dispose of a number of property items equivalent to 60% of the number of items received.
- Conduct annual audits of property room to ensure accountability.
- Reduce property impoundment errors by conducting Property & Evidence refresher presentations semi-annually.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT POLICE SUPPORT SERVICES DIVISION

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | Under Admin. | Under Admin. | Under Admin. | Under Admin. | Under Admin. | Under Admin. | Under Admin. |
| Operating Expenses | \$370,015 | \$212,145 | \$272,938 | \$206,016 | \$231,658 | \$236,704 | \$266,575 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$370,015 | \$212,145 | \$272,938 | \$206,016 | \$231,658 | \$236,704 | \$266,575 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|--|--------------------------------------|--------------------------------------|-------------------------------------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Process, file and provide public records requests from public in compliance with the law, 100 % of the time | Percentage of time to process and provide request in a timely manner | 100% | 100% | 100% |
| Validate 100% of the Florida Crime Information Center (FCIC) and National Crime Information Center (NCIC) files in compliance with the law | Percentage of files validated in compliance with the law | 100% | 100% | 100% |
| Maintain records of all property and evidence handled by the Police Department in compliance with the law, 100% of the time | Percentage of property and evidence processed in compliance with laws. | 100% | 100% | 100% |
| Reduce dispatch time on all Priority and Non-Priority calls for service | Average amount of dispatch time for Priority and Non-Priority Calls | P - 2.7 minutes NP - 10.5 minutes | P - 2.5 minutes NP - 10.5 minutes | P - 2.0 minutes NP - 9.5 minutes |
| Review Part I incidents from RMS Daily Records Review weekly | All of Part I incidents reviewed and removed from RMS Daily Records Review | 100% | 100% | 100% |
| Receive and process red light camera violations at the Records Unit window weekly. | Ensure all payments are applied and documented in the accounting system | 100% | 100% | 100% |

Analysis

The Public Safety Technology share of the 2014 General Obligation Bond has allowed for the creation of a Real Time Crime Center staffed with sworn and non-sworn police personnel. A team of analysts and officers focus on trending crime situations and utilize the technology, i.e. the drone to enhance the reporting of crime trends. With the installation of fixed license plate readers and other technology, sworn members of the Department, business owners and residents will work together to address real time crime situations.

City of Miami Gardens

FY 2016-2017 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT COPS II Grant

Staffing Level

Authorized Positions
Fiscal Year 2017-2018 F.T.E.

Police Officers **10**

Authorized Positions
Fiscal Year 2018-2019 F.T.E.

Police Officers **10**

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$631,516 | \$873,118 | \$977,703 | \$1,053,284 | \$1,110,840 | \$1,093,150 | \$1,212,027 |
| Operating Expenses | \$185,810 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$308,905 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$1,126,231 | \$873,118 | \$977,703 | \$1,053,284 | \$1,110,840 | \$1,093,150 | \$1,212,027 |

Analysis

The City received the Federal Award for an additional ten (10) Police Officers in June 2012. FY 2016 is the last year of the grant which will pay 49.1% of salaries and fringe benefits of the Officers up to \$1.25 million. In FY 16-17 the City funded 100% of the costs of the ten (10) officers. The only stipulation of the grant is the City must hire post September 11, 2001 military veterans as defined in the 2012CHP Application Guide.

No operating and capital costs incurring after FY 12-13 is attributed to all equipment and operating costs such as uniforms, bullet proof vests, laptops, etc., being purchased in FY 12-13.

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT COPS III Grant

Staffing Level

Authorized Positions
Fiscal Year 2017-2018 **F.T.E.**

Police Officers **10**

Authorized Positions
Fiscal Year 2018-2019 **F.T.E.**

Police Officers **10**

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | n/a | \$191,858 | \$868,403 | \$1,125,949 | \$1,203,492 | \$1,166,914 | \$1,289,886 |
| Operating Expenses | n/a | \$110,570 | \$8,691 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | n/a | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$0 | \$302,428 | \$877,094 | \$1,125,949 | \$1,203,492 | \$1,166,914 | \$1,289,886 |

Analysis

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

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT COPS IV Grant

Staffing Level

Authorized Positions
Fiscal Year 2017-2018 **F.T.E.**

Police Officers 11

Authorized Positions
Fiscal Year 2018-2019 **F.T.E.**

Police Officers 11

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | n/a | n/a | n/a | \$435,957 | \$976,873 | \$975,255 | \$1,092,197 |
| Operating Expenses | n/a | n/a | n/a | \$107,483 | \$1,257 | \$0 | \$0 |
| Capital Outlay | n/a | n/a | n/a | n/a | n/a | n/a | \$0 |
| TOTAL DIVISION | \$0 | \$0 | \$0 | \$543,440 | \$978,130 | \$975,255 | \$1,092,197 |

Analysis

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

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT SCHOOL CROSSING GUARD DIVISION

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 Level

| Authorized Positions | |
|-----------------------------------|---------------|
| Fiscal Year 2017-2018 | F.T.E. |
| School Crossing Guard Supervisor | 2 |
| School Crossing Guard (Part-Time) | 15.4 |
| Sub-Total | 17.4 |

| Authorized Positions | |
|--|---------------|
| Fiscal Year 2018-2019 | F.T.E. |
| School Crossing Guard Manager | 1 |
| School Crossing Guard Supervisor (Part-Time) | 1 |
| School Crossing Guard (Part-Time) | 15.4 |
| Sub-Total | 17.4 |



Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

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

FY 2018-2019 Goals and Objectives

- Maintain adequate staffing levels 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.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT SCHOOL CROSSING GUARD DIVISION

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel Services | \$579,487 | \$577,565 | \$468,708 | \$477,438 | \$470,138 | \$503,698 | \$491,509 |
| Operating Expenses | \$5,896 | \$11,521 | \$4,340 | \$4,365 | \$3,854 | \$5,088 | \$10,260 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$585,382 | \$589,086 | \$473,048 | \$481,803 | \$473,992 | \$508,786 | \$501,769 |
| TOTAL DEPARTMENT | \$32,098,725 | \$32,727,169 | \$32,571,835 | \$32,592,533 | \$32,677,765 | \$31,700,533 | \$37,038,121 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|---|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| 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. | 10 | 12 | 15 |
| Work with Police Department or Community Organizations to share pedestrian safety information on at least 4 occasions. | Number of pedestrian safety information sessions. | 6 | 8 | 12 |

Analysis

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

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

CODE COMPLIANCE DIVISION

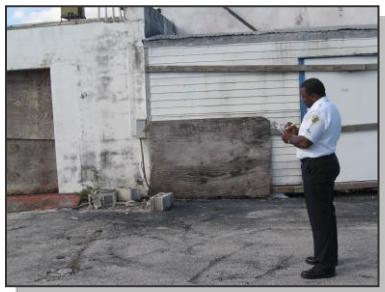
Mission

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 Level

| Authorized Positions | | F.T.E. |
|------------------------------------|-------------|---------------|
| Fiscal Year 2017-2018 | | |
| Code Compliance Officer | 10 | |
| Code Compliance Supervisor | 2 | |
| Code Enforcement & License Manager | 1 | |
| Permit & License Clerk Supervisor | 1 | |
| Permit and License Clerk | 6 | |
| Housing Inspector | 2 | |
| Sub-Total | 22.0 | |

| Authorized Positions | | F.T.E. |
|------------------------------------|-------------|---------------|
| Fiscal Year 2018-2019 | | |
| Code Compliance Officer | 10 | |
| Code Compliance Supervisor | 2 | |
| Code Enforcement & License Manager | 1 | |
| Permit & License Clerk Supervisor | 1 | |
| Permit and License Clerk | 6 | |
| Housing Inspector | 2 | |
| Sub-Total | 22.0 | |



Accomplishments, Goals and Objectives

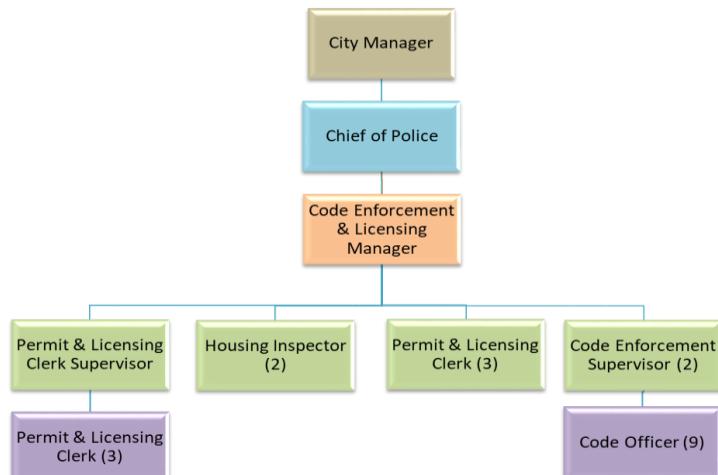
FY 2017-2018 Accomplishments

- Initiated Strategic Zone Enforcement Task Force
- Conducted sweeps in strategic zone enforcement task force in 2 zones.
- Participated in Career Day at Carol City Middle School
- Actively participated in Homeowner Association & Community Meetings
- Attended thirty-seven (37) HOA meetings during this period making contact with 1,741 residents and business owners.

FY 2018-2019 Goals and Objectives

- Increase the number of cases that fall into the 30 days and 60 days compliance time categories.
- Accelerate the rate of resolving cases through the Special Masters process
- Attend community, HOA and Crime watch meetings
- Restructure zones and increase Proactive Zone Enforcement efforts based on established performance standard
- Increase special Night Operations in conjunction with CMGPD.
- Increase neighborhood sweeps.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

CODE COMPLIANCE DIVISION

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$1,341,775 | \$1,269,864 | \$1,251,927 | \$1,356,337 | \$1,151,950 | \$1,155,847 | \$1,390,817 |
| Operating Expenses | \$88,708 | \$61,782 | \$54,329 | \$69,378 | \$67,277 | \$56,226 | \$87,080 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$1,430,483 | \$1,331,646 | \$1,306,256 | \$1,425,715 | \$1,219,227 | \$1,212,073 | \$1,477,897 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|---|---|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| 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. | 90% | 80% | 80% |
| Cases scheduled for Special Masters Hearings. | Conduct 11 Special Masters Hearings annually. | 97% | 100% | 100% |

Analysis

In FY 18-19, the Code Compliance unit will continue its efforts in proactive code compliance through initiatives with a focus on customer service based principles. The Unit anticipates these initiatives will promote employee morale, customer satisfaction and staff accountability.

Commercial vehicles stored overnight in residential areas have become more prevalent and have sparked increased complaints for the Code Compliance Division. FY 2019, the Division will implement the commercial vehicle control initiative and will focus on sweeps throughout the entire City on bi-monthly intervals. These sweeps will be conducted six (6) times during the fiscal year.

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PLANNING & ZONING OFFICE

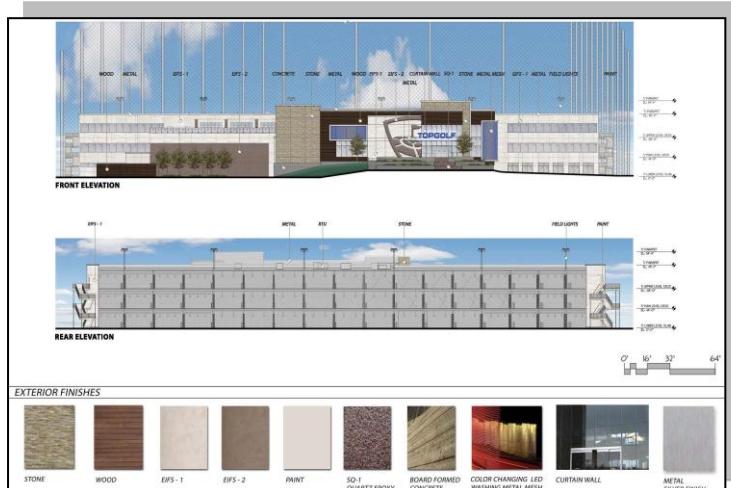
Mission

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 Level

| Authorized Positions Fiscal Year 2017-2018 | F.T.E. |
|---|--------|
| Planning & Zoning Director | 1 |
| Senior Planner | 1 |
| Associate Planners | 2 |
| Executive Secretary | 0.10 |
| Sub-Total | 4.10 |

| Authorized Positions Fiscal Year 2018-2019 | F.T.E. |
|---|--------|
| Planning & Zoning Director | 1 |
| Principal Planner | 1 |
| Zoning Enforcement Officer | 1 |
| Senior Planner | 1 |
| Associate Planners | 2 |
| Administrative Assistant | 0.50 |
| Sub-Total | 6.50 |



Accomplishments, Goals and Objectives

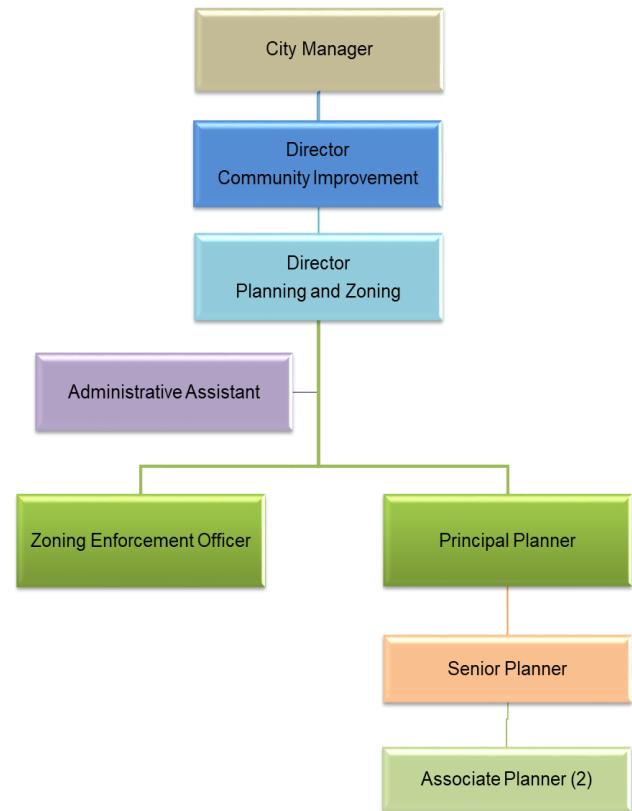
FY 2017-2018 Accomplishments

- Completed update of the Comprehensive Development Master Plan.
- Updated Sign Code to strengthen legal language, reduce duplication and improve organization.
- Updated Entertainment Overlay district to incorporate Design Standards.
- Issued Site Plan Approval for several major development projects including Miami Open Tennis and nearly 3 million square feet of new Class A Warehouse space.

FY 2018-2019 Goals and Objectives

- Update Article XIV Minimum Landscape and Buffering Requirements.
- Transition to digital plan submittal and review to provide efficient and convenient service.
- Develop succession plan for the Department.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PLANNING & ZONING OFFICE

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$497,569 | \$248,993 | \$107,825 | 0 | \$169,107 | \$345,412 | \$570,433 |
| Operating Expenses | \$164,877 | \$164,945 | \$240,101 | \$361,472 | \$287,199 | \$223,109 | \$164,423 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$662,446 | \$413,938 | \$347,926 | \$358,152 | \$456,306 | \$568,521 | \$734,856 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|---|--------------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Update land development regulations | Adoption of revised land development regulations by the City Council | N/A | 40% | 60% |
| Transition to digital plan submittal and review. | Installation of e-permitting software system for all zoning applications and forms. | Not Measured | 25% | 75% |

Analysis

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

In FY 15-16, only one position was budgeted for, the Planning & Zoning Manager which has been vacant for the year. In FY 16-17, the Division was restructured and has since included a Planning & Zoning Director, a Senior Planner and two Associate Planner positions.

For FY 18-19, three (3) new positions are being added: Principal Planner; Zoning Enforcement Officer and an Administrative Assistant (P/T).

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PARKS AND RECREATION DEPARTMENT RECREATION 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.

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Applied and received 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.
- Bunche Park Pool opening and Ribbon Cutting
- Staff supported several special events including Kids day of Play, community Halloween event, Christmas extravaganza, the annual Heritage Bowl, Bid Whist and Spades, Memorial Day Breakfast, Tournaments, Easter Family Fun Day, July 4th, Mother's Day Brunch, Father Day Luncheon and the State of the City address.
- Implemented a new snorkeling program at Bunche Pool.

FY 2018-2019 Goals and Objectives

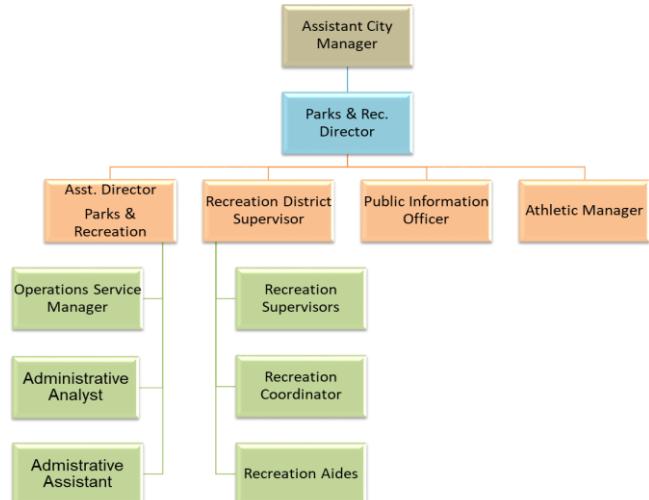
- Establish three (3) new partnerships with organizations to provide programs and activities for school age youth.
- Increase attendance within our Afterschool, Summer Camp, Winter Camp and Kids Day off programs.
- Survey at least five (5) programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run programs;
- Implement a mechanism to track attendance at the parks per program, activities and events;
- Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.
- Develop succession plan for the Department.

Staffing Level

| Authorized Positions | F.T.E. |
|---------------------------------|--------------|
| Fiscal Year 2017-2018 | |
| Parks & Recreation Director | 1 |
| Business Manager | 1 |
| Operations Service Manager | 1 |
| Recreation Aides | 9.17 |
| Recreation Aide II | 3 |
| Recreation Aide I | 2 |
| Information Officer | 1 |
| Recreation District Supervisor | 1 |
| Recreation Supervisor | 4 |
| Recreation Coordinator | 1 |
| Administrative Analyst | 1 |
| Administrative Assistant | 1 |
| Sub-Total | 26.17 |

| Authorized Positions | F.T.E. |
|---------------------------------------|-------------|
| Fiscal Year 2018-2019 | |
| Parks & Recreation Director | 1 |
| Assistant Parks & Recreation Director | 1 |
| Operations Service Manager | 1 |
| Information Officer | 1 |
| Recreation District Supervisor | 1 |
| Recreation Supervisor | 4 |
| Recreation Coordinator | 1 |
| Recreation Aide II | 3 |
| Recreation Aide I | 2 |
| Recreation Aides | 9.6 |
| Administrative Analyst | 1 |
| Administrative Assistant | 1 |
| Sub-Total | 26.6 |

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PARKS AND RECREATION DEPARTMENT RECREATION DIVISION

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$1,592,758 | \$1,540,808 | \$1,306,552 | \$962,503 | \$1,121,614 | \$1,056,698 | \$1,283,788 |
| Operating Expenses | \$642,277 | \$642,669 | \$687,121 | \$622,437 | \$550,883 | \$552,552 | \$693,619 |
| Capital Outlay | \$12,150 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reserve for New Facilities operations | | | | | | | 908,227 |
| TOTAL DIVISION | \$2,247,185 | \$2,183,477 | \$1,993,673 | \$1,584,940 | \$1,672,498 | \$1,609,250 | \$2,885,634 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|--|--|--|--|
| | | FY 2017 | FY 2018 | FY 2019 |
| Establish five (5) new partnerships with organizations to provide programs and activities for school age youth | Number of new partnerships established | 0 | 3 | 5 |
| Increase attendance within our Afterschool, Summer Camp, Winter Camp, Spring camp, and Kids Day off programs | Number of new registrants within these programs | 40 ASC Prog. 280 Summer 41 Winter 73 Spring | 40 ASC Prog. 280 Summer 41 Winter 73 Spring | 170 ASC Prog. 215 Summer 75 Winter 120 Spring |
| Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.) | Create a survey and distribute to users to evaluate customer satisfaction | 0 | Survey 20% 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. | New Measure | 0 | 75% of all staff |
| Implement programs to focus on recreation and education at all city recreational facilities. | Number of new programs and attendance within each. | New Measure | 0 | Increase programs & activities by 20% |
| Continue to improve the aesthetics of our parks, playgrounds, athletic fields, facilities and open spaces throughout the city. | Develop and implement a maintenance plan to include checklists described by best practices and industry standards. | New Measure | 0 | 100% improvement |
| Establish teen programs at three (3) sites within the city. | Number of new programs and attendance within each. | New Measure | 0 | 100% |

Analysis

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

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PARKS AND RECREATION DEPARTMENT BETTY T. FERGUSON RECREATION COMPLEX

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 Level

Authorized Positions

| Fiscal Year 2017-2018 | F.T.E. |
|------------------------------------|--------------|
| Community Center Manager | 1 |
| Assistant Community Center Manager | 1 |
| Administrative Assistant | 1 |
| Information Officer | 1 |
| Recreation Supervisor | 1 |
| Janitorial Worker | 2 |
| Park Ranger Supervisor | 1 |
| Park Ranger | 1.6 |
| Recreation Aide | 3.2 |
| Recreation Aide I | 2 |
| Health and Fitness Facilitator | 2.4 |
| Sub-Total | 17.20 |

Authorized Positions

| Fiscal Year 2018-2019 | F.T.E. |
|------------------------------------|--------------|
| Community Center Manager | 2 |
| Assistant Community Center Manager | 1 |
| Administrative Assistant | 1 |
| Events Specialist | 1 |
| Recreation Supervisor | 1 |
| Janitorial Worker | 1.6 |
| Park Ranger Supervisor | 1 |
| Park Ranger | 2.4 |
| Recreation Aide | 3.2 |
| Recreation Aide I | 2 |
| Chess Instructor | 0.5 |
| Health and Fitness Facilitator | 2.4 |
| Sub-Total | 19.10 |



Accomplishments, Goals and Objectives

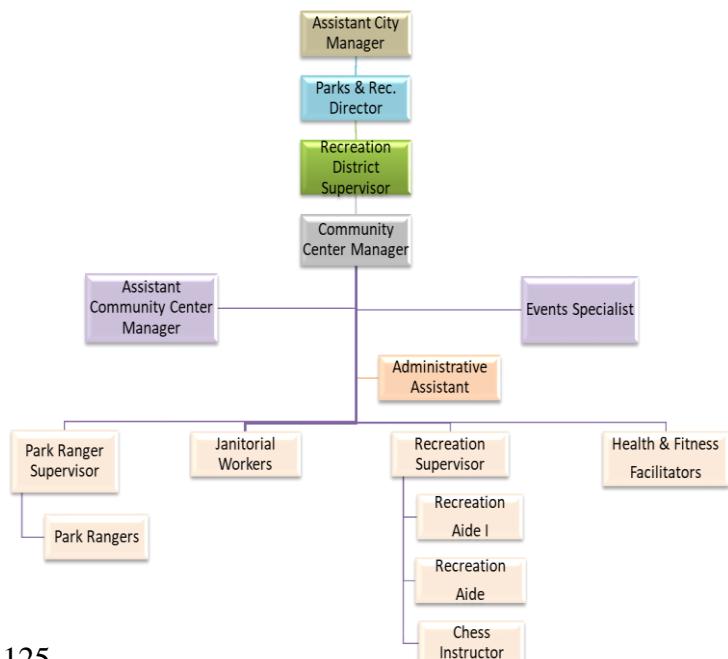
FY 2017-2018 Accomplishments

- Collaborated with Commissioner Jordan's Office for the Black History event and Music in the Park.
- Progressive Firefighters charities for a free 10 weeks swimming programs for ages 6-16.
- Hosted Travon Martin Walk and event.
- Hosted the Mayor's Fitness challenge which included the new component Trap Yoga.

