



# PROPOSED BUDGET



CITY OF MIAMI GARDENS, FLORIDA

2024  
FISCAL YEAR



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## VISION STATEMENT

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

## MISSION STATEMENT

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

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

# City of Miami Gardens



Mayor Rodney Harris



Vice Mayor  
Katrina Wilson



Councilwoman  
Shannon Campbell



Councilman  
Reggie Leon



Councilwoman  
Shannan Ighodaro



Councilwoman  
Linda Julien



Councilman Robert  
Stephens III



City Attorney  
Sonja K. Dickens, Esq.



City Manager  
Cameron D. Benson



City Clerk  
Mario Bataille, CMC



Deputy City Manager  
Craig Clay



Assistant City Manager  
Vernita Nelson



## CITY COUNCIL

### Honorable Rodney Harris, Mayor

Katrina Wilson, Vice Mayor

Shannon Campbell, Seat 1

Reggie Leon, Seat 2

Shannan Ighodaro, Seat 3

Linda Julien, Seat 5

Robert L. Stephens III, Seat 6

## CITY MANAGER

### Cameron D. Benson

#### CITY ATTORNEY

Sonja K. Dickens, Esq.

#### CITYCLERK

Mario Bataille, CMC

## EXECUTIVE STAFF

Craig Clay, Deputy City Manager

Vernita Nelson, Assistant City Manager

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Miami Gardens  
Florida**

For the Fiscal Year Beginning

**October 01, 2022**

*Christopher P. Morill*

Executive Director

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

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

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# User's Guide to the Budget Document

## The Budget

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

## Table of Contents and Users Guide to the Budget

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

## City Manager's Budget Message

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

## Fund and Departmental Detail

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

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



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Miami Gardens



2020

# CITY MANAGER'S LETTER



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# CITY OF MIAMI GARDENS

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

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Dear Mayor and City Council:

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

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

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







# CITY OF MIAMI GARDENS

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

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

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

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

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





# CITY OF MIAMI GARDENS

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

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

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

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

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





# CITY OF MIAMI GARDENS

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

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

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

Let's continue to move forward.

Respectfully Submitted,

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

Cameron D. Benson  
City Manager







Miami Gardens



2020

# BUDGET HIGHLIGHTS





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## Budget Highlights

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

### General Fund

#### Major Revenues

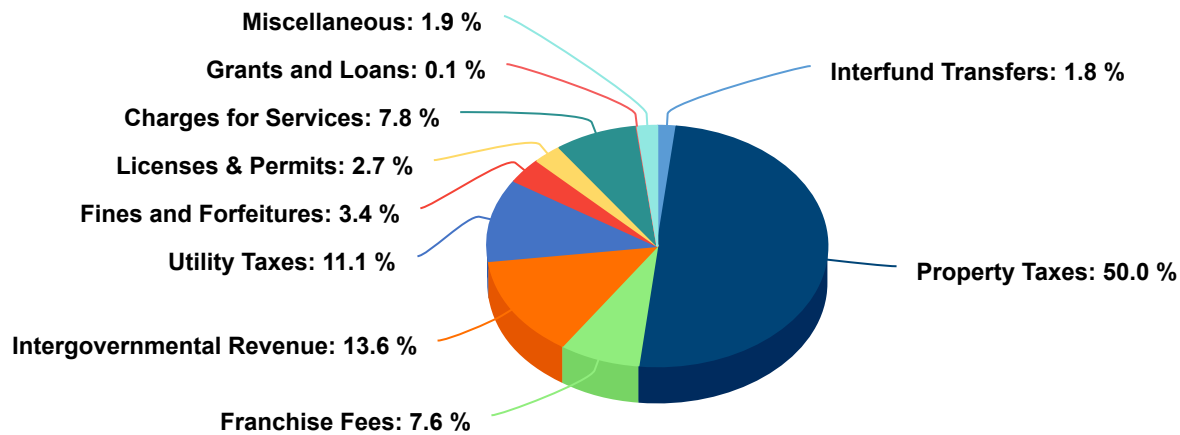
In building a budget, we usually look at revenues first. The Administration is aware of the following for FY 2024 revenue:

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

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

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

**Chart #1: General Fund Revenues for FY 2024**



## Expenses

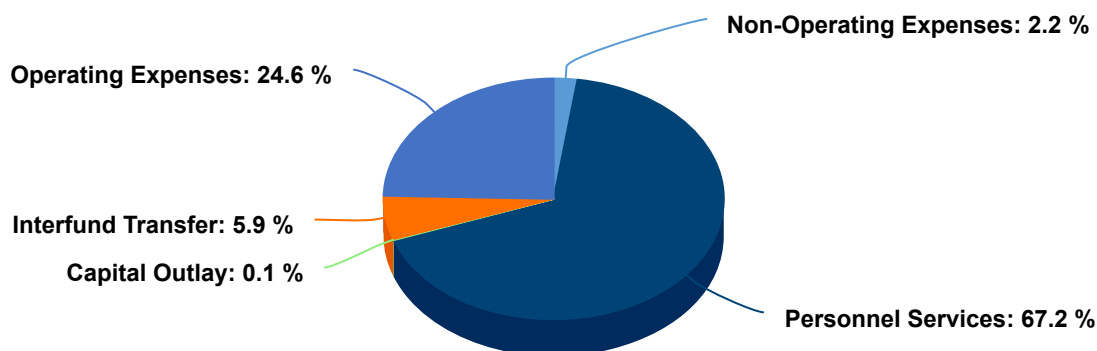
The other side of constructing a budget is expenditures. The current economic climate has affected the cost of doing business with inflationary increases affecting most, if not all, operating areas within this budget. Realizing the effects of the economy on the staff as well, the City has budgeted a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

### Salaries and Benefits and other highlights

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

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

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

**Chart #2: General Fund Expenditures for FY 2024**

## Transportation Fund

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

## Revenues

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

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

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

## Expenditures

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

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

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

## Development Services Fund

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

## Stormwater Utility Fund

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

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

## Revenues

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

## Expenditures

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

## Capital Projects Fund

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

## Revenues

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

**Expenditures**

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

**Community Development Block Grant Fund**

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

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

**Debt Service Fund**

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



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Miami Gardens



2020

# OVERVIEW OF THE CITY





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## City Overview

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

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

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

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



Image: City of Miami Gardens Municipal Complex



**Bunche Park**



**Senior Family Center**

## Quick City Facts

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

### Number of Schools

Elementary	16
Middle	4
High School	2
Opportunity Education	1

### Colleges/Universities

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

### Number of Budgeted City Employees

Total F.T.E. regular positions	662.8
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### City of Miami Gardens Police

Number of budgeted positions	316
Vehicular patrol units	270

### Public Works

Miles of streets	369.81
Miles of canal	27

### Parks and Recreations

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

### Special Recreational Facilities

Hard Rock Stadium	
Calder Casino and Race Track	

### Libraries (County)

North Dade Regional	1
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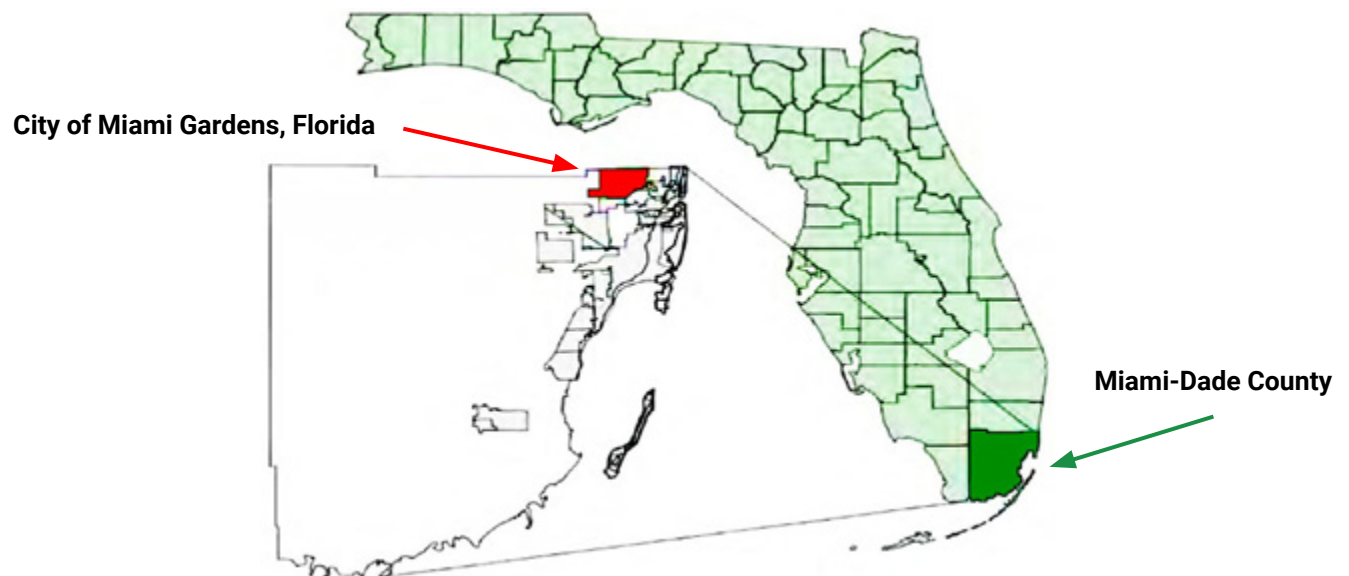


Image: Map of Florida with Miami-Dade County highlighted & City of Miami Gardens highlighted



## City of Miami Gardens Population Projections

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

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

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

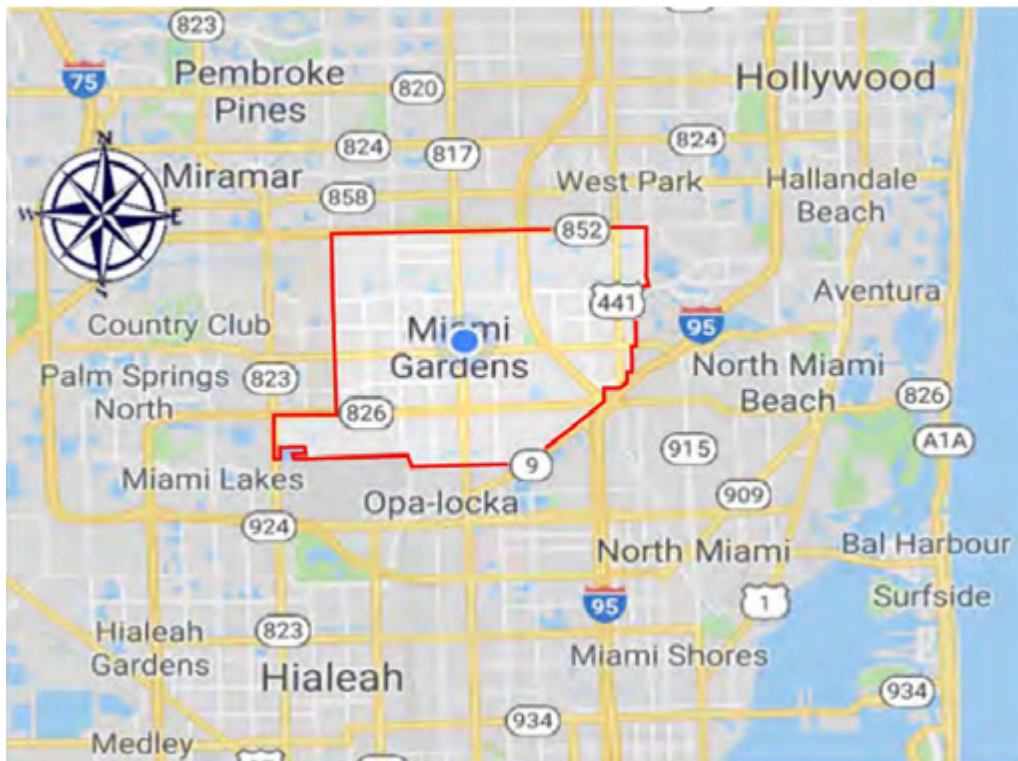
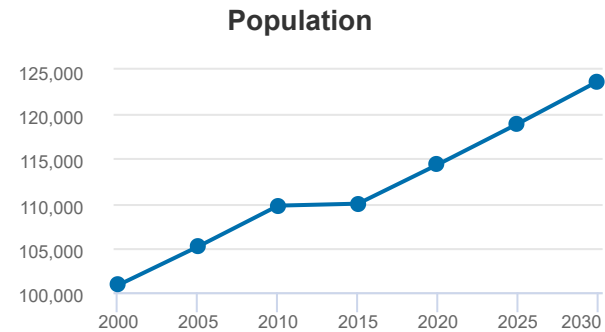
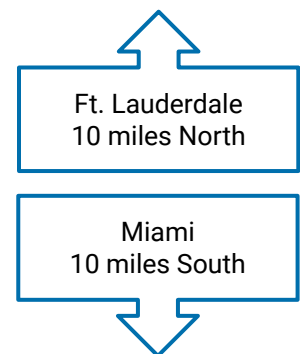


Image: Map of Miami Gardens, Florida



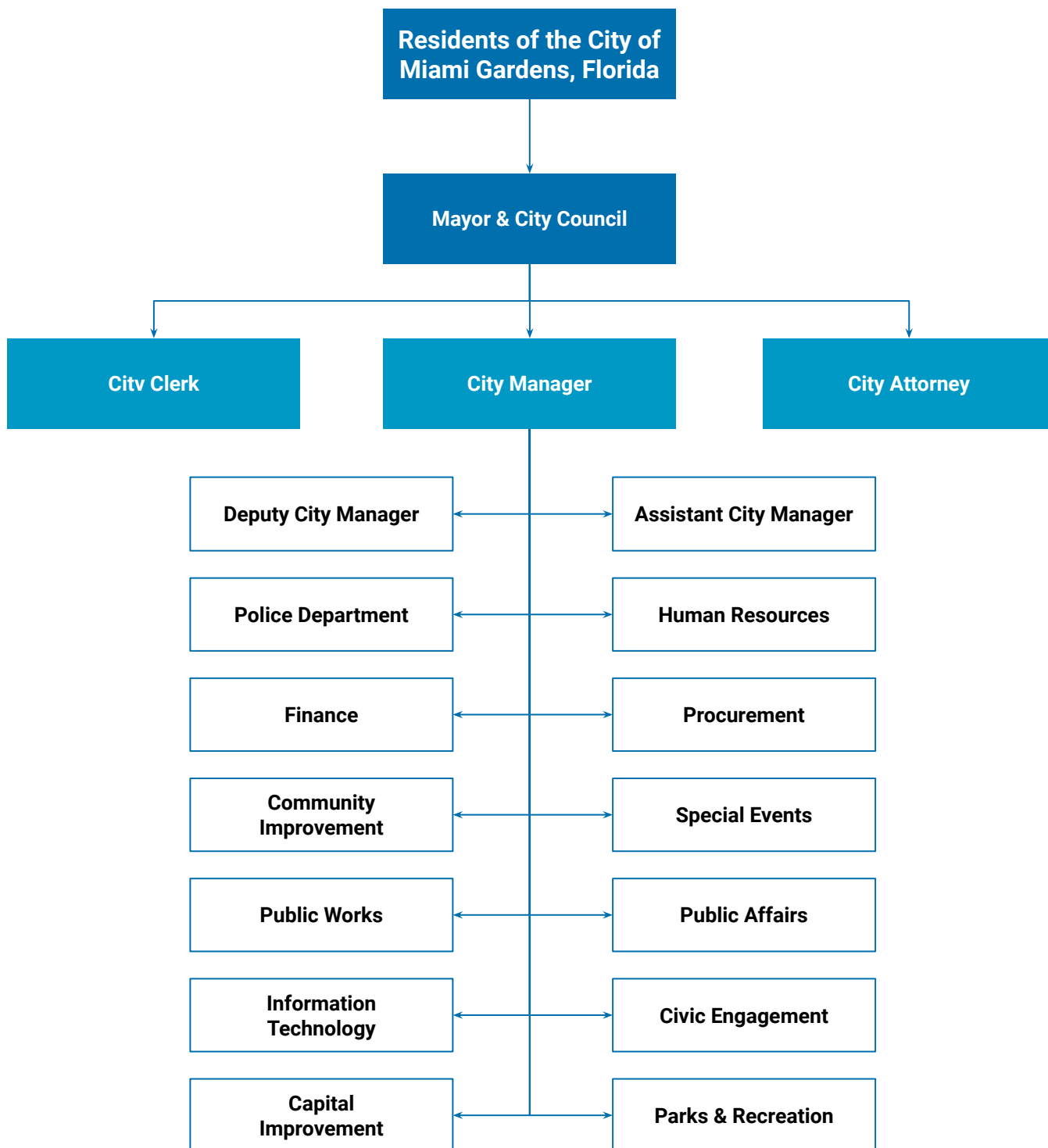
## Structure Of The Government Body

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



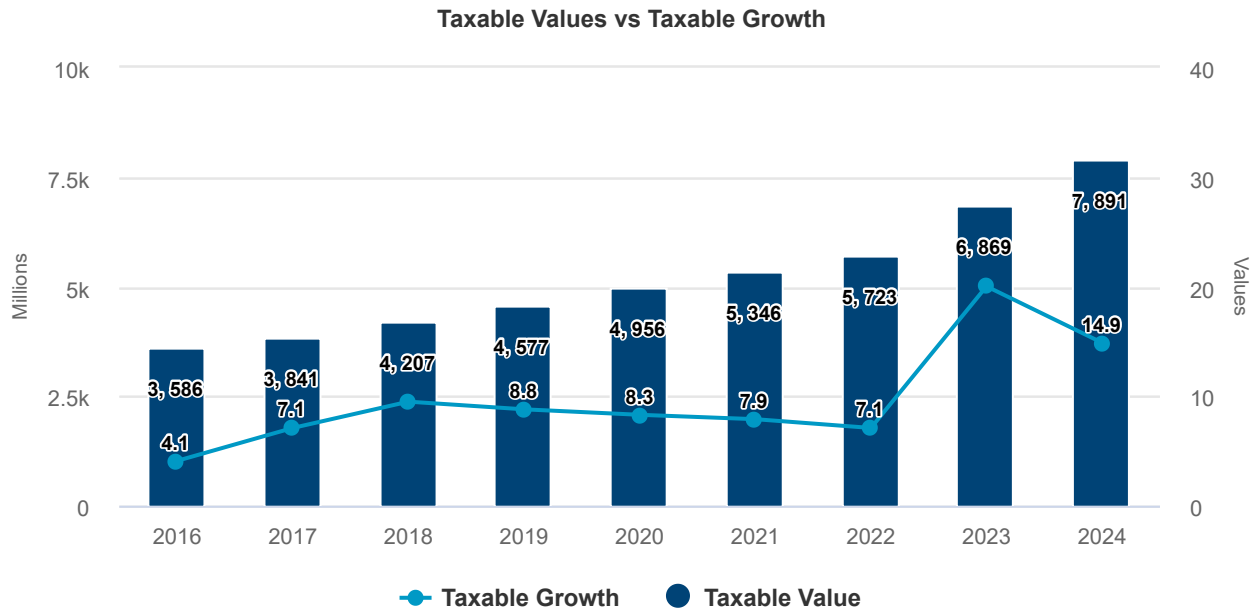
Image: City of Miami Gardens Complex with Flags waving in front

## City of Miami Gardens Organizational Chart



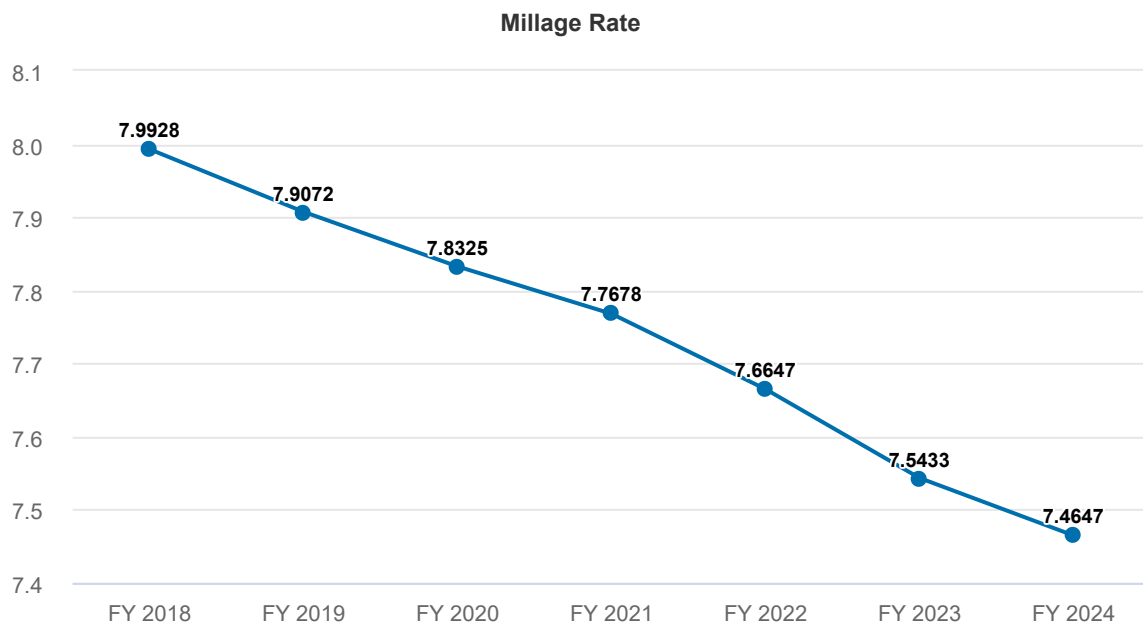
## Assessed Value and Millage Data

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



## Property Tax Rate For The Last Seven (7) Years

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







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Miami Gardens



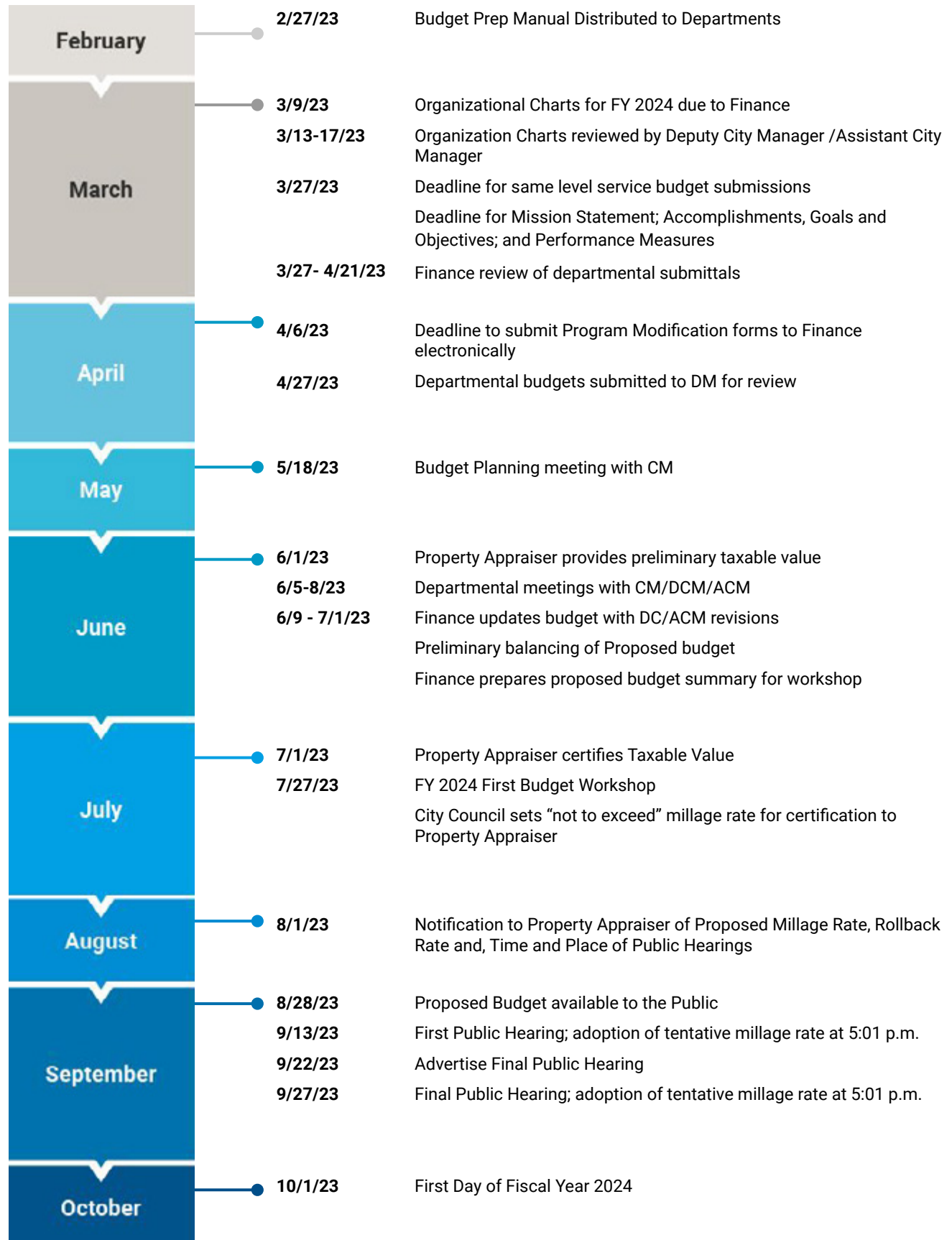
2020

# INTRODUCTION



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## Budget Calendar





## Budget Process

### Budget Process and Calendar

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

### The Planning Phase

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

### The Preparation Phase

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

### The Review Phase

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

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

### The Adoption Phase

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

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

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

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

## Budget Summary

### FY2023- 2024 Proposed Operating

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

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

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

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

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

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

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

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

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

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

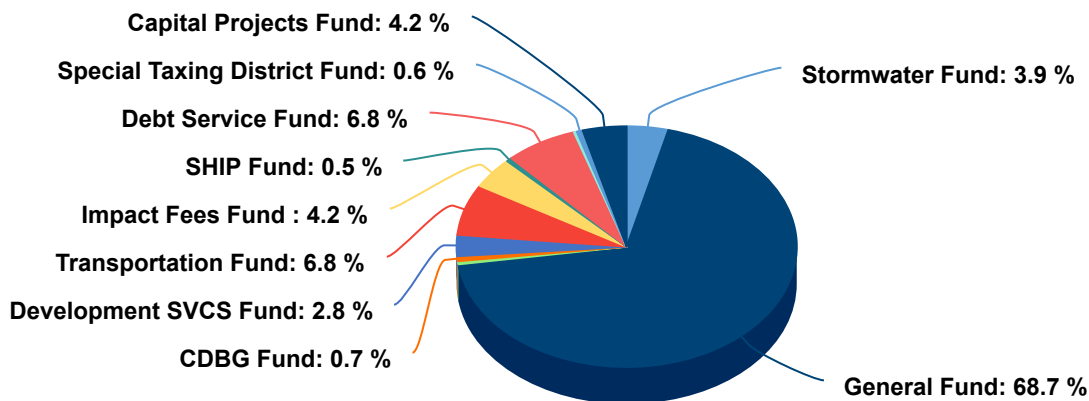
**Special Taxing District Fund:** account for revenues and expenditures of the City's special taxing district program which include funding for lighting and maintenance.

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

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

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

**Citywide Revenues By Fund For FY 2023-2024**



## Staff Structure

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

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

**CHART NOTES**

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



## Significant Financial Policies

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

## Balanced Budget

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

## Fund Structure

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

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

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

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

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

## Fund and Fund Type

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

### Governmental Fund Types

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

### Proprietary Fund Types

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

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

## Fund Structure Table

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

## Expenditure Policy

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

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



## Fund Balance Policy

### Purpose

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

### Definitions of Fund Balance

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

**1. Non-Spendable Fund Balance:**

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

**2. Restricted Fund Balance:**

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

**3. Committed Fund Balance:**

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

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

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

**5. Unassigned Fund Balance:**

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

### Stabilization Arrangements

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

### Comparison of Past Practice and GASB 54 Fund Balance Types

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

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

### Specific Guidelines for Individual Funds

#### General Fund

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

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

## Capital Asset Management Policy

### Threshold

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

### Asset categorization

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

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

### Infrastructure Accounting

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

### Capital Expenditure/Capital Outlay

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

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

## Capital Assets

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

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

## Estimated useful assets life

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

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

## Five year capital plan

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

## Fixed Asset Accounting

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

## Capital Expenditures and Debt Policy

### All Funds

#### Revenue

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

#### Requirements

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

#### Long Term Debt

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

#### Medium Term Debt

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

#### Short Term Debt

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

### Specific Guidelines

#### 1. General Capital Improvements

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

#### 1. Pay-As-You-Go Capital Improvements

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

#### 1. Special Assessments

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

## 1. Revenue Bond Debt Limit

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

### 1. Enterprise Capital Improvements

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

### 1. Miscellaneous

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

### 1. Types of Debt Pledges

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

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

### 1. Final Maturity

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

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

### 1. Debt Instruments

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

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



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

## 2. Measures of Future Flexibility

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

### MEASURES OF FUTURE FLEXIBILITY

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

## 1. Refunding Criteria

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

## 2. Monitoring, Reporting, Amendments and/or Exceptions

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

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

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

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

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

### 1. General Matters

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

### 2. Periodic Review

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

### 3. Changes in Bond Terms

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

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

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

### 5. Information Reporting

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

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

## 6. Use of Proceeds of Bonds

The Finance Director or other responsible person shall:

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

## 7. Monitoring Private Business Use

The Finance Director or other responsible person shall:

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

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

## 8. Arbitrage and Rebate Compliance

The Finance Director or other responsible person shall:

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

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

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

## 9. Record Retention

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

## Disclosure Policies and Procedures

### 1. Introduction

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

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

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

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

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

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

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

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

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

## 2. Preparation of Offering Statements

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

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



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

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

### **3. Preparation of Annual Continuing Disclosure Filing**

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

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

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

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

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

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

## 5. Documents to be Retained

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

## 6. Website Disclaimer

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

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

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

## 7. Periodic Training

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

## 8. Chief Disclosure Officer

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

## 9. General Principles

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

## EXHIBIT A

### LIST OF DISCLOSURE DOCUMENTS

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

## Investment Policy

### Scope

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

### Investment Objectives

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

#### 1. Safety of Principal

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

#### 2. Maintenance of Liquidity

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

#### 3. Return on Investment

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

### Standards of Care

#### Prudent Person Rule

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

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

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

## Ethical Standards

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

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

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

## Delegation of Authority

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



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

### **Portfolio Management (Active and Passive)**

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

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

### **Continuing Education**

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

### **Maturity & Liquidity Requirements**

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

### **Risk & Diversification**

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

### **Authorized Investments & Portfolio Composition**

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

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

TABLE: PERMITTED INVESTMENTS

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

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

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

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

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

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

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

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

### General Investments & Portfolio Limits

#### 1. General investment limitations:

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

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

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

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

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

## Master Repurchase Agreement

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

## Authorized Investment Institutions and Dealers

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

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

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

### Delivery v. Payment

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

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

## Collateralization

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

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

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

## Safekeeping of Securities

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

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

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

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

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

## Third Party Custodial Agreements

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

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

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

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



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

### **Diversification**

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

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

### **Bid Requirement**

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

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

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

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

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

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

### **Internal Controls**

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

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

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

### Performance Measurements

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

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

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

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

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

**Miami Gardens City Reporting Requirements**

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

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

**Reservation of Authority**

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

## Budget Policy

### Budgetary Practices and Basis of Budgeting

#### Balanced Budget

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

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

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

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

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

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

**Other Budget Policies**

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

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

## Budget Amendments

### Budget Amendments

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

### Internal Budget Adjustments (Budget Transfers)

#### General

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

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

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

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

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

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

### Encumbrances

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

### Policies

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



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

## Accounting, Auditing And Financial Reporting

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



Miami Gardens



2020

# SUMMARY OF FUNDS



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Summary of All Funds Consolidated Budget Summary FY 2024	
Description	FY 2024 Budget
<b>RE-APPROPRIATE FUND BALANCE - ALL FUNDS</b>	<b>\$10,683,093</b>
<b>REVENUES - ALL FUNDS</b>	
Property Taxes	\$56,956,855
Franchise Fees	\$8,100,625
Intergovernmental Revenue	\$19,670,162
Utility Taxes	\$11,745,381
Fuel Taxes	\$2,216,832
Fines and Forfeitures	\$3,645,750
Licenses, Permits & Fees	\$6,381,881
Charges for Services	\$14,628,427
Grants and Loans	\$2,596,807
Miscellaneous	\$3,430,318
Interfund Transfers	\$14,293,311
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$143,666,349</b>
<b>TOTAL RESOURCES AVAILABLE - ALL FUNDS</b>	<b>\$154,349,442</b>
<b>EXPENDITURES - ALL FUNDS</b>	
Operating Expenditures	
Personnel Services	\$79,868,401
Operating Expenses	\$32,418,723
Debt Service Payment	\$11,102,123
Interfund Transfers	\$14,293,312
Non-Operating Expenses	\$9,622,532
<b>TOTAL OPERATING EXPENDITURES - ALL FUNDS</b>	<b>\$147,305,091</b>
Capital Outlay	\$7,044,351
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$154,349,442</b>
<b>TOTAL REVENUE OVER EXPENDITURES</b>	<b>\$-</b>

Summary of Funds	
General Fund Budget Summary FY 2024	
DESCRIPTION	FY 2024 BUDGET
<b>RE-APPROPRIATE FUND BALANCE</b>	<b>\$-</b>
<b>REVENUES - GENERAL FUND</b>	
Property Taxes	\$52,995,865
Franchise Fees	\$8,100,625
Intergovernmental Revenue	\$14,408,445
Utility Taxes	\$11,745,381
Fines and Forfeitures	\$3,642,950
Licenses, Permits & Fees	\$2,878,625
Charges for Services	\$8,297,092
Grants & Loans	\$75,000
Miscellaneous	\$1,986,648
Interfund Transfers	\$1,908,053
<b>TOTAL REVENUES</b>	<b>\$106,038,684</b>
<b>TOTAL RESOURCES AVAILABLE - GENERAL FUND</b>	<b>\$106,038,684</b>
<b>EXPENDITURES - GENERAL FUND</b>	
Council/Legislative	\$1,747,441
Civic Engagement	\$324,041
City Manager	\$2,063,574
Public Affairs	\$1,320,845
Special Events	\$4,858,000
City Clerk	\$1,031,585
Finance	\$1,733,138
Human Resources	\$1,479,221
City Attorney	\$1,187,693
Planning Division	\$994,154
School Crossing Guards	\$766,353
Police	\$50,671,298
Code Enforcement	\$2,318,558
Parks & Recreation	\$12,980,249
Procurement	\$572,230
Information Technology	\$3,914,504
Fleet	\$3,962,575
City Hall Maintenance	\$953,387
Non-Departmental	\$13,159,838
<b>TOTAL EXPENDITURES</b>	<b>\$106,038,684</b>
<b>TOTAL REVENUE OVER EXPENDITURES - GENERAL FUND</b>	<b>\$-</b>



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

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

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

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

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

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



**Summary of Funds**  
**Formula One Fund 2024**

Description	FY 2024 Budget
<b>REVENUES - FORMULA ONE FUND</b>	
Miscellaneous Revenues	\$444,444
<b>TOTAL REVENUES</b>	<b>\$444,444</b>
<b>TOTAL RESOURCES AVAILABLE - FORMULA ONE FUND</b>	<b>\$444,444</b>
<b>EXPENDITURES - FORMULA ONE FUND</b>	
Formula One Programming	\$444,444
<b>TOTAL EXPENDITURES</b>	<b>\$444,444</b>

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

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

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

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



Miami Gardens



2020

# TWO YEAR SUMMARY COMPARISON



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

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

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

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

#### CHART NOTES

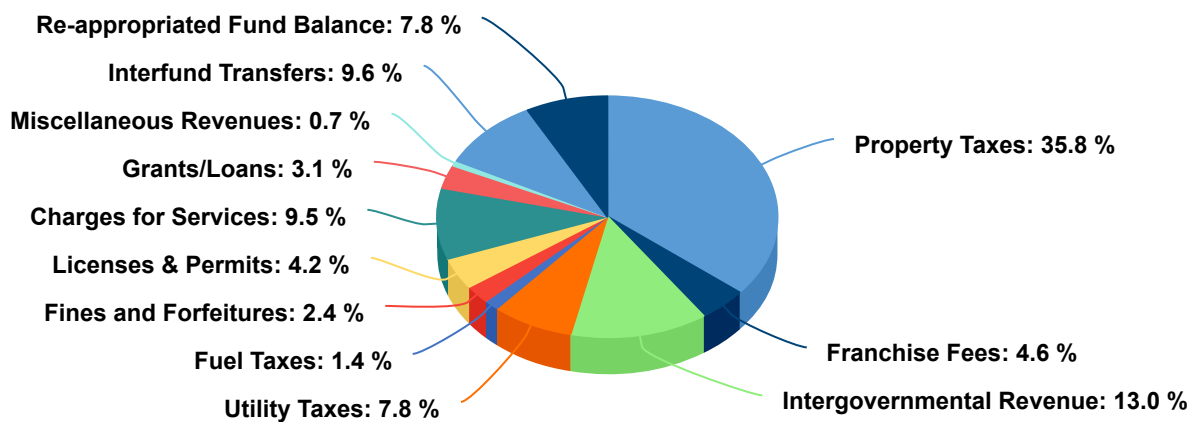
<sup>(1)</sup> Increase is attributed to growth in the City's taxable value

<sup>(2)</sup> Attributed to increase in Electric Franchise Fees revenues

<sup>(3)</sup> Reflects increase for Local Option Gas Tax distribution

<sup>(4)</sup> Children's Services Trust- funding YAS program increased for FY24

### All Funds: Revenue by Source for FY 2023-2024



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

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

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

All Funds Expenditures	Budget FY 2023	Budget FY 2024	% Change
Personnel Expenditures	\$70,582,009	\$79,868,401	13.20% <sup>(1)</sup>
Operating Expenses	\$28,928,162	\$32,418,723	12.10% <sup>(2)</sup>
Debt Service Payment	\$11,142,881	\$11,102,123	(0.40%)
Capital Outlay	\$9,990,220	\$7,044,351	(29.50%) <sup>(3)</sup>
Interfund Transfers	\$14,246,623	\$14,293,312	0.30%
Non-Operating Expenses	\$9,112,965	\$9,622,532	5.60%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$144,002,860</b>	<b>\$154,349,442</b>	<b>7.20%</b>

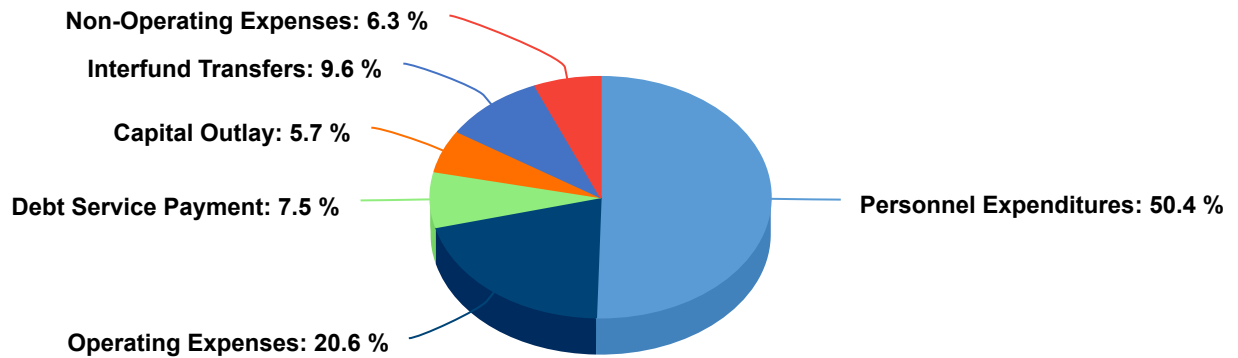
#### CHART NOTES

<sup>(1)</sup> Reflects increases salaries as well as increases for pension and health benefits

<sup>(2)</sup> Increase due overall increase in operating expenses.

<sup>(3)</sup> Decrease in capital projects scheduled for Stormwater and Transportation

### All Funds: Expenditure by Use for FY 2023-2024



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

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

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

All Funds Expenditures	Budget FY 2023	Budget FY 2024	% Change
Council/Legislative	\$1,618,825	\$1,747,441	7.95%
Civic Engagement	\$296,682	\$324,041	9.22%
City Manager	\$3,159,642	\$2,063,574	(34.69%) <sup>(1)</sup>
Public Affairs	\$1,002,440	\$1,320,845	31.76% <sup>(2)</sup>
Special Events	\$4,268,000	\$4,858,000	13.82%
City Clerk	\$697,345	\$1,031,585	47.93% <sup>(3)</sup>
Finance	\$1,535,183	\$1,733,138	12.89%
Human Resources	\$1,379,451	\$1,479,221	7.23%
City Attorney	\$1,153,011	\$1,187,693	3.01%
Public Safety	\$45,090,474	\$51,437,651	14.08%
Code Enforcement	\$2,164,704	\$2,318,558	7.11%
Parks & Recreation	\$11,293,036	\$13,630,249	20.70% <sup>(4)</sup>
Information Technology	\$3,231,705	\$3,914,504	21.13%
Procurement	\$611,576	\$572,230	(6.43%)
Public Works			
Fleet Management Division	\$3,749,426	\$3,962,575	5.68%
City Hall Maintenance Division	\$937,078	\$953,387	1.74%
Transportation Division	\$11,108,940	\$10,559,795	(4.94%)
Stormwater Division	\$7,823,258	\$6,093,292	(22.11%) <sup>(5)</sup>
Planning & Zoning	\$924,976	\$994,154	7.48%
Building Services	\$3,890,647	\$4,390,111	12.84%
Community Development	\$1,833,752	\$1,871,807	2.08%
Capital Improvement	\$6,431,539	\$6,414,820	(0.26%)
<b>Non-Departmental</b>			
General Administration	\$12,185,884	\$13,159,838	7.99%
Debt Service	\$10,595,842	\$10,555,395	(0.38%)
Formula One Fund	\$0	\$444,444	100%
Special Taxing District	\$746,604	\$895,926	20.00%
Impact Fees Fund	\$6,263,665	\$6,435,168	2.74%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$143,993,685</b>	<b>\$154,349,442</b>	<b>7.20%</b>

#### CHART NOTES

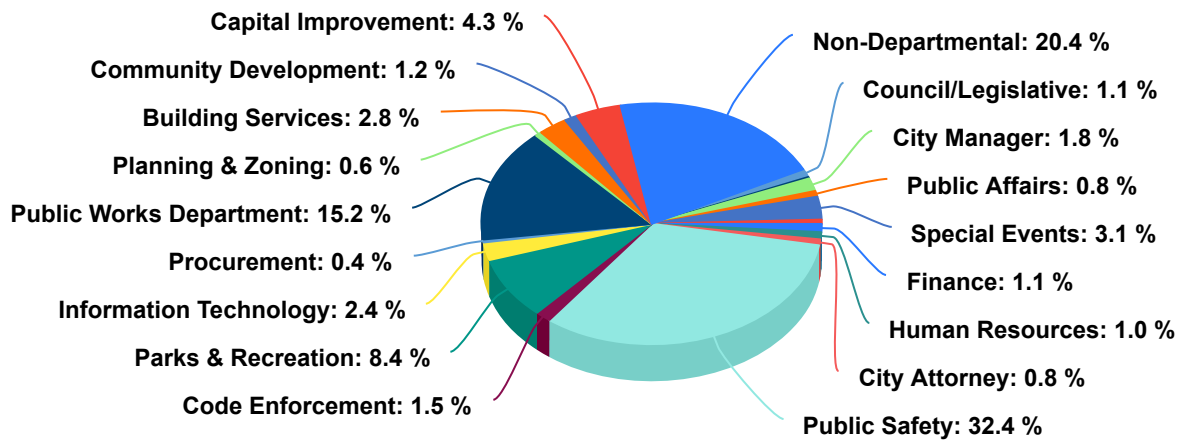
<sup>(1)</sup> Reflects elimination of grant funding for the Live Healthy Miami Gardens division

<sup>(2)</sup> Addition of two (2) new positions

<sup>(3)</sup> Addition of one (1) position plus increased funding for election expenses

<sup>(4)</sup> Attributed to funding for Lester Brown Park and Bennett Lifter Park

<sup>(5)</sup> Decrease in capital projects scheduled for Stormwater

**All Funds: Expenses by Department for FY 2023-2024**

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

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

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

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

#### CHART NOTES

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

<sup>(2)</sup> Increase in estimate for Electric Franchise fees

<sup>(3)</sup> Increase in State Revenue Sharing and Half-Cent Sales Tax distribution

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

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

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

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

Expenditures	Budget FY 2023	Budget FY 2024	% Change
Council/Legislative	\$1,618,825	\$1,747,441	7.90%
Civic Engagement	\$296,682	\$324,041	9.20%
City Manager	\$1,939,851	\$2,063,574	6.40%
Public Affairs	\$1,002,440	\$1,320,845	31.80% <sup>(1)</sup>
Special Events	\$4,268,000	\$4,858,000	13.80%
City Clerk	\$697,345	\$1,031,585	47.90% <sup>(2)</sup>
Finance	\$1,535,183	\$1,733,138	12.90% <sup>(3)</sup>
Human Resources	\$1,379,451	\$1,479,221	7.20%
City Attorney	\$1,153,011	\$1,187,693	3.00%
Planning & Zoning	\$924,976	\$994,154	7.50%
Public Safety	\$45,090,474	\$51,437,651	14.10% <sup>(4)</sup>
Code Enforcement	\$2,164,704	\$2,318,558	7.10%
Parks & Recreation	\$11,010,886	\$12,980,249	17.90% <sup>(5)</sup>
Gen. Services (IT, Fleet, Procurement & CH Maint)	\$8,529,785	\$9,402,696	10.20% <sup>(6)</sup>
Non-Departmental	\$12,185,884	\$13,159,838	8.00%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$93,797,497</b>	<b>\$106,038,684</b>	<b>13.10%</b>

#### CHART NOTES

<sup>(1)</sup> Addition of two (2) new positions

<sup>(2)</sup> Addition of one (1) position plus increased funding for election expenses

<sup>(3)</sup> Addition of one (1) new position

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

<sup>(5)</sup> Attributed to funding for Lester Brown Park and Bennett Lifter Park

<sup>(6)</sup> Primarily attributed to the 172% increase for Property Insurance

## Transportation Fund: Revenue Summary and Year to Year Changes

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

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

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

#### CHART NOTES

<sup>(1)</sup> Reflects increase in Local Option Gas Tax revenues

<sup>(2)</sup> Reflects increase in estimated State Shared revenues

<sup>(3)</sup> Reflects decrease in revenues for Bus Bench advertising

<sup>(3)</sup> Decrease in use of fund balance



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

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

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

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

#### CHART NOTES

<sup>(1)</sup> Overall increase in operating expenses

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

<sup>(3)</sup> Addition of one (1) new position plus overall increase in operating expenses

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

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

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

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

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

### Grant Fund Expenditures by Division

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

#### CHART NOTES

<sup>(1)</sup> Reflects elimination of grant funding

<sup>(2)</sup> Increased funding for Children's Trust- YAS program

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

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

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

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

#### CHART NOTES

<sup>(1)</sup> Decrease in Unsafe Structure charges and Technology Surcharge for FY 2024

<sup>(2)</sup> Increase in Interest Income and other miscellaneous revenues

<sup>(3)</sup> Increase in use of fund balance to offset operational expenses

### Development Services Fund Expenditures by Division

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

#### CHART NOTES

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

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

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

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

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

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

### Impact Fees Fund Expenditures by Division

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

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

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

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

### SHIP Fund Revenues by Source Year-to-Year Changes

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

### SHIP Fund Expenditures by Division Year-to-Year Changes

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

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

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

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

### CDBG Fund Revenues by Source Year-to-Year Changes

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

### CDBG Fund Expenditures by Division Year-to-Year Changes

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

## Formula One Fund

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

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

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

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

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

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



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

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

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

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

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

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

Expenditures	Budget FY 2023	Budget FY 2024	% Change
Special Lighting Districts	\$746,604	\$895,926	20.00%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$746,604</b>	<b>\$895,926</b>	<b>20.00%</b>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### CHART NOTES

<sup>(1)</sup> Increase in Stormwater assessments

### Stormwater Utility Fund Expenditures by Division Year-to-Year

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

#### CHART NOTES

<sup>(1)</sup> Attributable to decrease in funding for infrastructure improvement projects



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Miami Gardens



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# ALL FUNDS BUDGET SUMMARY





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## ALL FUNDS BUDGET SUMMARY

FY 2022- FY2024

	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
<b>RE-APPROPRIATE FUND BALANCE - ALL FUNDS</b>	<b>\$-</b>	<b>\$12,468,267</b>	<b>\$10,683,093</b>
<b>REVENUES - ALL FUNDS</b>			
Property Taxes	\$42,030,532	\$49,973,868	\$56,956,855
Franchise Fees	\$8,187,789	\$5,601,750	\$8,100,625
Intergovernmental Revenue	\$22,474,109	\$19,247,805	\$19,670,162
Utility Taxes	\$11,122,104	\$11,383,922	\$11,745,381
Fuel Taxes	\$1,988,028	\$1,993,498	\$2,216,832
Fines and Forfeitures	\$4,682,053	\$3,608,250	\$3,645,750
Licenses & Permits & Fees	\$8,980,605	\$6,257,600	\$6,381,881
Miscellaneous	\$5,531,719	\$3,204,830	\$3,430,318
Charges for Services	\$13,513,334	\$13,823,370	\$14,628,427
Grants and Loans	\$18,242,030	\$2,183,902	\$2,596,807
Interfund Transfers	\$27,993,058	\$14,246,623	\$14,293,311
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$164,745,361</b>	<b>\$131,525,418</b>	<b>\$143,666,349</b>
<b>TOTAL RESOURCES AVAILABLE - ALL FUNDS</b>	<b>\$164,745,361</b>	<b>\$143,993,685</b>	<b>\$154,349,442</b>
<b>EXPENDITURES - ALL FUNDS</b>			
Council/Legislative	\$1,568,076	\$1,618,825	\$1,747,441
Civic Engagement	\$293,777	\$296,682	\$324,041
City Manager	\$1,822,427	\$1,939,851	\$2,063,574
Public Affairs	\$922,791	\$1,002,440	\$1,320,845
Special Events	\$5,893,338	\$4,268,000	\$4,858,000
City Clerk	\$625,767	\$697,345	\$1,031,585
Finance	\$1,403,206	\$1,535,183	\$1,733,138
Human Resources	\$1,268,596	\$1,379,451	\$1,479,221
City Attorney	\$1,233,084	\$1,153,011	\$1,187,693
School Crossing Guard	\$456,581	\$724,469	\$766,353
Police	\$42,276,546	\$44,366,005	\$50,671,298
Code Enforcement	\$1,720,470	\$2,164,704	\$2,318,558
Parks & Recreation	\$7,687,512	\$11,010,886	\$12,980,249
Procurement	\$509,110	\$611,576	\$572,230
Information Technology	\$2,691,355	\$3,231,705	\$3,914,504
Fleet	\$4,476,054	\$3,749,426	\$3,962,575
City Hall Maintenance	\$930,300	\$937,078	\$953,387
Non-Departmental	\$14,315,037	\$18,449,549	\$19,595,006
Public Works	\$8,818,682	\$11,108,940	\$10,559,795
Planning	\$741,160	\$924,976	\$994,154
Building	\$3,584,774	\$3,890,647	\$4,390,111
Capital Projects	\$10,550,086	\$6,431,539	\$6,414,820
State Housing Initiative Program	\$177,538	\$748,689	\$843,205
Grants	\$15,594,723	\$1,501,941	\$650,000
Formula One Programming	\$-	\$-	\$444,444
Special Taxing Districts	\$657,348	\$746,604	\$895,926
Community Development Block Grant	\$1,521,360	\$1,085,063	\$1,028,602
Stormwater Operations	\$3,368,917	\$7,823,258	\$6,093,292
Debt Service	\$14,403,534	\$10,595,842	\$10,555,395
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$149,512,149</b>	<b>\$143,993,685</b>	<b>\$154,349,442</b>



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Miami Gardens



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# BUDGET DETAILS BY FUND



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## Budget Detail by Fund

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

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

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

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

### Historical Citywide Revenues by Fund

Fund	All Funds Revenues				
	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
General Fund	\$87,382,744	\$86,050,587	\$101,370,474	\$93,797,497	\$106,038,684
Transportation Fund	\$8,150,491	\$8,594,653	\$9,568,037	\$11,108,940	\$10,559,795
Grant Fund	\$2,241,672	\$1,413,215	\$15,594,796	\$1,501,941	\$650,000
SHIP Fund	\$313,133	\$(88,320)	\$776,177	\$748,689	\$843,205
CDBG Fund	\$3,348,820	\$1,435,402	\$1,679,481	\$1,085,063	\$1,028,602
Dev Services Fund	\$5,692,388	\$7,653,433	\$5,628,184	\$3,890,647	\$4,390,111
Impact Fee Fund	\$1,054,567	\$1,575,682	\$754,228	\$6,263,665	\$6,435,168
Formula One Fund	\$-	\$-	\$1,000,000	\$-	\$444,444
Special Taxing Dist Fund	\$503,925	\$751,169	\$713,015	\$746,604	\$895,926
Debt Service Fund	\$67,301,698	\$11,287,625	\$14,444,492	\$10,595,842	\$10,555,395
Capital Projects Fund	\$22,461,862	\$7,343,185	\$7,888,601	\$6,431,539	\$6,414,820
Stormwater Fund	\$5,470,693	\$5,295,284	\$5,213,413	\$7,823,258	\$6,093,292
<b>TOTAL REVENUE</b>	<b>\$203,921,993</b>	<b>\$131,311,915</b>	<b>\$164,630,898</b>	<b>\$143,993,685</b>	<b>\$154,349,442</b>