FY 2018-2019 Goals and Objectives

- Expand and promote the Stingrays competitive swimming program;
- 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.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PARKS AND RECREATION DEPARTMENT BETTY T. FERGUSON RECREATIONAL COMPLEX

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$886,960 | \$736,571 | \$577,803 | \$975,744 | \$969,210 | \$587,438 | \$816,023 |
| Operating Expenses | \$466,595 | \$338,563 | \$375,745 | \$421,821 | \$396,745 | \$388,176 | \$438,465 |
| Capital Outlay | \$16,555 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$1,370,110 | \$1,075,134 | \$953,548 | \$1,397,565 | \$1,365,955 | \$975,614 | \$1,254,488 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|--|-------------|-----------|------------------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Expand and promote the Stingrays competitive swimming program | Number of new registrants within these programs | 30 | 12 | Increase by 10% |
| Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.) | Create a survey and distribute to users to evaluate customer satisfaction | 0 | 20 | 25 |
| Benchmark the facility in industry standards in staffing, maintenance costs and capital projects. | Survey various cities with facilities of similar size, programming and usage | New Measure | 0 | 3 |
| Improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements. | Develop and implement a maintenance plan to include checklists described by best practices and industry standards. | New Measure | 0 | 100% improvement |

Analysis

The Betty T. Ferguson Recreational complex continues to be highly utilized for 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.

City of Miami Gardens

FY 2018-2019 Annual Budget 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.

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Hosted youth football and cheerleading programs
- Provided successful soccer, tennis and t-ball clinics
- Hosted the 3rd annual junior and high school volleyball clinic
- Implemented a new tumbling program for youth age.

FY 2018-2019 Goals and Objectives

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

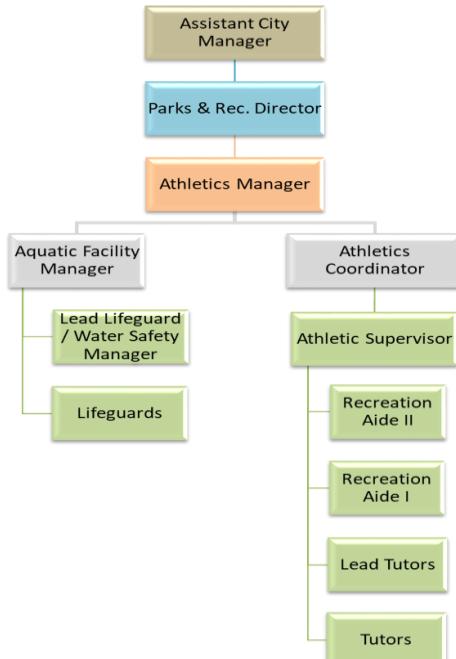


Staffing Level

| <u>Authorized Positions</u> | <u>F.T.E.</u> |
|-----------------------------------|---------------|
| <u>Fiscal Year 2017-2018</u> | |
| Athletics Manager | 1 |
| Athletics Coordinator | 1 |
| Athletics Supervisor | 2 |
| Aquatic Facility Manager | 1 |
| Recreation Aide I | 2 |
| Recreation Aide II | 2 |
| Lead Lifeguard Water Safety | 1 |
| Lifeguard Water Safety Instructor | 2.80 |
| Lifeguard (summer) | 0.35 |
| Lead Tutors/Tutors | 2.42 |
| Sub-Total | 15.57 |

| <u>Authorized Positions</u> | <u>F.T.E.</u> |
|-----------------------------------|---------------|
| <u>Fiscal Year 2018-2019</u> | |
| Athletics Manager | 1 |
| Athletics Coordinator | 1 |
| Athletics Supervisor | 2 |
| Aquatic Facility Manager | 1 |
| Recreation Aide I | 2 |
| Recreation Aide II | 2 |
| Lead Lifeguard Water Safety | 1 |
| Lifeguard Water Safety Instructor | 4.10 |
| Lifeguard | 0.50 |
| Lead Tutors/Tutors | 2.42 |
| Sub-Total | 17.02 |

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PARKS AND RECREATION DEPARTMENT ATHLETIC DIVISION

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$337,682 | \$298,511 | \$347,162 | \$487,730 | \$376,545 | \$677,043 | \$695,796 |
| Operating Expenses | \$220,736 | \$329,128 | \$426,359 | \$717,957 | \$565,944 | \$321,865 | \$627,950 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$558,418 | \$627,639 | \$773,521 | \$1,205,687 | \$942,489 | \$998,907 | \$1,323,746 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|---|-------------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Broaden athletic activities such as soccer, baseball, basketball, softball, basketball, football and t-ball leagues for youth and adults. | Increase number of participants. | New Measure | 0 | 350 |
| Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.) | Create a survey and distribute to users to evaluate customer satisfaction | 0 | 20 | 25 |
| Develop and implement a 4 week summer sports camp and winter basketball camp. | Number of new registrants within these programs | New Measure | 0 | 200 |

Analysis

The Athletics Division will continue to offer exceptional programs to the community in FY19 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.

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PARKS AND RECREATION DEPARTMENT BUNCHE POOL 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 Level

Authorized Positions

| Fiscal Year 2017-2018 | F.T.E. |
|--|---------------|
| Lead Lifeguard Water Safety Instructor | 1 |
| Lifeguard | 1.50 |
| <u>Lifeguard (summer)</u> | <u>1.25</u> |
| Sub-Total | 3.75 |

Authorized Positions

| Fiscal Year 2018-2019 | F.T.E. |
|--|---------------|
| Lead Lifeguard Water Safety Instructor | 1 |
| Lifeguard | 1.50 |
| <u>Lifeguard (summer)</u> | <u>1.25</u> |
| Sub-Total | 3.75 |

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Bunche Park Pool opening and Ribbon Cutting

FY 2018-2019 Goals and Objectives

- Transition the Stringray competitive swim program to Bunche Pool.
- Develop (3) new aquatic programs. Ex. Learn to swim, Scuba & Snorkeling.
- Establish partnerships with surrounding schools and churches.
- Survey programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run programs.
- Implement (2) special events at the facility.
- Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PARKS AND RECREATION DEPARTMENT BUNCHE POOL DIVISION

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|------------------|
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$19,074 | \$105,267 |
| Operating Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$14,823 | \$58,545 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$0 | \$0 | \$0 | \$0 | \$0 | \$33,898 | \$163,812 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|---|--|-------------|-------------|---|
| | | FY 2017 | FY 2018 | FY 2019 |
| Transition the Stringray competitive swim program to Bunche Pool | Move the program | NA | New measure | 100 % of enrollees |
| Develop (3) new aquatic programs. Ex. Scuba & Snorkeling | Implement new programs | New measure | New measure | 15 per program |
| Survey programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, quality and diversity of programs | Create a survey and distribute to users to evaluate customer satisfaction | New measure | New measure | Survey 20% of programs |
| Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards. | Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences. | New measure | New measure | 75% of all staff |
| Establish partnerships with surrounding schools and churches. | Implement a marketing strategy to have information distributed within both schools and churches | NA | New measure | 25% of schools and churches in the area |

Analysis

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

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PARKS 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 Level

| Authorized Positions | F.T.E. |
|---------------------------------|-------------|
| Fiscal Year 2017-2018 | |
| Maintenance District Supervisor | 2 |
| Janitorial Supervisor | 3 |
| Janitorial Worker | 3 |
| Landscape Supervisor | 3 |
| Landscape Workers | 6 |
| Trades Worker | 3 |
| <u>Irrigation Supervisor</u> | <u>0.3</u> |
| Sub-Total | 20.3 |

| Authorized Positions | F.T.E. |
|---------------------------------|-------------|
| Fiscal Year 2018-2019 | |
| Maintenance District Supervisor | 1 |
| Parks Superintendent | 1 |
| Janitorial Supervisor | 3 |
| Janitorial Worker | 3 |
| Landscape Supervisor | 3 |
| Landscape Workers | 6 |
| Trades Worker | 3 |
| <u>Irrigation Supervisor</u> | <u>0.3</u> |
| Sub-Total | 20.3 |



Accomplishments, Goals and Objectives

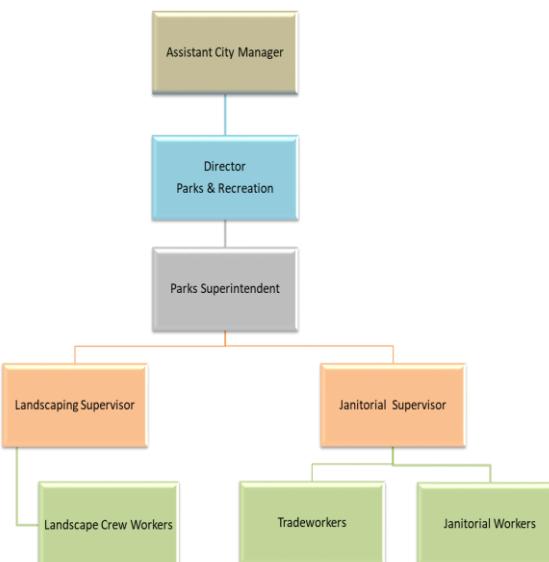
FY 2017-2018 Accomplishments

- The Public Works Department continues to improve the Park Maintenance Division's efficiency and accountability this fiscal year.
- Start taking over the Park facilities under the Capital Project Department with the General Bond initiative as they are completed – 2018 Bunche Park Pool.

FY 2018-2019 Goals and Objectives

- Continue to insure effectiveness of the Custodial and Park Maintenance staff to work closely with recreation staff to address any cleaning deficiencies and to address repairs as needed.
- Maintain ball fields with the athletics and recreation Divisions so they are maintained and protected from abuse in preparation for season playing.
- To continue to take over the Park facilities under the Capital Project Department with the General Bond initiative as they are completed.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PARKS MAINTENANCE DIVISION

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$1,097,493 | \$1,060,033 | \$959,893 | \$777,110 | \$793,253 | \$951,249 | \$1,071,694 |
| Operating Expenses | \$274,894 | \$223,964 | \$178,255 | \$203,912 | \$267,098 | \$269,246 | \$265,952 |
| Capital Outlay | \$63,645 | \$47,528 | \$7,693 | \$0 | \$28 | \$0 | \$0 |
| TOTAL DIVISION | \$1,436,033 | \$1,331,525 | \$1,145,841 | \$981,022 | \$1,060,379 | \$1,220,495 | \$1,337,646 |
| TOTAL PARKS & RECREATION DEPARTMENT | \$5,611,746 | \$5,217,775 | \$4,886,583 | \$4,188,192 | \$5,041,321 | \$4,838,164 | \$6,965,326 |

Performance Indicators

| OBJECTIVES | PERFORMANCE | ACTUAL | ESTIMATED | BUDGET |
|--|---|---------|-----------|---------|
| | INDICATORS | FY 2017 | FY 2018 | FY 2019 |
| Maintain 70% or better cleanliness rating by customers utilizing recreation buildings. | Implement surveys to obtain accurate percentages. | >75% | >80% | >80% |
| Maintain 70% or better cleanliness rating by customers utilizing existing open space. | Implement surveys to obtain accurate percentages. | >75% | >80% | >80% |

Analysis

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

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PURCHASING OFFICE

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 Level

| Authorized Positions | F.T.E. |
|------------------------------------|---------------|
| Procurement Director | 1 |
| Purchasing Officer | 1 |
| Buyer | 1 |
| Procurement Compliance Coordinator | 1 |
| Purchasing Assistant | 1 |
| Sub-Total | 5 |

| Authorized Positions | F.T.E. |
|-----------------------------|---------------|
| Procurement Director | 1 |
| Senior Procurement Officer | 1 |
| Purchasing Officer | 1 |
| Buyer | 1 |
| Purchasing Assistant | 1 |
| Sub-Total | 5 |

Accomplishments, Goals and Objectives

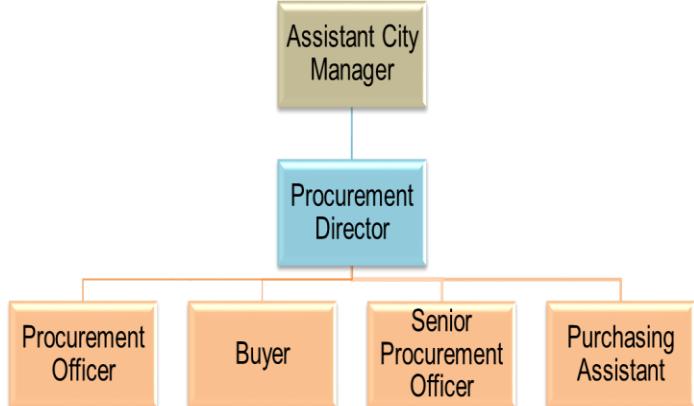
FY 2017-2018 Accomplishments

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

FY 2018-2019 Goals and Objectives

- Increase small business interaction with the City of Miami Gardens
- Host three (3) outreach seminars a year.
- Host internal classes for City staff and two (2) annual Citywide Procurement training.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

PURCHASING DEPARTMENT

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$307,359 | \$316,695 | \$282,962 | \$318,282 | \$291,780 | \$337,717 | \$445,431 |
| Operating Expenses | \$6,225 | \$4,801 | \$3,288 | \$24,863 | \$26,790 | \$26,842 | \$27,738 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$313,583 | \$321,496 | \$286,250 | \$343,145 | \$318,570 | \$364,559 | \$473,169 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|---|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| 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 Program | 39 | 39 | 30 |
| Workload - volume of purchase orders processed within the Division | Number of purchasing transactions | 571 | 400 | 500 |
| Proficiency in processing Purchase Orders | Purchase Orders processed within 5 days in receipt by Purchasing Division | 95% | 95% | 100% |

Analysis

The Purchasing Department plays a large role in ensuring the City Departments receive the best quality goods and services for the lowest prices in a timely manner. The Department was instrumental in developing two (2) Ordinances for the City, the City of Miami Gardens Business and Resident Economic Growth Plan (CMGF-BREP) and the City of Miami Gardens Small Business Growth Plan. Seventy-five (75) residents from Miami Gardens received jobs due to the CMG-BREP program. In FY 2018, the Department will host various training workshops within the City, multiple outreaches to the local community and host a vendor registration drive to enhance the economic growth within the City. The Purchasing Department is a member of the South Florida Cooperative.

City of Miami Gardens

FY 2018-2019 Annual Budget 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 Level

| Authorized Positions | |
|------------------------------------|---------------|
| Fiscal Year 2017-2018 | F.T.E. |
| IT Director | 1 |
| IT Web Content Administrator | 1 |
| Telecommunications Systems Analyst | 1 |
| Applications Systems Manager | 1 |
| IT Support Technician II | 1 |
| IT Junior Support Technician | 1 |
| IT Support Technician | 4 |
| Sub-Total | 10 |

| Authorized Positions | |
|------------------------------------|---------------|
| Fiscal Year 2018-2019 | F.T.E. |
| IT Office Director | 1 |
| IT City Hall Manager | 1 |
| IT Security Auditor | 1 |
| Network Administrator | 1 |
| Telecommunications Systems Analyst | 1 |
| IT Systems Administrator | 1 |
| IT Support Technician | 4 |
| Administrative Analyst | 1 |
| Sub-Total | 11 |

Trend of I.T. Budget



Accomplishments, Goals and Objectives

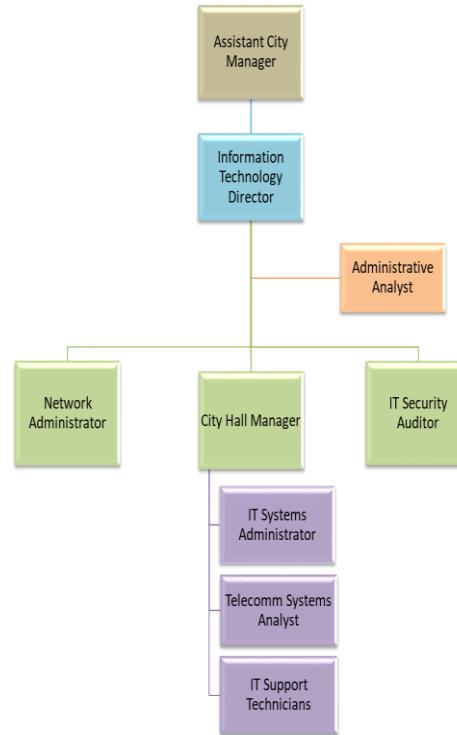
FY 2017-2018 Accomplishments

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

FY 2018-2019 Goals and Objectives

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

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

OFFICE OF INFORMATION TECHNOLOGY

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$1,036,697 | \$984,502 | \$987,330 | \$1,003,030 | \$805,726 | \$798,261 | \$973,125 |
| Operating Expenses | \$1,240,095 | \$1,084,132 | \$1,152,161 | \$1,211,465 | \$1,250,983 | \$1,357,768 | \$1,602,392 |
| Capital Outlay | \$188,930 | \$34,186 | \$45,405 | \$24,516 | \$25,154 | \$137,007 | \$53,500 |
| TOTAL DIVISION | \$2,465,723 | \$2,102,820 | \$2,184,896 | \$2,239,011 | \$2,081,864 | \$2,293,036 | \$2,629,017 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|---|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Implement Disaster Recovery and Email Security | Update all Firewalls to Next Generation Firewalls. Update endpoint Security to call City owned computers. | 50% | 50% | 100% |
| Replace Aging laptops for both City Hall and Police Department | Measured the replacement of servers and switches. | 50% | 50% | 60% |
| Replace City Hall and Police Department Firewalls | Measured by amount of users accessing the network and how much resources are needed. | 50% | 70% | 100% |

Analysis

In FY 2017-2018, 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 and City Hall domains. Disaster recovery with cloud backup has been implemented during this year. Computer replacement is still on going for both City Hall and Police Department. A new cloud helpdesk ticket and inventory system has been implemented for user's access and log tickets online.

City of Miami Gardens

FY 2018-2019 Annual Budget 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.

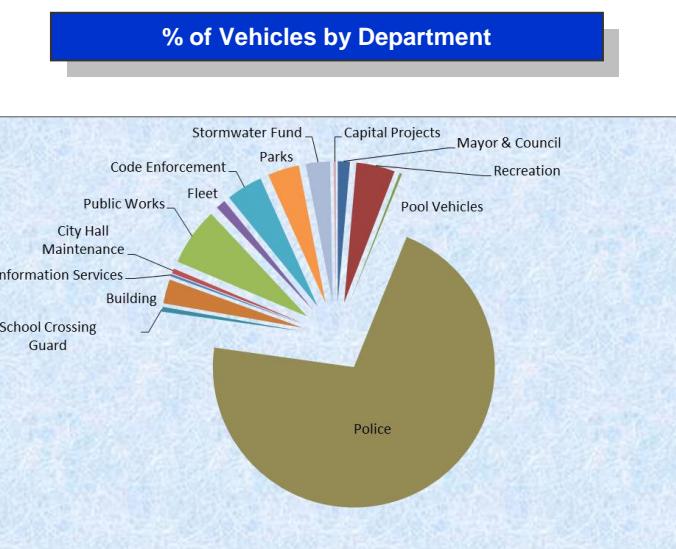
Staffing Level

Authorized Positions

| Fiscal Year 2017-2018 | F.T.E. |
|---------------------------------|----------|
| Fleet Services Manager | 1 |
| Fleet Services Representative | 1 |
| Administrative Assistant | 1 |
| Sub-Total | 3 |

Authorized Positions

| Fiscal Year 2018-2019 | F.T.E. |
|---------------------------------|----------|
| Fleet Services Manager | 1 |
| Fleet Services Representative | 1 |
| Administrative Assistant | 1 |
| Sub-Total | 3 |



Accomplishments, Goals and Objectives

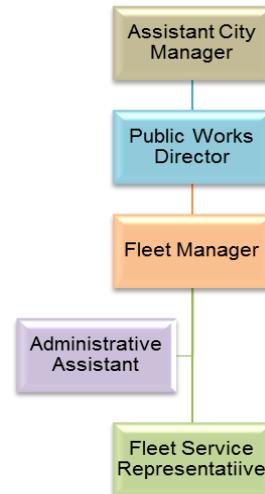
FY 2017-2018 Accomplishments

- Increased the number of preventative services and vehicle inspections to maintain an older fleet without experiencing any catastrophic failure.
- Completed 1,701 repair orders.
- Managed the City's Fuel usage by providing fuel report to each Department by vehicle number.
- Kept up with the growing age of the fleet with repairs due to the lower cost of fuel prices.

FY 2018-2019 Goals and Objectives

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

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

FLEET SERVICES DIVISION

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$215,372 | \$213,821 | \$216,046 | \$219,819 | \$229,510 | \$189,415 | \$235,621 |
| Operating Expenses | \$1,709,614 | \$1,703,603 | \$1,577,058 | \$1,434,452 | \$1,633,794 | \$1,754,176 | \$1,554,810 |
| Capital Outlay | \$2,764,410 | \$311,188 | \$34,682 | \$0 | \$291,777 | \$393,198 | \$540,000 |
| TOTAL DIVISION | \$4,689,395 | \$2,228,612 | \$1,827,786 | \$1,654,271 | \$2,155,081 | \$2,336,739 | \$2,330,431 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|---|----------------------------------|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| 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

In FY 2019, the Fleet Division will continue to commit more time to the preventative maintenance function in light of the continuance of the growing age of our fleet and the budget constraints for vehicle replacements. In FY 2019 \$540,000 is budgeted for replacement of police vehicles (approximately 15 vehicles).

City of Miami Gardens

FY 2018-2019 Annual Budget 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 Level

| Authorized Positions | F.T.E. |
|-------------------------|------------|
| <hr/> | |
| Facility Superintendent | 1 |
| Facility Manager | 1 |
| Public Service Worker | 1 |
| Receptionist | 2.1 |
| Sub-Total | 5.1 |

| Authorized Positions | F.T.E. |
|--------------------------|------------|
| <hr/> | |
| Facility Manager | 1 |
| Public Service Worker II | 1 |
| Receptionist | 2.6 |
| Sub-Total | 4.6 |



Accomplishments, Goals and Objectives

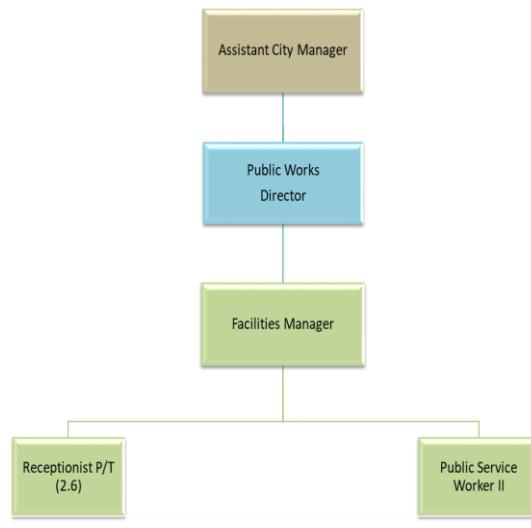
FY 2017-2018 Accomplishments

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

FY 2018-2019 Goals and Objectives

- Provide preventative maintenance and emergency responses to all non-Parks Facilities.
- Monitor the power from the new solar panels.
- Assist on all City Hall Events.
- Review the landscaping replacement plants per the drip irrigation to include drought tolerant plants.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

CITY HALL MAINTENANCE DIVISION

Departmental Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | n/a | n/a | \$257,522 | \$274,544 | \$229,191 | \$157,170 | \$248,037 |
| Operating Expenses | n/a | n/a | \$349,548 | \$643,718 | \$686,420 | \$553,805 | \$616,770 |
| Capital Outlay | n/a | n/a | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | n/a | n/a | \$607,070 | \$918,262 | \$915,611 | \$710,975 | \$864,807 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL FY 2017 | ESTIMATED FY 2018 | BUDGET FY 2019 |
|---|---|-------------------|----------------------|-------------------|
| 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. In addition, the Facility Manager also supervises the two (2) Front Desk Receptionist part-time positions. This Division oversees the City Hall Complex maintenance subcontractors.

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

NON-DEPARTMENTAL DEPARTMENT

Mission

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

Departmental Budget

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Personnel Services | \$51,146 | \$40,519 | \$42,373 | \$12,754 | \$25,860 | \$25,000 | \$35,000 |
| Operating & Transfer out | \$12,092,652 | \$11,950,884 | \$10,023,219 | \$17,589,552 | \$12,287,016 | \$17,014,121 | \$12,060,030 |
| Emergency Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$12,143,798 | \$11,991,403 | \$10,065,592 | \$17,602,306 | \$12,312,876 | \$17,039,121 | \$12,095,030 |

Total General Fund Expenditures

| | | | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| TOTAL GENERAL FUND | \$65,999,113 | \$64,357,700 | \$63,047,248 | \$72,168,872 | \$67,287,746 | \$70,579,191 | \$74,735,676 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

History of General Fund Expenditures



Budget Detail by Fund

Transportation Fund



Miami Gardens Transit Program



Bunche Park sidewalk repairs

City of Miami Gardens

FY 2018-2019 Annual Budget Transportation Fund

FY 2018-2019 Transportation Fund Estimated Revenues

Total Transportation Fund Revenues

| Revenue Type | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 | Basis For Budget |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| 1 st Local Option Fuel Tax | \$1,514,920 | \$1,528,502 | \$1,602,775 | \$1,585,796 | \$1,651,550 | \$1,618,717 | \$1,690,626 | State estimate |
| 2 nd Local Option Fuel Tax | \$585,738 | \$603,544 | \$615,889 | \$613,376 | \$639,031 | \$622,886 | \$649,821 | State estimate |
| CITT | \$3,837,951 | \$3,985,238 | \$4,211,283 | \$4,336,722 | \$4,430,102 | \$4,300,000 | \$4,300,000 | County est. |
| CITT Settlement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Banners | \$6,290 | \$7,610 | \$6,785 | \$7,845 | \$5,775 | \$6,325 | \$2,000 | |
| Grants/Intergovt. Revenue | \$909,620 | \$33,080 | \$31,358 | \$31,358 | \$31,358 | \$35,280 | \$31,358 | |
| State Revenue Sharing | \$918,345 | \$898,665 | \$889,801 | \$860,678 | \$928,076 | \$884,973 | \$894,259 | State Estimate |
| Public Works' Permits | \$73,461 | \$66,338 | \$92,278 | \$178,893 | \$201,811 | \$226,045 | \$100,000 | |
| Other | \$236,234 | \$305,513 | \$207,886 | \$393,029 | \$371,496 | \$358,258 | \$310,624 | |
| Reappropriation Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,517,474 | |
| Total Transportation | \$8,082,558 | \$7,428,490 | \$7,658,055 | \$8,007,677 | \$8,251,425 | \$8,052,483 | \$9,496,162 | |

Analysis

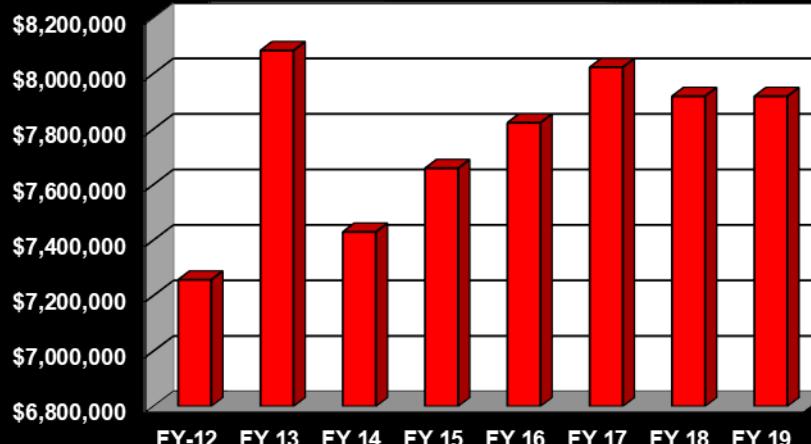
Transportation Fund revenues are generally very steady and predictable. The main sources of revenue are Local Option Gas Tax, State Revenue Sharing and CITT. Miami-Dade County settled with the City in FY 2012 the participation in the Citizens Independent Transportation Trust. The funding is derived from the $\frac{1}{2}$ 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.

City of Miami Gardens

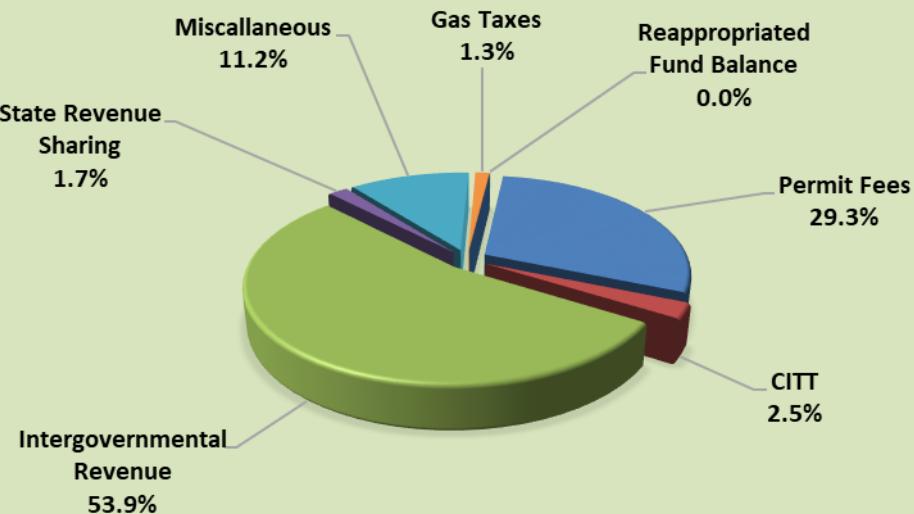
FY 2018-2019 Annual Budget Transportation Fund

Revenue Overview

History of Transportation Fund Revenue



Transportation Fund Revenue by Source for FY 2018-2019



City of Miami Gardens

FY 2018-2019 Annual Budget 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, the Stormwater Utility Operations Division, and Engineering. The Administration Division of the Public Works Department is responsible for the activities of the Public Works Director and staff.

Staffing Level

| Authorized Positions Fiscal Year 2017-2018 | F.T.E. |
|---|----------|
| Public Works Director | 1 |
| Assistant Public Works Director | 1 |
| Public Works Operations Manager | 1 |
| Receptionist | 1 |
| Sub-Total | 4 |

| Authorized Positions Fiscal Year 2018-2019 | F.T.E. |
|---|----------|
| Public Works Director | 1 |
| Assistant Public Works Director | 1 |
| Administrative Assistant | 1 |
| Public Works Operations Manager | 1 |
| Sub-Total | 4 |

Accomplishments, Goals and Objectives

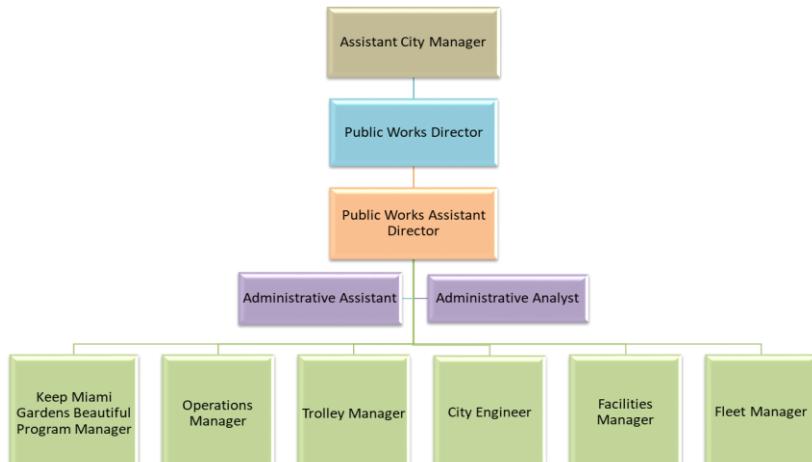
FY 2017-2018 Accomplishments

- Improved the two (2) bus circulator routes with WIFI, People Counter, GPS Services, and Information Monitors.
- Researched and received grants for additional funds for tree planting to meet our Canopy Study and Stormwater Projects.
- Worked with the Fleet Manager on the aging vehicle future maintenance demand in meeting the FY 2018 budget.
- Continued to make all the Divisions more efficient and accountable for the tasks.
- Evaluating and implementing water cost saving measures like changing medians potable water to well irrigation systems.

FY 2018-2019 Goals and Objectives

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

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT ADMINISTRATIVE DIVISION

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$473,044 | \$498,606 | \$441,847 | \$412,725 | \$454,795 | \$470,033 | \$522,971 |
| Operating Expenses | \$908,092 | \$845,644 | \$866,641 | \$868,286 | \$842,319 | \$830,322 | \$869,142 |
| Capital Outlay | \$16,421 | \$0 | \$0 | \$0 | \$0 | \$0 | \$35,000 |
| TOTAL DIVISION | \$1,397,557 | \$1,344,250 | 1,308,488 | \$1,281,011 | \$1,297,144 | \$1,300,355 | \$1,427,113 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|---|------------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| 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.

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

City of Miami Gardens

FY 2018-2019 Annual Budget 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 the Miami-Dade County Schools and with the 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 Level

| Authorized Positions | |
|---------------------------------|---------------|
| Fiscal Year 2017-2018 | F.T.E. |
| KMGB Program Manager | 1 |
| KMGB Program Coordinator | 1 |
| Sub-Total | 2 |

| Authorized Positions | |
|---------------------------------|---------------|
| Fiscal Year 2018-2019 | F.T.E. |
| KMGB Program Manager | 1 |
| KMGB Program Coordinator | 1 |
| Sub-Total | 2 |

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- The City received the 2017 Tree City USA certification and the Litter Control and Prevention Grant from State Department of Transportation.
- The City Adopt-A Tree program gave away over 1,000 trees to our residents during the City's Annual Arbor Day celebration.
- Continued and assisted in the community garden and fruit tree farm in the Senior Citizen Center through the collaborative efforts of various City Departments and business sponsors.
- Continued increasing the tree canopy in the City per the Tree Canopy Study; however, Hurricane Irma destroyed and damages many trees throughout the City.

FY 2018-2019 Goals and Objectives

- To apply for an Urban Forest and Keep America Beautiful Grant.
- Plant 500 street and right of way trees as a part of the City's tree canopy program.
- Create new community pride volunteer programs to beautify the City.
- Continue the KMGB Programs (Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, and Arbor Day).

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT KEEP MIAMI GARDENS BEAUTIFUL DIVISION

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$157,293 | \$124,379 | \$125,423 | \$126,643 | \$128,530 | \$123,704 | \$136,459 |
| Operating Expenses | \$47,118 | \$36,936 | \$28,199 | \$31,684 | \$43,639 | \$30,474 | \$48,400 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$204,411 | \$161,315 | \$153,622 | \$158,327 | \$172,168 | \$154,178 | \$184,859 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|---|---|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Recruit Volunteers for clean-up efforts. | Number of volunteer hours. | 3,716 | 2,048 | 2,882 |
| Increase the City Tree Canopy coverage to 35%. | Number of trees planted. | 278 | 300 | 325 |
| Save on potable irrigation water usage. | Number of gallons saved | 19,053 | 18,264 | 25,000 |
| Increase the road litter removal. | Number of bags picked up. | 11,405 | 12,812 | 13,000 |
| Increase the pickup efforts of the crews under the Department of Corrections. | Number of Miles of road that are picked up. | 5,746 | 3,250 | 7,484 |
| Increase the Adopt A Road sections. | Number of roads adopted. | 2 | 1 | 2 |
| Increase school outreach (environmental education) | Number of classes/workshops | 10 | 10 | 10 |
| Increase community tree care awareness | Number of workshops/seminars | 1 | 2 | 3 |

Analysis

The Division continues to be involved with environmental education. In FY 19, 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.

City of Miami Gardens

FY 2018-2019 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT OPERATIONS/STREETS DIVISION

Mission

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

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

Staffing Level

Authorized Positions Fiscal Year 2017-2018

| | F.T.E. |
|---------------------------|---------------|
| Landscape Superintendent | 1 |
| Arborist | .25 |
| Public Service Supervisor | 6 |
| Public Service Worker I | 7 |
| Public Service Worker II | 7 |
| Public Service Worker III | 2 |
| Irrigation Supervisor | .7 |
| Irrigation Specialist | 1 |
| Sub-Total | 24.95 |

Authorized Positions Fiscal Year 2018-2019

| | F.T.E. |
|---------------------------|---------------|
| Landscape Superintendent | 1 |
| Public Service Supervisor | 6 |
| Public Service Worker I | 7 |
| Public Service Worker II | 7 |
| Public Service Worker III | 2 |
| Irrigation Supervisor | 0.7 |
| Irrigation Specialist | 1 |
| Arborist | 0.25 |
| Sub-Total | 24.95 |

Accomplishments, Goals and Objectives

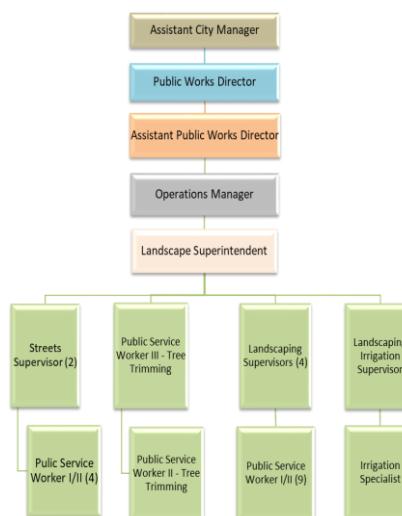
FY 2017-2018 Accomplishments

- Repaired 6,147 feet of sidewalk.
- Installed 225 linear feet of sidewalks by Public Works In-house personnel.
- Collected 11,405 bags of litter.
- Continued the beautification on the medians throughout the City by adding and replacing plants and trees.
- Repaired 113 potholes throughout the City.
- Maintained over 150 acres of irrigated and non-irrigated swale areas.

FY 2018-2019 Goals and Objectives

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

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT OPERATIONS/STREETS DIVISION

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$1,280,913 | \$1,293,865 | \$1,267,240 | \$1,281,076 | \$1,168,167 | \$1,273,862 | \$1,516,587 |
| Operating Expenses | \$527,146 | \$242,307 | \$264,498 | \$272,546 | \$410,137 | \$549,435 | \$431,878 |
| Capital Outlay | \$802,747 | \$43,236 | \$0 | \$50,590 | \$24,137 | \$7,610 | \$0 |
| Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$254,051 |
| TOTAL DIVISION | \$2,610,806 | \$1,579,408 | \$1,531,738 | \$1,604,212 | \$1,603,281 | \$1,830,907 | \$2,202,516 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|---|--|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Complete all pothole repairs. | Number of potholes repaired. | 113 | 112 | 150 |
| Complete no less than 1,800 linear feet of sidewalks. | Number of linear feet of sidewalks repaired. | 6,147 | 8,740 | 10,000 |
| Complete no less than 200 linear feet of new sidewalks installed. | Number of linear feet of new sidewalks installed. | 225 | 500 | 1,200 |
| Complete no less than 300 acres of irrigated/maintained swale area. | Number of acres of irrigated/maintained swale area completed. | 268 | 325 | 500 |
| Complete no less than 150 acres of non- irrigated/ maintained swale area. | Number of acres of non-irrigated/ maintained swale area completed. | 211 | 200 | 200 |

Analysis

To date, landscaping and street staff have focused on maintaining the existing landscape and repairs to sidewalks due to trip and fall problems through our Risk Management Office. In FY 18-19, CITT Funds will cover repaving roads and replacing/installing sidewalks and replacing broken sidewalks throughout the City under the Public Works' Engineering Division. The Street Division will repair potholes and sinkholes as needed.

City of Miami Gardens

FY 2018-2019 Annual Budget 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 Level

| Authorized Positions | | |
|---------------------------------|--|---------------|
| Fiscal Year 2017-2018 | | F.T.E. |
| Project Manager | | 1 |
| Engineering Project Coordinator | | 1 |
| Sub-Total | | 2 |

| Authorized Positions | | |
|---------------------------------|--|---------------|
| Fiscal Year 2018-2019 | | F.T.E. |
| Project Manager | | 1 |
| Engineering Project Coordinator | | 1 |
| Sub-Total | | 2 |



Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

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

FY 2018-2019 Goals and Objectives

- Update the Roadway Assessment Plan for the City.
- Continue the road pavement program -resurfacing, adding and improving medians and install/repair sidewalks City-wide as part of overall projects.
- Continue the standalone sidewalk improvements throughout the City.
- Commence and complete the Hard Rock Stadium Pedestrian Bridges and Tunnels Project prior to September 30, 2019 in preparation for the 2020 Superbowl.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT CITT – Capital Projects

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | N/A | N/A | \$133,662 | \$201,601 | \$195,983 | \$199,992 | \$217,091 |
| Operating Expenses | \$199,296 | \$308,405 | \$414,230 | \$296,662 | \$1,075 | \$25,091 | \$10,000 |
| Capital Outlay | \$2,396,938 | \$2,819,502 | \$1,416,549 | \$843,353 | \$1,212,960 | \$4,010,355 | \$3,971,380 |
| Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$2,596,234 | \$2,596,234 | \$3,127,906 | \$1,341,176 | \$1,410,022 | \$4,235,438 | \$4,198,471 |

Analysis

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

City of Miami Gardens

FY 2018-2019 Annual Budget 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 Level

| Authorized Positions | |
|--------------------------------|---------------|
| Fiscal Year 2017-2018 | F.T.E. |
| Public Service Worker I | 1 |
| Public Service Worker II | 1 |
| Trolley Program Manager | 1 |
| Sub-Total | 3 |

| Authorized Positions | |
|--------------------------------|---------------|
| Fiscal Year 2018-2019 | F.T.E. |
| Public Service Worker I | 1 |
| Public Service Worker II | 1 |
| Trolley Program Manager | 1 |
| Sub-Total | 3 |

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Completed fiscal year Bus Stop Sidewalks/ADA Improvements.
- Completed certain repairs on the existing bus shelters and bus stops due to accidents and maintenance.
- The two (2) trolley services were improved by adding WIFI, GPS, People Counter and Monitor for City Events and CITT Projects.
- Transit outreach was demonstrated in many of the City's events to let the community know of the free bus services around the City.

FY 2018-2019 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.
- Add a new trolley to the route system to decrease the waiting time of one and half hours to a possible 20-minute wait.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT CITT – Transit

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel Services | \$62,528 | \$110,391 | \$132,124 | \$148,438 | \$170,641 | \$167,864 | \$182,158 |
| Operating Expenses | \$247,671 | \$366,346 | \$401,485 | \$692,860 | \$781,841 | \$888,316 | \$1,215,045 |
| Capital Outlay | \$70,416 | \$44,562 | \$79,739 | \$93,065 | \$61,114 | \$81,000 | \$86,000 |
| Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$380,618 | \$521,299 | \$613,348 | \$934,363 | \$1,013,596 | \$1,137,180 | \$1,483,203 |
| TOTAL TRANSPORTATION FUND | \$7,189,627 | \$6,734,178 | \$5,622,159 | \$5,319,089 | \$5,496,182 | \$8,658,058 | \$9,496,162 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|--|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Bus schedule efficiency. | Percentage of punctuality in bus stop arrival. | 95% | 94% | 90% |
| Passenger Count | Average number of riders per month. | 5800 | 7333 | 7,833 |
| Publicity to public for services provided. | Community Outreach Events | 21 | 48 | 50 |
| Service beyond Scheduled Routes | Special Events | 15 | 26 | 30 |

Analysis

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

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

This fiscal year a new trolley will be added and it's anticipated to decrease the waiting time of one and half hours to a possible 20-minute wait.

Budget Detail by Fund

Development Services Fund



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



City of Miami Gardens

FY 2018-2019 Annual Budget Development Services Fund

FY 2018-2019 Development Services Fund Estimated Revenues

Total Development Services Fund

| Revenue Type | Actual FY12-13 | Actual FY13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|------------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Planning & Zoning Fees | \$453,364 | \$292,916 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fee Surcharge | \$204,640 | \$236,686 | \$252,814 | \$289,630 | \$366,159 | \$424,518 | \$304,483 |
| Building Permits | \$1,624,783 | \$1,702,120 | \$1,981,301 | \$1,829,554 | \$2,227,374 | \$3,333,190 | \$2,342,178 |
| Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Revenue | \$15,764 | \$46,219 | \$43,388 | \$26,523 | \$106,175 | \$105,095 | \$33,142 |
| Gen Fund Subsidy | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Total Development Services Fund Revenue | \$2,298,551 | \$2,277,941 | \$2,277,503 | \$2,145,707 | \$2,699,708 | \$3,862,806 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|

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.