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Miami Gardens



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**GENERAL FUND**





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## General Fund Overview

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

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

### General Fund Revenues

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Ad Valorem Taxes	\$32,823,228	\$35,181,784	\$38,038,438	\$46,012,884	\$52,995,865
Franchise Fees	\$2,469,388	\$7,124,194	\$8,187,789	\$5,601,750	\$8,100,625
Utility Taxes	\$11,267,300	\$11,538,441	\$11,122,104	\$11,383,922	\$11,745,381
License, Fees & Permits	\$2,497,038	\$2,692,796	\$2,192,748	\$2,676,000	\$2,878,625
Intergov'tal Revenue	\$10,797,700	\$12,469,198	\$14,509,807	\$13,200,788	\$14,408,445
Interfund Transfers	\$12,083,450	\$2,974,425	\$11,696,668	\$1,844,709	\$1,908,053
Charges for Services	\$4,849,608	\$4,293,152	\$7,934,064	\$7,592,347	\$8,297,092
Fines and Forfeitures	\$5,569,201	\$6,293,214	\$4,567,590	\$3,605,450	\$3,642,950
Miscellaneous	\$1,760,520	\$2,791,250	\$2,923,156	\$1,811,647	\$1,986,648
Grants & Loans	\$3,265,311	\$692,133	\$191,688	\$68,000	\$75,000
<b>TOTAL REVENUE</b>	<b>\$87,382,744</b>	<b>\$86,050,587</b>	<b>\$101,364,052</b>	<b>\$93,797,497</b>	<b>\$106,038,684</b>

### General Fund Expenditures

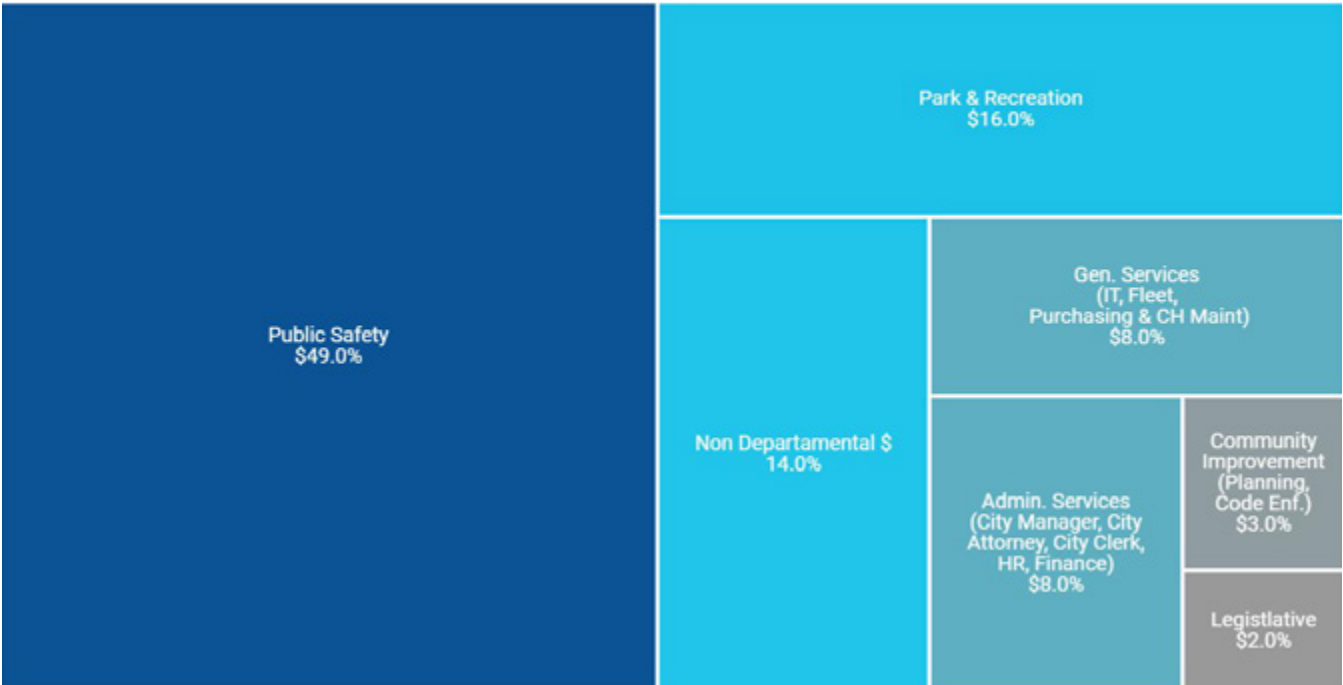
Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$51,848,336	\$52,864,999	\$55,745,734	\$62,501,942	\$71,258,723
Operating Expenses	\$16,521,673	\$15,581,146	\$23,838,600	\$22,676,231	\$26,059,867
Capital Outlay	\$257,708	\$158,239	\$279,902	\$311,458	\$128,275
Non-Operating Expenses	\$8,000	\$483,451	\$837,503	\$2,102,798	\$2,372,630
Interfund Transfers	\$6,560,693	\$6,384,038	\$9,766,604	\$6,205,068	\$6,219,189
<b>TOTAL EXPENDITURES</b>	<b>\$75,196,410</b>	<b>\$75,471,873</b>	<b>\$90,468,343</b>	<b>\$93,797,497</b>	<b>\$106,038,684</b>

# Analysis

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

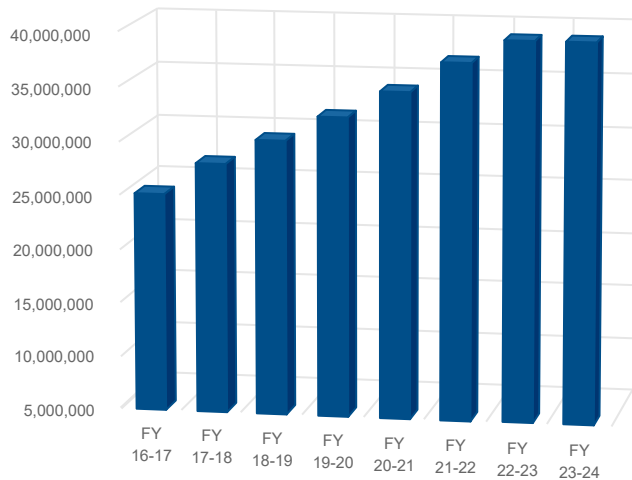
The FY 2024 taxable value is 14.88% higher than the FY 2023 certified taxable value. The City received the State estimates for State Revenue Sharing and Sales Tax distribution projections for FY 2024, which are projected to increase to pre-Covid-19 pandemic levels.

## General Fund Expenditure by Division for FY 2023-2024



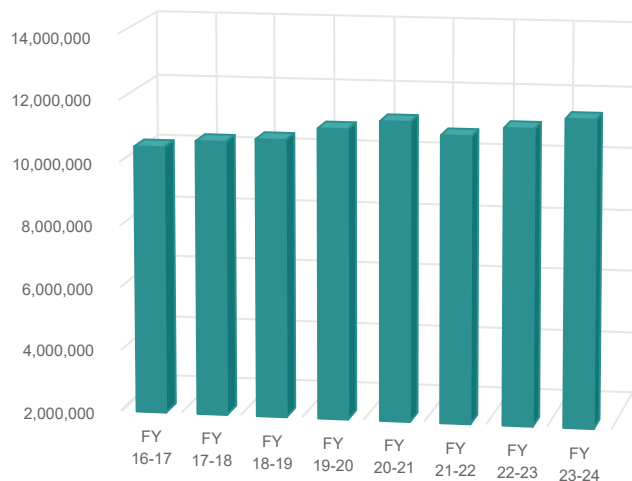
## Major Revenues

**Ad Valorem Tax Receipts History**



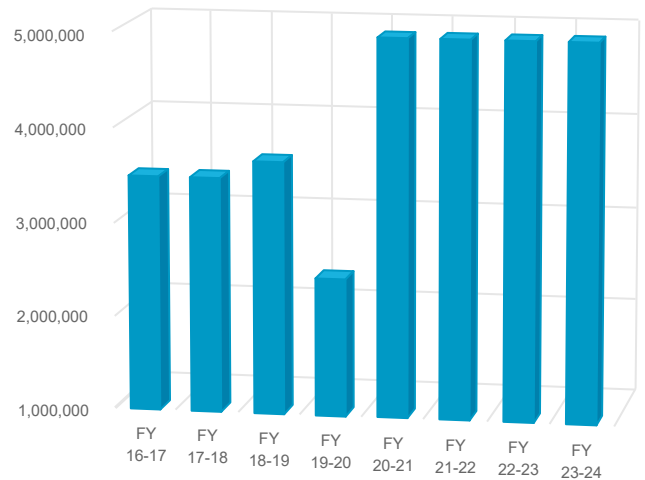
Since FY 14, the City has been levying 6.9363 mill. FY 23-24 reflects an increase of 14.3% in taxable value, and the proposed millage rate is 6.9363, the same as previous ten (10) years

**Utility Tax Receipts History**



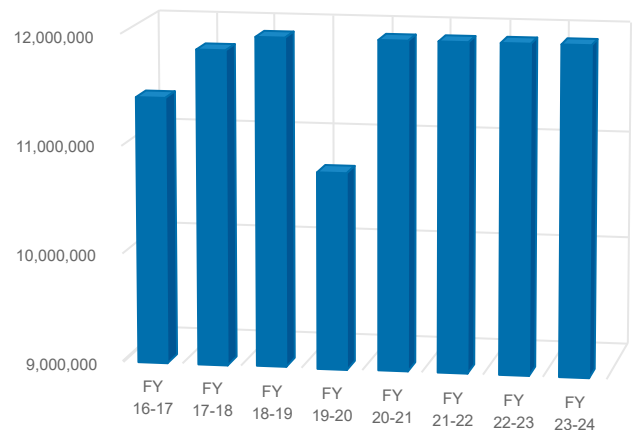
The Utility tax is a charge on various public utilities serving the City's residents. The City receives its electric taxes through Miami-Dade County which first deducts the City's pro-rata share of pre-incorporation County bond debt service. The City is served by three (3) water utilities: Opa Locka,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

**Franchise Fee Receipts History**

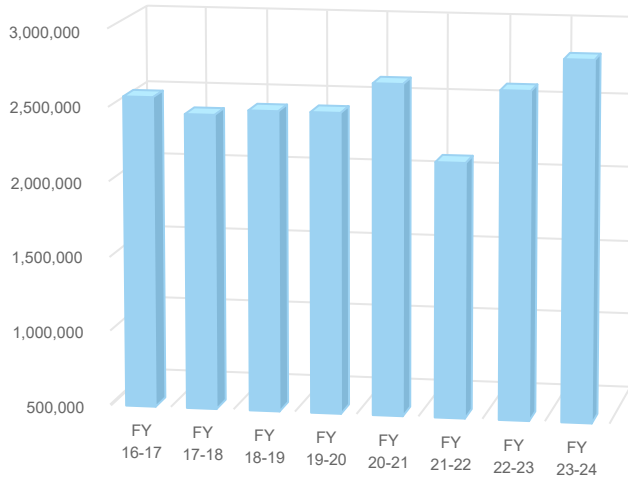


Franchise fees include electric, gas, and solid waste. They are collected by the private utilities and remitted to the City. In 2019, the City entered into a 30 year agreement with Florida Power and Light (FPL) replacing the previous agreement between FPL and Miami-Dade County. The agreement, began in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

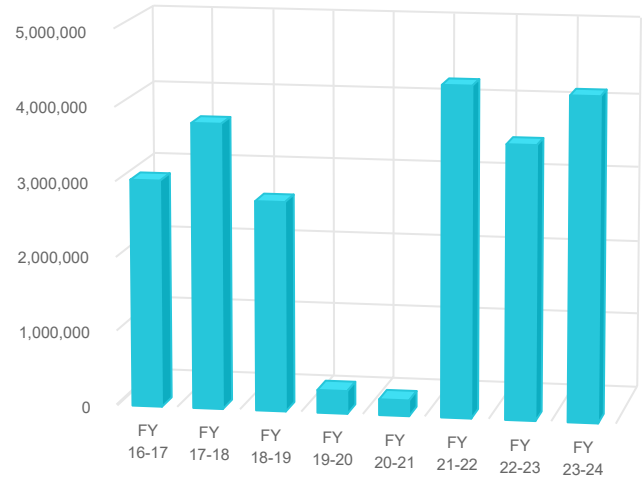
**Intergovernmental Revenue Receipts History**



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

**Licenses And Permits Revenue History**

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

**Cultural & Recreational Revenue History**

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





Miami Gardens



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# TRANSPORTATION FUND OVERVIEW



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## Transportation Fund Overview

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

### TRANSPORTATION FUND REVENUES

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
1st Local Option Fuel Tax	\$1,454,992	\$1,494,706	\$1,437,252	\$1,465,267	\$1,605,647
2nd Local Option Fuel Tax	\$547,852	\$565,055	\$550,776	\$528,231	\$611,185
CITT	\$4,248,977	\$5,187,794	\$6,455,734	\$4,300,000	\$4,300,000
Banners	\$-	\$12,025	\$3,850	\$2,000	\$2,000
Intergov'tal Revenue	\$501,947	\$46,281	\$31,360	\$31,358	\$31,358
State Revenue Sharing	\$729,798	\$772,022	\$665,901	\$901,168	\$930,359
Public Works' Permits	\$261,271	\$215,288	\$103,568	\$200,000	\$200,000
Other	\$405,654	\$301,482	\$319,596	\$319,441	\$308,746
Reappropriated Fund Balance	\$-	\$-	\$-	\$3,361,475	\$2,570,500
<b>TOTAL REVENUES</b>	<b>\$8,150,491</b>	<b>\$8,594,653</b>	<b>\$9,568,037</b>	<b>\$11,108,940</b>	<b>\$10,559,795</b>

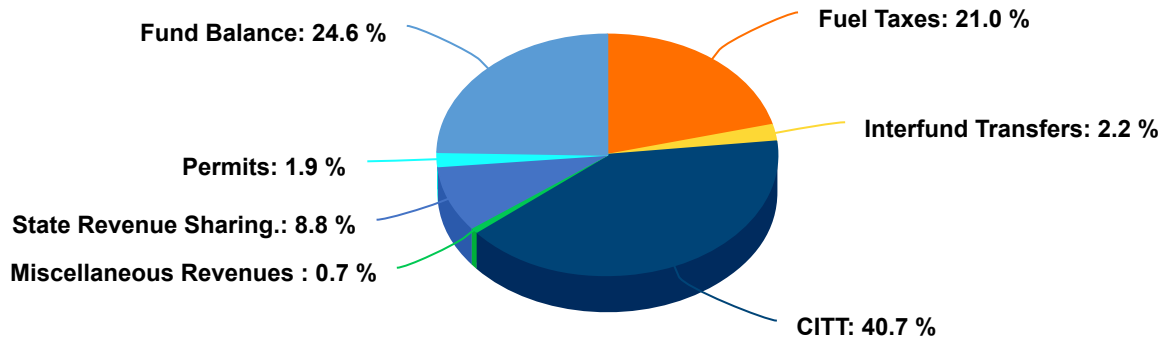
### TRANSPORTATION FUND EXPENDITURES

Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$2,594,917	\$2,779,817	\$2,941,964	\$3,222,169	\$3,572,821
Operating Expenses	\$1,669,699	\$1,679,683	\$1,462,387	\$2,349,463	\$2,419,748
Capital Outlay	\$3,631,097	\$3,943,611	\$3,218,831	\$4,279,304	\$3,360,000
Interfund Transfers	\$817,431	\$849,368	\$1,195,500	\$1,258,004	\$1,207,226
<b>TOTAL EXPENDITURES</b>	<b>\$8,713,144</b>	<b>\$9,252,479</b>	<b>\$8,818,682</b>	<b>\$11,108,940</b>	<b>\$10,559,795</b>

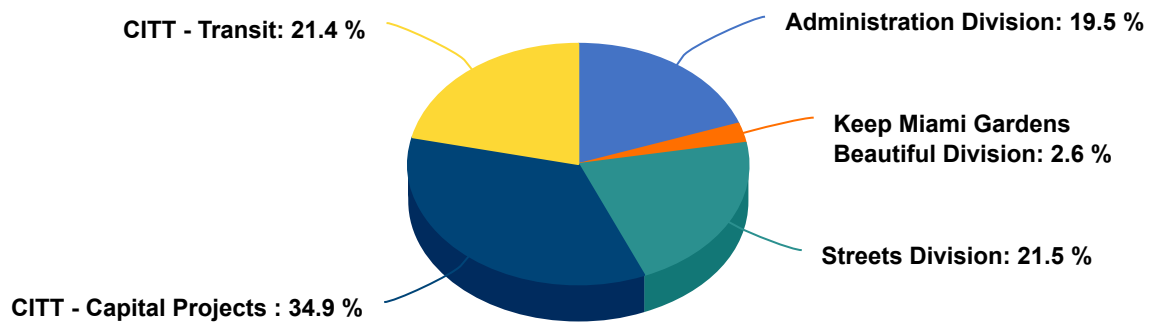
### Analysis

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

### Transportation Fund Revenue by Source for FY 2023-2024



### Transportation Fund Expenditures by Division for FY 2023-2024





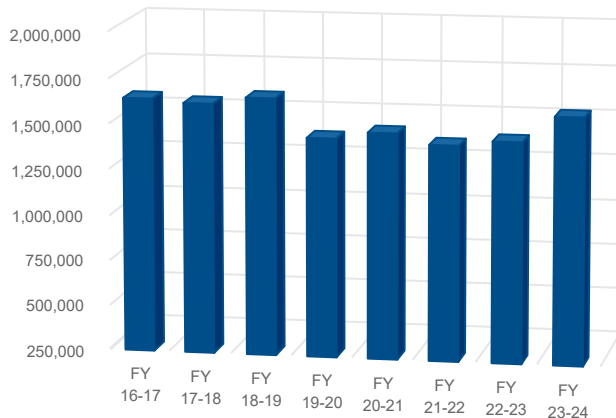
Miami Gardens Transit Program Bus



Bunche Park Sidewalk Repairs Before And After

## Major Revenues

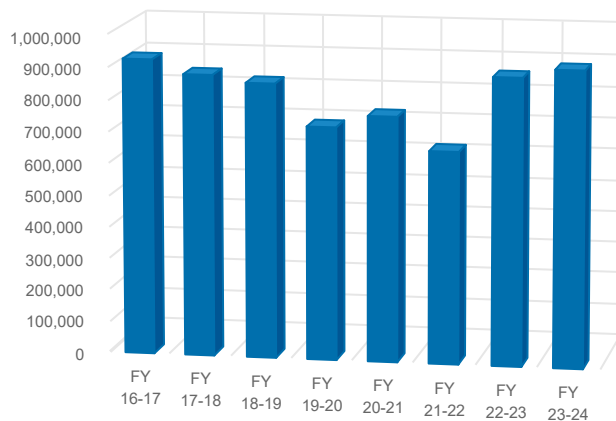
**1st Local Option Fuel Tax History**



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

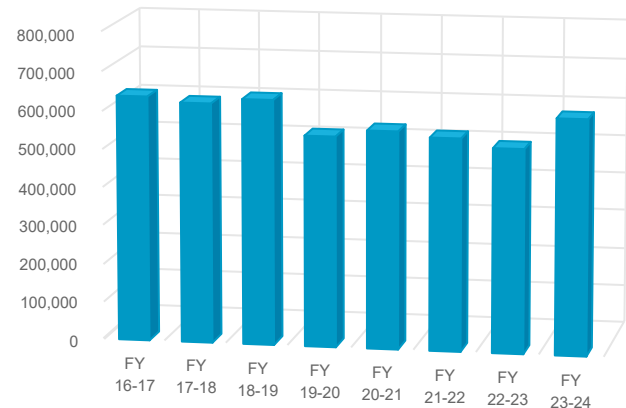
The first is the 1 to 6 Cents Local Option Fuel Tax that is imposed on Motor and Diesel Fuels. The funds are collected by the state and forwarded to the City on a monthly basis. Miami Gardens receives 2.5747989% of the collection in Miami-Dade County.

**State Revenue Sharing Receipts History**



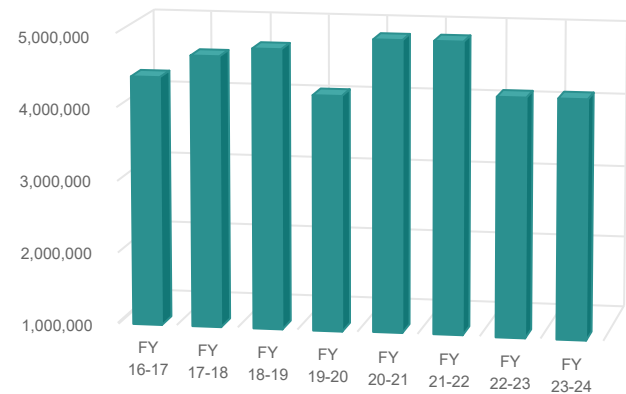
The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes are allocated to local governments for specific, authorized purposes.

**2Nd Local Option Fuel Tax History**



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

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



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

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





Miami Gardens



2020

# GRANT FUND OVERVIEW



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## Grant Fund Overview

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

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

### Grant Fund Revenues

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

### Grant Fund Expenditures

Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$404,764	\$500,995	\$3,294,638	\$506,108	\$286,825
Operating Expenses	\$783,444	\$857,914	\$1,086,112	\$995,833	\$358,981
Capital Outlay	\$1,053,466	\$54,306	\$1,213,973	\$-	\$4,194
<b>TOTAL EXPENDITURES</b>	<b>\$2,241,674</b>	<b>\$1,413,215</b>	<b>\$5,594,723</b>	<b>\$1,501,941</b>	<b>\$650,000</b>





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Miami Gardens



2020

**SHIP FUND**



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## SHIP Fund Overview

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

### SHIP Fund Revenues

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

### SHIP Fund Expenditures

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



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**Miami Gardens**



**2020**

**CDBG FUND**





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## CDBG Fund Overview

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

### CDBG Fund Revenues

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

### CDBG Fund Expenditures

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



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Miami Gardens



2020

# DEVELOPMENT SERVICES FUND



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## Development Services Fund Overview

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

### Development Services Fund Revenues

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Building Permits	\$4,941,717	\$6,698,238	\$5,171,297	\$2,597,996	\$2,352,022
Charges for Services	\$703,020	\$923,483	\$412,506	\$407,539	\$286,351
Miscellaneous Revenues	\$47,651	\$31,712	\$44,381	\$11,759	\$74,313
Re-appropriated Fund Balance	\$-	\$-	\$-	\$873,353	\$1,677,425
<b>TOTAL REVENUES</b>	<b>\$5,692,388</b>	<b>\$7,653,433</b>	<b>\$5,628,184</b>	<b>\$3,890,647</b>	<b>\$4,390,111</b>

### Development Services Fund Expenditures

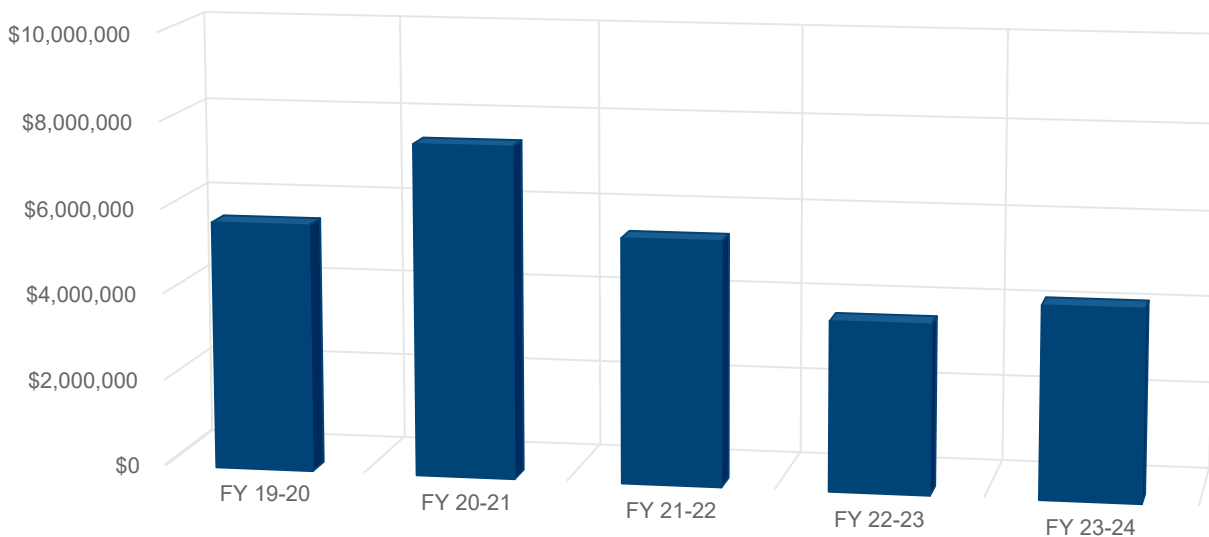
Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$2,039,575	\$2,093,502	\$2,053,177	\$2,305,456	\$2,684,743
Operating Expenses	\$434,049	\$680,105	\$762,017	\$791,803	\$940,631
Capital Outlay	\$195,020	\$96,120	\$102,452	\$88,388	\$-
Interfund Transfers	\$444,775	\$553,484	\$667,128	\$705,000	\$764,737
Non-Operating Expenses	\$592,509	\$1,685,088	\$-	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$3,705,928</b>	<b>\$5,108,299</b>	<b>\$3,584,774</b>	<b>\$3,890,647</b>	<b>\$4,390,111</b>

### Analysis

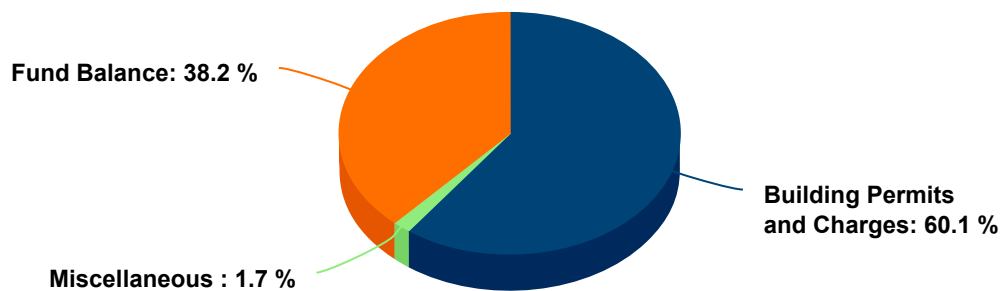
The Development Services Fund has experienced some very good years of revenue generation starting in FY 2017-2018. In the past, the department had experienced a slowdown in the local building community, which led to a decrease in revenue. In return, the General Fund had to provide subsidy for a couple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



### History of Development Services Fund Revenue

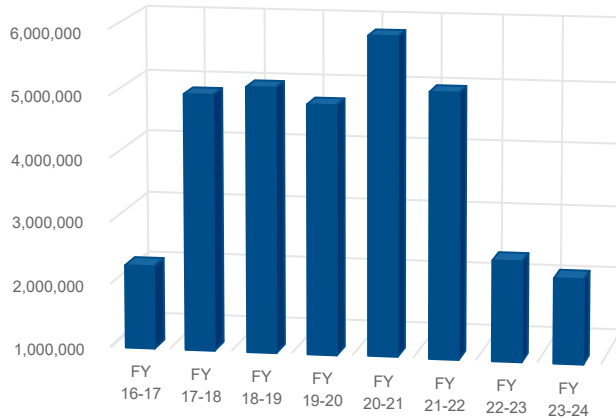


### Development Services Fund Revenue by Source for FY 2023-2024



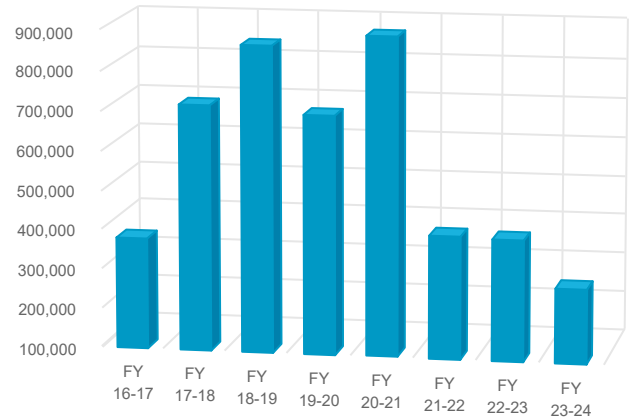
## Major Revenues

**Building Fees Receipts History**



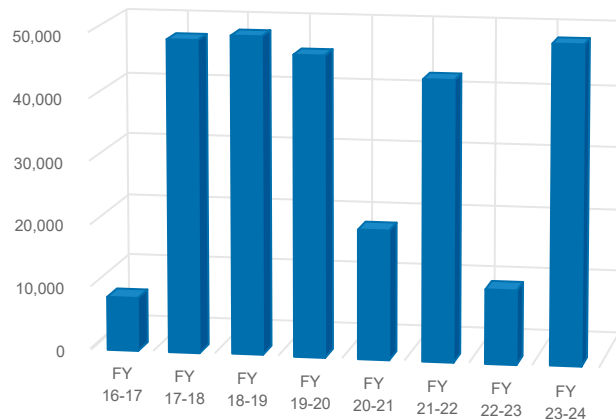
The City's Building Department assesses various fees for its services. These fees are designed to recover the cost of processing and inspecting various land development and construction related activities.