City of Miami Gardens

FY 2018-2019 Annual Budget Development Services Fund

BUILDING SERVICES DIVISION

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 Level

| Authorized Positions Fiscal Year 2017-2018 | F.T.E. |
|---|--------------|
| Building Official | 1 |
| Chief Building Inspector | 1 |
| Chief Electrical Inspector | 1 |
| Executive Secretary | 0.9 |
| Plumbing Inspector | 0.5 |
| Chief Mechanical Inspector | 1 |
| Building Inspector/Plans Examiner | 1.8 |
| Administrative Assistant | 1 |
| Permit and License Clerk Supervisor | 1 |
| Senior Permit & Licensing Clerk | 1 |
| Structural Plans Examiner | 0.5 |
| Permit & Licensing Clerk | 5 |
| Total | 15.70 |

| Authorized Positions Fiscal Year 2018-2019 | F.T.E. |
|---|--------------|
| Building Official | 1 |
| Chief Building Inspector | 1 |
| Chief Electrical Inspector | 1 |
| Chief Plumbing Inspector | 1 |
| Chief Mechanical Inspector | 1 |
| Executive Secretary | 0.9 |
| Building Inspector/Plans Examiner | 2.8 |
| Electrical Inspector/Plans Examiner | 0.5 |
| Permit & Licensing Clerk Supervisor | 1 |
| Senior Permit & Licensing Clerk | 1 |
| Structural Plans Examiner | 0.5 |
| Permit & Licensing Clerk | 5 |
| Data Entry Clerk | 1 |
| Administrative Assistant | 1 |
| Total | 18.70 |

Accomplishments, Goals and Objectives

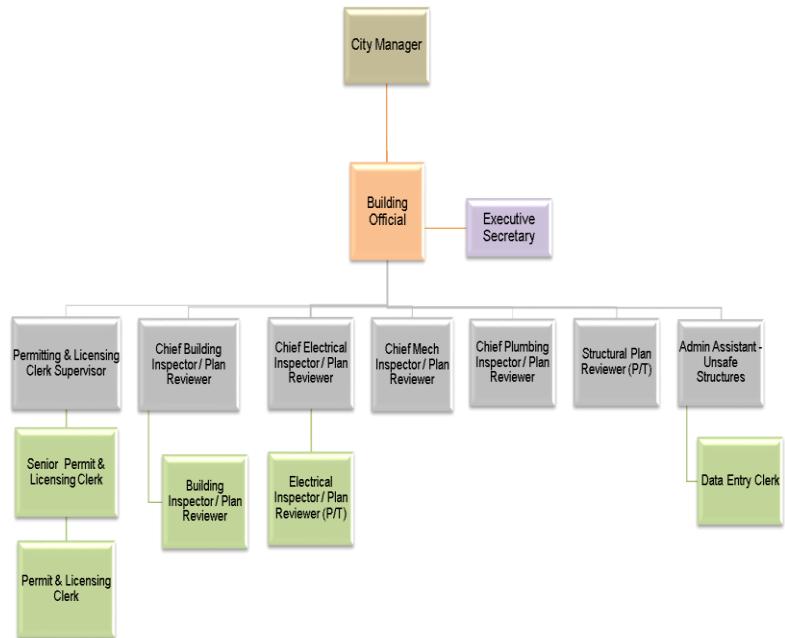
FY 2017-2018 Accomplishments

- Completed the digitization of plans in storage for public records
- Selected and purchased new electronic permit software
- Conducted Customer Training for Building Services Division staff
- Provided off-site training opportunities for Building inspectors
- Maintained CRS program rating at a six (6)

FY 2018-2019 Goals and Objectives

- Digitize plans in file room for public records
- Provide employee development to deliver exceptional internal and external customer services
- Identify and Initiate process/service improvements (permitting, public records, inspections)
- Implement electronic software to provide effective electronic plan review.
- Develop succession plan for the Department.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget Development Services Fund

BUILDING DEPARTMENT

Division Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel Services | \$1,339,280 | \$1,408,571 | \$1,398,752 | \$1,336,785 | \$1,357,206 | \$1,217,508 | \$1,642,562 |
| Operating Expenses | \$438,180 | \$447,402 | \$537,831 | \$603,120 | \$739,755 | \$1,153,383 | \$985,241 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$336,900 | \$52,000 |
| TOTAL DEPARTMENT | \$1,777,460 | \$1,855,973 | \$1,936,583 | \$1,939,905 | \$2,096,961 | \$2,708,063 | \$2,679,803 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|---|--|--------------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Digitize building plans for public record storage. | Complete Digitization of plans for public record | 25% | 60% | 80% |
| Enhance employee development to provide exceptional internal and external customer services | 100% attendance of staff at recommended section specific, inhouse & off site trainings | 50% | 65% | 100% |
| Maintain Community Rating System (CRS) rating. | Maintain Community Rating System (CRS) rating of 6 | 100% | 100% | 100% |
| Integrate Bluebeam software to provide effective electronic plan review | Establish and implement Bluebeam software. | 25% | 50% | 85% |
| Identify and Initiate process/service improvements. | Update standard operating procedures manual and departmental forms on website | 50% | 75% | 100% |
| Identify, Inspect & Demolish Unsafe Structures | Demolish identified unsafe structures in a timely manner. | 4 | 3 | 7 |
| Purchase Epermitting Software | Implementation/integration of new software | Not Measured | 25% | 85% |

Analysis

In FY 2018-19, the Division expects continued effects of the dynamic initiative and development resulting from the rebounding economy and the GOB bond projects. With the unwavering progress of commercial, residential and GOB Bond projects in the City, the Building Division anticipates continued increase in the number of permits issued. The implementation of a new electronic software will provide efficient plan reviews and inspections as the City continues impending growth.

We will continue reviewing the Division's overall staffing and functionality of software, improving customer service and work task efficiency. The Division foresees these improvements will promote employee morale, customer satisfaction, and staff accountability.

Budget Detail by 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.

City of Miami Gardens

FY 2018-2019 Annual Budget Capital Projects Fund

FY 2018-2019 Capital Projects Fund Estimated Revenues

Capital Projects Fund Revenues

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-------------------------------|--------------------|---------------------|--------------------|---------------------|--------------------|-----------------------|--------------------|
| Bonds/Loans | \$0 | \$66,184,065 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$4,918,298 | \$5,204,701 | \$5,123,069 | \$5,905,368 | \$6,063,974 | \$5,346,828 | \$5,590,299 |
| Grants | \$1,611,944 | \$1,981,943 | \$75,076 | \$38,772 | \$105,733 | \$63,482 | \$0 |
| Impact Fees | \$0 | \$0 | \$0 | \$6,000,000 | \$0 | \$0 | \$0 |
| Reappropriate Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other | \$1,826,773 | \$1,578,174 | \$2,000,280 | \$4,887,130 | \$1,674,626 | \$1,670,104 | \$1,067,209 |
| TOTAL FUND | \$8,357,015 | \$74,948,883 | \$7,198,425 | \$16,831,270 | \$7,844,333 | \$7,080,414 | \$6,657,508 |



City of Miami Gardens

FY 2018-2019 Annual Budget Capital Projects Fund

CAPITAL PROJECTS FUND OPERATING 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 Level

| Authorized Positions | |
|--------------------------------|---------------|
| Fiscal Year 2017-2018 | F.T.E. |
| Community Improvement Director | 1 |
| Project Manager | 2 |
| Sub-Total | 3 |

| Authorized Positions | |
|--------------------------------|---------------|
| Fiscal Year 2018-2019 | F.T.E. |
| Community Improvement Director | 1 |
| Capital Improvement Director | 1 |
| Project Manager | 2 |
| Sub-Total | 4 |

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Completed Bunche Park Pool
- Completed Betty T. Ferguson gymnasium upgrades including wood flooring, telescoping bleachers, and sound system
- Completed installing shaded bleachers at North Dade Optimist Park
- Commenced construction on Buccaneer Park, Bunche Park, Norwood Park & Pool
- Commenced design for the Senior Family Center and Bennett Lifter Park
- Initiate CM at Risk solicitation for Risco Park.

FY 2018-2019 Goals and Objectives

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

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget Capital Projects Fund

CAPITAL PROJECTS FUND OPERATING DIVISION

Fund Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-----------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|-----------------------|--------------------|
| Personnel Services | \$529,801 | \$586,570 | \$336,808 | \$332,279 | \$304,670 | \$259,566 | \$581,797 |
| Operating Expenses | \$116,509 | \$164,504 | \$197,003 | \$1,269,203 | \$32,212 | \$22,452 | \$32,450 |
| Capital Outlay | \$31,130,025 | \$12,390,065 | \$4,664,148 | \$0 | \$806,576 | \$0 | \$3,000 |
| Debt Service | \$4,610,934 | \$6,071,477 | \$5,829,829 | \$6,611,390 | \$9,236,416 | \$6,432,945 | \$6,040,261 |
| TOTAL DIVISION | \$36,387,270 | \$19,212,616 | \$11,007,789 | \$8,212,872 | \$10,379,874 | \$6,828,960 | \$6,657,508 |
| TOTAL CAPITAL PROJECT FUND | \$36,387,270 | \$19,212,616 | \$11,007,789 | \$8,212,872 | \$10,379,874 | \$6,828,960 | \$6,657,508 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|---|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Complete 100% of minor construction projects within budget. | Percentage of minor projects completed within budget. | 100% | 100% | 100% |
| Complete 100% of minor construction projects on time. | Percentage of minor projects completed on time. | 50% | 100% | 100% |
| Complete 100% of assigned capital projects by scheduled date. | Percentage of major capital projects completed by the Scheduled date. | 66.66% | 75.00% | 100% |
| Ensure designs of construction projects are accurate and reflect the appropriate needs of the project. | No. of change orders requested for construction project. | 2 | 3 | 15 |
| Complete identified GOB projects | Percentage of GOB projects complete | N/A | N/A | 60% |

Analysis

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

Vacancies existed in FY 2018 resulting in lower than expected personnel costs. The increase in FY 2019 can be attributed to the full year's cost for the entire staff.

Budget Detail by 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.



City of Miami Gardens

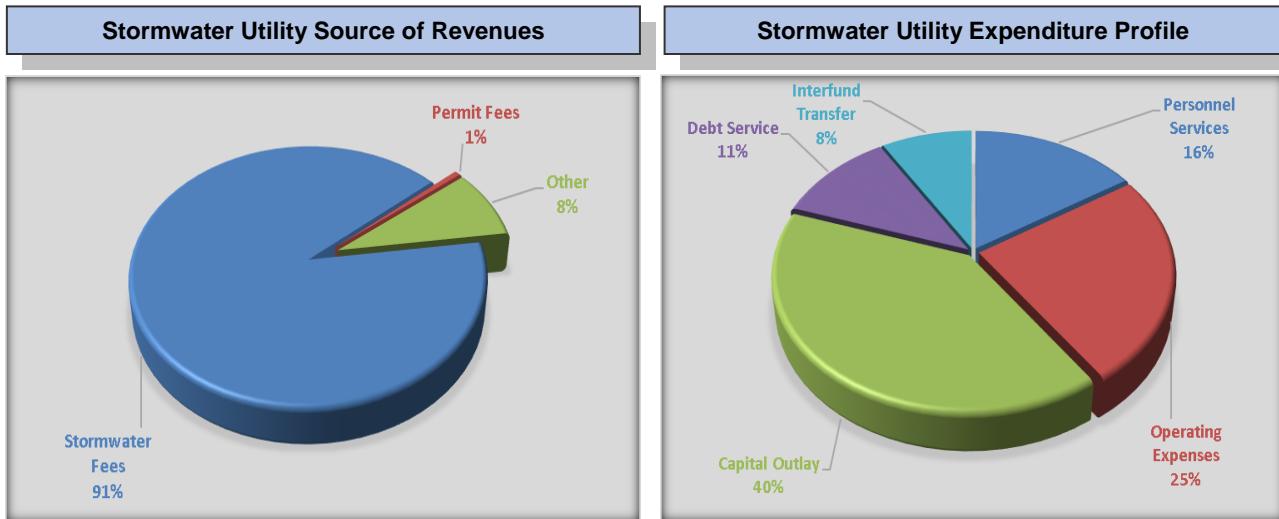
FY 2018-2019 Annual Budget Stormwater Utility Fund

FY 2018-2019 Stormwater Utility Fund Estimated Revenues

Stormwater Utility Fund Revenues

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Stormwater Fees | \$3,427,434 | \$3,738,463 | \$3,464,069 | \$3,395,454 | \$3,469,092 | \$5,065,642 | \$5,113,304 |
| Grant | \$0 | \$38,650 | \$34,000 | \$129,888 | \$87,640 | \$1,581,425 | \$0 |
| Other | \$78,313 | \$69,562 | \$5,469 | \$10,296 | \$42,810 | \$159,123 | \$520,186 |
| TOTAL FUND | \$3,505,747 | \$3,846,675 | \$3,503,538 | \$3,535,638 | \$3,599,542 | \$6,806,190 | \$5,633,490 |

Stormwater Fund Revenues/Expenditures Breakdown



City of Miami Gardens

FY 2018-2019 Annual Budget Stormwater Utility Fund

STORMWATER UTILITY FUND OPERATING DIVISION

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 Level

Authorized Positions

| Fiscal Year 2017-2018 | F.T.E. |
|-----------------------------------|--------------|
| Administrative Analyst | 1 |
| City Engineer | 1 |
| Building Inspector/Plans Examiner | 0.20 |
| Engineering Inspector | 1 |
| Superintendent | 1 |
| Street Sweeper Operator | 1 |
| Stormwater Worker III | 2 |
| Stormwater Worker I | 4 |
| Arborist | 0.75 |
| Total | 11.95 |

Authorized Positions

| Fiscal Year 2018-2019 | F.T.E. |
|-----------------------------------|--------------|
| Administrative Analyst | 1 |
| City Engineer | 1 |
| Building Inspector/Plans Examiner | 0.20 |
| Engineering Inspector | 2 |
| Superintendent | 1 |
| Street Sweeper Operator | 1 |
| Stormwater Worker III | 2 |
| Stormwater Worker I | 4 |
| Arborist | 0.75 |
| Total | 12.95 |

Accomplishments, Goals and Objectives

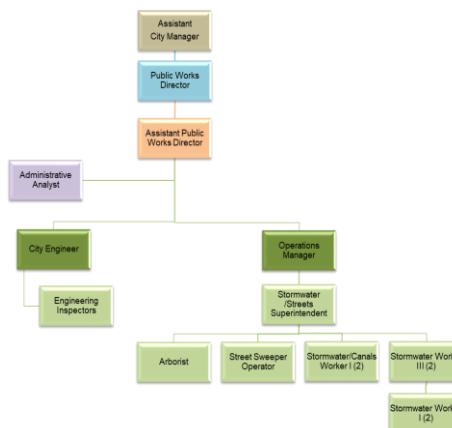
FY 2017-2018 Accomplishments

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

FY 2018-2019 Goals and Objectives

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

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget Stormwater Utility Fund

STORMWATER UTILITY FUND OPERATING DIVISION

Fund Budget

Expenditures

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$800,519 | \$865,858 | \$783,313 | \$712,343 | \$706,650 | \$739,719 | \$888,061 |
| Operating Expenses/Reserve | \$2,397,821 | \$2,101,656 | \$2,065,151 | \$2,043,082 | \$2,011,815 | \$2,219,075 | \$2,503,429 |
| Capital Outlay | \$119,000 | \$22,854 | \$49,917 | \$77,711 | \$42,260 | \$3,690,493 | \$2,242,000 |
| TOTAL DIVISION | \$3,317,340 | \$2,990,368 | \$2,898,381 | \$2,833,136 | \$2,760,725 | \$6,649,287 | \$5,633,490 |
| TOTAL STORMWATER UTILITY FUND | \$3,317,340 | \$2,990,368 | \$2,898,381 | \$2,833,136 | \$2,760,725 | \$6,649,287 | \$5,633,490 |

Performance Indicators

| OBJECTIVES | PERFORMANCE INDICATORS | ACTUAL | ESTIMATED | BUDGET |
|--|--|---------|-----------|---------|
| | | FY 2017 | FY 2018 | FY 2019 |
| Respond to 100% of citizen requests within 48 hours. | Percent response to within 48 hours. | 100% | 100% | 100% |
| Clean and inspect no less than 600 Catch Basins. | Number of catch basins cleaned and inspected. | 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 2018, the Stormwater Assessment was increased by \$2 per ERU. Because of this increase, the City is able to perform more drainage improvement projects resulting in higher Capital Outlay budget for the year.

City of Miami Gardens

FY 2018-2019 Annual Budget 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.

FY 2018-2019 Debt Service Fund Estimated Revenues

Debt Service Fund Revenues

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|-------------------|---------------------|--------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Property tax | 0 | 0 | \$4,200,807 | \$4,142,743 | \$4,200,807 | \$4,263,225 | \$4,221,700 |
| Transfers-in | \$8,641,617 | \$8,745,307 | \$7,612,216 | \$15,205,035 | \$7,612,216 | \$15,204,524 | \$8,089,803 |
| Misc. Rev. | 0 | 0 | \$170,000 | \$132,987 | \$170,000 | \$40,836 | \$0 |
| Fund Balance | \$1,865,350 | \$1,166,914 | \$834,593 | \$0 | \$834,593 | \$0 | \$0 |
| TOTAL FUND | \$10,506,967 | \$9,912,221 | \$12,817,616 | \$19,480,765 | \$12,817,616 | \$19,499,809 | \$12,311,353 |

City of Miami Gardens

FY 2018-2019 Annual Budget Debt Service Fund

DEBT SERVICE FUND

Mission

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.

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

n/a

FY 2018-2019 Goals and Objectives

n/a

Staffing Level

Authorized Positions

Fiscal Year 2017-2018

F.T.E.

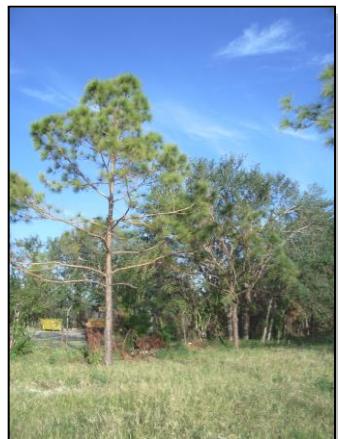
No employees

Authorized Positions

Fiscal Year 2018-2019

F.T.E.

No employees



Typical Bond Projects

Parks Improvements, Police vehicles, purchase of parkland, city buildings and equipment.



City of Miami Gardens

FY 2018-2019 Annual Budget Debt Service Fund

DEBT SERVICE FUND

Fund Budget

| Category | Actual FY 12-13 | Actual FY 13-14 | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Budget FY 18-19 |
|--|---------------------|--------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Debt Service | \$10,506,967 | \$9,912,221 | \$12,817,616 | \$19,297,678 | \$12,817,616 | \$19,491,369 | \$12,311,353 |
| TOTAL DIVISION | \$10,506,967 | \$9,912,221 | \$12,817,616 | \$19,297,678 | \$12,817,616 | \$19,491,369 | \$12,311,353 |
| TOTAL DEBT SERVICE FUND | \$10,506,967 | \$9,912,221 | \$12,817,616 | \$19,297,678 | \$12,817,616 | \$19,491,369 | \$12,311,353 |

Analysis

The Debt Service Fund was started mid-year in FY 2008. The increase in debt service for FY 2013 is attributed to the debt service payment of the City Hall Bond. A slight reduction in FY 2014 as two (2) of the bonds are paid off in FY 2013.

Decrease in FY 2019 can be attributed to two (2) loans (Master Lease Series 2013 and 15 Acre Land Sale) being paid off during FY 2018.