**Technology Surcharge Receipts History**



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

**Unsafe Structures Charges History**



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



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Miami Gardens



2020

**IMPACT FEE FUND**



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## Impact Fee Fund

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

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

### Impact Fees Fund Revenues

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Open Space/Parks Impact	\$628,671	\$996,723	\$480,599	\$4,276,320	\$4,219,245
Police Impact Fees	\$380,258	\$443,410	\$229,234	\$1,703,489	\$1,887,673
Admin. Impact Fees	\$45,638	\$135,549	\$44,395	\$283,856	\$328,250
<b>TOTAL REVENUES</b>	<b>\$1,054,567</b>	<b>\$1,575,682</b>	<b>\$754,228</b>	<b>\$6,263,665</b>	<b>\$6,435,168</b>

### Impact Fees Fund Expenditures

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





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Miami Gardens



2020

**FORMULA ONE FUND**



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## Formula One Fund Overview

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

### Formula One Fund Revenues

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

### Formula One Fund Expenditures

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



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Miami Gardens



2020

# SPECIAL TAXING DISTRICT FUND





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## Special Taxing Districts Fund Overview

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

### Special Taxing District Fund Revenues

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

**Special Taxing District Fund Expenditures**

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



Miami Gardens



2020

**DEBT SERVICE FUND**



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## Debt Service Fund Overview

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

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

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

### Debt Service Fund Revenues

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

### Debt Service Fund Expenditures

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

### Analysis

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





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Miami Gardens



2020

# CAPITAL PROJECTS FUND



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## Capital Projects Fund Overview

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

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

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

### Capital Projects Fund Revenues

Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Transfers-In	\$5,577,299	\$5,403,516	\$5,622,251	\$5,538,662	\$5,555,607
Grants	\$174,295	\$130,911	\$1,143,078	\$-	\$-
Impact Fees	\$1,310,268	\$1,808,758	\$1,123,272	\$892,877	\$859,213
Sale of Other Assets	\$15,400,000	\$-	\$-	\$-	\$-
<b>TOTAL REVENUES</b>	<b>\$22,461,862</b>	<b>\$7,343,185</b>	<b>\$7,888,601</b>	<b>\$6,431,539</b>	<b>\$6,414,820</b>

### Capital Projects Fund Expenditures

Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$557,001	\$576,278	\$582,171	\$828,368	\$775,221
Operating Expenses	\$2,759,547	\$2,425,713	\$1,121,135	\$23,417	\$96,785
Capital Outlay	\$5,065,019	\$7,901,680	\$3,858,926	\$-	\$-
Interfund Transfers	\$21,320,112	\$5,959,143	\$5,918,591	\$5,579,754	\$5,542,814
Non-Operating Expenses	\$-	\$-	\$(930,737)	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$29,701,679</b>	<b>\$16,862,814</b>	<b>\$10,550,086</b>	<b>\$6,431,539</b>	<b>\$6,414,820</b>





Buccaneer Park



Buccaneer Park Mega Soaker



Betty T. Ferguson field's artificial turf



Buccaneer Park Mega Soaker



North Dade Optimist Park Bleachers



Norwood Park





Miami Gardens



2020

# STORMWATER FUND





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## Stormwater Utility Fund Overview

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

### Stormwater Utility Fund Revenues

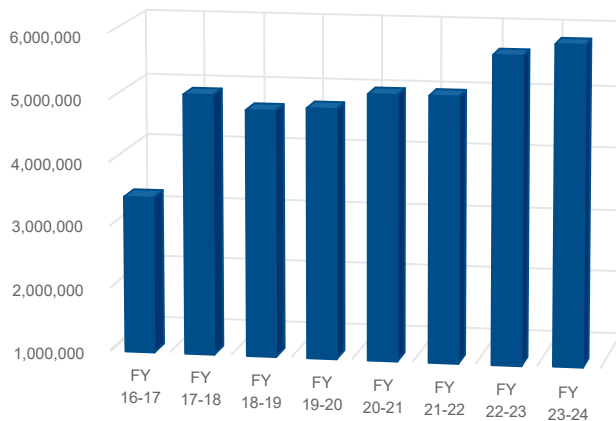
Revenue Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Stormwater Fees	\$4,934,518	\$5,181,436	\$5,187,731	\$5,828,484	\$6,068,292
Grant	\$476,175	\$80,272	\$-	\$-	\$-
Other	\$60,000	\$33,576	\$25,682	\$25,000	\$25,000
Re-appropriated Retained Earnings	\$-	\$-	\$-	\$1,969,774	\$-
<b>TOTAL REVENUES</b>	<b>\$5,470,693</b>	<b>\$5,295,284</b>	<b>\$5,213,413</b>	<b>\$7,823,258</b>	<b>\$6,093,292</b>

### Stormwater Utility Fund Expenditures

Expenditure Type	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,013,065	\$882,540	\$921,240	\$1,068,569	\$1,083,114
Operating Expenses	\$1,752,474	\$1,791,852	\$1,811,084	\$1,298,336	\$1,144,698
Capital Outlay	\$-	\$-	\$-	\$4,410,204	\$2,759,000
Debt Service	\$196,354	\$180,779	\$191,358	\$547,352	\$547,134
Interfund Transfers	\$496,930	\$511,838	\$445,235	\$498,797	\$559,346
<b>TOTAL EXPENDITURES</b>	<b>\$3,458,823</b>	<b>\$3,367,009</b>	<b>\$3,368,917</b>	<b>\$7,823,258</b>	<b>\$6,093,292</b>

## Major Revenues

**Stormwater Utility Fees History**

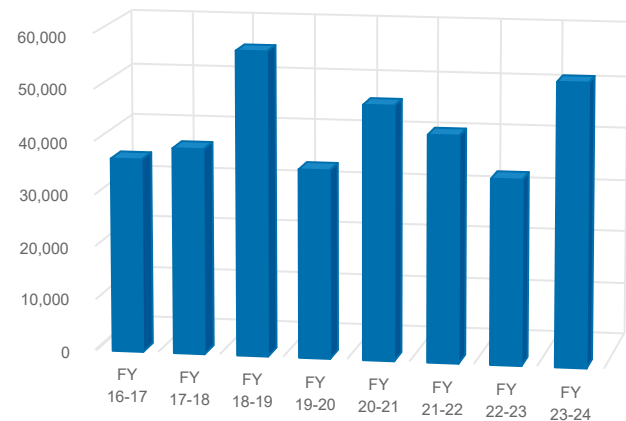


United States Environmental Protection Agency (USEPA) has required that local governments have a program to deal with stormwater runoff, improve water quality discharge, to maintain the existing stormwater discharge system, to implement and remain compliant with the Environmental Protection Agency's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

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

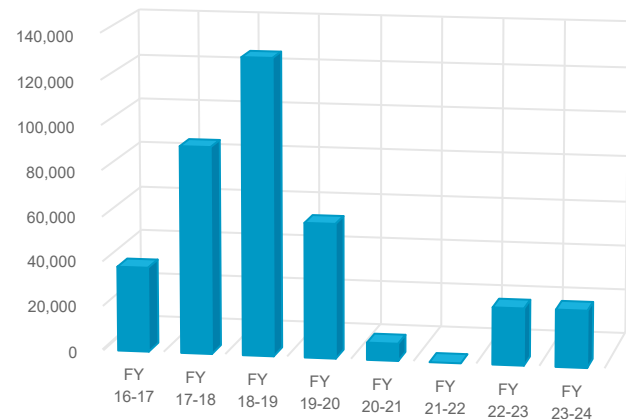
Under the Miami Gardens Stormwater Utility, each property is charged a monthly fee of \$6.00 per Equivalent Residential Unit (ERU). An ERU is based on a typical residential unit having 1,800 square feet of impermeable surface area. Commercial properties are charged based on their total ERUs.

**Stormwater Permit Fees History**



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

**Interest Income Receipts History**



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



Miami Gardens



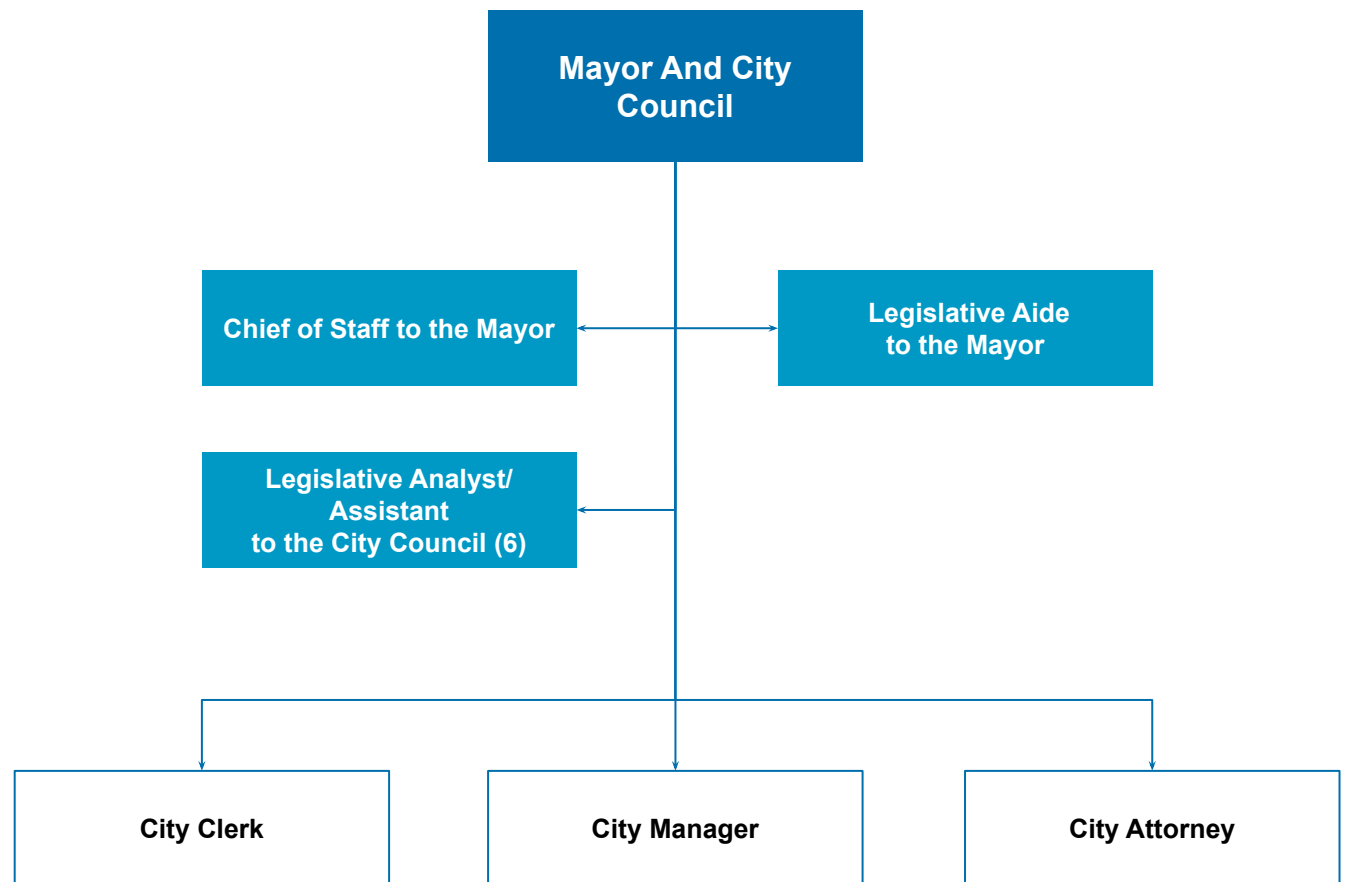
2020

**DEPARTMENT/ OFFICES**



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## Legislative Department





## Legislative Department

### Mission

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

### Staffing Levels

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

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$738,485	\$1,120,699	\$1,261,806	\$1,279,710	\$1,386,104
Operating Expenses	\$300,890	\$324,623	\$306,270	\$339,115	\$361,337
<b>TOTAL EXPENDITURES</b>	<b>\$1,039,375</b>	<b>\$1,445,322</b>	<b>\$1,568,076</b>	<b>\$1,618,825</b>	<b>\$1,747,441</b>

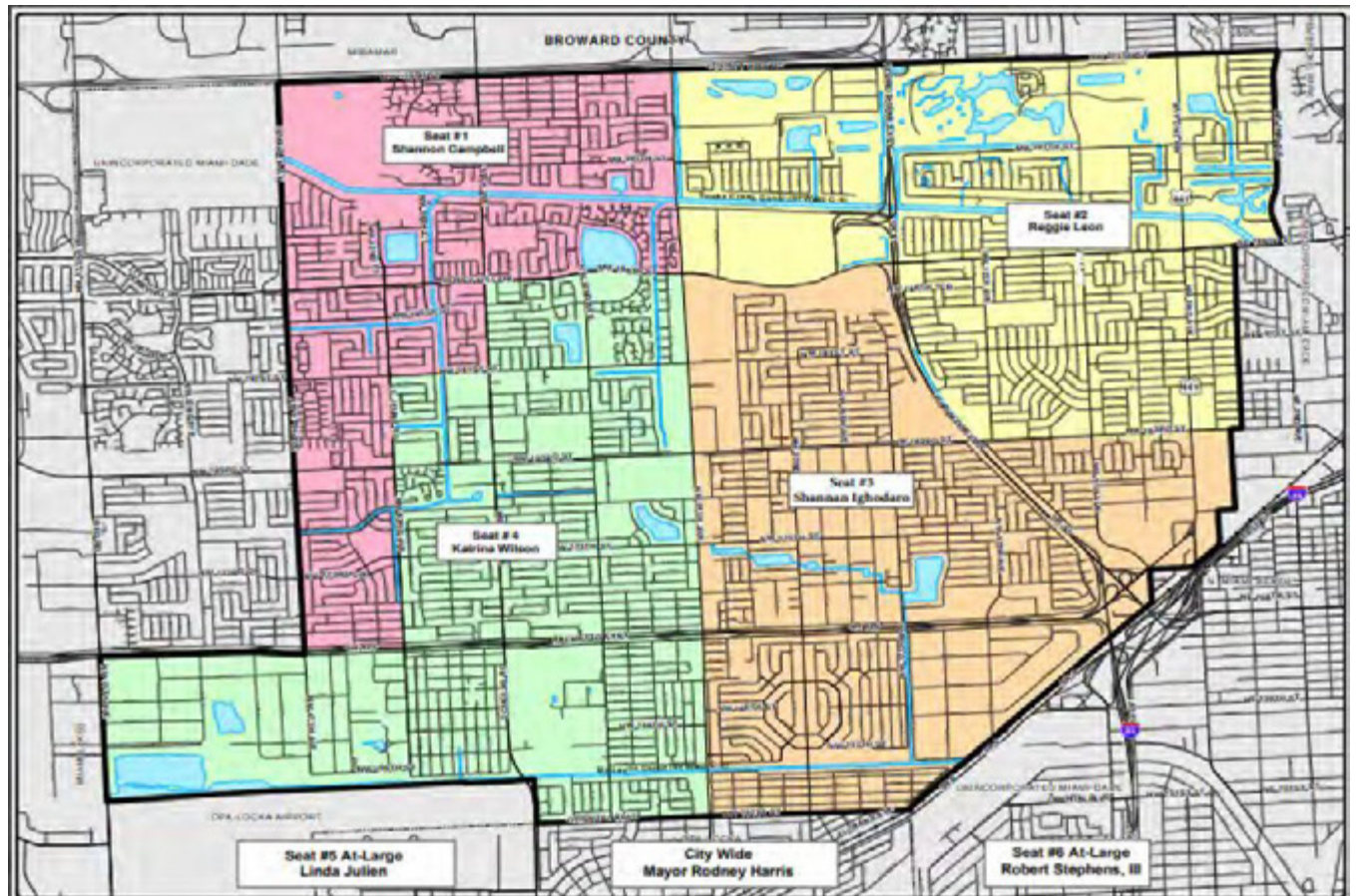
## Accomplishments, Goals & Objectives

### FY 2023-2024 Goals and Objectives

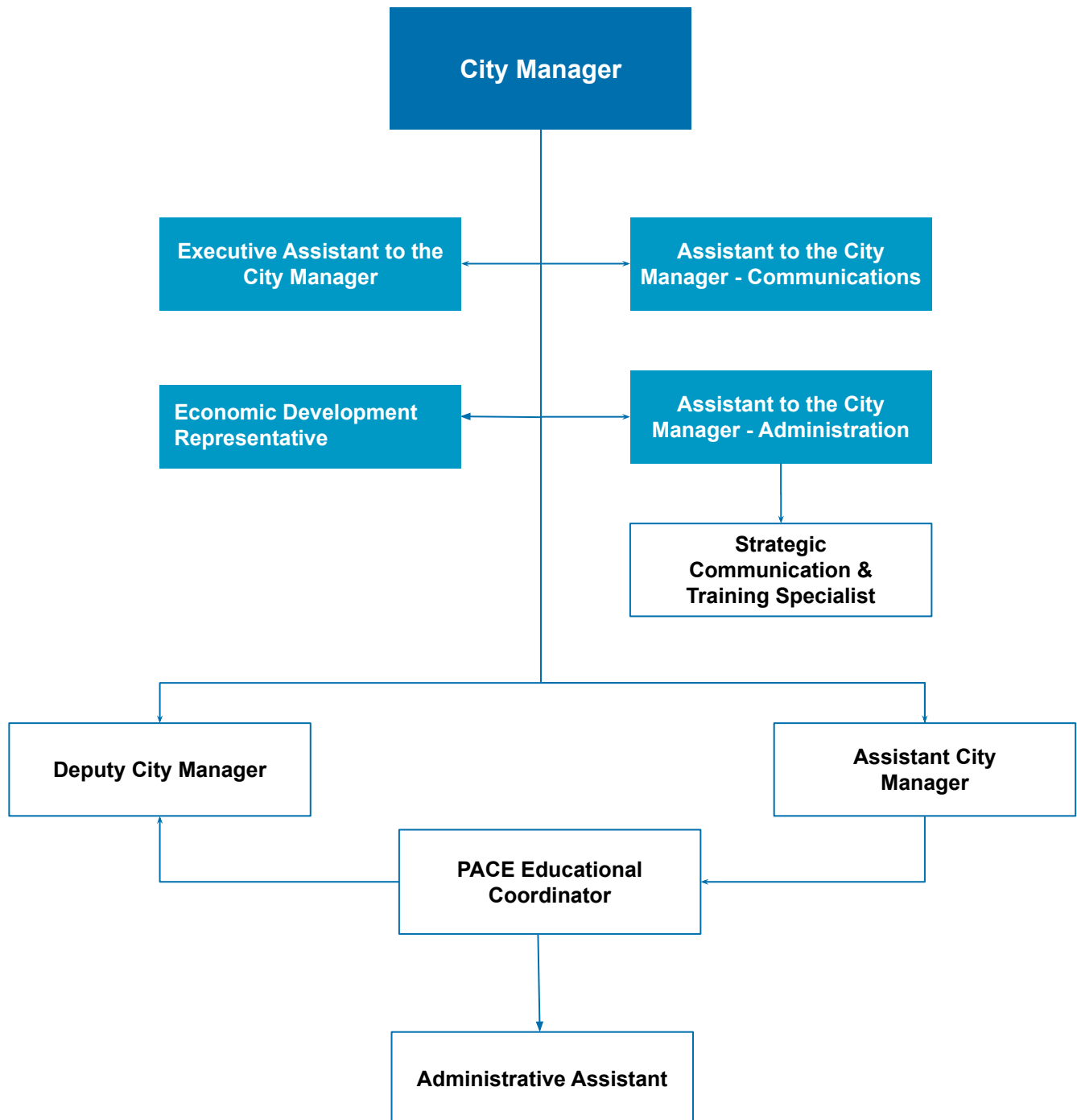
- Strategic Planning.
- Oversight and direction of the expenditure of bond proceeds.
- Provide guidance on the City's economic development plans.

### Performance Indicators

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



City Council Boundary Map



## Office of the City Manager

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

## Office of the City Manager

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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

## Health & Human Services - CDC Reach Rise Project

### Mission

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

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

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

### Staffing Levels

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

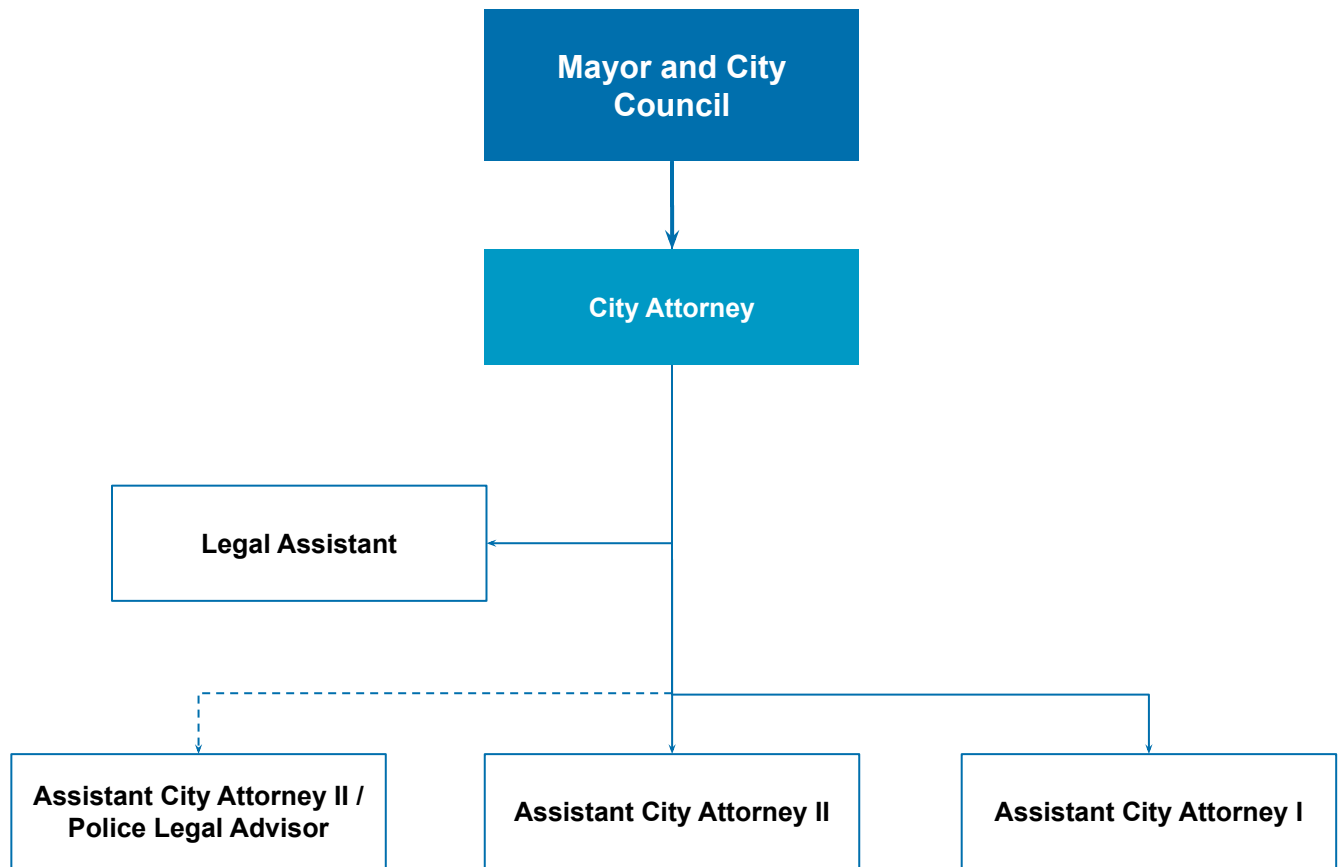
### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$224,024	\$238,817	\$267,373	\$295,646	\$-
Operating Expenses	\$489,583	\$705,246	\$739,539	\$924,145	\$-
<b>TOTAL DIVISION</b>	<b>\$713,607</b>	<b>\$944,063</b>	<b>\$1,006,912</b>	<b>\$1,219,791</b>	<b>\$-</b>

### Analysis

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





## Office of the City Attorney

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

## Office of the City Attorney

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

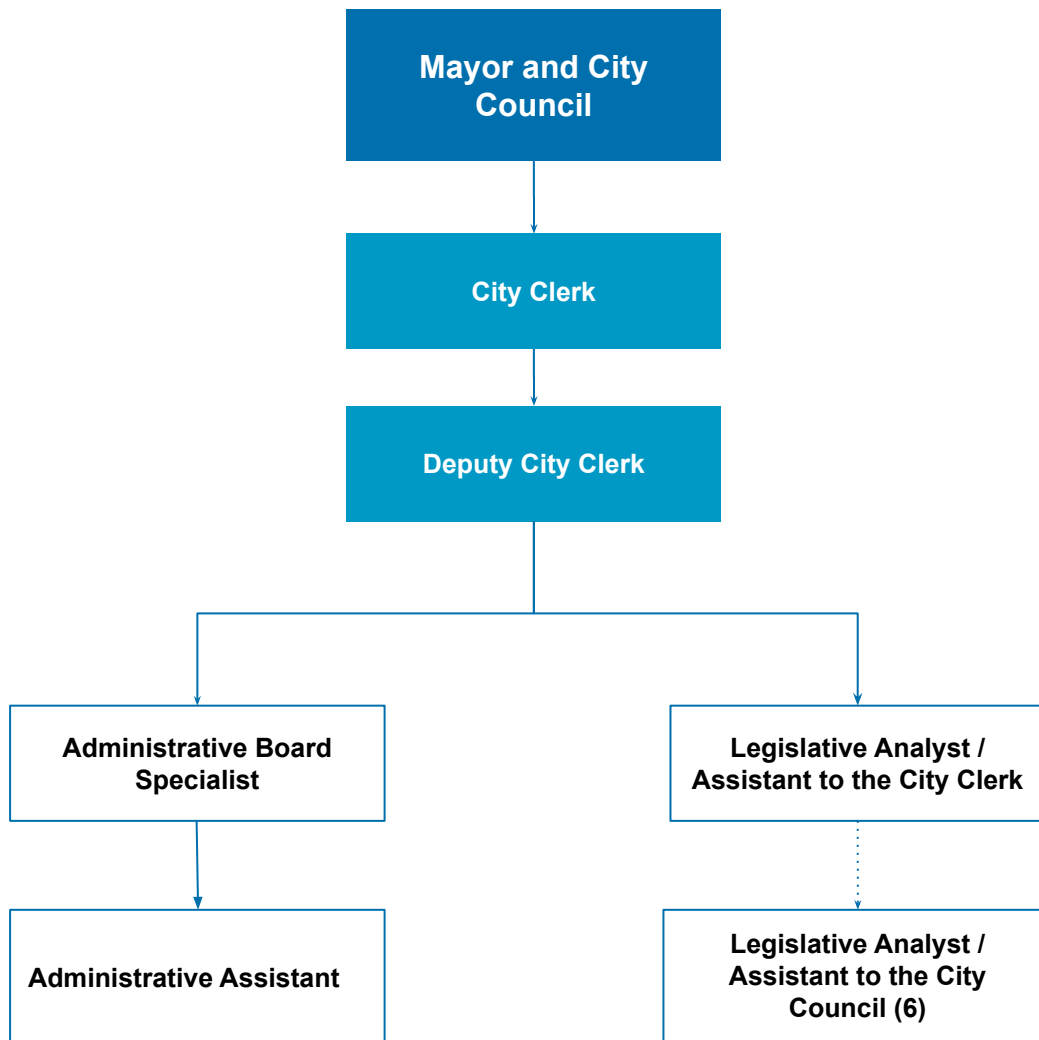
- Finalizing litigation with North Miami Beach or reaching a Settlement.
- Continuing to successfully pursue and defend litigation cases involving the City.
- Continuing to provide quality legal services to the City Council and staff.

#### Performance Indicators

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

Office of the City Attorney

Provide contract and other document review and preparation.	Number of contracts reviewed or prepared.	Approx. 75	Approx. 75	Approx. 75
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## Office of the City Clerk

### Mission

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

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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



## Office of the City Clerk

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

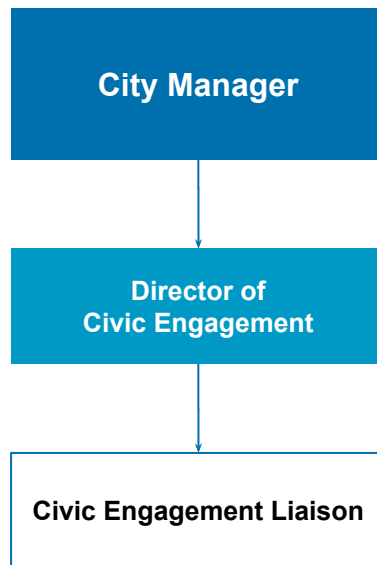
- Processed 343 public records request as of April 4, 2023
- Implemented online election campaign reporting
- Increased advisory board applications.
- Complete Census Demographic and Voting Rights Analysis of Residential Areas
- Conducted City-Wide Records Management Training
- Destroyed 200 Cubic Feet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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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



## Office of Civic Engagement

### Mission

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

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

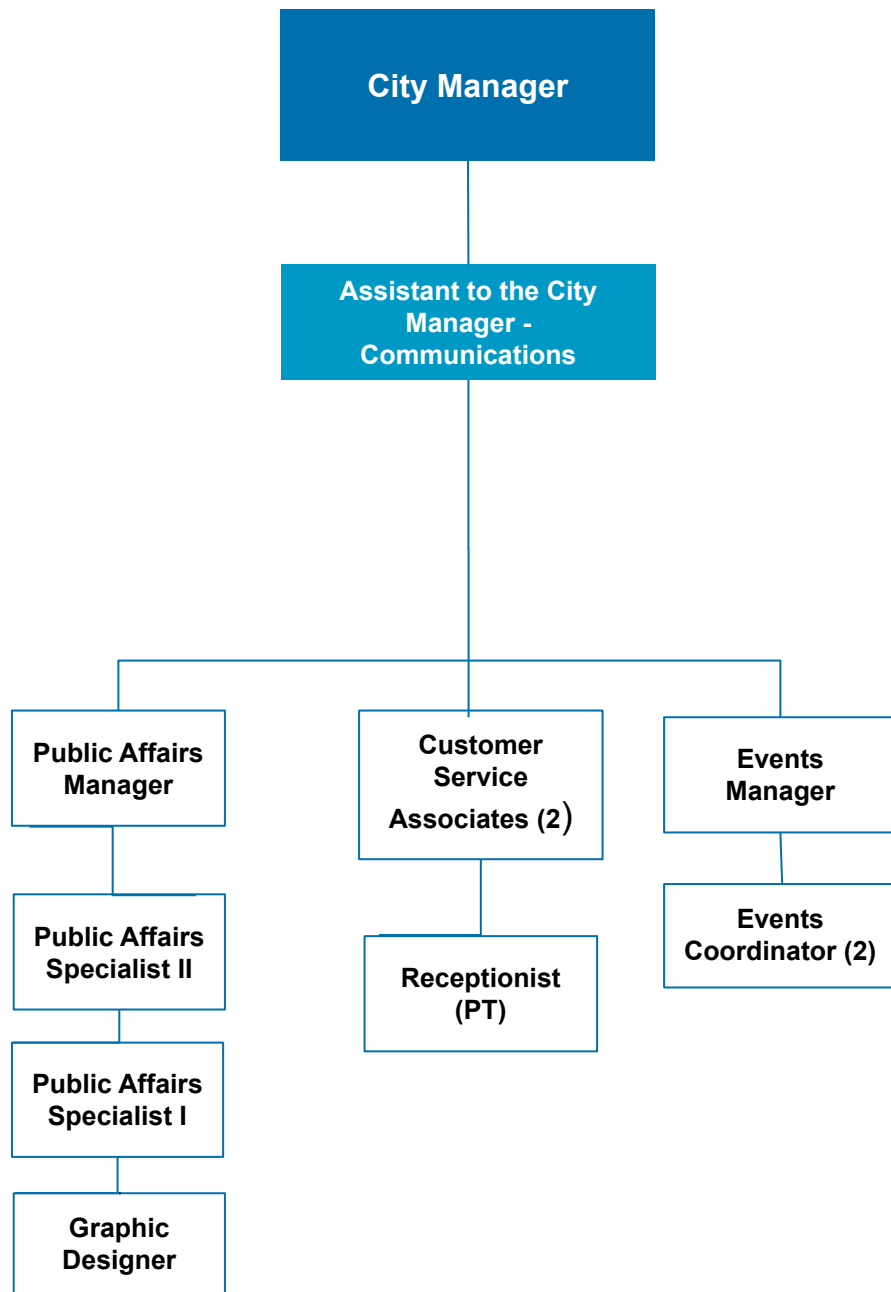
- Provided business support and technical assistance for over (50) businesses in the City.
- Conducted (7) education outreach seminars with Oasis of Miami Gardens.
- Develop COVID-19 Business Support Programs with grant funding from Miami Health Foundation.
- Developed a comprehensive Map Guide that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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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



## Office of Public Affairs

### Mission

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

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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



## Office of Public Affairs

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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

## Special Events Division

### Mission

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

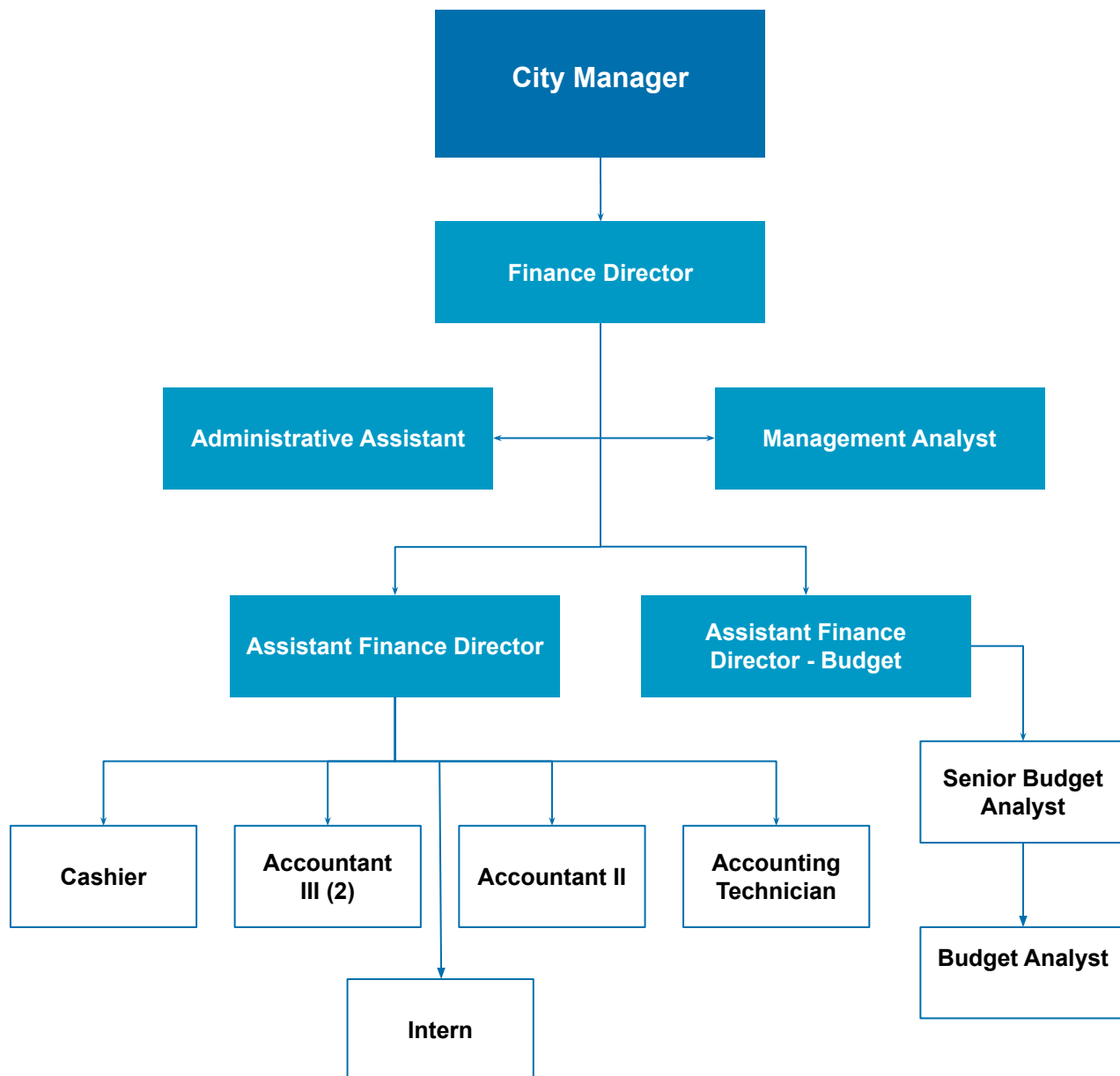
The City's signature event, the Jazz in the Gardens music festival, has become one of the premiere spring events in the southeastern region of the United States. Based on the overwhelming response received in past years, the City has strategically positioned Jazz in the Gardens as a national event, rapidly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

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Operating Expenses	\$2,089,067	\$270,730	\$5,893,338	\$4,268,000	\$4,858,000
<b>TOTAL EXPENDITURES</b>	<b>\$2,089,067</b>	<b>\$270,730</b>	<b>\$5,893,338</b>	<b>\$4,268,000</b>	<b>\$4,858,000</b>



2022 Jazz in the Gardens



## Finance Department

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

## Finance Department

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

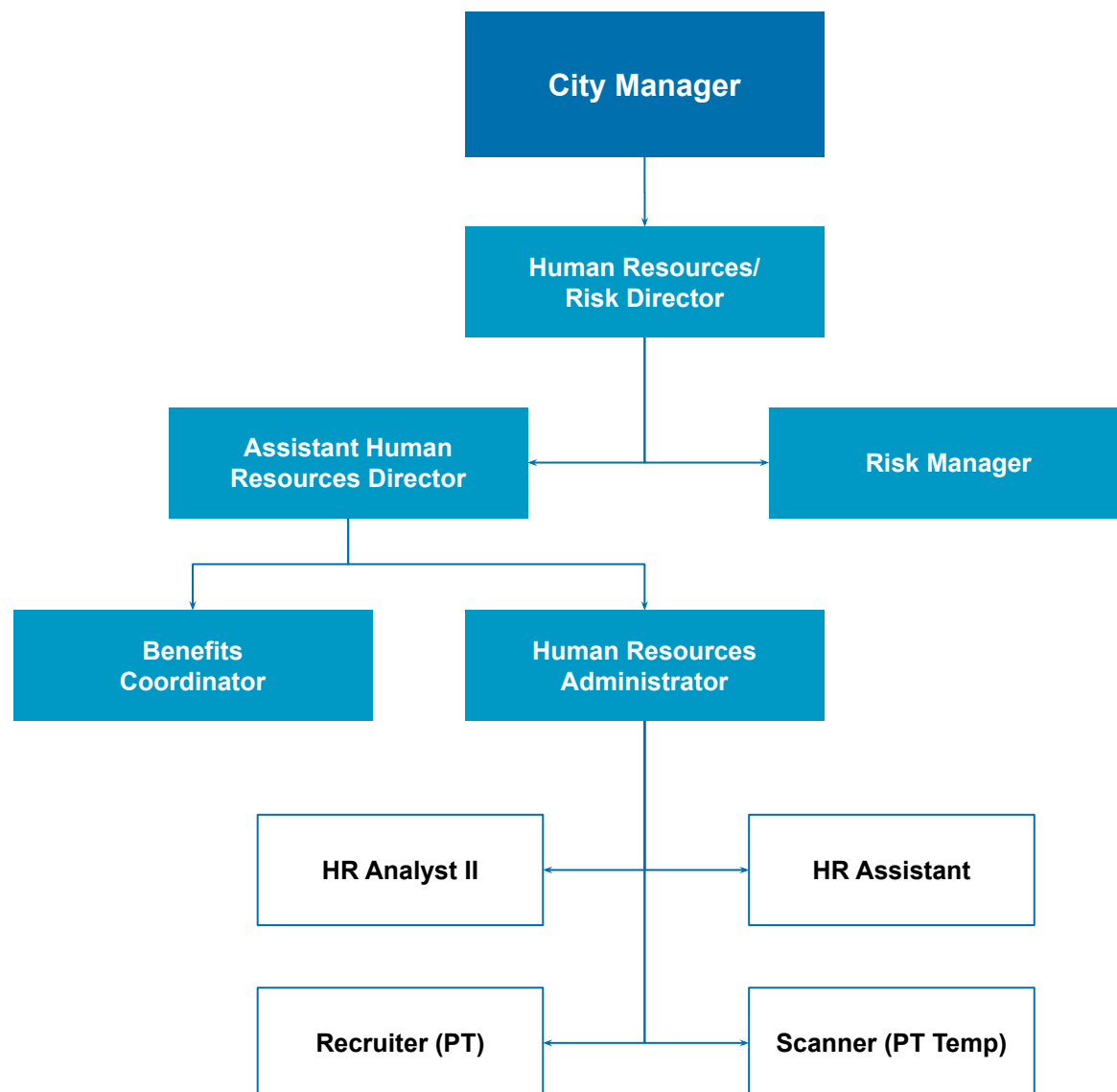
- Received GFOA Distinguished Budget Presentation Award for FY 2023 Budget document.
- Received Certificate of Achievement for Excellence in Financial Report (COA) for the FY 2021 Comprehensive Annual Financial Report.

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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





## Human Resources Department

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

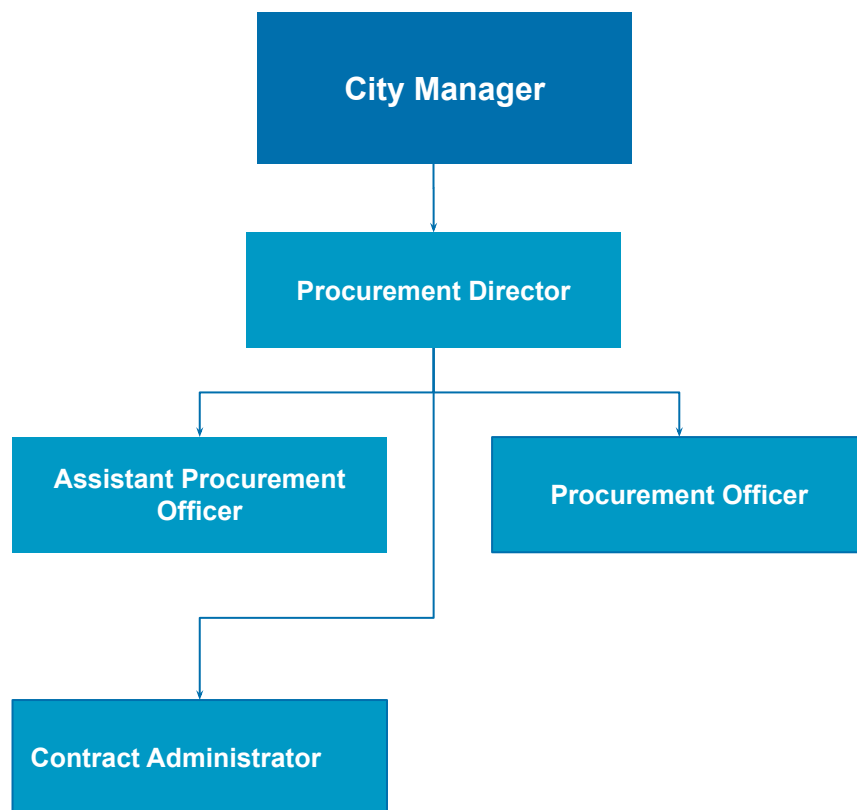
- Paperless Open Enrollment for 2022 Employee Benefits, including, Health Insurance, Life Insurance, Dental Insurance, Vision Insurance, and Disability Insurance.
- Implemented NEOGov program to make the onboarding process paperless.

FY 2023-2024 Goals and Objectives

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

Performance Indicators

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



## Office of Procurement Management

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

## Office of Procurement Management

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

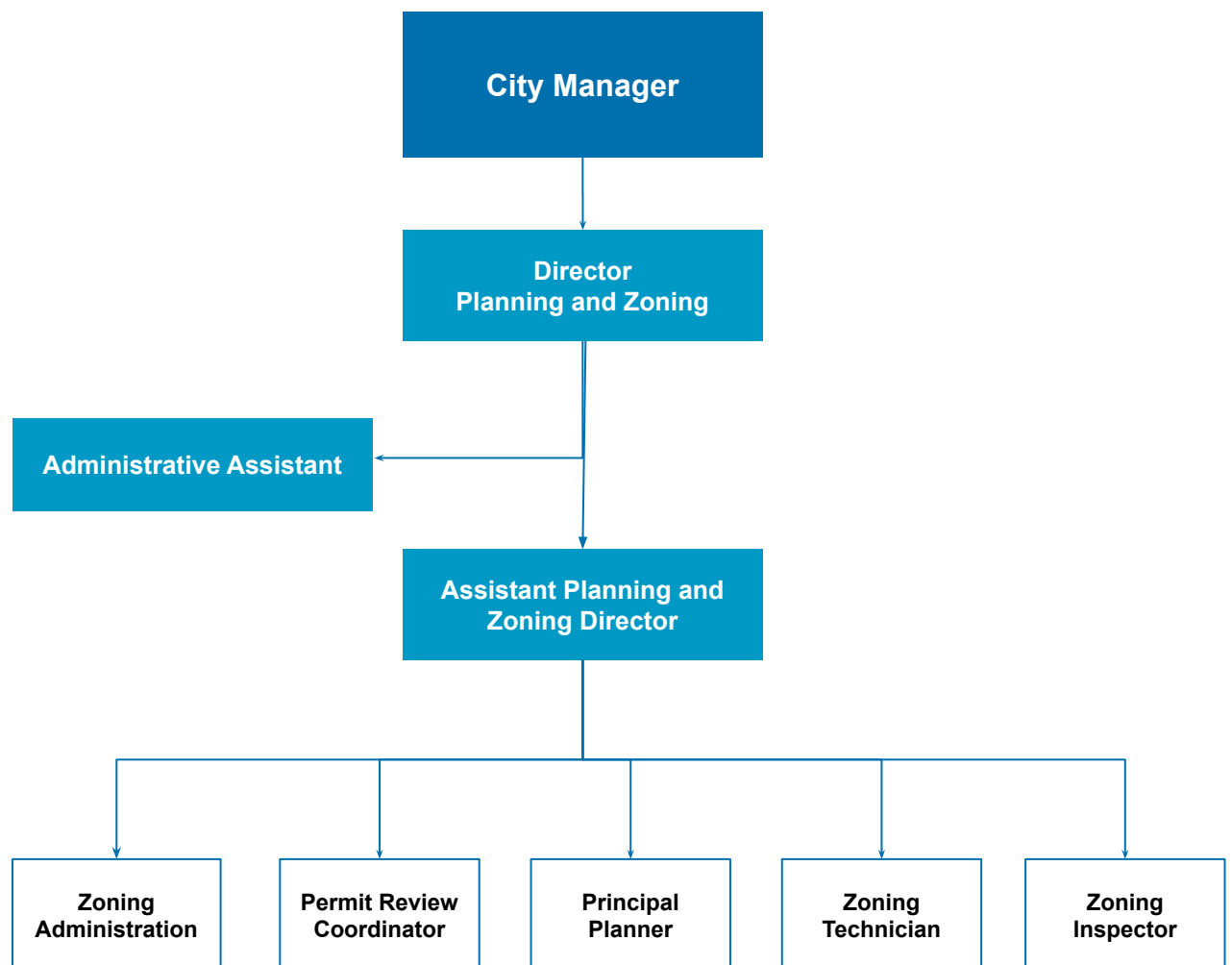
- Managed and promoted City of Miami Gardens Business and Resident Economic Growth Plan (CMG-BREP).
- Hosted local outreach seminars.
- Maintained electronic vendor registration database.
- Maintained our electronic bidding only platform
- Recognized March 2023 as Procurement Professional Month through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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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





## Planning and Zoning Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

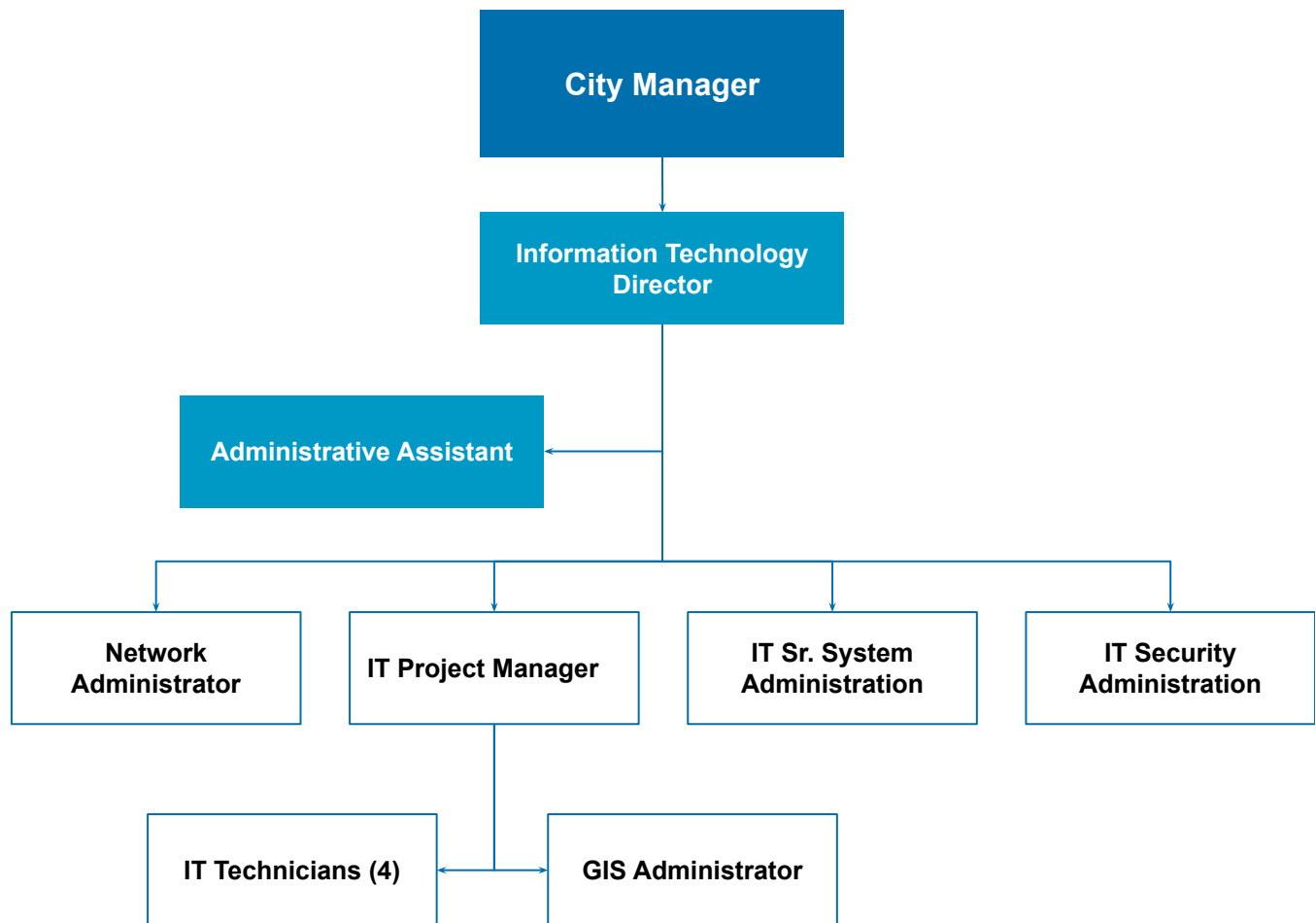
- Establish an Innovation Overlay District for older, existing industrial areas with corresponding design standards.
- Update the City Comprehensive Development Master Plan to incorporate Rapid Transit Zone, Property Rights Element and Water Supply Plan
- Update the City Land Development Regulations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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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