City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

| Revenues | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|---|-----------------------|--------------------------|------------------------------------|
| Property Taxes | | | |
| 001-00-00-311-000-00 Ad Valorem Taxes | 27,045,514 | 30,159,872 | millage rate 6.9363 |
| 001-00-00-311-001-00 Delinquent Ad Valorem Taxes | 981,306 | 500,000 | |
| Utility Taxes | | | |
| 001-00-00-314-100-00 Electric Utility Tax | 6,848,252 | 7,053,700 | |
| 001-00-00-314-300-00 Water Utility Tax | 1,179,684 | 1,100,000 | |
| 001-00-00-314-400-00 Gas Utility Tax | 229,988 | 236,889 | |
| 001-00-00-315-510-00 Telecommunication Tax | 2,185,013 | 2,182,259 | |
| Other Taxes | | | |
| 001-00-00-316-000-00 Local Business Tax | 930,000 | 950,000 | |
| Franchise Fees | | | |
| 001-00-00-323-100-00 Electric Franchise Fee | 2,505,686 | 1,800,000 | |
| 001-00-00-323-400-00 Gas Franchise Fee | 165,000 | 140,000 | |
| 001-00-00-323-700-00 Solid Waste Franchise Fee | 930,000 | 950,000 | |
| 001-00-00-323-901-00 Towing Franchise Fees | 100,000 | 100,000 | |
| Permits, Fees and Assessments | | | |
| 001-00-00-322-001-00 Planning & Zoning Fees | 645,476 | 670,000 | |
| 001-00-00-329-100-00 Alarm Permit Fees | 55,340 | 75,000 | |
| 001-00-00-329-200-00 Landlord Permit Fees | 145,000 | 168,000 | |
| 001-00-00-329-600-00 Special Events Permit | 6,690 | 15,000 | |
| 001-00-00-329-700-00 Towing Permit Fees | 375 | 500 | |
| 001-00-00-329-800-00 Certificates of Use | 472,617 | 470,000 | |
| 001-00-00-329-900-00 Certificate of Re-Occupancy | 224,769 | 245,000 | |
| Intergovernment Revenue | | | |
| State/Federal Shared Revenues | | | |
| 001-00-00-331-202-00 Byrne Grant | 12,761 | 0 | |
| 001-00-00-331-203-00 Cops Grant | 462,526 | 380,000 | COPS IV \$380,000 |
| 001-00-00-331-250-00 US Department of Justice | 86,305 | 60,000 | |
| 001-00-00-334-200-00 State Grant - Public Safety | 81,114 | 100,249 | |
| 001-00-00-334-600-00 Human Services | 2,000 | 2,000 | Food grant for afterschool program |
| 001-00-00-335-120-00 State Revenue Sharing | 2,831,840 | 2,863,131 | State Estimate |
| 001-00-00-335-150-00 Alcoholic Beverage Licenses | 20,293 | 23,000 | |
| 001-00-00-335-180-00 Half-Cent Sales Tax | 8,977,975 | 8,961,149 | State Estimate |
| 001-00-00-337-204-00 Byrne Grant - County | 0 | 0 | |
| Shared Revenues: Other | | | |
| 001-00-00-338-001-00 County Occupational Licenses | 133,515 | 135,000 | |
| Charges for Services | | | |
| 001-00-00-341-100-00 Recording Fees | 200 | 200 | |
| 001-00-00-341-101-00 Lien Searches | 161,536 | 140,000 | |
| 001-00-00-341-301-00 Lien Reduction Application Fee | 1,050 | 50,000 | |
| 001-00-00-341-302-00 Amnesty Lien Reduction Application | 390,000 | 350,000 | |
| 001-00-00-341-900-00 Passport Fees | 2,469 | 0 | |
| 001-00-00-341-920-00 Election Qualifying Charges & Fees | 0 | 0 | |
| 001-00-00-342-100-00 Police Services | 71,730 | 35,000 | |
| 001-00-00-342-105-00 Off Duty Police Officer Revenue | 2,600,000 | 2,507,947 | |
| 001-00-00-347-200-00 Parks and Recreation | 145,878 | 150,000 | |
| 001-00-00-347-201-00 Daily Recreation Admissions | 32,456 | 50,000 | |
| 001-00-00-347-202-00 Recreation Facility Rentals | 33,087 | 35,000 | |
| 001-00-00-347-203-00 Youth Sports Program | 125,000 | 134,000 | |
| 001-00-00-347-204-00 Community Center Memberships | 41,000 | 35,000 | |
| 001-00-00-347-205-00 P & R Sponsorship/Fundraiser | 6,917 | 5,000 | |
| 001-00-00-347-206-00 Contract Classes | 38,364 | 59,000 | |
| 001-00-00-347-207-00 BTF Rentals | 49,000 | 50,000 | |
| 001-00-00-347-208-00 Showmobile Rentals | 2,778 | 1,100 | |
| 001-00-00-347-415-00 Jazz Festival | 2,457,223 | 3,260,000 | |
| 001-00-00-347-416-00 Jazz in the Garden-Vendors | 7,592 | 99,000 | |
| 001-00-00-347-418-00 Jazz in the Gardens - Women's Impact | 11,864 | 155,000 | |
| 001-00-00-347-419-00 Council Special Events Revenue | 5,000 | 0 | |
| 001-00-00-349-101-00 Vending Machines | 4,283 | 5,000 | |
| 001-00-00-349-102-00 Cost Recovery | 43,855 | 20,000 | |

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

| Revenues- Con't | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-------------------------------|---|-----------------------|--------------------------|-------|
| Fines and Forfeitures | | | | |
| 001-00-00-351-100-00 | Parking Fines | 3,191 | 3,500 | |
| 001-00-00-351-200-00 | School Crossing Guard - Clerk | 472 | 2,400 | |
| 001-00-00-351-300-00 | School Crossing Guard - County | 217,993 | 230,000 | |
| 001-00-00-351-500-00 | Traffic Fines | 272,020 | 150,000 | |
| 001-00-00-351-510-00 | Red Light Camera - County | 816,907 | 750,000 | |
| 001-00-00-354-100-00 | Nuisance Abatement Fine | 1,401 | 0 | |
| 001-00-00-354-101-00 | Code Enforcement Lot Clearing Fines | 0 | 0 | |
| 001-00-00-354-103-00 | Code Enforcement Fines | 149,079 | 200,000 | |
| 001-00-00-359-010-00 | Red Light Camera Fines | 3,689,143 | 3,500,000 | |
| 001-00-00-359-011-00 | Red Light Special Master | 174,714 | 250,000 | |
| 001-00-00-359-200-00 | False Alarms Fines | 159,538 | 175,000 | |
| Miscellaneous Revenues | | | | |
| 001-00-00-361-100-00 | Interest | 229,249 | 125,000 | |
| 001-00-00-365-000-00 | Sales of Other Assets | 10,092 | 0 | |
| 001-00-00-366-000-00 | Contributions and Donations | 17,310 | 0 | |
| 001-00-00-369-400-00 | Slot Machine Revenue | 1,177,743 | 1,100,000 | |
| 001-00-00-369-900-00 | Other Miscellaneous Revenues | 139,879 | 10,000 | |
| 001-00-00-369-902-00 | Lobbying Registration Fees | 15,375 | 10,000 | |
| 001-00-00-369-903-00 | Insurance Reimbursement | 180,665 | 60,000 | |
| 001-00-00-369-905-00 | Foreclosure property registry | 232,200 | 75,000 | |
| 001-00-00-369-906-00 | Rebates | 350 | 350 | |
| 001-00-00-369-907-00 | Event Parking | 22,617 | 22,000 | |
| 001-00-00-369-908-00 | BillBoard | 150,000 | 150,000 | |
| 001-00-00-369-908-00 | Police Vehicle usage | 68,481 | 65,000 | |
| Other Sources | | | | |
| 001-00-00-381-015-10 | Inter Transf - Transportation | 402,018 | 414,078 | |
| 001-00-00-381-026-15 | Inter Transf - Develop Svc. | 419,242 | 431,820 | |
| 001-00-00-381-029-41 | Inter Transf - Stormwater | 271,390 | 279,532 | |
| 001-00-00-381-030-41 | Inter Transfer - Repayment GF from Devl. Svc. | 100,000 | 250,000 | |
| 001-00-00-384-000-00 | Bond Proceeds | 0 | 0 | |
| Fund Balance Forward | | | | |
| 001-00-00-389-000-00 | Re-appropriation of Fund Balance | 0 | 0 | |

| | | |
|-----------------------------------|---------------------|---------------------|
| TOTAL GENERAL FUND REVENUE | \$72,411,389 | \$74,735,677 |
|-----------------------------------|---------------------|---------------------|

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

Office of the Mayor

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-----------------------------------|-------------------------------|-------------------------|--------------------------|---------------------|
| Operating Expenditures | | | | |
| 001-11-00-511-310-00 | Professional Services | 153,581 | 80,000 | Lobbying Activities |
| 001-11-00-511-400-00 | Travel and Per Diem | 17,068 | 10,000 | |
| 001-11-00-511-440-00 | Rentals and Leases | 0 | 0 | |
| 001-11-00-511-480-00 | Promotional Activities | 5,000 | 0 | |
| 001-11-00-511-520-00 | Operating Supplies | 5,001 | 0 | |
| 001-11-00-511-523-00 | CMG Junior Council | 15,000 | 17,500 | |
| 001-11-00-511-540-00 | Books, Publications, and Dues | 76,753 | 77,522 | |
| 001-11-00-511-550-00 | Educational & Training | 1,500 | 1,500 | |
| Non-Operating Expenditures | | | | |
| 001-11-00-511-821-00 | Aid to Community Organization | 0 | 0 | |
| Total Legislative | | <u>\$273,902</u> | <u>\$186,522</u> | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

LEGISLATIVE

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-------------------------------|-------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 001-11-01-511-102-00 | Regular Salaries and Wages | 306,716 | 408,297 | |
| 001-11-01-511-104-00 | Overtime | 20,448 | 15,000 | |
| 001-11-01-511-105-00 | Special Pay | 565 | 4,801 | |
| 001-11-01-511-106-00 | Mayor's Salary | 39,577 | 42,000 | |
| 001-11-01-511-107-00 | Council Salaries | 67,846 | 72,001 | |
| 001-11-01-511-201-00 | FICA | 32,043 | 39,624 | |
| 001-11-01-511-202-00 | Retirement | 34,264 | 43,594 | |
| 001-11-01-511-203-00 | Life and Health Insurance | 110,737 | 134,625 | |
| 001-11-01-511-204-00 | Workers' Compensation | 2,259 | 1,965 | |
| 001-11-01-511-206-00 | ICMA Deferred Compensation | 895 | 951 | |
| Operating Expenditures | | | | |
| 001-11-01-511-411-00 | Telephone | 11,437 | 12,000 | |
| 001-11-01-511-421-00 | Postage & Freight | 0 | 0 | |
| 001-11-01-511-490-00 | Mayor's Expense | 14,400 | 14,400 | |
| 001-11-01-511-490-01 | Mayor's Special Event | 5,000 | 5,000 | |
| 001-11-01-511-491-00 | Seat 1 Expense Account | 14,400 | 14,400 | |
| 001-11-01-511-491-01 | Seat 1 Special Event | 5,000 | 5,000 | |
| 001-11-01-511-492-00 | Seat 2 Expense Account | 14,400 | 14,400 | |
| 001-11-01-511-492-01 | Seat 2 Special Event | 5,000 | 5,000 | |
| 001-11-01-511-493-00 | Seat 3 Expense Account | 14,400 | 14,400 | |
| 001-11-01-511-493-01 | Seat 3 Special Event | 5,000 | 5,000 | |
| 001-11-01-511-494-00 | Seat 4 Expense Account | 14,400 | 14,400 | |
| 001-11-01-511-494-01 | Seat 4 Special Event | 5,000 | 5,000 | |
| 001-11-01-511-495-00 | At Large Seat 5 Expense | 14,400 | 14,400 | |
| 001-11-01-511-495-01 | At Large Seat 5 Special Event | 5,000 | 5,000 | |
| 001-11-01-511-496-00 | At Large Seat 6 Expense | 14,400 | 14,400 | |
| 001-11-01-511-496-01 | At Large Seat 6 Special Event | 5,000 | 5,000 | |
| 001-11-01-511-510-00 | Office Supplies | 5,548 | 5,493 | |
| 001-11-01-511-520-00 | Operating Supplies | 482 | 5,000 | |
| 001-11-01-511-550-00 | Educational & Training | 0 | 5,900 | |
| Total Legislative | | \$768,617 | \$927,051 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

OFFICE OF THE CITY MANAGER

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-------------------------------|-------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 001-12-01-512-102-00 | Regular Salaries and Wages | 874,974 | 943,197 | |
| 001-12-01-512-104-00 | Overtime | 149 | 0 | |
| 001-12-01-512-105-00 | Special Pay | 16,754 | 17,400 | |
| 001-12-01-512-201-00 | FICA | 60,922 | 70,477 | |
| 001-12-01-512-202-00 | Retirement | 145,729 | 165,196 | |
| 001-12-01-512-203-00 | Life and Health Insurance | 89,326 | 96,482 | |
| 001-12-01-512-204-00 | Workers' Compensation | 4,259 | 3,590 | |
| Operating Expenditures | | | | |
| 001-12-01-512-310-00 | Professional Services | 106,313 | 30,000 | |
| 001-12-01-512-340-00 | Other Contractual | 20,000 | 10,000 | |
| 001-12-01-512-400-00 | Travel and Per Diem | 9,300 | 11,000 | |
| 001-12-01-512-421-00 | Postage & Freight | 100 | 50 | |
| 001-12-01-512-440-00 | Rentals & Leases | 4,514 | 4,440 | |
| 001-12-01-512-470-00 | Printing & Binding | 120 | 120 | |
| 001-12-01-512-492-00 | Special Events | 0 | 0 | |
| 001-12-01-512-510-00 | Office Supplies | 1,963 | 2,000 | |
| 001-12-01-512-520-00 | Operating Supplies | 2,034 | 2,000 | |
| 001-12-01-512-540-00 | Books, Publications, and Dues | 2,810 | 3,340 | |
| 001-12-01-512-550-00 | Educational & Training | 2,240 | 35,000 | |
| Operating Expenditures | | | | |
| 001-12-01-512-991-00 | Working Capital Reserve | 0 | 211,500 | |
| Total City Manager | | \$1,341,506 | \$1,605,792 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

| OFFICE OF THE CITY MANAGER | | | | |
|--|-----------------------|--------------------------|--|---|
| Public Affairs Office | | | | |
| Expenditures | | | | |
| | Estimated 09/30/18 | Manager's 2019 Budget | | Notes |
| Personnel Services | | | | |
| 001-12-02-512-102-00 Regular Salaries and Wages | 185,894 | 299,340 | | Two (2) Public Affairs Specialist added |
| 001-12-02-512-104-00 Overtime | 706 | 0 | | |
| 001-12-02-512-105-00 Special Pay | 2,412 | 4,801 | | |
| 001-12-02-512-201-00 FICA | 14,371 | 24,556 | | |
| 001-12-02-512-202-00 Retirement | 15,166 | 24,916 | | |
| 001-12-02-512-203-00 Life and Health Insurance | 19,962 | 42,743 | | |
| 001-12-02-512-204-00 Workers' Compensation | 444 | 478 | | |
| Operating Expenditures | | | | |
| 001-12-02-512-310-00 Professional Services | 93,672 | 125,000 | | |
| 001-12-02-512-400-00 Travel & Per Diem | 875 | 6,000 | | |
| 001-12-02-512-421-00 Postage & Freight | 300 | 0 | | |
| 001-12-02-512-440-00 Rentals and Leases | 5,063 | 10,000 | | |
| 001-12-02-512-470-00 Printing & Binding | 2,000 | 7,500 | | |
| 001-12-02-512-492-00 Special Events | 425,000 | 126,000 | | |
| 001-12-02-512-493-00 Software License | 7,525 | 23,000 | | |
| 001-12-02-512-494-00 Advertising | 47,595 | 75,000 | | |
| 001-12-02-512-497-00 Other Obligations | 0 | 0 | | |
| 001-12-02-512-498-00 Jazz in the Gadens | 3,338,302 | 0 | | Funding for JITG moved to separate division |
| 001-12-02-512-510-00 Office Supplies | 900 | 2,000 | | |
| 001-12-02-512-520-00 Operating Supplies | 13,642 | 5,000 | | |
| 001-12-02-512-540-00 Books, Publications, and Dues | 4,730 | 2,000 | | |
| 001-12-02-512-550-00 Educational & Training | 1,048 | 2,700 | | |
| Total Media & Special Events | \$4,179,604 | \$781,034 | | |

OFFICE OF THE CITY MANAGER**Special Events Division****Expenditures**

| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|---|-----------------------|--------------------------|-------|
| Operating Expenditures | | | |
| 001-12-02-512-498-00 Jazz in the Gadens | 0 | 3,400,000 | |
| Total Media & Special Events | \$0 | \$3,400,000 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

OFFICE OF THE CITY CLERK

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-----------------------------------|-------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 001-13-01-513-102-00 | Regular Salaries and Wages | 227,824 | 304,402 | |
| 001-13-01-513-104-00 | Overtime | 450 | 0 | |
| 001-13-01-513-105-00 | Special Pay | 5,204 | 9,000 | |
| 001-13-01-513-201-00 | FICA | 17,512 | 23,932 | |
| 001-13-01-513-202-00 | Retirement | 31,689 | 48,409 | |
| 001-13-01-513-203-00 | Life and Health Insurance | 18,501 | 39,748 | |
| 001-13-01-513-204-00 | Workers' Compensation | 621 | 486 | |
| Operating Expenditures | | | | |
| 001-13-01-513-310-00 | Professional Services | 1,877 | 2,500 | |
| 001-13-01-513-340-00 | Other Contractual | 3,399 | 0 | |
| 001-13-01-513-400-00 | Travel and Per Diem | 1,230 | 1,700 | |
| 001-13-01-513-440-00 | Rentals & Leases | 10,276 | 8,000 | |
| 001-13-01-513-470-00 | Printing and Binding | 25 | 0 | |
| 001-13-01-513-480-00 | Promotional Activities | 200 | 0 | |
| 001-13-01-513-491-00 | Election | 40,000 | 50,000 | |
| 001-13-01-513-494-00 | Advertising | 12,722 | 15,000 | |
| 001-13-01-513-510-00 | Office Supplies | 2,889 | 3,000 | |
| 001-13-01-513-520-00 | Operating Supplies | 1,500 | 32,840 | |
| 001-13-01-513-540-00 | Books, Publications, and Dues | 1,000 | 790 | |
| 001-13-01-513-550-00 | Educational & Training | 700 | 1,700 | |
| Non-Operating Expenditures | | | | |
| 001-13-01-513-820-00 | Commission for Women | 0 | 0 | |
| Total City Clerk | | \$377,621 | \$541,507 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

| FINANCE DEPARTMENT | | | |
|--|-----------------------|--------------------------|--------------|
| Expenditures | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
| Personnel Services | | | |
| 001-13-02-513-102-00 Regular Salaries and Wages | 736,062 | 717,513 | |
| 001-13-02-513-104-00 Overtime | 76 | 0 | |
| 001-13-02-513-105-00 Special Pay | 1,950 | 1,201 | |
| 001-13-02-513-201-00 FICA | 51,805 | 55,113 | |
| 001-13-02-513-202-00 Retirement | 86,722 | 81,188 | |
| 001-13-02-513-203-00 Life and Health Insurance | 46,434 | 49,190 | |
| 001-13-02-513-204-00 Workers' Compensation | 1,457 | 1,145 | |
| Operating Expenditures | | | |
| 001-13-02-513-310-00 Professional Services | 6,100 | 19,000 | |
| 001-13-02-513-320-00 Accounting and Auditing | 62,500 | 65,000 | Annual Audit |
| 001-13-02-513-400-00 Travel and Per Diem | 3,000 | 5,990 | |
| 001-13-02-513-421-00 Postage & Freight | 6 | 0 | |
| 001-13-02-513-493-00 Software License | 0 | 0 | |
| 001-13-02-513-510-00 Office Supplies | 2,400 | 3,030 | |
| 001-13-02-513-520-00 Operating Supplies | 2,249 | 2,870 | |
| 001-13-02-513-540-00 Books, Publications, and Dues | 1,115 | 1,960 | |
| 001-13-02-513-550-00 Educational & Training | 1,200 | 3,220 | |
| Total Finance | \$1,003,076 | \$1,006,420 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

HUMAN RESOURCES DEPARTMENT

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-------------------------------|--------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 001-13-03-513-102-00 | Regular Salaries and Wages | 572,422 | 650,866 | |
| 001-13-03-513-104-00 | Overtime | 13 | 0 | |
| 001-13-03-513-105-00 | Special Pay | 7,880 | 9,000 | |
| 001-13-03-513-201-00 | FICA | 43,085 | 49,886 | |
| 001-13-03-513-202-00 | Retirement | 64,601 | 75,434 | |
| 001-13-03-513-203-00 | Life and Health Insurance | 50,408 | 58,359 | |
| 001-13-03-513-204-00 | Workers' Compensation | 1,193 | 1,039 | |
| 001-13-03-513-231-00 | Retirees Insurance Stipends | 86,442 | 92,004 | |
| Operating Expenditures | | | | |
| 001-13-03-513-310-00 | Professional Services | 61,500 | 16,500 | |
| 001-13-03-513-313-00 | Background Verifications | 7,015 | 7,450 | |
| 001-13-03-513-314-00 | Drug & Physical | 30,000 | 35,855 | |
| 001-13-03-513-316-00 | Psychological/Physical Testing | 50,604 | 31,250 | |
| 001-13-03-513-400-00 | Travel and Per Diem | 6,621 | 11,350 | |
| 001-13-03-513-421-00 | Postage & Freight | 150 | 250 | |
| 001-13-03-513-440-00 | Rentals and Leases | 3,180 | 3,500 | |
| 001-13-03-513-470-00 | Printing & Binding | 250 | 250 | |
| 001-13-03-513-493-00 | Software License | 10,448 | 10,000 | |
| 001-13-03-513-510-00 | Office Supplies | 3,885 | 2,000 | |
| 001-13-03-513-520-00 | Operating Supplies | 5,068 | 5,000 | |
| 001-13-03-513-540-00 | Books, Publications, Dues | 2,843 | 4,020 | |
| 001-13-03-513-550-00 | Educational & Training | 5,800 | 9,770 | |
| Total Human Resources | | \$1,013,408 | \$1,073,783 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

OFFICE OF THE CITY ATTORNEY

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-------------------------------|-------------------------------|-----------------------|--------------------------|--|
| Personnel Services | | | | |
| 001-14-00-514-102-00 | Salaries | 348,010 | 380,509 | |
| 001-14-00-514-105-00 | Special Pay | 10,177 | 10,800 | |
| 001-14-00-514-201-00 | FICA | 24,146 | 27,172 | |
| 001-14-00-514-202-00 | Retirement | 57,007 | 65,062 | |
| 001-14-00-514-203-00 | Life and Health Insurance | 43,670 | 48,563 | |
| 001-14-00-514-204-00 | Workers' Compensation | 717 | 607 | |
| Operating Expenditures | | | | |
| 001-14-00-514-310-00 | Professional Services | 60,000 | 50,000 | For Litigation and outside Counsel Service |
| 001-14-00-514-330-00 | Court Reporter Services | 132 | 500 | |
| 001-14-00-514-340-00 | Other Contractual | 0 | 5,500 | |
| 001-14-00-514-400-00 | Travel and Per Diem | 2,500 | 3,000 | |
| 001-14-00-514-421-00 | Postage & Freight | 281 | 500 | |
| 001-14-00-514-440-00 | Rentals and Leases | 1,716 | 2,000 | |
| 001-14-00-514-510-00 | Office Supplies | 1,764 | 2,500 | |
| 001-14-00-514-520-00 | Operating Supplies | 117 | 200 | |
| 001-14-00-514-540-00 | Books, Publications, and Dues | 6,000 | 6,000 | |
| 001-14-00-514-550-00 | Educational & Training | 1,500 | 2,000 | |
| Total City Attorney | | \$557,737 | \$604,913 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