## Information Technology Department

### Mission

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

### Staffing Levels

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

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,008,942	\$1,150,306	\$989,822	\$1,128,741	\$1,281,610
Operating Expenses	\$1,467,839	\$1,375,204	\$1,532,195	\$1,903,160	\$2,504,619
Capital Outlay	\$8,212	\$54,532	\$169,338	\$199,804	\$128,275
<b>TOTAL EXPENDITURES</b>	<b>\$2,484,993</b>	<b>\$2,580,042</b>	<b>\$2,691,355</b>	<b>\$3,231,705</b>	<b>\$3,914,504</b>

### Analysis

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

## Information Technology Department

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

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

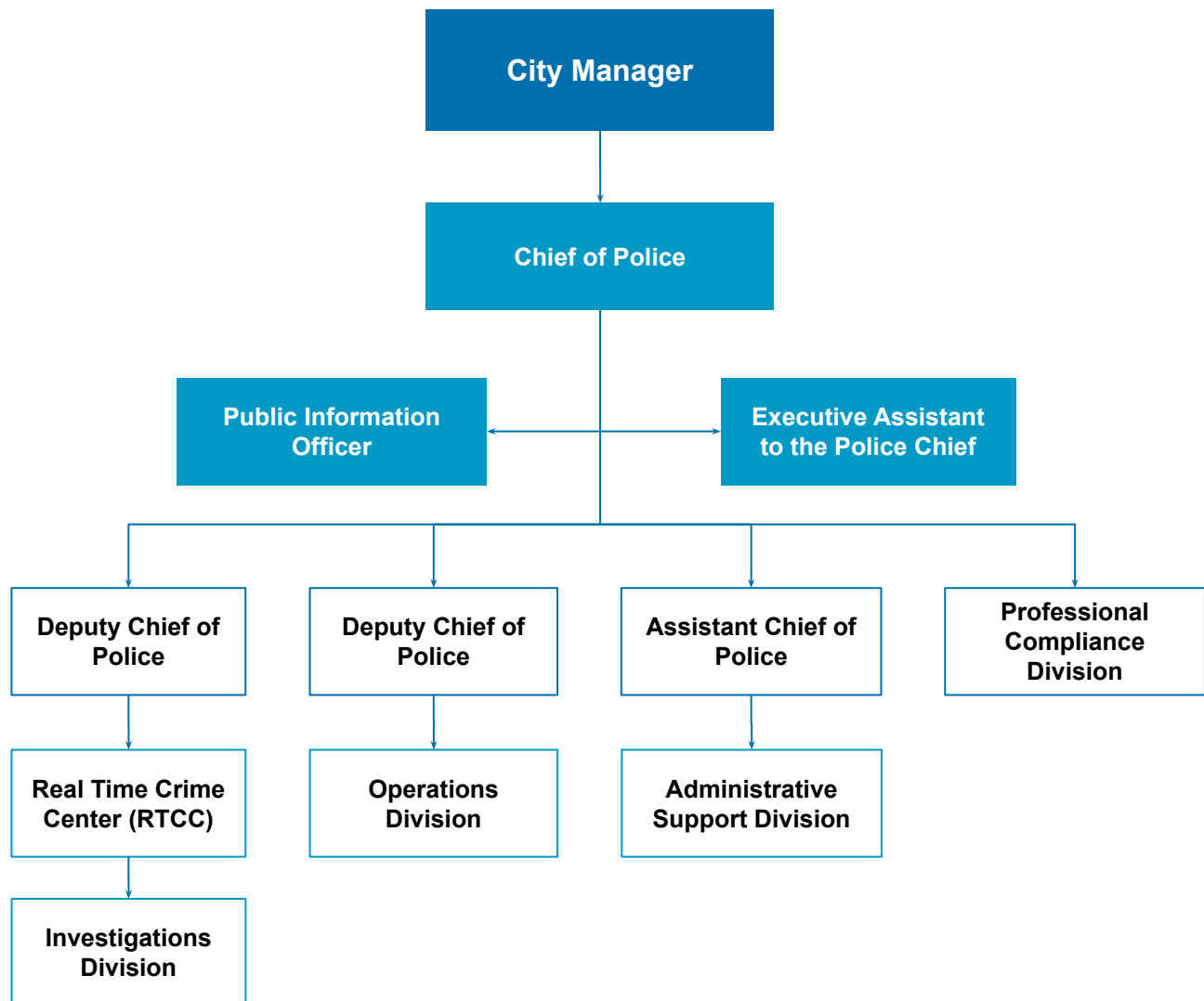
## Information Technology Department

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

### Performance Indicators

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





## Public Safety Department

### Mission

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

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

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

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

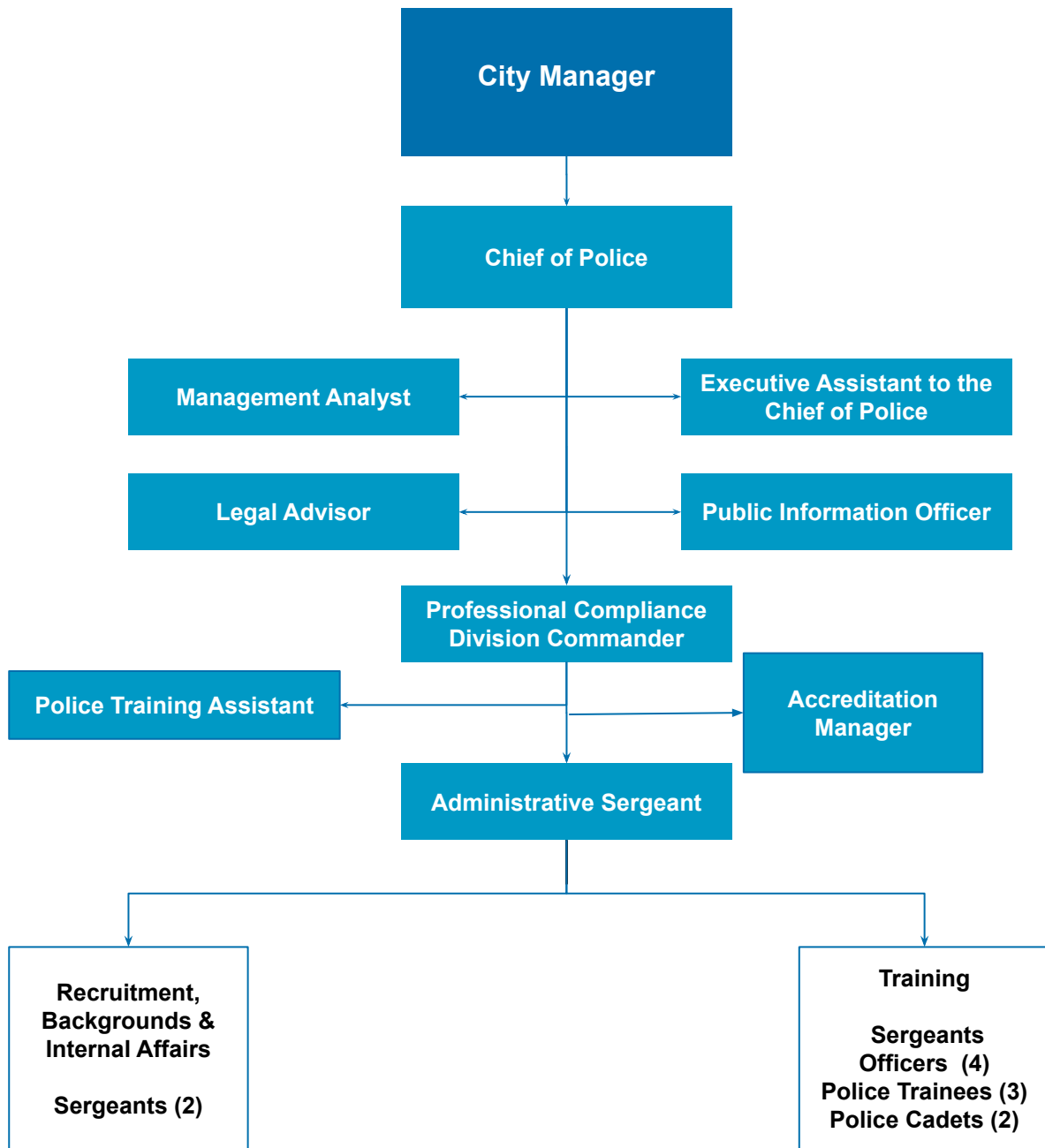
### Public Safety Department Expenditures

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

## Staffing Levels

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

## Public Safety Department - Police Administration Division



## Public Safety Department - Police Administration Division

### Mission

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

### Program Expenditures

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

### Analysis

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

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

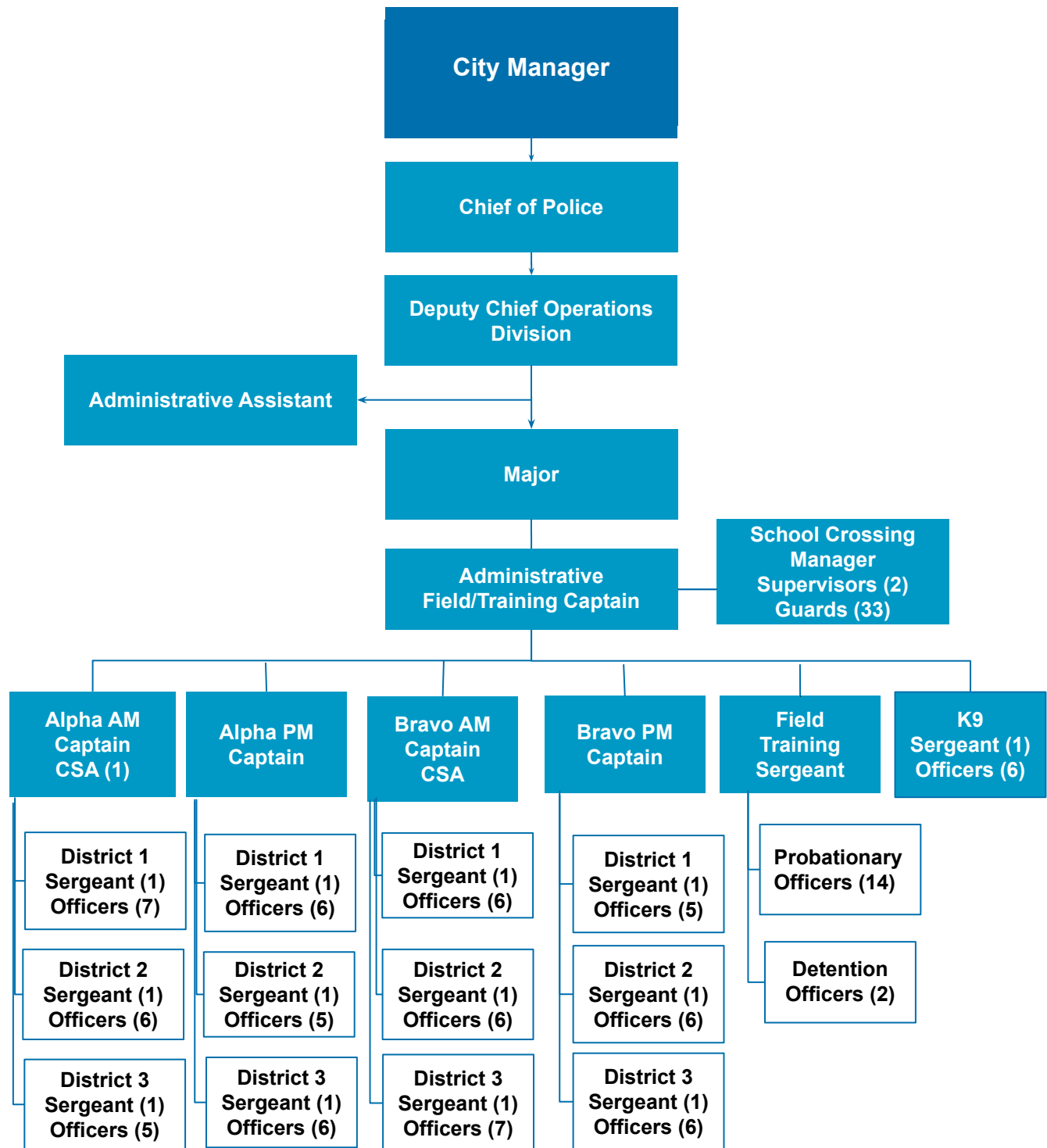
- Hire 19 Certified Police Officer.
- Streamline the Training Unit processes for day-to-day operations to include electronic submission of training requests, publish training courses, administer course evaluations, and electronic record keeping.
- Streamline the Professional Compliance Unit record keeping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

#### Performance Indicators

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



## Public Safety Department - Police Operations Division



## Public Safety Department - Police Operations Division

### Mission

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

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

### Program Expenditures

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

### Analysis

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

## Public Safety Department - Police Operations Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

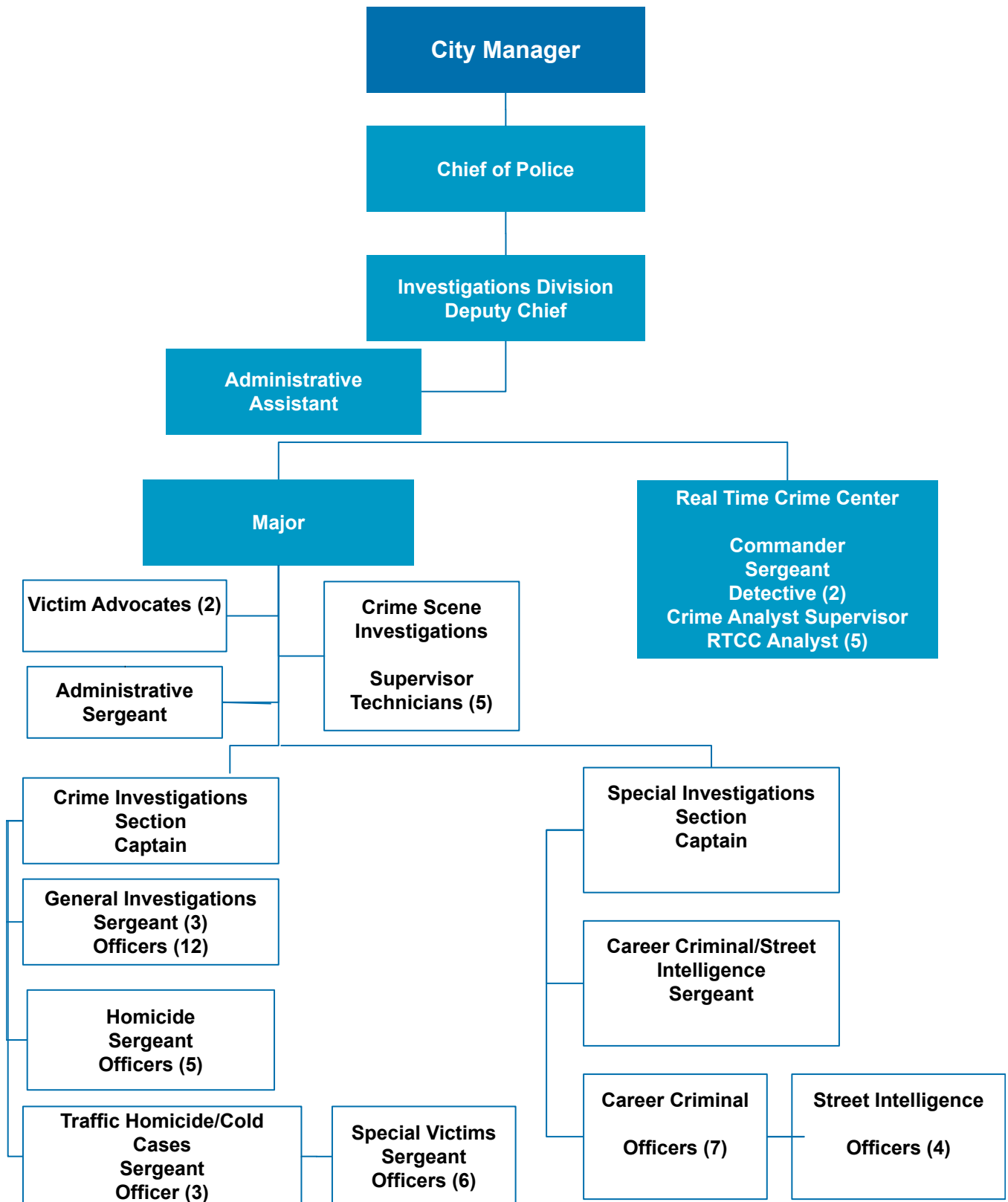
#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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

## Public Safety Department - Police Investigations Division



## Public Safety Department - Police Investigations Division

### Mission

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

### Program Expenditures

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

### Analysis

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

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

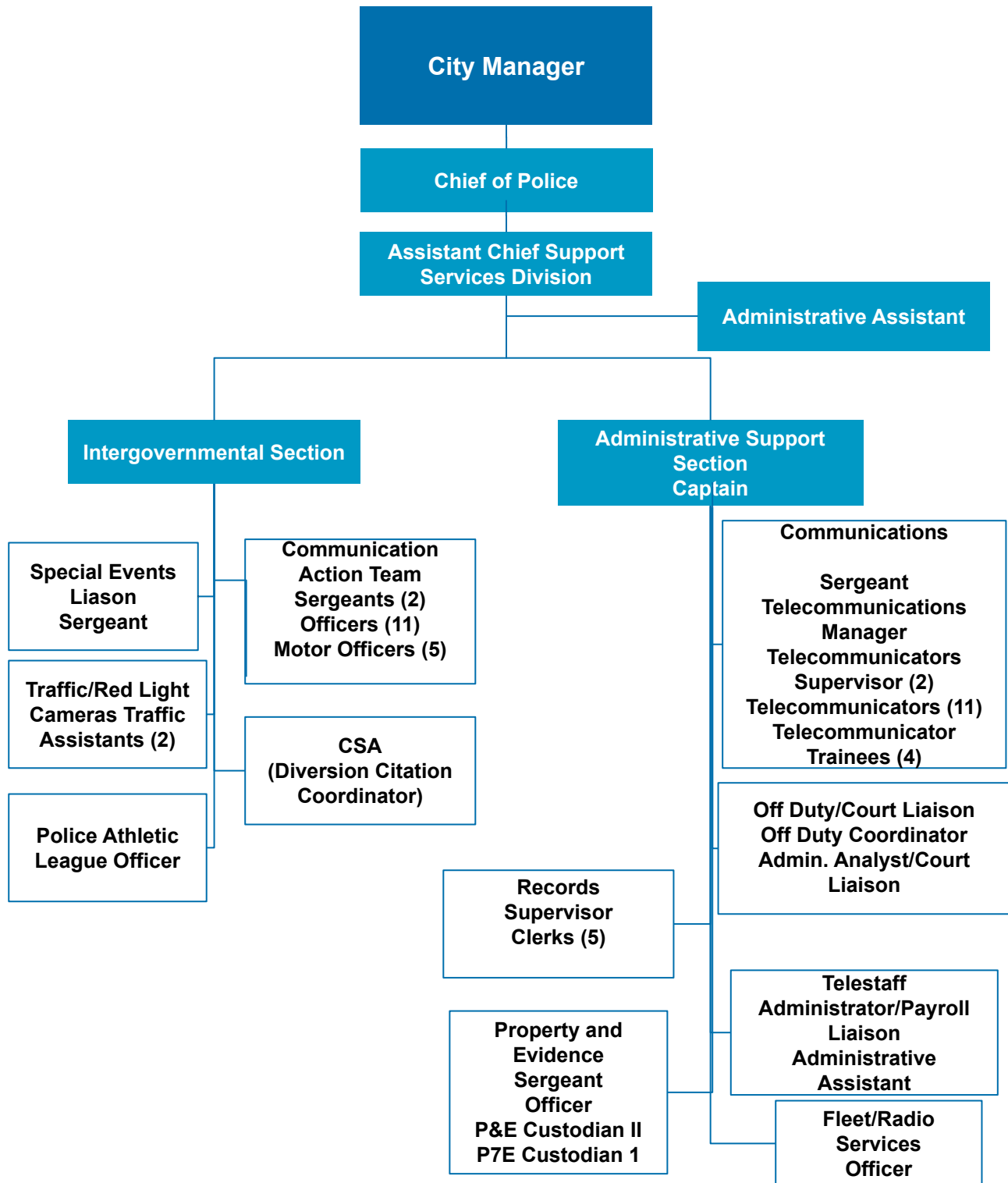
#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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





## Public Safety Department - Police Support Services Division

### Mission

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

### Program Expenditures

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

### Analysis

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

## Public Safety Department - Police Support Services Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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

## Public Safety Department - COPS II Grant Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

## Public Safety Department - OPS III Grant Division

### Staffing Levels

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

### Program Expenditures

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

## Public Safety Department - COPS IV Grant Division

### Staffing Levels

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

### Program Expenditures

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



## Public Safety Department - Public Safety Grants

### Mission

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

### Program Expenditures

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

## Public Safety Department - School Crossing Guard Program

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

## Public Safety Department - School Crossing Guard Program

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

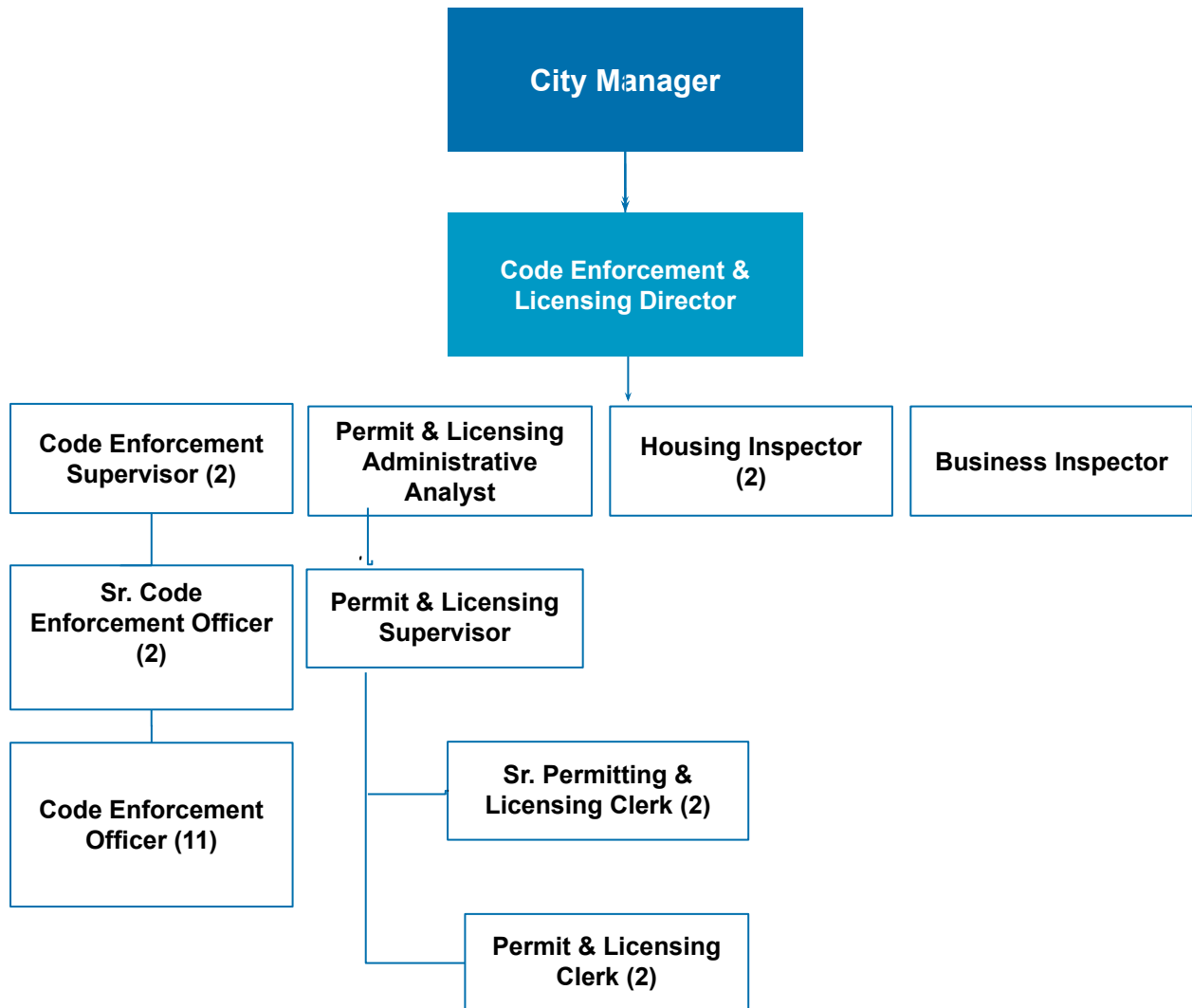
- Participated in Quarterly Crossing Guard Leadership Meetings.
- Safely crossed 100% of the students throughout the year without incident..
- Installed car seats restraints and/or provided checks on a case-by-case basis (Prior to Covid-19).
- Established uniform practices of school traffic safety.
-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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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



## Code Compliance Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,424,673	\$1,400,787	\$1,483,793	\$1,960,736	\$2,118,191
Operating Expenses	\$109,485	\$87,125	\$147,670	\$127,211	\$200,367
Capital Outlay	\$169,359	\$83,472	\$89,007	\$76,757	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$1,703,517</b>	<b>\$1,571,384</b>	<b>\$1,720,470</b>	<b>\$2,164,704</b>	<b>\$2,318,558</b>

### Analysis

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

## Accomplishments, Goals & Objectives

### FY 2022-2023 Accomplishments

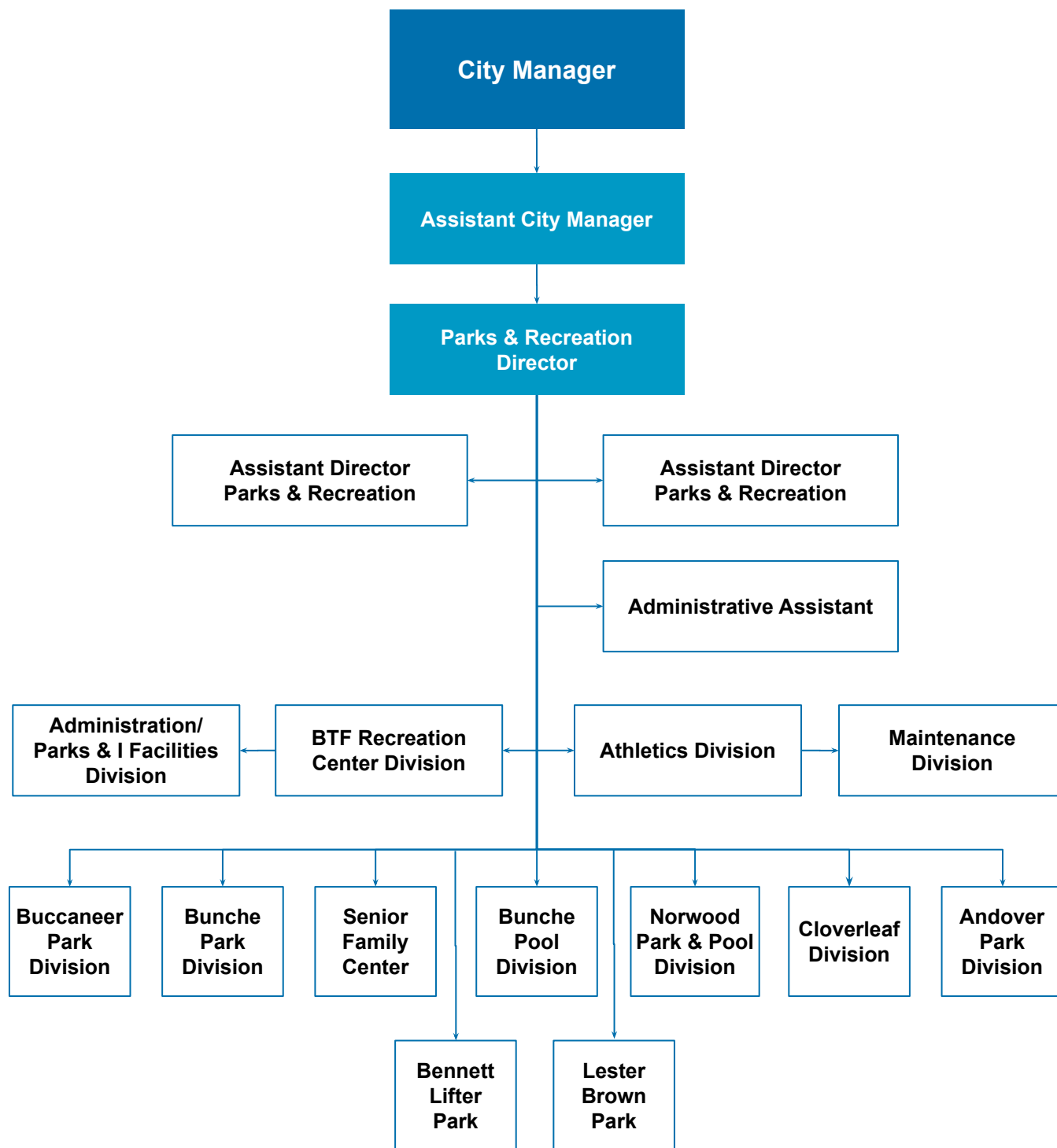
- Conducted Hybrid automated Special Master hearings (Virtual and in Person)
- Used overhead projection to highlight code violation in hearings
- Created a Special Details Team and increased night, holiday, commercial vehicle and vendor operations by 80%
- Increased voluntary compliance by 42%
- Utilized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

### FY 2023-2024 Goals and Objectives

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

### Performance Indicators

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





## Parks and Recreation Department

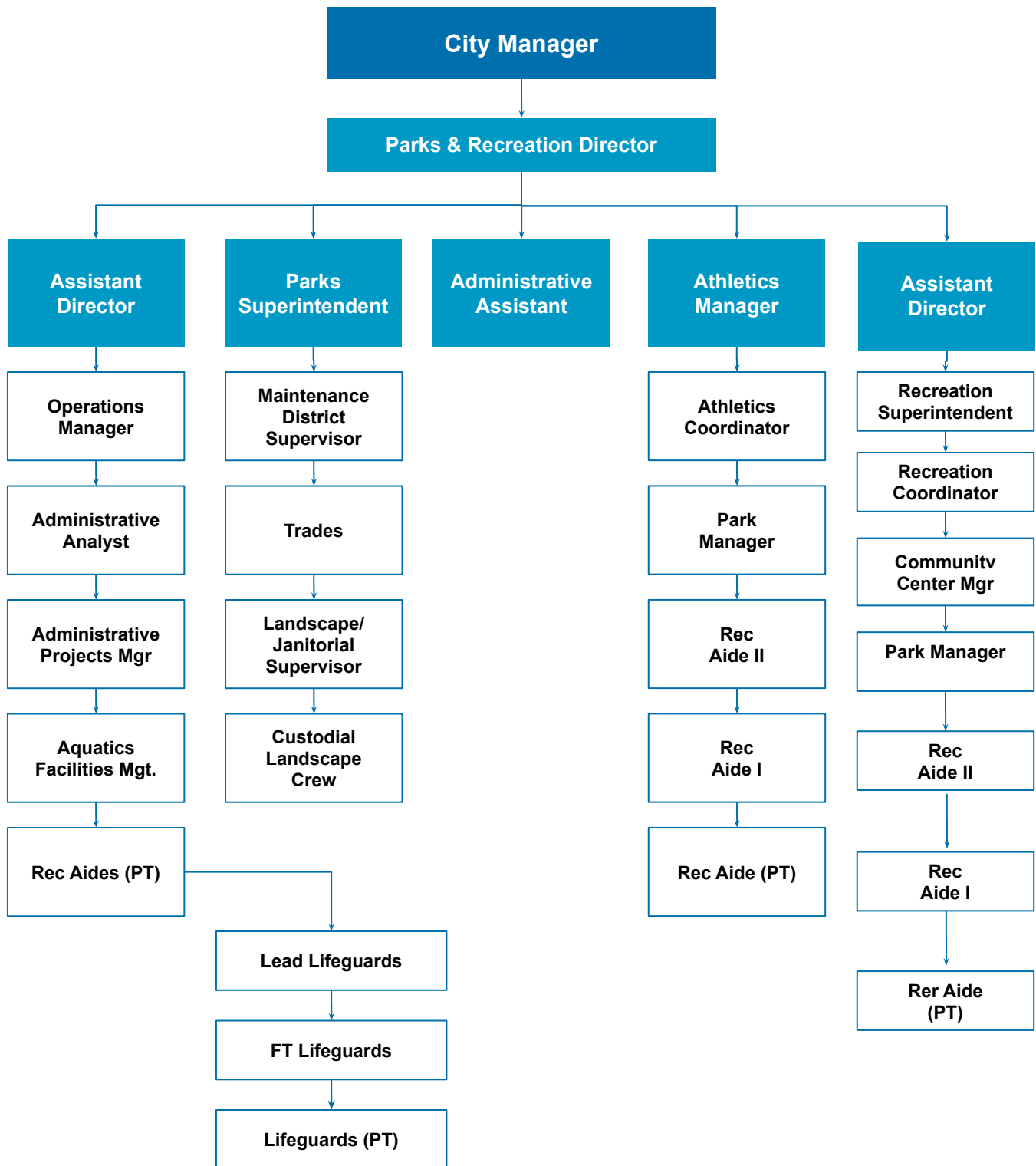
### Mission

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

### Parks and Recreation Department Expenditures

Expenditures By Program	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Administration Division	\$1,786,716	\$1,680,811	\$2,045,994	\$2,371,120	\$2,731,770
BTFRC Division	\$1,249,794	\$1,223,796	\$1,305,608	\$1,792,703	\$2,038,798
Athletics Division	\$716,167	\$832,848	\$882,401	\$1,113,831	\$1,039,949
Bunche Pool Division	\$242,010	\$310,159	\$275,610	\$368,518	\$414,574
Maintenance Division	\$1,171,830	\$1,238,173	\$1,401,273	\$2,093,729	\$2,387,920
Buccaneer Park Division	\$452,434	\$443,051	\$439,082	\$645,692	\$681,361
Norwood Park & Pool	\$310,319	\$364,226	\$399,718	\$598,097	\$447,543
Bunche Park Division	\$151,835	\$301,163	\$351,602	\$707,002	\$737,653
Senior Family Center	\$-	\$140,369	\$492,384	\$835,916	\$1,061,283
Cloverleaf Park	\$-	\$-	\$73,617	\$308,497	\$306,295
Andover Park	\$-	\$-	\$20,223	\$175,781	\$172,003
Bennett Lifter Park	\$-	\$-	\$-	\$-	\$357,301
Lester Brown Park	\$-	\$-	\$-	\$-	\$603,799
<b>General Fund Total</b>	<b>\$6,081,105</b>	<b>\$6,534,596</b>	<b>\$7,687,512</b>	<b>\$11,010,886</b>	<b>\$12,980,249</b>
Children's Trust- YAS Prog	\$140,718	\$124,903	\$119,804	\$282,150	\$650,000
Alliance For A Healthier Generation	\$-	\$3,849	\$1,605	\$-	\$-
Healthy Out Of School Time	\$-	\$3,536	\$464	\$-	\$-
Children's Trust- YEN Prog	\$71,823	\$58,720	\$35,878	\$-	\$-
<b>Grant Fund Total</b>	<b>\$212,541</b>	<b>\$191,008</b>	<b>\$157,751</b>	<b>\$282,150</b>	<b>\$650,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$6,293,646</b>	<b>\$6,725,604</b>	<b>\$7,845,263</b>	<b>\$11,293,036</b>	<b>\$13,630,249</b>

## Parks and Recreation Department - Administration Division



## Parks and Recreation Department - Administration Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,316,076	\$1,306,909	\$1,405,174	\$1,855,179	\$2,093,806
Operating Expenses	\$470,640	\$373,902	\$640,820	\$505,191	\$437,964
Capital Outlay	\$-	\$-	\$-	\$10,750	\$-
Reserve for Facilities Operations	\$-	\$-	\$-	\$-	\$200,000
<b>TOTAL EXPENDITURES</b>	<b>\$1,786,716</b>	<b>\$1,680,811</b>	<b>\$2,045,994</b>	<b>\$2,371,120</b>	<b>\$2,731,770</b>

### Analysis

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

## Parks and Recreation Department - Administration Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

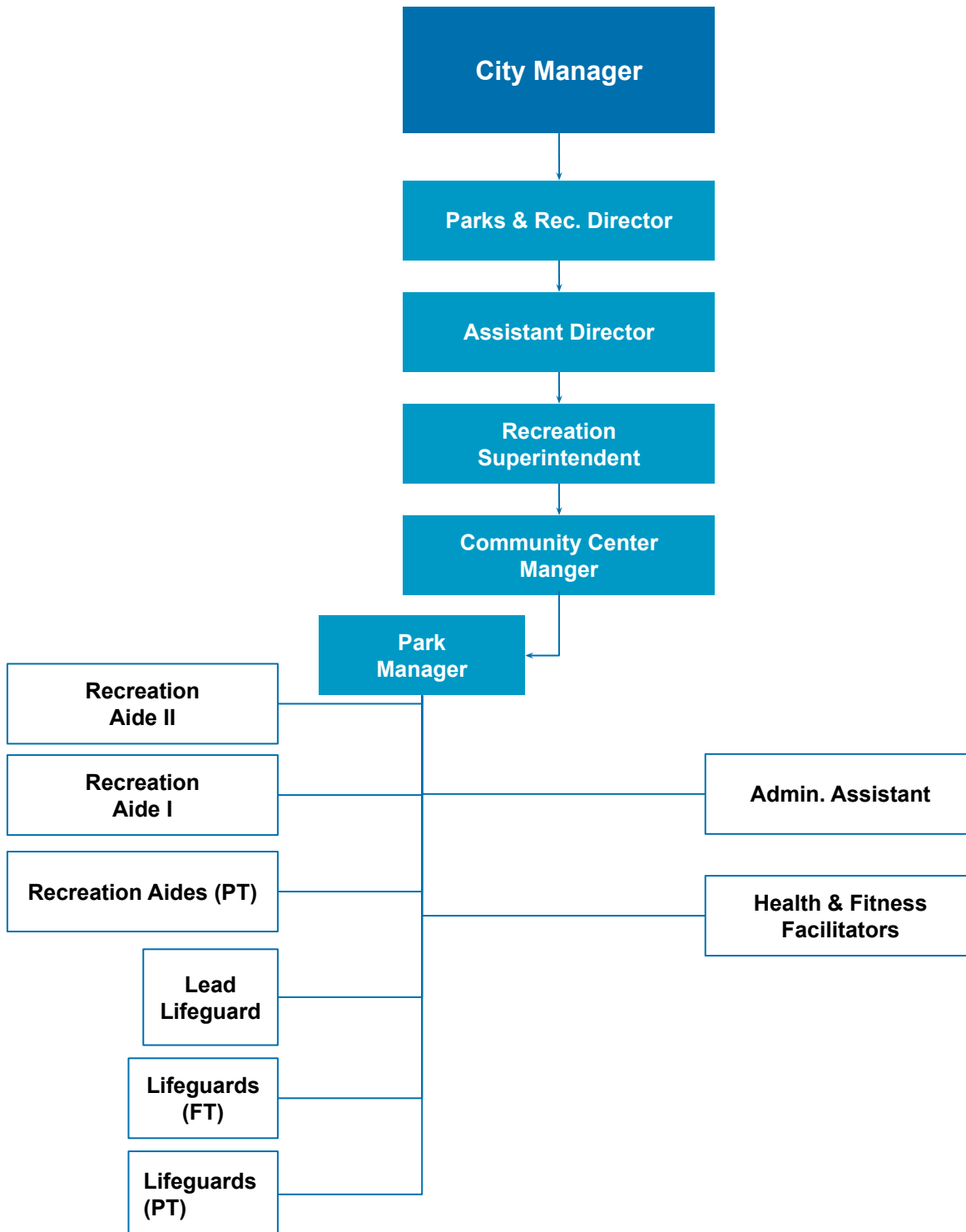
- Establish three (3) new partnerships with organizations to provide programs and activities for school age youth.
- Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs).
- Continue to offer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

## Parks and Recreation Department - Administration Division

### Performance Indicators

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

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



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

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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



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

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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



## Parks and Recreation Department - Athletics Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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



## Parks and Recreation Department - Bunche Pool Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$155,342	\$237,294	\$149,425	\$274,644	\$288,751
Operating Expenses	\$86,668	\$72,865	\$126,185	\$93,874	\$125,823
<b>TOTAL EXPENDITURES</b>	<b>\$242,010</b>	<b>\$310,159</b>	<b>\$275,610</b>	<b>\$368,518</b>	<b>\$414,574</b>

### Analysis

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

## Parks and Recreation Department - Bunche Pool Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

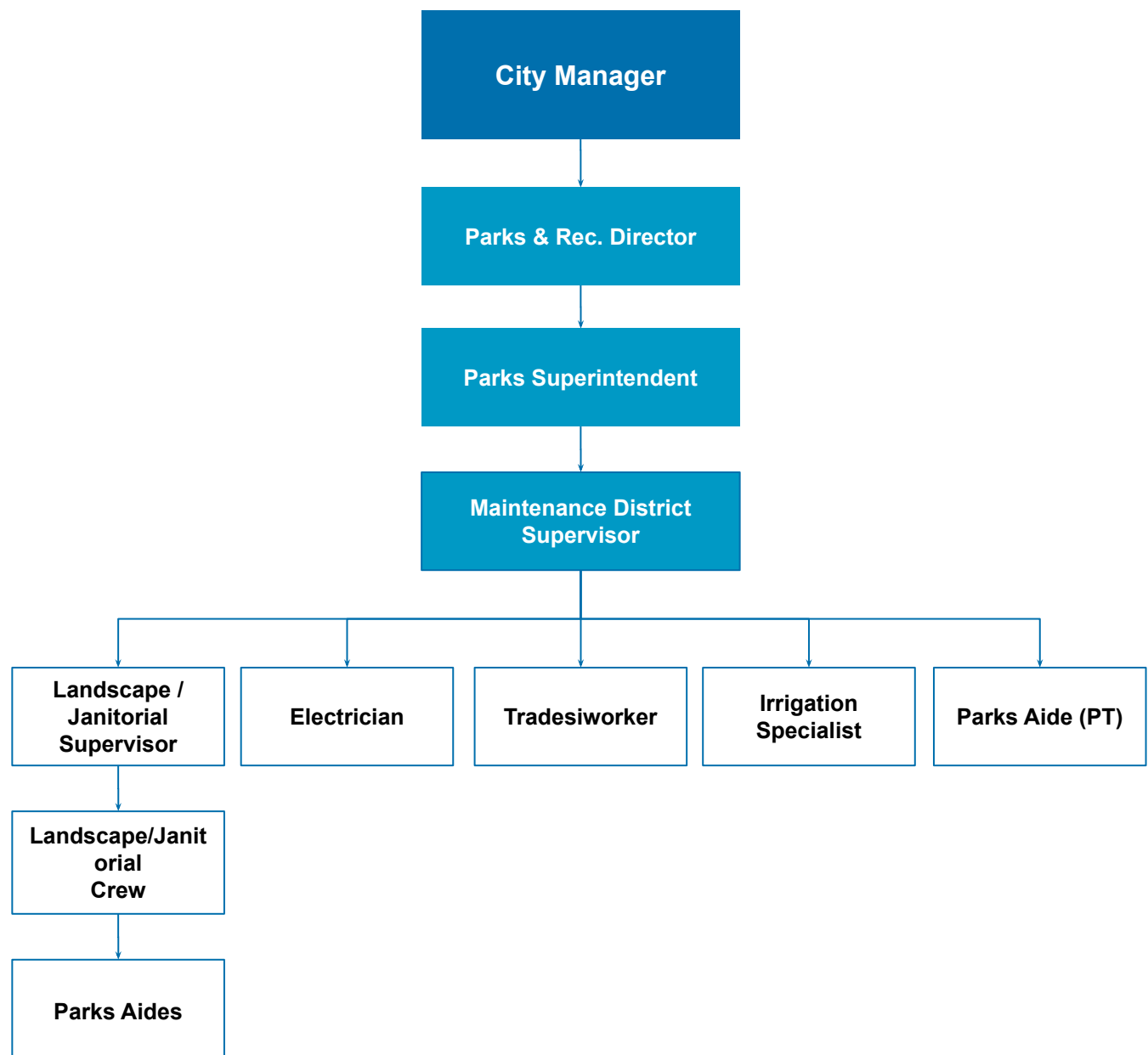
- Develop (3) new aquatic programs. (Such as Jr Lifeguarding, CPR/First Aid Classes).
- Continue to establish partnerships with surrounding schools and churches.
- Survey programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run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

#### Performance Indicators

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



## Parks and Recreation Department - Maintenance Division



## Parks and Recreation Department - Maintenance Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### 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.

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

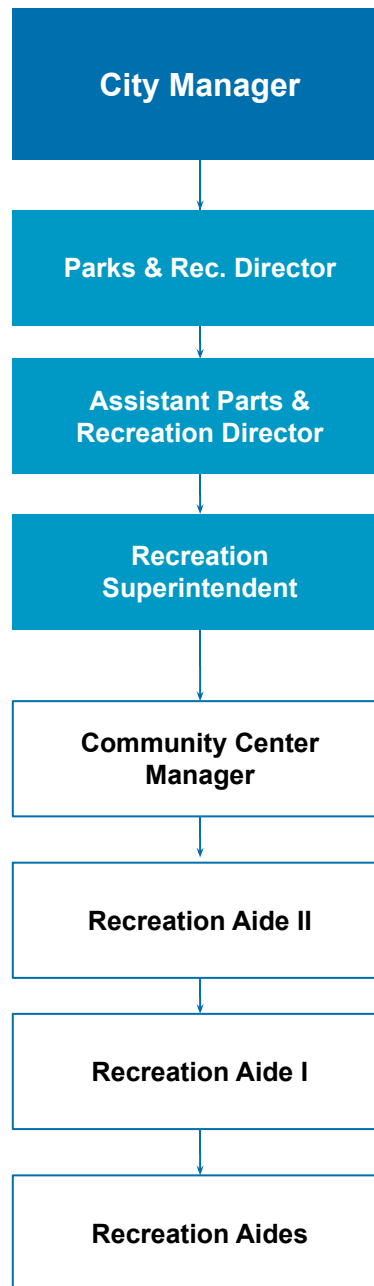
- Continue to align Park Maintenance staff to work closely with recreation staff to address deficiencies and repairs as needed.
- Staff attended various e-learning sessions to develop communication, supervisory and leadership skills in organization, decision making, performance, coaching and motivation.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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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



## Parks and Recreation Department - Buccaneer Park Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

## Parks and Recreation Department - Buccaneer Park Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

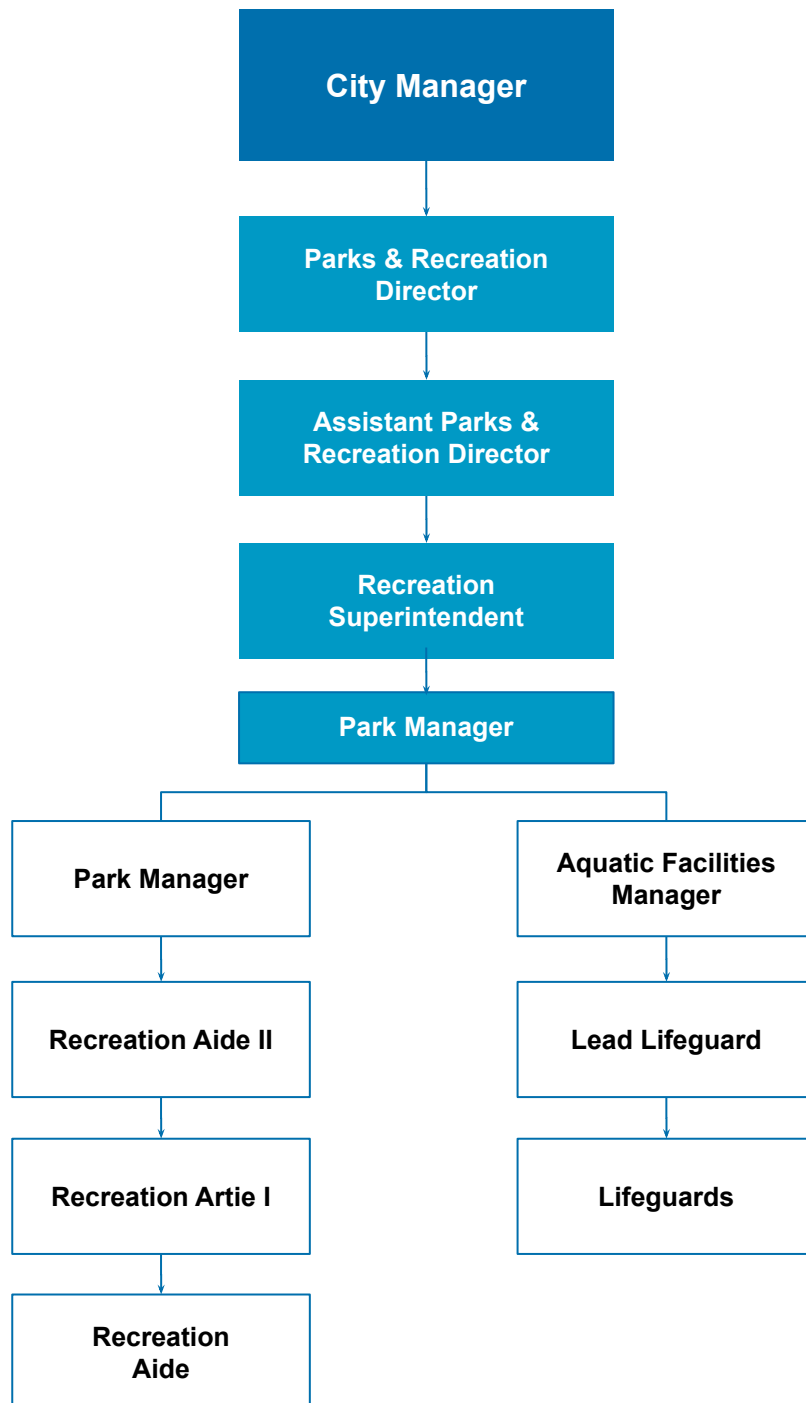
- Partnered with GOMA Tennis Academy and Miami Tennis Outreach to provide a Tennis program to the community.
- Assisted with various community events (such as Baha Reunion, Toy Giveaway and Bingo with a Twist).
- Staff attended various e-learning sessions to develop communication, supervisory and leadership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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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





## Parks and Recreation Department - Norwood Park & Pool Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

## Parks and Recreation Department - Norwood Park & Pool Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

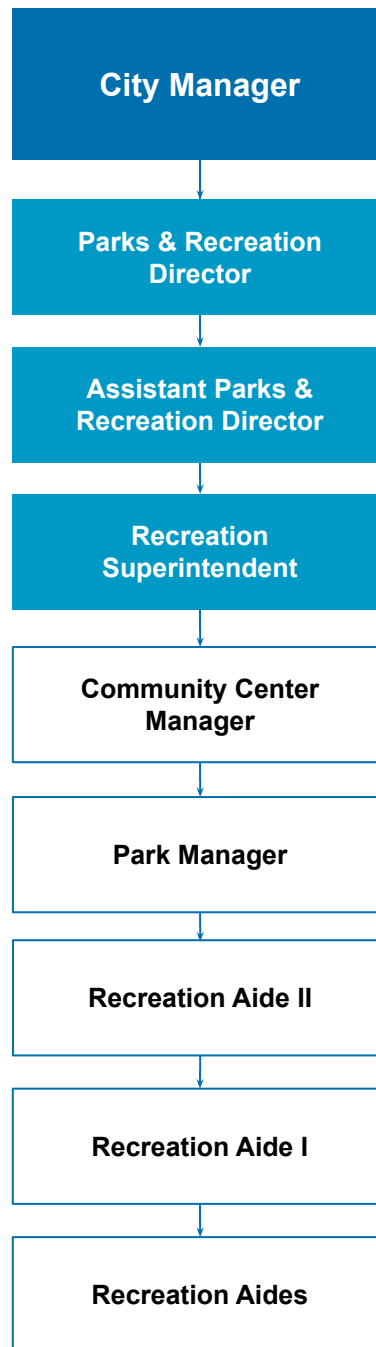
- In accordance with CDC COVID Safety Protocols, hosted a safe Afterschool, Summer Camp, Winter Camp, Teen and Kids Day off programs through Children's Trust.
- Partnered with Monstarz to offer Basketball clinics for ages 6-14.
- Offered swim lessons for youth and adults.
- Partnered with PSWAP for evening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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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