Expenditures

PLANNING & ZONING OFFICE

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-------------------------------|------------------------------|-----------------------|--------------------------|--|
| Personnel Services | | | | |
| 001-15-01-515-102-00 | Regular Salaries & Wages | 275,262 | 444,262 | Principal Planner and Zoning Enf Officer added |
| 001-15-01-515-105-00 | Special Pay | 3,392 | 4,801 | |
| 001-15-01-515-201-00 | FICA | 21,299 | 34,247 | |
| 001-15-01-515-202-00 | Retirement | 22,183 | 36,979 | |
| 001-15-01-515-203-00 | Life & Health Insurance | 22,709 | 49,435 | |
| 001-15-01-515-204-00 | Workers' Compensation | 567 | 709 | |
| Operating Expenditures | | | | |
| 001-15-01-515-310-00 | Professional Services | 60,773 | 55,000 | |
| 001-15-01-515-340-00 | Contractual Service | 142,885 | 75,000 | |
| 001-15-01-515-400-00 | Travel and Per Diem | 3,088 | 3,088 | |
| 001-15-01-515-470-00 | Printing & Binding | 300 | 1,200 | |
| 001-15-01-515-493-00 | Software License | 1,534 | 4,285 | |
| 001-15-01-515-494-00 | Advertising | 10,000 | 10,000 | |
| 001-15-01-515-510-00 | Office Supplies | 629 | 1,000 | |
| 001-15-01-515-520-00 | Operating Supplies | 0 | 11,400 | |
| 001-15-01-515-540-00 | Books, Publications and Dues | 1,891 | 1,860 | |
| 001-15-01-515-550-00 | Educational & Training | 2,010 | 1,590 | |
| 001-15-01-515-640-00 | Machinery & Equipment | 0 | 0 | |
| Total P&Z Division | | \$568,521 | \$734,856 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

| PUBLIC SAFETY DEPARTMENT | | | |
|---|-----------------------|--------------------------|-------|
| Police School Crossing Guard Program Division | | | |
| Expenditures | | | |
| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
| Personnel Services | | | |
| 001-21-00-521-102-00 Regular Salaries and Wages | 79,552 | 73,719 | |
| 001-21-00-521-103-00 Salaries and Wages (Part-time) | 322,270 | 325,000 | |
| 001-21-00-521-104-00 Overtime | 1,846 | 3,000 | |
| 001-21-00-521-105-00 Special Pay | 2,601 | 2,761 | |
| 001-21-00-521-106-00 Off Duty Services | 0 | 0 | |
| 001-21-00-521-201-00 FICA | 31,141 | 32,451 | |
| 001-21-00-521-202-00 Retirement | 31,559 | 35,106 | |
| 001-21-00-521-203-00 Life and Health Insurance | 15,523 | 9,107 | |
| 001-21-00-521-204-00 Workers' Compensation | 17,155 | 10,365 | |
| 001-21-00-521-206-00 ICMA Deferred Comp - Benefit | 2,052 | 0 | |
| Operating Expenditures | | | |
| 001-21-00-521-400-00 Travel and Per Diem | 0 | 0 | |
| 001-21-00-521-510-00 Office Supplies | 500 | 500 | |
| 001-21-00-521-520-00 Operating Supplies | 1,419 | 3,600 | |
| 001-21-00-521-525-00 Uniforms | 2,999 | 3,000 | |
| 001-21-00-521-540-00 Books, Publications, and Dues | 0 | 200 | |
| 001-21-00-521-550-00 Educational & Training | 170 | 2,960 | |
| Total School Crossing Guards | \$508,786 | \$501,769 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

| PUBLIC SAFETY DEPARTMENT | | | | |
|-----------------------------------|---|-----------------------|--------------------------|--|
| Police Administration Division | | | | |
| Expenditures | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
| Personnel Services | | | | |
| 001-21-01-521-102-00 | Regular Salaries and Wages | 16,309,020 | 19,164,724 | Two (2) Real Time Crime Analysts added |
| 001-21-01-521-104-00 | Overtime | 1,765,315 | 1,791,304 | |
| 001-21-01-521-105-00 | Special Pay | 307,021 | 341,844 | |
| 001-21-01-521-106-00 | Off Duty Services | 1,300,000 | 1,300,000 | |
| 001-21-01-521-201-00 | FICA | 1,356,668 | 1,688,806 | |
| 001-21-01-521-202-00 | Retirement | 3,547,835 | 4,594,797 | |
| 001-21-01-521-203-00 | Life and Health Insurance | 1,688,674 | 2,160,337 | |
| 001-21-01-521-204-00 | Workers' Compensation | 544,268 | 451,117 | |
| 001-21-01-521-206-00 | ICMA Deferred Comp - Benefit | 85,686 | 86,803 | |
| Operating Expenditures | | | | |
| 001-21-01-521-310-00 | Professional Services | 295,684 | 267,100 | |
| 001-21-01-521-340-00 | Other Contractual | 61,858 | 98,000 | |
| 001-21-01-521-400-00 | Travel and Per Diem | 34,558 | 40,735 | |
| 001-21-01-521-410-00 | Communications Svc. | 30,150 | 30,400 | |
| 001-21-01-521-411-00 | Telephones | 21,000 | 21,000 | |
| 001-21-01-521-421-00 | Postage & Freight | 483 | 7,000 | |
| 001-21-01-521-434-00 | Cable T.V. service | 960 | 960 | |
| 001-21-01-521-440-00 | Rentals and Leases | 32,574 | 30,000 | |
| 001-21-01-521-460-00 | Maintenance | 0 | 0 | |
| 001-21-01-521-493-00 | Software License | 28,662 | 329,915 | Real Time Crime Center softwares license |
| 001-21-01-521-494-00 | Advertising | 0 | 300 | |
| 001-21-01-521-510-00 | Office Supplies | 3,500 | 3,500 | |
| 001-21-01-521-520-00 | Operating Supplies | 104,493 | 99,700 | |
| 001-21-01-521-525-00 | Uniforms | 11,357 | 0 | |
| 001-21-01-521-540-00 | Books, Publications, and Dues | 5,940 | 4,425 | |
| 001-21-01-521-550-00 | Educational & Training | 65,813 | 61,600 | |
| Capital Outlay | | | | |
| 001-21-01-521-640-00 | Equipment | 0 | 0 | |
| Non-Operating Expenditures | | | | |
| 001-21-01-521-821-00 | Contribution to Non Profit Organization | 7,000 | 0 | |
| Total Police | | \$27,608,518 | \$32,574,367 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Investigations Division

Expenditures

| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|--|-----------------------|--------------------------|-------|
| Operating Expenditures | | | |
| 001-21-02-521-310-00 Professional Services | 2,052 | 2,000 | |
| 001-21-02-521-350-00 Investigations | 1,605 | 5,500 | |
| 001-21-02-521-400-00 Travel and Per Diem | 0 | 1,000 | |
| 001-21-02-521-440-00 Rentals and Leases | 45,000 | 40,000 | |
| 001-21-02-521-460-00 Repairs & Maintenance | 0 | 0 | |
| 001-21-02-521-510-00 Office Supplies | 5,519 | 5,500 | |
| 001-21-02-521-520-00 Operating Supplies | 7,759 | 5,000 | |
| Total Police Investigations | \$61,936 | \$59,000 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

| PUBLIC SAFETY DEPARTMENT | | | |
|--|-----------------------|--------------------------|-------|
| Police Operations Division | | | |
| Expenditures | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
| Operating Expenditures | | | |
| 001-21-03-521-310-00 Professional Services | 1,400 | 0 | |
| 001-21-03-521-340-00 Other Contractual | 24,180 | 28,000 | |
| 001-21-03-521-440-00 Rentals and Leases | 0 | 0 | |
| 001-21-03-521-460-00 Repairs and Maintenance Service | 6,583 | 6,500 | |
| 001-21-03-521-510-00 Office Supplies | 2,000 | 2,000 | |
| 001-21-03-521-520-00 Operating Supplies | 5,065 | 5,800 | |
| 001-21-03-521-525-00 Uniforms | 10,000 | 0 | |
| 001-21-03-521-540-00 Books, Publications, and Dues | 0 | 0 | |
| Total Police Operations | \$49,228 | \$42,300 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Support Services Division

Expenditures

| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|--|-----------------------|--------------------------|-------|
| Operating Expenditures | | | |
| 001-21-04-521-310-00 Professional Services | 45,193 | 42,460 | |
| 001-21-04-521-440-00 Rentals and Leases | 0 | 0 | |
| 001-21-04-521-460-00 Repairs and Maintenance Service | 158 | 0 | |
| 001-21-04-521-470-00 Printing & Binding | 29,040 | 48,513 | |
| 001-21-04-521-497-00 Other Obligations | 8,137 | 10,000 | |
| 001-21-04-521-510-00 Office Supplies | 602 | 602 | |
| 001-21-04-521-520-00 Operating Supplies | 4,000 | 5,000 | |
| 001-21-04-521-525-00 Uniforms | 35,495 | 56,500 | |
| 001-21-04-521-540-00 Books, Publications, and Dues | 111,942 | 103,500 | |
| Total Police Support | \$234,567 | \$266,575 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Cops Grant

Expenditures

| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-----------------------------|----------------------------|--------------------------|--------------------|
| Personnel Services | | | |
| 001-21-06-521-102-00 | Regular Salaries and Wages | 573,145 | 642,296 |
| 001-21-06-521-104-00 | Overtime | 72,892 | 75,079 |
| 001-21-06-521-105-00 | Special Pay | 13,003 | 12,680 |
| 001-21-06-521-106-00 | Off Duty Service | 143,000 | 143,000 |
| 001-21-06-521-201-00 | FICA | 53,537 | 64,345 |
| 001-21-06-521-202-00 | Retirement | 138,649 | 170,877 |
| 001-21-06-521-203-00 | Life and Health Insurance | 76,685 | 87,468 |
| 001-21-06-521-204-00 | Worker's Compensation | 22,239 | 16,282 |
| Total Police COPS II | | \$1,093,150 | \$1,212,027 |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

COPS III

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|------------------------------|----------------------------|---------------------------|---------------------------|-------|
| Personnel Services | | | | |
| 001-21-07-521-102-00 | Regular Salaries and Wages | 571,012 | 637,988 | |
| 001-21-07-521-104-00 | Overtime | 110,182 | 113,488 | |
| 001-21-07-521-105-00 | Special Pay | 20,400 | 20,520 | |
| 001-21-07-521-106-00 | Off Duty Service | 175,000 | 175,000 | |
| 001-21-07-521-201-00 | FICA | 56,184 | 71,002 | |
| 001-21-07-521-202-00 | Retirement | 150,959 | 188,283 | |
| 001-21-07-521-203-00 | Life and Health Insurance | 63,216 | 69,572 | |
| 001-21-07-521-204-00 | Worker's Compensation | 19,961 | 14,033 | |
| Total Police COPS III | | <u>\$1,166,914</u> | <u>\$1,289,886</u> | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

COPS IV

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-----------------------------|----------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 001-21-08-521-102-00 | Regular Salaries and Wages | 571,723 | 643,184 | |
| 001-21-08-521-104-00 | Overtime | 55,545 | 57,212 | |
| 001-21-08-521-105-00 | Special Pay | 7,155 | 6,560 | |
| 001-21-08-521-106-00 | Off Duty Service | 67,000 | 67,000 | |
| 001-21-08-521-201-00 | FICA | 49,416 | 57,577 | |
| 001-21-08-521-202-00 | Retirement | 134,219 | 167,086 | |
| 001-21-08-521-203-00 | Life and Health Insurance | 69,493 | 77,494 | |
| 001-21-08-521-204-00 | Worker's Compensation | 20,705 | 16,084 | |
| Total Police COPS IV | | \$975,255 | \$1,092,197 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

CODE COMPLIANCE DIVISION

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-------------------------------|-------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 001-29-01-529-102-00 | Regular Salaries and Wages | 865,696 | 1,021,509 | |
| 001-29-01-529-104-00 | Overtime | 13,192 | 20,000 | |
| 001-29-01-529-105-00 | Special Pay | 6,093 | 6,001 | |
| 001-29-01-529-201-00 | FICA | 65,011 | 87,936 | |
| 001-29-01-529-202-00 | Retirement | 69,293 | 85,127 | |
| 001-29-01-529-203-00 | Life and Health Insurance | 122,197 | 155,055 | |
| 001-29-01-529-204-00 | Workers' Compensation | 12,611 | 11,273 | |
| 001-29-01-529-206-00 | ICMA Deferred Comp - Benefit | 1,755 | 3,916 | |
| Operating Expenditures | | | | |
| 001-29-01-529-310-00 | Professional Services | 12,800 | 18,000 | |
| 001-29-01-529-340-00 | Other Contractual | 15,542 | 17,500 | |
| 001-29-01-529-400-00 | Travel and Per Diem | 0 | 2,064 | |
| 001-29-01-529-421-00 | Postage & Freight | 29 | 100 | |
| 001-29-01-529-440-00 | Rentals and Leases | 11,097 | 13,000 | |
| 001-29-01-529-470-00 | Printing & Binding | 6,887 | 9,500 | |
| 001-29-01-529-510-00 | Office Supplies | 3,998 | 5,000 | |
| 001-29-01-529-520-00 | Operating Supplies | 1,395 | 10,000 | |
| 001-29-01-529-525-00 | Uniforms | 1,641 | 4,500 | |
| 001-29-01-529-540-00 | Books, Publications, and Dues | 937 | 1,425 | |
| 001-29-01-529-550-00 | Educational & Training | 1,900 | 5,991 | |
| Total Code Enforcement | | \$1,212,073 | \$1,477,897 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Recreation Division

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-----------------------------------|---|-----------------------|--------------------------|--|
| Personnel Services | | | | |
| 001-72-00-572-102-00 | Regular Salaries and Wages | 779,081 | 950,895 | |
| 001-72-00-572-104-00 | Overtime | 20,097 | 7,500 | |
| 001-72-00-572-105-00 | Special Pay | 6,127 | 7,800 | |
| 001-72-00-572-201-00 | FICA | 59,857 | 74,984 | |
| 001-72-00-572-202-00 | Retirement | 71,853 | 93,768 | |
| 001-72-00-572-203-00 | Life and Health Insurance | 98,249 | 131,568 | |
| 001-72-00-572-204-00 | Workers' Compensation | 18,254 | 17,273 | |
| 001-72-00-572-206-00 | ICMA Deferred Comp - Benefit | 3,179 | 0 | |
| Operating Expenditures | | | | |
| 001-72-00-572-310-00 | Professional Services | 15,358 | 48,200 | |
| 001-72-00-572-340-00 | Other Contractual | 139,632 | 95,000 | |
| 001-72-00-572-341-00 | Other Contractual - Maintenance | 1,291 | 3,949 | |
| 001-72-00-572-400-00 | Travel and Per Diem | 75 | 7,500 | |
| 001-72-00-572-410-00 | Communications Svc. | 1,793 | 2,250 | |
| 001-72-00-572-411-00 | Telephone | 73,488 | 75,100 | |
| 001-72-00-572-421-00 | Postage & Freight | 0 | 0 | |
| 001-72-00-572-431-00 | Electricity | 94,723 | 133,200 | |
| 001-72-00-572-432-00 | Water | 40,429 | 57,250 | |
| 001-72-00-572-433-00 | Gas | 46 | 120 | |
| 001-72-00-572-440-00 | Rentals and Leases | 48,394 | 45,300 | |
| 001-72-00-572-460-00 | Repairs and Maintenance | 0 | 0 | |
| 001-72-00-572-461-00 | Repairs & Maint - Maintenance | 4,645 | 12,550 | |
| 001-72-00-572-470-00 | Printing & Binding | 6,900 | 7,500 | |
| 001-72-00-572-492-00 | Special Events | 0 | 132,500 | |
| 001-72-00-572-494-00 | Advertising | 0 | 5,000 | |
| 001-72-00-572-497-00 | Other Obligations | 50,056 | 44,950 | |
| 001-72-00-572-510-00 | Office Supplies | 3,546 | 1,000 | |
| 001-72-00-572-520-00 | Operating Supplies | 68,877 | 9,500 | |
| 001-72-00-572-525-00 | Uniforms | 2,500 | 10,000 | |
| 001-72-00-572-540-00 | Books, Publications, and Dues | 500 | 2,750 | |
| 001-72-00-572-550-00 | Educational & Training | 300 | 0 | |
| Capital Outlay | | | | |
| 001-72-00-572-643-00 | Computer Software | 0 | 0 | |
| Non-Operating Expenditures | | | | |
| 001-72-00-572-991-00 | Reserve for New Parks facilities operations | 0 | 908,227 | Three (3) new parks will open in FY 2019 |
| Total P&R Recreation | | \$1,609,250 | \$2,885,634 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

| PARKS & RECREATION | | | |
|---|-----------------------|--------------------------|-------|
| Maintenance Division | | | |
| Expenditures | | | |
| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
| Personnel Services | | | |
| 001-72-01-572-102-00 Regular Salaries and Wages | 674,453 | 766,341 | |
| 001-72-01-572-104-00 Overtime | 17,779 | 10,000 | |
| 001-72-01-572-105-00 Special Pay | 6,078 | 6,781 | |
| 001-72-01-572-201-00 FICA | 51,440 | 58,634 | |
| 001-72-01-572-202-00 Retirement | 54,824 | 64,617 | |
| 001-72-01-572-203-00 Life and Health Insurance | 113,580 | 136,910 | |
| 001-72-01-572-204-00 Workers' Compensation | 33,095 | 28,411 | |
| Operating Expenditures | | | |
| 001-72-01-572-310-00 Professional Services | 0 | 0 | |
| 001-72-01-572-340-00 Other Contractual | 185,261 | 128,700 | |
| 001-72-01-572-343-00 Park Maintenance Contract | 0 | 0 | |
| 001-72-01-572-431-00 Electricity | 2,439 | 3,180 | |
| 001-72-01-572-432-00 Water | 4,359 | 3,050 | |
| 001-72-01-572-434-00 Cable T.V. service | 1,343 | 1,380 | |
| 001-72-01-572-440-00 Rentals and Leases | 11,633 | 11,600 | |
| 001-72-01-572-460-00 Repairs and Maintenance Serv | 32,417 | 65,800 | |
| 001-72-01-572-497-00 Other Obligations | 5,795 | 5,397 | |
| 001-72-01-572-510-00 Office Supplies | 0 | 300 | |
| 001-72-01-572-520-00 Operating Supplies | 15,000 | 19,400 | |
| 001-72-01-572-525-00 Uniforms | 5,000 | 5,645 | |
| 001-72-01-572-531-00 Landscape Supplies/Materials | 6,000 | 20,000 | |
| 001-72-01-572-550-00 Educational & Training | 0 | 1,500 | |
| Capital Outlay | | | |
| 001-72-01-572-640-00 Machinery and Equipment | 0 | 0 | |
| Total P&R Maintenance | \$1,220,495 | \$1,337,646 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

| PARKS & RECREATION DEPARTMENT | | | |
|-------------------------------|--|--|--|
| Community Center Division | | | |

Expenditures

| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|--|-----------------------|--------------------------|-------|
| Personnel Services | | | |
| 001-72-02-572-102-00 Regular Salaries and Wages | 445,148 | 624,988 | |
| 001-72-02-572-104-00 Overtime | 11,792 | 5,000 | |
| 001-72-02-572-105-00 Special Pay | 1,973 | 3,600 | |
| 001-72-02-572-201-00 FICA | 34,674 | 48,725 | |
| 001-72-02-572-202-00 Retirement | 36,191 | 52,647 | |
| 001-72-02-572-203-00 Life and Health Insurance | 44,049 | 67,935 | |
| 001-72-02-572-204-00 Workers' Compensation | 13,612 | 13,128 | |
| Operating Expenditures | | | |
| 001-72-02-572-310-00 Professional Services | 38,000 | 19,500 | |
| 001-72-02-572-340-00 Other Contractual | 8,755 | 8,500 | |
| 001-72-02-572-341-00 Other Contractual - Maintenance | 11,148 | 9,924 | |
| 001-72-02-572-344-00 Instructors payments | 41,300 | 41,000 | |
| 001-72-02-572-400-00 Travel & Per Diem | 0 | 1,000 | |
| 001-72-02-572-411-00 Telephone | 5,584 | 5,700 | |
| 001-72-02-572-431-00 Electricity | 121,518 | 144,900 | |
| 001-72-02-572-432-00 Water | 21,289 | 21,638 | |
| 001-72-02-572-433-00 Gas | 130 | 192 | |
| 001-72-02-572-440-00 Rentals and Leases | 7,556 | 6,000 | |
| 001-72-02-572-460-00 Repairs and Maintenance Service | 23,273 | 50,000 | |
| 001-72-02-572-461-00 Repairs & Maintenance - Bldg. | 58,941 | 76,184 | |
| 001-72-02-572-470-00 Printing & Binding | 0 | 0 | |
| 001-72-02-572-497-00 Other Obligation | 21,666 | 18,427 | |
| 001-72-02-572-510-00 Office Supplies | 2,995 | 4,500 | |
| 001-72-02-572-520-00 Operating Supplies | 21,921 | 22,000 | |
| 001-72-02-572-525-00 Uniforms | 4,000 | 5,500 | |
| 001-72-02-572-528-00 Small Tools and Equipment | 0 | 1,000 | |
| 001-72-02-572-531-00 Landscape Supplies/Materials | 0 | 1,000 | |
| 001-72-02-572-540-00 Memberships & Subscriptions | 0 | 500 | |
| 001-72-02-572-550-00 Educational & Training | 100 | 1,000 | |
| Total BTF Community Center | \$975,614 | \$1,254,488 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Athletics Program

Expenditures

| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|--|-----------------------|--------------------------|-------|
| Personnel Services | | | |
| 001-72-04-572-102-00 Regular Salaries and Wages | | | |
| 001-72-04-572-102-00 | 497,116 | 471,971 | |
| 001-72-04-572-104-00 Overtime | 12,364 | 20,000 | |
| 001-72-04-572-105-00 Special Pay | 2,315 | 1,801 | |
| 001-72-04-572-201-00 FICA | 38,197 | 36,969 | |
| 001-72-04-572-202-00 Retirement | 40,418 | 48,052 | |
| 001-72-04-572-203-00 Life and Health Insurance | 72,940 | 106,961 | |
| 001-72-04-572-204-00 Workers' Compensation | 13,693 | 10,042 | |
| 001-72-04-572-206-00 Deferred Compensation | 0 | 0 | |
| Operating Expenditures | | | |
| 001-72-04-572-310-00 Professional Services | 69,058 | 68,000 | |
| 001-72-04-572-340-00 Other Contractual Services | 107,800 | 393,000 | |
| 001-72-04-572-400-00 Travel and Per Diem | 0 | 0 | |
| 001-72-04-572-410-00 Communications Svc. | 0 | 0 | |
| 001-72-04-572-440-00 Rental and Leases | 26,925 | 30,000 | |
| 001-72-04-572-450-00 Insurance | 0 | 12,000 | |
| 001-72-04-572-470-00 Printing & Binding | 2,758 | 5,850 | |
| 001-72-04-572-493-00 Software | 0 | 0 | |
| 001-72-04-572-510-00 Office Supplies | 0 | 600 | |
| 001-72-04-572-520-00 Operating Supplies | 111,500 | 111,500 | |
| 001-72-04-572-540-00 Memberships & Subscriptions | 3,825 | 5,000 | |
| 001-72-04-572-550-00 Educational & Training | 0 | 2,000 | |
| Total Athletic Division | \$998,907 | \$1,323,746 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

| PARKS & RECREATION DEPARTMENT | | | |
|--------------------------------|---------------------------------|--------------------------|------------------|
| Aquatics Program | | | |
| Expenditures | | | |
| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
| Personnel Services | | | |
| 001-72-05-572-102-00 | Regular Salaries and Wages | 13,761 | 81,482 |
| 001-72-05-572-104-00 | Overtime | 587 | 2,500 |
| 001-72-05-572-201-00 | FICA | 1,095 | 6,421 |
| 001-72-05-572-202-00 | Retirement | 1,158 | 6,990 |
| 001-72-05-572-203-00 | Life and Health Insurance | 2,108 | 5,962 |
| 001-72-05-572-204-00 | Workers' Compensation | 365 | 1,912 |
| Operating Expenditures | | | |
| 001-72-05-572-310-00 | Professional Services | 4,283 | 0 |
| 001-72-05-572-340-00 | Other Contractual | 1,088 | 1,425 |
| 001-72-05-572-341-00 | Contractual Svc - PW | 0 | 7,255 |
| 001-72-05-572-411-00 | Telephone Services | 0 | 1,610 |
| 001-72-05-572-431-00 | Electricity | 0 | 2,541 |
| 001-72-05-572-432-00 | Water | 0 | 13,765 |
| 001-72-05-572-440-00 | Rentals and Leases | 933 | 4,800 |
| 001-72-05-572-460-00 | Repairs and Maintenance Service | 1,365 | 10,056 |
| 001-72-05-572-461-00 | Facility/Grounds Maint | 1,125 | 1,350 |
| 001-72-05-572-497-00 | Other Obligations - PW | 375 | 0 |
| 001-72-05-572-510-00 | Office Supplies | 0 | 1,000 |
| 001-72-05-572-520-00 | Operating Supplies | 2,060 | 10,902 |
| 001-72-05-572-521-00 | Operating Supplies - PW | 0 | 841 |
| 001-72-05-572-525-00 | Uniforms | 3,596 | 3,000 |
| Total Athletic Division | | \$33,898 | \$163,812 |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

| GENERAL SERVICES | | | |
|----------------------------------|--|--|--|
| Office of Procurement Management | | | |

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|---|-------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 001-13-05-513-102-00 | Regular Salaries and Wages | 248,375 | 324,170 | |
| 001-13-05-513-105-00 | Special Pay | 2,654 | 3,000 | |
| 001-13-05-513-201-00 | FICA | 19,081 | 24,923 | |
| 001-13-05-513-202-00 | Retirement | 30,864 | 40,805 | |
| 001-13-05-513-203-00 | Life and Health Insurance | 32,558 | 47,348 | |
| 001-13-05-513-204-00 | Workers' Compensation | 537 | 518 | |
| 001-13-05-513-206-00 | ICMA Deferred Comp - Benefit | 3,648 | 4,667 | |
| Operating Expenditures | | | | |
| 001-13-05-513-310-00 | Professional Services | 0 | 0 | |
| 001-13-05-513-400-00 | Travel & Per Diem | 780 | 500 | |
| 001-13-05-513-421-00 | Postage & Freight | 50 | 250 | |
| 001-13-05-513-440-00 | Rentals and Leases | 1,837 | 1,838 | |
| 001-13-05-513-470-00 | Printing | 58 | 600 | |
| 001-13-05-513-493-00 | Software License | 20,005 | 20,500 | |
| 001-13-05-513-510-00 | Office Supplies | 1,783 | 2,000 | |
| 001-13-05-513-520-00 | Operating Supplies | 500 | 500 | |
| 001-13-05-513-540-00 | Books, Publications, and Dues | 439 | 800 | |
| 001-13-05-513-550-00 | Educational & Training | 1,390 | 750 | |
| Total Office of Procurement Management | | \$364,559 | \$473,169 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

| GENERAL SERVICES | | | | |
|----------------------------------|---------------------------------|-----------------------|--------------------------|--------------------------------|
| Office of Information Technology | | | | |
| Expenditures | | | | |
| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
| Personnel Services | | | | |
| 001-16-01-516-102-00 | Regular Salaries and Wages | 590,477 | 744,768 | Network Manager position added |
| 001-16-01-516-104-00 | Overtime | 31,260 | 0 | |
| 001-16-01-516-105-00 | Special Pay | 4,466 | 4,801 | |
| 001-16-01-516-201-00 | FICA | 45,607 | 56,349 | |
| 001-16-01-516-202-00 | Retirement | 65,142 | 80,699 | |
| 001-16-01-516-203-00 | Life and Health Insurance | 60,047 | 85,325 | |
| 001-16-01-516-204-00 | Workers' Compensation | 1,263 | 1,183 | |
| Operating Expenditures | | | | |
| 001-16-01-516-310-00 | Professional Services | 80,078 | 92,078 | |
| 001-16-01-516-400-00 | Travel & Per Diem | 3,448 | 4,900 | |
| 001-16-01-516-410-00 | Communications Svc. | 312,550 | 320,140 | |
| 001-16-01-516-411-00 | Telephone Services | 10,920 | 10,920 | |
| 001-16-01-516-421-00 | Postage & Freight | 22 | 100 | |
| 001-16-01-516-440-00 | Rental & Leases | 1,200 | 1,200 | |
| 001-16-01-516-460-00 | Repairs and Maintenance Service | 210,563 | 358,302 | |
| 001-16-01-516-493-00 | Software License | 631,348 | 695,788 | |
| 001-16-01-516-510-00 | Office Supplies | 1,600 | 1,600 | |
| 001-16-01-516-520-00 | Operating Supplies | 7,500 | 8,457 | |
| 001-16-01-516-521-00 | Computers | 86,608 | 98,843 | |
| 001-16-01-516-524-00 | Computer software < \$5K | 0 | 2,000 | |
| 001-16-01-516-525-00 | Uniforms | 927 | 500 | |
| 001-16-01-516-540-00 | Books, Publications, and Dues | 240 | 885 | |
| 001-16-01-516-550-00 | Educational & Training | 10,764 | 6,680 | |
| Capital Outlay | | | | |
| 001-16-01-516-642-00 | Computer Hardware Upgrade | 91,915 | 51,000 | |
| 001-16-01-516-643-00 | Computer Software | 45,092 | 2,500 | |
| Total IT | | \$2,293,036 | \$2,629,017 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

| GENERAL SERVICES | | | |
|--|-----------------------|--------------------------|-------------------------------|
| Fleet Division | | | |
| Expenditures | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
| Personnel Services | | | |
| 001-19-03-519-102-00 Regular Salaries and Wages | 146,386 | 182,772 | |
| 001-19-03-519-104-00 Overtime | 0 | 0 | |
| 001-19-03-519-105-00 Special Pay | 3,392 | 3,600 | |
| 001-19-03-519-201-00 FICA | 11,524 | 14,322 | |
| 001-19-03-519-202-00 Retirement | 11,825 | 15,214 | |
| 001-19-03-519-203-00 Life and Health Insurance | 13,380 | 17,208 | |
| 001-19-03-519-204-00 Workers' Compensation | 2,908 | 2,505 | |
| Operating Expenditures | | | |
| 001-19-03-519-310-00 Professional Services | 0 | 500 | |
| 001-19-03-519-400-00 Travel & Per Diem | 400 | 1,500 | |
| 001-19-03-519-440-00 Rentals & Leases | 410 | 410 | |
| 001-19-03-519-460-00 Repairs and Maintenance Service | 958,960 | 850,000 | |
| 001-19-03-519-510-00 Office Supplies | 500 | 500 | |
| 001-19-03-519-520-00 Operating Supplies | 3,025 | 1,000 | |
| 001-19-03-519-527-00 Gasoline & Lubricants | 790,270 | 700,000 | |
| 001-19-03-519-540-00 Books, Publications, and Dues | 348 | 400 | |
| 001-19-03-519-550-00 Educational & Training | 263 | 500 | |
| Capital Outlay | | | |
| 001-19-03-519-640-00 Machinery & Equipment | 393,148 | 540,000 | \$540,000 Vehicle Replacement |
| Total Fleet | \$2,336,739 | \$2,330,431 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

| GENERAL SERVICES | | | |
|--------------------------------|--|--|--|
| City Hall Maintenance Division | | | |

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|------------------------------------|---------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 001-19-04-519-102-00 | Regular Salaries and Wages | 125,265 | 191,732 | |
| 001-19-04-519-104-00 | Overtime | 0 | 500 | |
| 001-19-04-519-105-00 | Special Pay | 1,470 | 2,161 | |
| 001-19-04-519-201-00 | FICA | 9,486 | 14,747 | |
| 001-19-04-519-202-00 | Retirement | 10,101 | 16,083 | |
| 001-19-04-519-203-00 | Life and Health Insurance | 10,587 | 20,768 | |
| 001-19-04-519-204-00 | Workers' Compensation | 260 | 2,046 | |
| Operating Expenditures | | | | |
| 001-19-04-519-340-00 | Contractual Services | 114,672 | 139,853 | |
| 001-19-04-519-431-00 | Electricity | 189,445 | 223,960 | |
| 001-19-04-519-432-00 | Water | 49,000 | 61,500 | |
| 001-19-04-519-433-00 | Cable Service | 3,804 | 3,900 | |
| 001-19-04-519-460-00 | Repairs and Maintenance Service | 174,966 | 179,242 | |
| 001-19-04-519-497-00 | Other Obligations | 1,035 | 990 | |
| 001-19-04-519-510-00 | Office Supplies | 500 | 500 | |
| 001-19-04-519-520-00 | Operating Supplies | 18,883 | 4,900 | |
| 001-19-04-519-525-00 | Uniforms | 0 | 425 | |
| 001-19-04-519-527-00 | Gasoline & Lubricants | 1,500 | 1,500 | |
| Total City Hall Maintenance | | \$710,975 | \$864,807 | |

City of Miami Gardens

FY 2018-2019 Annual Budget General Fund

| |
|----------------------------------|
| GENERAL SERVICES |
| Non-Departmental Division |

Expenditures

| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|--|-----------------------|--------------------------|-------|
| Personnel Services | | | |
| 001-19-01-519-205-00 Unemployment Compensation | 25,000 | 35,000 | |
| Operating Expenditures | | | |
| 001-19-01-519-310-00 Professional Services | 131,770 | 132,500 | |
| 001-19-01-519-340-00 Other Contractual | 1,839,566 | 1,843,670 | |
| 001-19-01-519-421-00 Postage & Freight | 21,364 | 41,830 | |
| 001-19-01-519-450-00 Insurance | 1,422,800 | 1,456,200 | |
| 001-19-01-519-460-00 Repairs and Maintenance Service | 285 | 0 | |
| 001-19-01-519-497-00 Other Obligations | 94,293 | 92,835 | |
| 001-19-01-519-520-00 Operating Supplies | 53,824 | 0 | |
| 001-19-01-519-529-00 Hurricane Related expenses | 147,927 | 0 | |
| 001-19-01-519-540-00 Books, Publications, and Dues | 259 | 124 | |
| Non-Operating Expenditures | | | |
| 001-19-01-519-915-30 Transfer to Capital Projs Fund | 5,346,828 | 5,590,299 | |
| 001-19-01-519-918-21 Transfer to Debt Service Fund | 7,955,206 | 1,657,518 | |
| 001-19-01-519-993-00 Working Capital Reserve | 0 | 1,245,054 | |
| Total Non-Departmental | \$17,039,121 | \$12,095,030 | |

| | | |
|--|---------------------|---------------------|
| Total General Fund Expenditures | \$70,577,012 | \$74,735,676 |
|--|---------------------|---------------------|

| | | |
|---|--------------------|------------|
| General Fund Revenues (-) Expenditures | \$1,834,377 | \$0 |
|---|--------------------|------------|

City of Miami Gardens

FY 2018-2019 Annual Budget

Transportation Fund

Revenues

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-----------------------|--|-----------------------|--------------------------|-------|
| 100-00-00-312-410-00 | First Local Option Fuel Tax | 1,618,717 | 1,690,626 | |
| 100-00-00-312-420-00 | Second Local Option Fuel Tax | 622,886 | 649,821 | |
| 100-00-00-312-600-00 | CITT | 4,300,000 | 4,300,000 | |
| 100-00-00-322-002-00 | Public Works Bldg Permit Fees | 226,045 | 100,000 | |
| 100-00-00-329-100-00 | Banners Permits | 6,325 | 2,000 | |
| 100-00-00-334-390-00 | FDOT - Landscape agm | 35,280 | 31,358 | |
| 100-00-00-335-120-00 | State Revenue Sharing | 884,973 | 894,259 | |
| 100-00-00-345-200-00 | Surcharge | 49,135 | 25,000 | |
| 100-00-00-351-100-00 | Parking Fines | 2,499 | 2,800 | |
| 100-00-00-361-100-00 | Interest | 94,303 | 40,000 | |
| 100-00-00-362-100-00 | Bus Benches | 15,270 | 39,200 | |
| 100-00-00-369-900-00 | Other Miscellaneous Revenues | 38 | 700 | |
| 100-00-00-369-901-00 | Landscape in lieu of | 0 | 0 | |
| 100-00-00-381-029-41 | Inter Transf - Stormwater | 197,013 | 202,924 | |
| 100-00-00-389-902-00 | Reappropriated Capital CITT fund balance | 0 | 1,148,471 | |
| 100-00-00-389-903-00 | Reappropriated Transit CITT fund balance | 0 | 369,003 | |
| 100-00-00-389-904-00 | Reappropriated Fund Balance | 0 | 0 | |
| Total Revenues | | \$8,052,483 | \$9,496,162 | |

| | | |
|---|--------------------|--------------------|
| Total Transportation Fund Revenues | \$8,052,483 | \$9,496,162 |
|---|--------------------|--------------------|

City of Miami Gardens

FY 2018-2019 Annual Budget

Transportation Fund

Expenditures

| PUBLIC WORKS DEPARTMENT | | | |
|-----------------------------------|-------------------------------|--------------------------|--------------------|
| Administration Division | | | |
| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
| Personnel Services | | | |
| 100-41-00-541-102-00 | Regular Salaries and Wages | 345,705 | 381,724 |
| 100-41-00-541-105-00 | Special Pay | 5,541 | 5,881 |
| 100-41-00-541-201-00 | FICA | 25,211 | 29,583 |
| 100-41-00-541-202-00 | Retirement | 49,083 | 56,237 |
| 100-41-00-541-203-00 | Life and Health Insurance | 36,871 | 43,091 |
| 100-41-00-541-204-00 | Workers' Compensation | 7,621 | 6,455 |
| 100-41-00-541-205-00 | Unemployment Compensation | 0 | 0 |
| Operating Expenditures | | | |
| 100-41-00-541-310-00 | Professional Services | 1,000 | 1,500 |
| 100-41-00-541-400-00 | Travel and Per Diem | 2,130 | 4,500 |
| 100-41-00-541-421-00 | Postage & Freight | 29 | 50 |
| 100-41-00-541-440-00 | Rentals and Leases | 1,000 | 1,100 |
| 100-41-00-541-460-00 | Repairs and Maintenance | 1,484 | 1,000 |
| 100-41-00-541-497-00 | Other Obligations | 1,838 | 809 |
| 100-41-00-541-510-00 | Office Supplies | 2,211 | 2,500 |
| 100-41-00-541-520-00 | Operating Supplies | 3,884 | 1,000 |
| 100-41-00-541-525-00 | Uniforms | 0 | 0 |
| 100-41-00-541-527-00 | Gasoline & Lubricants | 26,933 | 47,520 |
| 100-41-00-541-540-00 | Books, Publications, and Dues | 335 | 1,560 |
| 100-41-00-541-550-00 | Educational & Training | 580 | 1,500 |
| Capital Outlay | | | |
| 100-41-00-541-640-00 | Machinery & Equipment | 0 | 35,000 |
| Non-Operating Expenditures | | | |
| 100-41-00-541-914-01 | Transfer to General Fund | 402,018 | 414,079 |
| 100-41-00-541-918-21 | Transfer to Debt Service Fund | 386,881 | 392,024 |
| 100-41-00-541-991-00 | Working Capital Reserve | 0 | 0 |
| Total Administration | | \$1,300,355 | \$1,427,113 |

City of Miami Gardens

FY 2018-2019 Annual Budget

Transportation Fund

| |
|---|
| PUBLIC WORKS DEPARTMENT |
| Keep Miami Gardens Beautiful Program Division |

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|--------------------------------|---------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 100-41-01-541-102-00 | | | | |
| Regular Salaries and Wages | | 92,336 | 100,959 | |
| 100-41-01-541-104-00 | Overtime | 1,606 | 3,000 | |
| 100-41-01-541-105-00 | Speical Pay | 1,331 | 1,201 | |
| 100-41-01-541-201-00 | FICA | 7,160 | 8,035 | |
| 100-41-01-541-202-00 | Retirement | 7,457 | 8,653 | |
| 100-41-01-541-203-00 | Life and Health Insurance | 10,871 | 12,132 | |
| 100-41-01-541-204-00 | Workers' Compensation | 2,943 | 2,479 | |
| Operating Expenditures | | | | |
| 100-41-01-541-310-00 | Professional Services | 5,000 | 350 | |
| 100-41-01-541-400-00 | Travel and Per Diem | 2,404 | 2,000 | |
| 100-41-01-541-421-00 | Postage & Freight | 70 | 50 | |
| 100-41-01-541-460-00 | Repairs and Maintenance Service | 285 | 0 | |
| 100-41-01-541-470-00 | Printing & Binding | 0 | 400 | |
| 100-41-01-541-494-00 | Advertising | 1,714 | 500 | |
| 100-41-01-541-510-00 | Office Supplies | 529 | 600 | |
| 100-41-01-541-520-00 | Operating Supplies | 8,801 | 18,000 | |
| 100-41-01-541-530-00 | Road Materials and Supplies | 10,357 | 25,000 | |
| 100-41-01-541-540-00 | Books, Publications and Dues | 355 | 500 | |
| 100-41-01-541-550-00 | Educational & Training | 959 | 1,000 | |
| Total Keep MG Beautiful | | \$154,178 | \$184,859 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

Transportation Fund

| PUBLIC WORKS DEPARTMENT | | | |
|--|-----------------------|--------------------------|-------|
| Streets Division | | | |
| Expenditures | | | |
| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
| Personnel Services | | | |
| 100-41-02-541-102-00 Regular Salaries and Wages | 867,458 | 1,045,588 | |
| 100-41-02-541-104-00 Overtime | 33,401 | 15,000 | |
| 100-41-02-541-105-00 Speical Pay | 2,612 | 2,821 | |
| 100-41-02-541-201-00 FICA | 64,327 | 77,420 | |
| 100-41-02-541-202-00 Retirement | 71,118 | 88,282 | |
| 100-41-02-541-203-00 Life and Health Insurance | 166,094 | 225,343 | |
| 100-41-02-541-204-00 Workers' Compensation | 66,853 | 60,133 | |
| 100-41-02-541-205-00 Unemployment Compensation | 2,000 | 2,000 | |
| 100-41-02-541-206-00 ICMA Deferred Comp - Benefit | 0 | 0 | |
| Operating Expenditures | | | |
| 100-41-02-541-310-00 Professional Services | 4,500 | 28,000 | |
| 100-41-02-541-340-00 Other Contractual | 46,716 | 52,000 | |
| 100-41-02-541-400-00 Travel and Per Diem | 0 | 0 | |
| 100-41-02-541-421-00 Postage & Freight | 0 | 0 | |
| 100-41-02-541-431-00 Electricity | 148,332 | 15,140 | |
| 100-41-02-541-432-00 Water | 233,500 | 214,450 | |
| 100-41-02-541-440-00 Rentals and Leases | 0 | 500 | |
| 100-41-02-541-460-00 Repairs and Maintenance Service | 42,405 | 33,000 | |
| 100-41-02-541-520-00 Operating Supplies | 6,680 | 5,000 | |
| 100-41-02-541-525-00 Uniforms | 5,932 | 6,288 | |
| 100-41-02-541-528-00 Small Tools and Equipment | 3,759 | 4,000 | |
| 100-41-02-541-530-00 Road Materials and Supplies | 56,021 | 70,000 | |
| 100-41-02-541-540-00 Books, Publications and Dues | 483 | 500 | |
| 100-41-02-541-550-00 Educational & Training | 1,107 | 3,000 | |
| Capital Outlay | | | |
| 100-41-02-541-631-00 Infrastructure Improvements: Well Pumps | 695 | 0 | |
| 100-41-02-541-640-00 Machinery & Equipment | 6,915 | 0 | |
| Non-Operating Expenses | | | |
| 100-41-02-541-991-00 Working Capital Reserve | 0 | 254,051 | |
| Total Streets Division | \$1,830,907 | \$2,202,516 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

Transportation Fund

| DEVELOPMENT SERVICES | | | |
|--|-----------------------|--------------------------|-------|
| CITIZENS INDEPENDENT TRANSPORTATION TRUST - Capital Projects | | | |
| Expenditures | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
| Personnel Services | | | |
| 100-41-05-541-102-00 Regular Salaries and Wages | 152,548 | 166,795 | |
| 100-41-05-541-104-00 Overtime | 0 | 0 | |
| 100-41-05-541-105-00 Special Pay | 1,131 | 1,201 | |
| 100-41-05-541-201-00 FICA | 11,594 | 12,670 | |
| 100-41-05-541-202-00 Retirement | 12,294 | 13,884 | |
| 100-41-05-541-203-00 Life and Health Insurance | 13,179 | 14,721 | |
| 100-41-05-541-204-00 Workers' Compensation | 9,246 | 7,820 | |
| Operating Expenditures | | | |
| 100-41-05-541-310-00 Professional Services | 24,940 | - | |
| 100-41-05-541-530-00 Road Supplies | 151 | 10,000 | |
| Capital Outlay | | | |
| 100-41-05-541-630-00 Improvements Other Than Bldgs. | 4,010,355 | 3,971,380 | |
| Non-Operating Expenses | | | |
| 100-41-05-541-991-00 Working Capital Reserve | 0 | 0 | |
| Total CITT - Capital Projects | \$4,235,438 | \$4,198,471 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

Transportation Fund

| PUBLIC WORKS DEPARTMENT | | | |
|---|--|--|--|
| CITIZENS INDEPENDENT TRANSPORTATION TRUST - Transit | | | |

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-----------------------------|--------------------------------|-----------------------|--------------------------|---|
| Personnel Services | | | | |
| 100-41-06-541-102-00 | Regular salaries & Wages | 118,834 | 131,251 | |
| 100-41-06-541-104-00 | Overtime | 5,876 | 4,000 | |
| 100-41-06-541-105-00 | Special Pay | 565 | 601 | |
| 100-41-06-541-201-00 | FICA | 9,095 | 10,064 | |
| 100-41-06-541-202-00 | Retirement | 9,803 | 11,259 | |
| 100-41-06-541-203-00 | Health Insurance | 18,353 | 20,549 | |
| 100-41-06-541-204-00 | Worker's Compensation | 5,338 | 4,434 | |
| Operating Expenses | | | | |
| 100-41-06-541-310-00 | Professional Services | 637,486 | 959,065 | One (1) additional trolleys have been added |
| 100-41-06-541-340-00 | Other Contractual | 67,083 | 57,500 | |
| 100-41-06-541-450-00 | Insurance | - | 12,480 | |
| 100-41-06-541-460-00 | Repairs & Maintenance | 179,983 | 180,000 | |
| 100-41-06-541-470-00 | Printing & Binding | 228 | 2,000 | |
| 100-41-06-541-494-00 | Advertising | 3,500 | 3,500 | |
| 100-41-06-541-520-00 | Operating Supplies | 36 | - | |
| 100-41-06-541-528-00 | Small Tools and Equipment | - | 500 | |
| Capital Outlay | | | | |
| 100-41-06-541-630-00 | Improvements Other Than Bldgs. | 81,000 | 60,000 | |
| 100-41-06-541-640-00 | Machinery & Equipment | 0 | 26,000 | Vehilce (Ford F150) for transit inspections |
| Total CITT - Transit | | \$1,137,180 | \$1,483,203 | |

| | | |
|----------------------------|--------------------|--------------------|
| Total Expenditures | | |
| Transportation Fund | \$8,658,057 | \$9,496,162 |

| | | | |
|----------------------------|---------------------------------|-------------------|------------|
| Transportation Fund | Revnues (-) Expenditures | -\$605,574 | \$0 |
|----------------------------|---------------------------------|-------------------|------------|

City of Miami Gardens

FY 2018-2019 Annual Budget

Development Services Fund

Revenues

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-----------------------|-------------------------------------|-----------------------|--------------------------|-------|
| 105-00-00-322-002-00 | Building Permit Fees | 3,333,190 | 2,342,178 | |
| 105-00-00-322-003-00 | Bldg. Certificate Compliance | 31,804 | 4,938 | |
| 105-00-00-322-004-00 | 40 Year Recertification | 3,865 | 3,142 | |
| 105-00-00-322-006-00 | OT Inspection Fees | 22,227 | 10,000 | |
| 105-00-00-322-007-00 | Boiler Inspection | 6,210 | 4,801 | |
| 105-00-00-329-400-00 | Community Development District Fees | 6,420 | 6,410 | |
| 105-00-00-345-100-00 | Unsafe Structure charges | 12,911 | 0 | |
| 105-00-00-345-200-00 | Technology Surcharge | 424,518 | 304,483 | |
| 105-00-00-345-200-00 | Cost Recovery | 2,248 | 0 | |
| 105-00-00-361-100-00 | Interest Income | 15,258 | 2,651 | |
| 105-00-00-369-900-00 | Other Miscellaneous Rev | 4,150 | 1,200 | |
| Total Revenues | | \$3,862,803 | \$2,679,803 | |

| | | |
|--------------------------|--------------------|--------------------|
| Total Revenues | | |
| Development Service Fund | \$3,862,803 | \$2,679,803 |

City of Miami Gardens

FY 2018-2019 Annual Budget

Development Services Fund

BUILDING SERVICES DEPARTMENT

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-----------------------------------|-----------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 105-24-02-524-102-00 | | | | |
| Regular Salary & Wages | | 949,752 | 1,264,221 | |
| 105-24-02-524-104-00 | Overtime | 14,320 | 15,000 | |
| 105-24-02-524-105-00 | Special Pay | 3,961 | 4,801 | |
| 105-24-02-524-201-00 | FICA | 72,043 | 96,589 | |
| 105-24-02-524-202-00 | Retirement | 75,569 | 106,472 | |
| 105-24-02-524-203-00 | Life & Health Insurance | 88,803 | 135,425 | |
| 105-24-02-524-204-00 | Workers' Compensation | 13,883 | 15,054 | |
| 105-24-02-524-205-00 | Unemployment Compensation | -825 | 5,000 | |
| Operating Expenditures | | | | |
| 105-24-02-524-310-00 | Professional Services | 603,039 | 204,240 | |
| 105-24-02-524-340-00 | Other Contractual | 2,726 | 21,872 | |
| 105-24-02-524-400-00 | Travel & Per Diem | 1,577 | 6,104 | |
| 105-24-02-524-421-00 | Postage & Freight | 28 | 0 | |
| 105-24-02-524-440-00 | Rentals & Leases | 2,580 | 2,580 | |
| 105-24-02-524-460-00 | Repairs and Maintenance Service | 1,724 | 1,940 | |
| 105-24-02-524-470-00 | Printing & Binding | 0 | 400 | |
| 105-24-02-524-493-00 | Software License | 3,112 | 6,377 | |
| 105-24-02-524-510-00 | Office Supplies | 4,839 | 4,200 | |
| 105-24-02-524-520-00 | Operating Supplies | 434 | 23,114 | |
| 105-24-02-524-521-00 | Computers | 0 | 6,340 | |
| 105-24-02-524-525-00 | Uniforms | 0 | 0 | |
| 105-24-02-524-527-00 | Gasoline & Lubricants | 12,124 | 20,000 | |
| 105-24-02-524-540-00 | Books, Publications & Dues | 1,266 | 1,675 | |
| 105-24-02-524-550-00 | Educational & Training | 965 | 4,580 | |
| Capital Outlay | | | | |
| 105-24-02-524-640-00 | Equipment | 18,000 | 52,000 | |
| 105-24-02-524-643-00 | Software | 318,900 | 0 | |
| Non-Operating Expenditures | | | | |
| 105-24-02-524-914-01 | Transfer to General Fund | 419,242 | 431,819 | |
| 105-24-02-524-915-01 | Transfer - Reimburse General Fund | 100,000 | 100,000 | |
| 105-24-02-524-991-00 | Working Capital Reserve | 0 | 150,000 | |
| Total Building Services | | \$2,708,063 | \$2,679,803 | |

Total Expenditures
Development Services Fund

\$2,708,063 \$2,679,803

Development Services Fund
Revenues (-) Expenditures

\$1,154,740 \$0

City of Miami Gardens

FY 2018-2019 Annual Budget

Capital Projects Fund

Revenues

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-----------------------|----------------------------------|-----------------------|--------------------------|-------|
| 300-00-00-361-102-00 | Rebate from Build American Bonds | 1,113,235 | 1,067,210 | |
| 300-00-00-381-030-01 | Transfer from General Fund | 5,346,828 | 5,590,299 | |
| 300-00-00-389-901-00 | Re-appropriate Fund Balance | 0 | 0 | |
| Total Revenues | | \$6,460,063 | \$6,657,508 | |

Total Revenues Capital Projs. Fund

\$6,460,063

\$6,657,508

City of Miami Gardens

FY 2018-2019 Annual Budget

Capital Projects Fund

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|--|-------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 300-12-01-512-102-00 | Regular Salaries and Wages | 207,720 | 471,899 | |
| 300-12-01-512-105-00 | Special Pay | 1,154 | 2,401 | |
| 300-12-01-512-201-00 | FICA | 16,294 | 36,296 | |
| 300-12-01-512-202-00 | Retirement | 16,451 | 39,281 | |
| 300-12-01-512-203-00 | Life and Health Insurance | 13,479 | 27,749 | |
| 300-12-01-512-204-00 | Workers' Compensations | 4,468 | 4,171 | |
| Operating Expenditures | | | | |
| 300-12-01-512-310-00 | Professional Services | 5,000 | 5,000 | |
| 300-12-01-512-340-00 | Other Contractual - Legal | 10,000 | 5,000 | |
| 300-12-01-512-400-00 | Travel and Per Diem | 250 | 3,000 | |
| 300-12-01-512-421-00 | Postage & Freight | 0 | 100 | |
| 300-12-01-512-440-00 | Rentals & Leases | 2,502 | 5,000 | |
| 300-12-01-512-470-00 | Printing & Binding | 0 | 100 | |
| 300-12-01-512-510-00 | Office Supplies | 200 | 2,000 | |
| 300-12-01-512-540-00 | Books, Publications and Dues | 0 | 250 | |
| 300-12-01-512-550-00 | Educational & Training | 1,000 | 7,000 | |
| 300-19-01-519-310-00 | Professional Services | 3,500 | 5,000 | |
| Capital Outlay | | | | |
| 300-12-01-512-621-03 | City Hall Complex | 113,997 | 0 | |
| 300-12-01-512-643-00 | Computer Software | 0 | 3,000 | |
| Non-Operating Expenditures | | | | |
| 300-12-01-512-918-21 | Transfer to Debt Service Fund | 6,432,945 | 6,040,261 | |
| Total Expenditures Capital Improvements | | \$6,828,960 | \$6,657,508 | |

Total Expenditures Capital Improvements

\$6,828,960

\$6,657,508

Revenues (-) Expenditures CIP Fund

-\$368,897

\$0

City of Miami Gardens

FY 2018-2019 Annual Budget

Stormwater Utility Fund

Revenues

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|------------------------------|----------------------------------|-----------------------|--------------------------|-------------------------------------|
| 401-00-00-325-200-00 | Stormwater Assessments | 5,033,843 | 5,078,304 | 78.4k ERUs @ \$6ea per month at 95% |
| 401-00-00-329-500-00 | Stormwater Permit Fees | 31,799 | 35,000 | |
| 401-00-00-334-360-00 | State Grant - STW | 1,581,425 | 0 | |
| 401-00-00-349-102-00 | Cost Recovery | 3,588 | 0 | |
| 401-00-00-361-100-00 | Interest | 49,736 | 25,000 | |
| 401-00-00-389-901-00 | Reappropriated Retained Earnings | 0 | 495,186 | |
| Total Stormwater Fund | | \$6,700,391 | \$5,633,490 | |

Total Revenues

Special Revenue Fund

\$6,700,391 \$5,633,490

City of Miami Gardens

FY 2018-2019 Annual Budget

Stormwater Utility Fund - Operating Division

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|------------------------------------|-------------------------------------|-----------------------|--------------------------|---------------------------------------|
| Personnel Services | | | | |
| 401-41-03-538-102-00 | Regular Salaries and Wages | 375,107 | 430,250 | |
| 401-41-03-538-104-00 | Overtime | 11,856 | 2,000 | |
| 401-41-03-538-105-00 | Special Pay | 565 | 601 | |
| 401-41-03-538-201-00 | FICA | 27,959 | 31,869 | |
| 401-41-03-538-202-00 | Retirement | 30,464 | 35,981 | |
| 401-41-03-538-203-00 | Life and Health Insurance | 63,726 | 78,781 | |
| 401-41-03-538-204-00 | Workers' Compensation | 23,040 | 20,289 | |
| Operating Expenditures | | | | |
| 401-41-03-538-310-00 | Professional Services | 492,565 | 462,000 | |
| 401-41-03-538-315-00 | Fee Collection Charges | 51,221 | 56,488 | |
| 401-41-03-538-340-00 | Other Contractual | 282,207 | 333,482 | |
| 401-41-03-538-400-00 | Travel and Per Diem | 1,500 | 2,000 | |
| 401-41-03-538-421-00 | Postage & Freight | 200 | 200 | |
| 401-41-03-538-431-00 | Electricity | 17,390 | 18,400 | |
| 401-41-03-538-432-00 | Water | 2,620 | 2,600 | |
| 401-41-03-538-440-00 | Rentals and Leases | 4,350 | 5,718 | |
| 401-41-03-538-460-00 | Repairs and Maintenance Serv | 46,652 | 76,152 | |
| 401-41-03-538-470-00 | Printing & Binding | 2,000 | 1,100 | |
| 401-41-03-538-494-00 | Advertising | 500 | 500 | |
| 401-41-03-538-497-00 | Other Obligations | 22,651 | 28,254 | |
| 401-41-03-538-510-00 | Office Supplies | 1,094 | 1,400 | |
| 401-41-03-538-520-00 | Operating Supplies | 16,966 | 12,000 | |
| 401-41-03-538-525-00 | Uniforms | 2,564 | 2,850 | |
| 401-41-03-538-527-00 | Gasoline & Lubricants | 52,497 | 44,640 | |
| 401-41-03-538-528-00 | Small Tools and Equipment | 6,236 | 15,500 | |
| 401-41-03-538-530-00 | Road Materials and Supplies | 8,000 | 8,000 | |
| 401-41-03-538-531-00 | Landscape Supplies/Materials | 2,611 | 2,300 | |
| 401-41-03-538-540-00 | Books, Publications, and Dues | 1,800 | 1,800 | |
| 401-41-03-538-550-00 | Educational & Training | 3,848 | 3,000 | |
| Capital Outlay | | | | |
| 401-41-03-538-630-00 | Improvements Other Than Bldgs. | 7,496 | 0 | |
| 401-41-03-538-635-00 | Stormwater Treatment Swale Projects | 9,680 | 100,000 | |
| 401-41-03-538-640-00 | Machinery and Equipment | 701,888 | 851,000 | Vac Con Truck, Clam Truck Replacement |
| Debt Service | | | | |
| 401-41-03-538-710-00 | Principal - Debt Service | 420,665 | 434,915 | |
| 401-41-03-538-720-00 | Interest - Debt Service | 211,940 | 197,385 | |
| Non-Operating Expenditures | | | | |
| 401-41-03-538-914-01 | Transfer to General Fund | 271,390 | 279,532 | |
| 401-41-03-538-917-00 | Transfer to Transportation Fund | 197,013 | 202,923 | |
| 401-41-03-538-991-00 | Working Capital Reserve | 0 | 0 | |
| Total Stormwater Operations | | \$3,372,261 | \$3,743,910 | |

City of Miami Gardens

FY 2018-2019 Annual Budget

Stormwater Utility Fund - Engineering Division

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-------------------------------------|--------------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 401-41-09-538-102-00 | Regular Salaries and Wages | 159,572 | 215,582 | |
| 401-41-09-538-104-00 | Overtime | 1,297 | 0 | |
| 401-41-09-538-105-00 | Special Pay | 1,193 | 1,801 | |
| 401-41-09-538-201-00 | FICA | 12,437 | 16,684 | |
| 401-41-09-538-202-00 | Retirement | 12,502 | 17,945 | |
| 401-41-09-538-203-00 | Life and Health Insurance | 14,212 | 28,546 | |
| 401-41-09-538-204-00 | Workers' Compensation | 5,789 | 7,732 | |
| Operating Expenses | | | | |
| 401-41-09-538-310-00 | Professional Services | 79,390 | 289,000 | |
| 401-41-09-538-400-00 | Travel and Per Diem | 20 | 1,500 | |
| 401-41-09-538-421-00 | Postage & Freight | 8,950 | 9,000 | |
| 401-41-09-538-470-00 | Printing & Binding | 2,871 | 3,000 | |
| 401-41-09-538-494-00 | Advertising | 0 | 500 | |
| 401-41-09-538-510-00 | Office Supplies | 387 | 500 | |
| 401-41-09-538-520-00 | Operating Supplies | 0 | 1,500 | |
| 401-41-09-538-524-00 | Computer software | 2,500 | 2,500 | |
| 401-41-09-538-525-00 | Uniforms | 0 | 340 | |
| 401-41-09-538-540-00 | Books, Publications, and Dues | 285 | 1,200 | |
| 401-41-09-538-550-00 | Educational & Training | 4,194 | 1,250 | |
| Capital Outlay | | | | |
| 401-41-09-538-630-00 | Infrastructure Improvements | 0 | 1,265,000 | |
| 401-41-09-538-630-02 | Culvert /Headwall Repairs Project | 0 | 0 | |
| 401-41-09-538-630-06 | Vista Verde Drainage Project | 0 | 0 | |
| 401-41-09-538-630-07 | Andover NW 203 Street | 15,544 | 0 | |
| 401-41-09-538-630-08 | NW 13 Ave Stormwater Drainage Improv | 90,000 | 0 | |
| 401-41-09-538-630-09 | Vista Verde Phase III | 998,682 | 0 | |
| 401-41-09-538-630-10 | NW 11 Ave Road Improvement | 45,000 | 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 | 648,000 | 0 | |
| 401-41-09-538-630-13 | NW 34 Ave & 203 Street | 250,000 | 0 | |
| 401-41-09-538-630-14 | NW 24 Avene Stormwater Drainage | 211,812 | 0 | |
| 401-41-09-538-630-15 | NW 203 Street Outfall Project | 562,391 | 0 | |
| 401-41-09-538-640-00 | Machinery and Equipment | 0 | 26,000 | |
| Total Stormwater Engineering | | \$3,277,027 | \$1,889,580 | |

| | | |
|--------------------------------|--------------------|--------------------|
| Total Expenditures | | |
| Stormwater Utility Fund | \$6,649,287 | \$5,633,490 |

| | | |
|--------------------------------|-----------------|------------|
| Stormwater Utility Fund | \$51,103 | \$0 |
|--------------------------------|-----------------|------------|

City of Miami Gardens

FY 2018-2019 Annual Budget

Community Development Block Grant Fund

Revenues

| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|---|-----------------------|--------------------------|-------|
| 104-00-00-331-000-00 CDBG Program Revenue | 2,301,302 | 1,095,994 | |

Total Revenues CDBG Fund \$2,301,302 \$1,095,994

TOTAL CDBG REVENUES **\$2,301,302** **\$1,095,994**

City of Miami Gardens

FY 2018-2019 Annual Budget

Community Development Block Grant Fund

| Administrative and Program | | | |
|--|--|---------------------------|---------------------------|
| Expenditures | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
| Personnel Services | | | |
| 104-13-01-513-102-00 | Regular Salaries and Wages | 92,389 | 140,345 |
| 104-13-01-513-105-00 | Special Pay | 235 | 936 |
| 104-13-01-513-201-00 | FICA | 7,056 | 8,334 |
| 104-13-01-513-202-00 | Retirement | 7,704 | 8,825 |
| 104-13-01-513-203-00 | Life and Health Insurance | 9,097 | 12,970 |
| 104-13-01-513-204-00 | Workers' Compensation | 250 | 335 |
| Operating Expenditures | | | |
| 104-13-01-513-310-00 | Professional Services | 15,000 | 15,000 |
| 104-13-01-513-340-00 | Contractual Service | 340,000 | 340,000 |
| 104-13-01-513-342-00 | Other Contractual Svc - Public Service | 147,258 | 164,399 |
| 104-13-01-513-346-00 | Business Incentive program | 100,000 | 100,000 |
| 104-13-01-513-400-00 | Travel & Per Diem | 4,500 | 4,500 |
| 104-13-01-513-421-00 | Postage & Freight | 250 | 250 |
| 104-13-01-513-440-00 | Rentals & Leases | 1,900 | 1,900 |
| 104-13-01-513-470-00 | Printing & Binding | 150 | 150 |
| 104-13-01-513-494-00 | Advertising | 3,300 | 3,000 |
| 104-13-01-513-510-00 | Office Supplies | 2,000 | 2,000 |
| 104-13-01-513-520-00 | Operating Supplies | 1,500 | 1,450 |
| 104-13-01-513-540-00 | Books, Publications | 3,645 | 3,645 |
| 104-13-10-513-550-00 | Educational & Training | 2,000 | 2,000 |
| Capital Outlay | | | |
| 104-13-01-513-630-00 | Infrastructure Improvements | 100,000 | 131,197 |
| 104-13-01-513-631-18 | Parks Improvements | | |
| Capital Outlay | | | |
| 104-13-01-513-991-00 | Working Capital Reserve | 1,407,865 | 94,758 |
| Total Expenditures CDBG Program | | <u>\$2,246,100</u> | <u>\$1,035,994</u> |

City of Miami Gardens

FY 2018-2019 Annual Budget

Community Development Block Grant Fund

Direct Services

Expenditures

| | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|---|-----------------------|--------------------------|-------|
| Personnel Services | | | |
| 104-13-06-513-102-00 Regular Salaries and Wages | \$37,009 | \$37,485 | |
| 104-13-06-513-105-00 Special Pay | \$226 | \$218 | |
| 104-13-06-513-201-00 FICA | \$2,714 | \$2,868 | |
| 104-13-06-513-202-00 Retirement | \$2,982 | \$3,036 | |
| 104-13-06-513-203-00 Life and Health Insurance | \$6,321 | \$6,625 | |
| 104-13-06-513-204-00 Workers' Compensation | \$100 | \$632 | |
| Operating Expenditures | | | |
| 104-13-06-513-310-00 Professional Services | \$5,850 | \$9,136 | |
| Total Expenditures CDBG Direct Services | \$55,202 | \$60,000 | |

| | | |
|--------------------------------|--------------------|--------------------|
| TOTAL CDBG EXPENDITURES | \$2,301,302 | \$1,095,994 |
|--------------------------------|--------------------|--------------------|

| | | |
|--|------------|------------|
| Revenues/Expenditures CDBG Fund | \$0 | \$0 |
|--|------------|------------|

City of Miami Gardens

FY 2018-2019 Annual Budget

Debt Service Fund

Revenues

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|-----------------------|-------------------------------------|-----------------------|--------------------------|-----------------------|
| Property Taxes | | | | |
| 201-00-00-311-000-00 | Ad Valorem taxes | 4,263,225 | \$4,221,550 | Millage Rate - 0.9709 |
| Other Sources | | | | |
| 201-00-00-381-014-01 | Transfer in - General Fund | 7,955,206 | 1,657,518 | |
| 201-00-00-381-015-10 | Transfer in - Transportation Fund | 386,881 | 392,024 | |
| 201-00-00-381-025-30 | Transfer in - Capital Projects Fund | 6,432,945 | 6,040,261 | |
| 201-00-00-369-900-00 | Miscellaneous Revenues | 0 | 0 | |
| 201-00-00-389-900-00 | Fund Balance | 0 | 0 | |
| 201-00-00-389-901-00 | Reappropriated Fund Balance | 0 | 0 | |

Total Revenues Debt Service Fund **\$19,038,257** **\$12,311,353**

City of Miami Gardens

FY 2018-2019 Annual Budget

Debt Service Fund

Expenditures

| | | Estimated 09/30/18 | Manager's 2019 Budget | Notes |
|---|---|-----------------------|--------------------------|-------|
| Debt Service | | | | |
| 201-17-01-517-710-03 | \$14.4M Principal Payment | 728,983 | 760,500 | |
| 201-17-01-517-710-04 | \$7.5M Principal Payment | 333,462 | 345,900 | |
| 201-17-01-517-710-06 | QNIP Principal Payment | 394,550 | 409,825 | |
| 201-17-01-517-710-10 | \$8.8M Principal Payment | 460,000 | 460,000 | |
| 201-17-01-517-710-11 | \$4M Principal Payment | 180,185 | 188,775 | |
| 201-17-01-517-710-12 | \$55M Principal Payment | 1,280,000 | 1,330,000 | |
| 201-17-01-517-710-13 | \$3.7M Principal Payment | 759,227 | - | |
| 201-17-01-517-710-14 | \$60M GO Principal Payment | 1,530,000 | 1,560,000 | |
| 201-17-01-517-710-16 | \$6M Police Bldg., Principal Payment | 246,955 | 252,263 | |
| 201-17-01-517-710-17 | \$6.366 (\$7.3 M Refinance) Principal Payment | 6,016,000 | - | |
| 201-17-01-517-720-03 | \$14.4M Interest payment | 348,516 | 316,999 | |
| 201-17-01-517-720-04 | \$7.5M Interest payment | 162,964 | 174,825 | |
| 201-17-01-517-720-06 | QNIP Interest Payment | 154,973 | 139,009 | |
| 201-17-01-517-720-10 | \$8.8M Interest Payment | 157,667 | 211,185 | |
| 201-17-01-517-720-11 | \$4M Interest Payment | 128,537 | 120,023 | |
| 201-17-01-517-720-12 | \$55M Interest Payment | 3,405,429 | 3,335,030 | |
| 201-17-01-517-720-13 | \$3.7 Interest Payment | 7,382 | - | |
| 201-17-01-517-720-14 | \$60M GO Interest Payment | 2,692,285 | 2,661,550 | |
| 201-17-01-517-720-16 | \$6M Police Bldg., Interest Payment | 52,062 | 45,469 | |
| 201-17-01-517-720-17 | \$6.366 (\$7.3 M Refinance) Interest Payment | 230,140 | - | |
| Non-Operating Expenditures | | | | |
| 201-17-01-517-991-00 | Reserve | 0 | 0 | |
| \$19,269,317 \$12,311,353 | | | | |

Total Expenses Debt Service Fund **\$19,269,317** **\$12,311,353**

Revenues (-) Expenditures

Debt Service Fund **-\$231,060** **\$0**