## Parks and Recreation Department - Bunche Park Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

## Parks and Recreation Department - Bunche Park Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

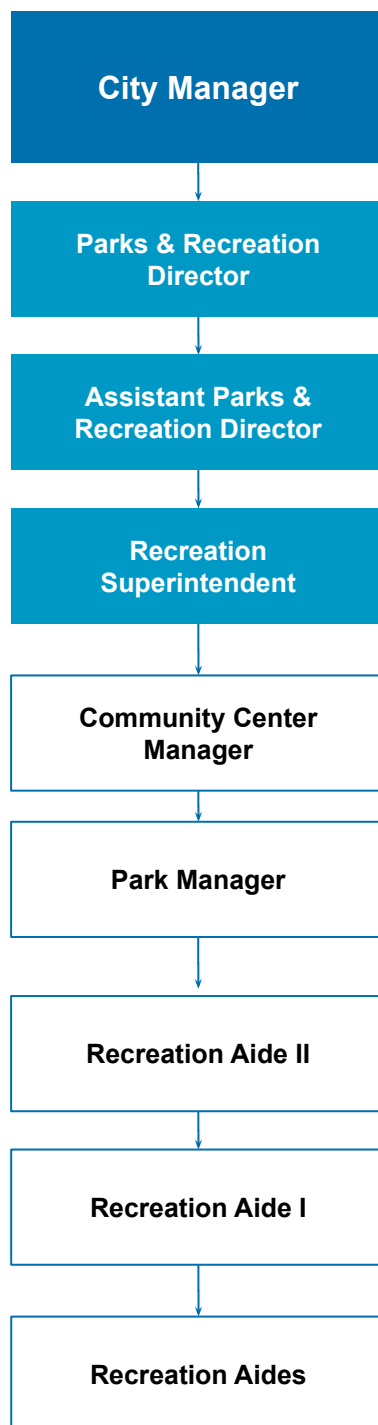
- Partnered with SEEK to provide STEAM Saturdays, afterschool and camp programs.
- Partnered with Next Generation, RAW Lacrosse, Whole Armor, Paint with Faith, and Global Gymnastics and Fitness to provide programming to the community.
- Established a Facility Usage agreement with True Prep Academy and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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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



## Parks and Recreation Department - Senior Family Center Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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



### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

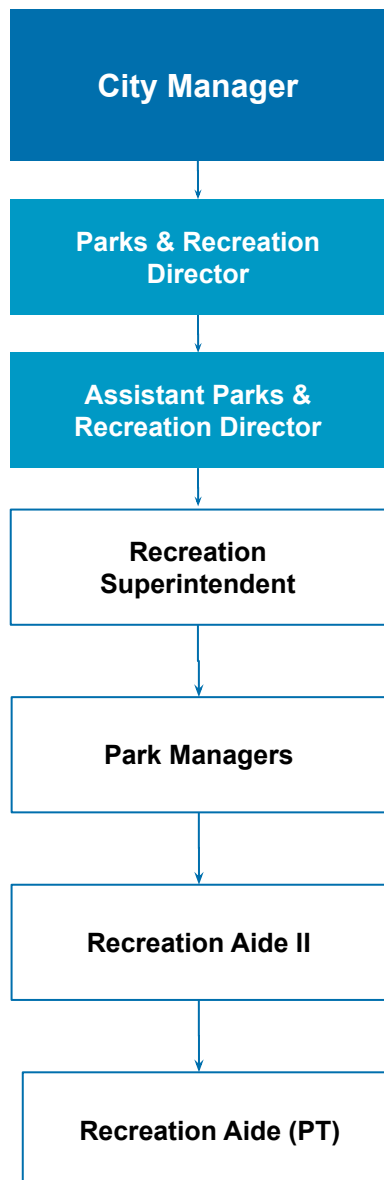
- Developed extensive programming for seniors to include walking club, line dancing, field trips, game days, chess, yoga, pilates, cooking demonstrations, seminars, tech program, luncheons and other events.
- Formed partnerships with Silver Sneakers, Renew Active, Chen Medical, Solis Healthcare, Mas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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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



## Parks and Recreation Department - Cloverleaf Park Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

## Parks and Recreation Department - Cloverleaf Park Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

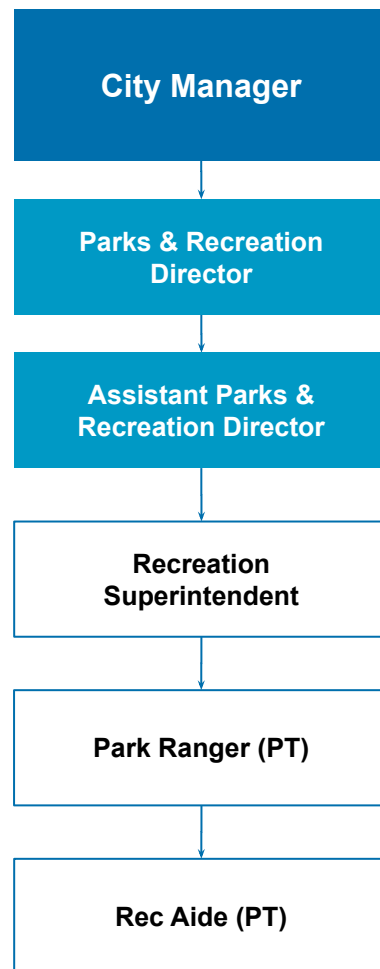
#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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

## Parks and Recreation Department - Andover Park Division



## Parks and Recreation Department - Andover Park Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

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

FY 2023-2024 Goals and Objectives

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

Performance Indicators

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





## Parks and Recreation Department - Bennett Lifter Park Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

## Parks and Recreation Department - Bennett Lifter Park Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

- N/A - Facility opened June 2023

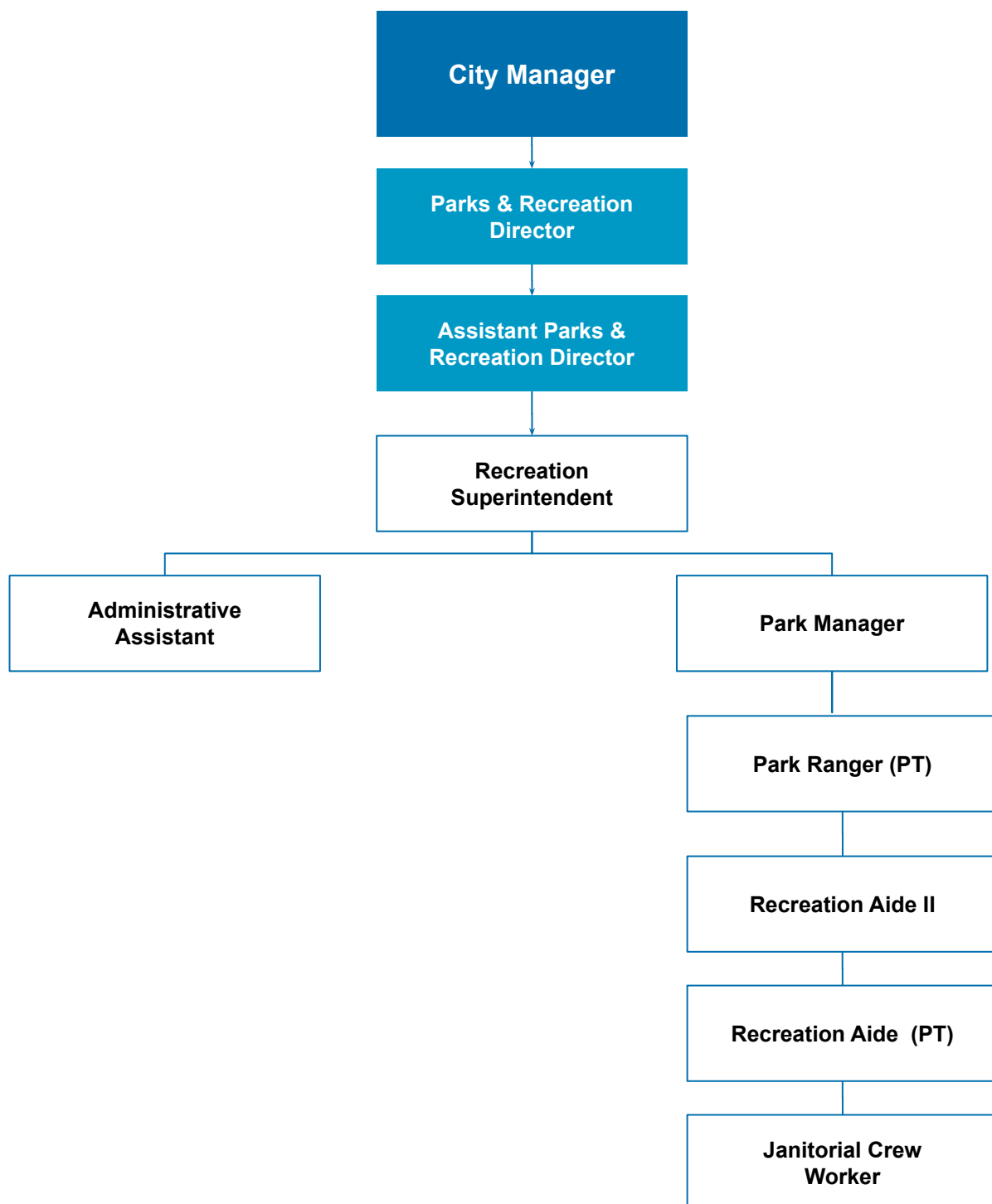
#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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

## Parks and Recreation Department - Lester Brown Park Division



## Parks and Recreation Department - Lester Brown Park Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

Accomplishments, Goals & Objectives

FY 2022-2023 Accomplishments

- N/A - Facility opened June 2023

FY 2023-2024 Goals and Objectives

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

Performance Indicators

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

## Children's Trust Grant - YAS Program

### Mission

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

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

### Staffing Levels

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

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$121,015	\$96,659	\$105,466	\$210,462	\$286,825
Operating Expenses	\$19,703	\$28,244	\$14,338	\$71,688	\$358,981
Capital Outlay	\$-	\$-	\$-	\$-	\$4,194
<b>TOTAL EXPENDITURES</b>	<b>\$140,718</b>	<b>\$124,903</b>	<b>\$119,804</b>	<b>\$282,150</b>	<b>\$650,000</b>

### Analysis

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



## Children's Trust Grant - YEN Program

### Mission

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

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

Funding for this program was eliminated in FY 2023

## Healthy Out Of School Time Grant

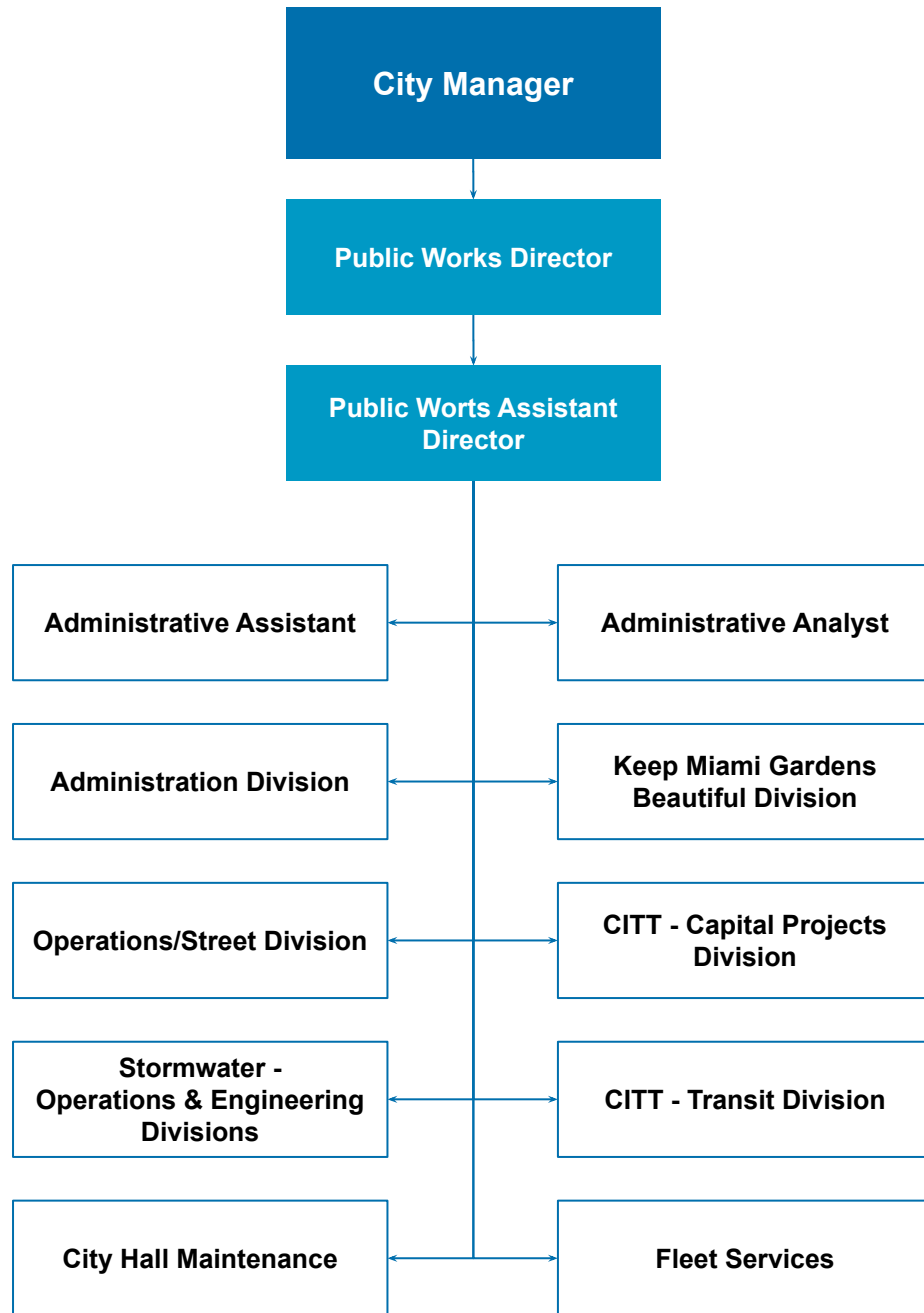
### Mission

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

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

### Program Expenditures

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



## Public Works Department

### Mission

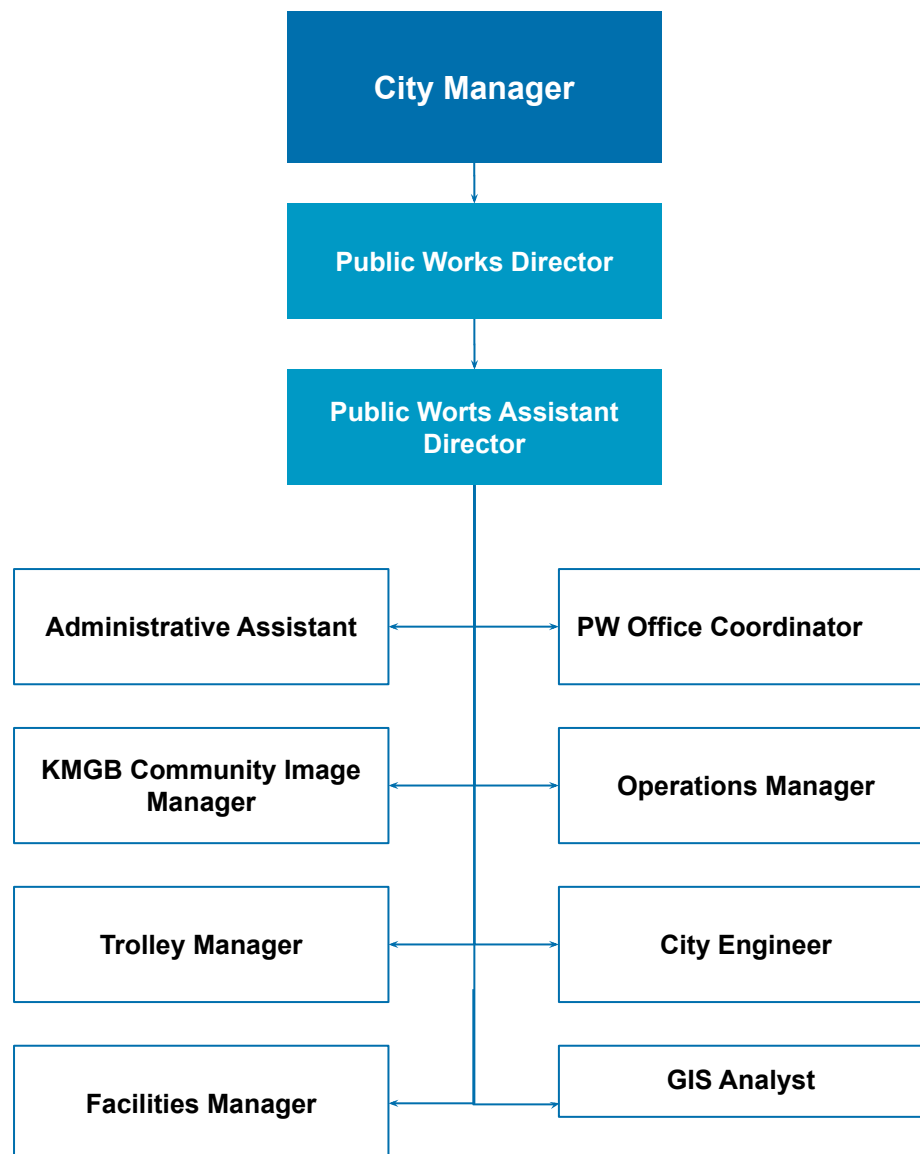
The Public Works Department (PWD) is responsible for the maintenance of public property within the City's limit. This includes: Beautification Projects; Landscape/Grounds Maintenance; Public Streets; Roads; and Stormwater Utility.

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

### Public Works Department Expenditures

Expenditures By Program	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Fleet Services Division	\$2,209,781	\$3,998,772	\$4,476,054	\$3,749,426	\$3,962,575
City Hall Maintenance	\$862,284	\$962,692	\$930,300	\$937,078	\$953,387
<b>General Fund Total</b>	<b>\$3,072,065</b>	<b>\$4,961,464</b>	<b>\$5,406,354</b>	<b>\$4,686,504</b>	<b>\$4,915,962</b>
Administration Division	\$1,465,485	\$1,498,525	\$1,921,918	\$2,002,967	\$2,062,542
KMGB Division	\$207,944	\$196,707	\$174,599	\$224,833	\$278,702
Operations/Street Division	\$1,951,912	\$2,052,963	\$2,003,387	\$2,332,870	\$2,269,289
CITT- Capital Proj Division	\$3,637,505	\$3,933,104	\$3,403,645	\$4,608,444	\$3,688,724
CITT- Transit Division	\$1,402,198	\$1,342,332	\$1,315,133	\$1,939,826	\$2,260,538
CITT- Settlement	\$48,100	\$228,848	\$-	\$-	\$-
<b>Transportation Fund Total</b>	<b>\$8,713,144</b>	<b>\$9,252,479</b>	<b>\$8,818,682</b>	<b>\$11,108,940</b>	<b>\$10,559,795</b>
Stormwater Operations	\$3,042,086	\$2,958,290	\$2,974,262	\$3,371,320	\$3,171,363
Engineering Division	\$416,737	\$408,719	\$394,655	\$4,451,938	\$2,921,929
<b>Stormwater Fund Total</b>	<b>\$3,458,823</b>	<b>\$3,367,009</b>	<b>\$3,368,917</b>	<b>\$7,823,258</b>	<b>\$6,093,292</b>
Stadium Pedestrian Bridge & Tunnel	\$1,132,796	\$34,102	\$-	\$-	\$-
FDOT Roadway Assessment Study	\$69,347	\$(9,522)	\$-	\$-	\$-
<b>Grant Fund Total</b>	<b>\$1,202,143</b>	<b>\$24,580</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$16,446,175</b>	<b>\$17,605,532</b>	<b>\$17,593,953</b>	<b>\$23,618,702</b>	<b>\$21,569,049</b>

## Public Works Department - Administration Division



## Public Works Department - Administration Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

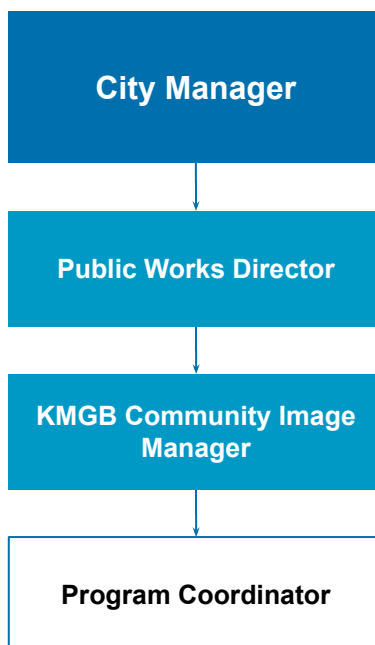
#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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





## Public Works Department - Keep Miami Gardens Beautiful Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

## Public Works Department - Keep Miami Gardens Beautiful Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

The City received the 2022 Tree City USA certification and the Litter Control and Prevention Grant from State Department of Transportation.

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

#### FY 2023-2024 Goals and Objectives

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

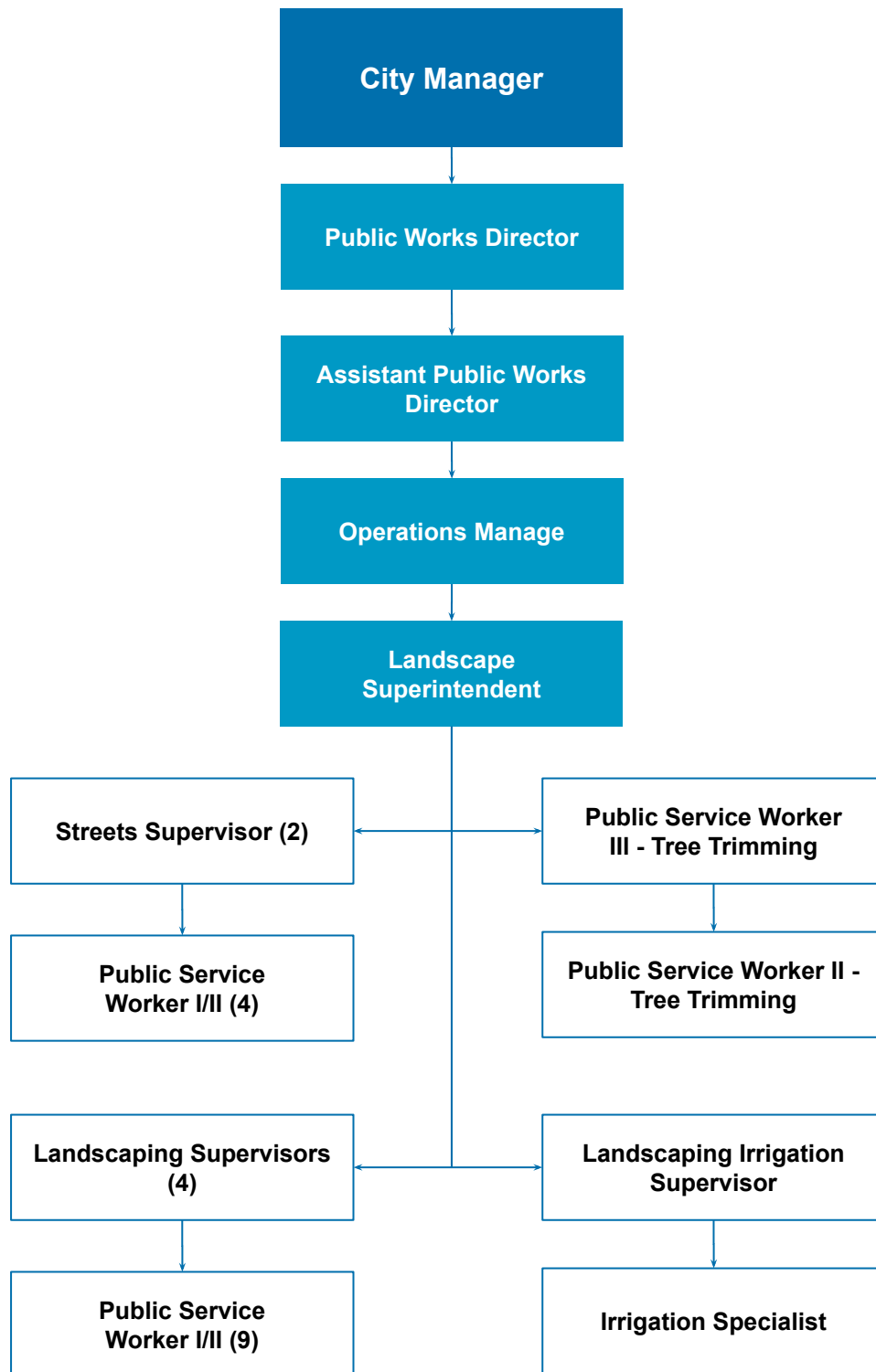
## Public Works Department - Keep Miami Gardens Beautiful Division

### Performance Indicators

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



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



## Public Works Department - Operations/Streets Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,473,539	\$1,561,226	\$1,653,698	\$1,824,582	\$1,866,117
Operating Expenses	\$478,373	\$491,737	\$349,689	\$508,288	\$403,172
<b>Total Division</b>	<b>\$1,951,912</b>	<b>\$2,052,963</b>	<b>\$2,003,387</b>	<b>\$2,332,870</b>	<b>\$2,269,289</b>

### Analysis

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

## Public Works Department - Operations/Streets Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

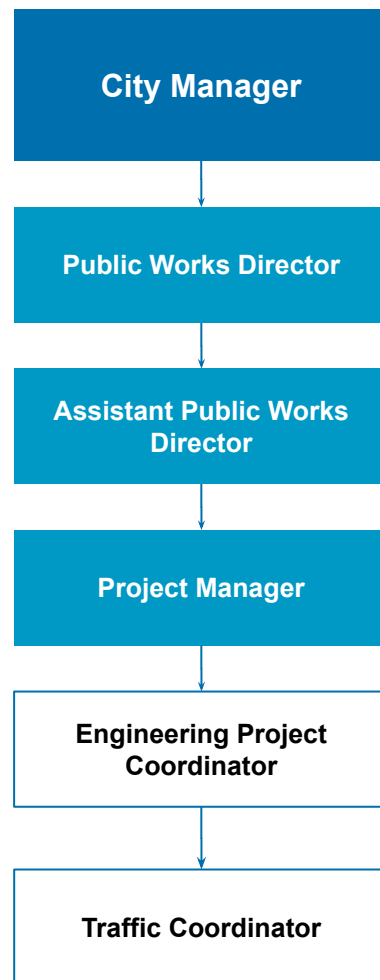
- To repair over 10,000 linear feet of trip and fall sidewalks throughout the City.
- To continue re-surfacing streets with asphalt and adding new sidewalks with CITT Funds through the Public Works' Engineering Division.
- Maintaining the landscaping throughout the medians and replacing dead plants.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

#### Performance Indicators

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



## Public Works Department - CITT Capital Projects Division



## Public Works Department - CITT Capital Projects Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$231,251	\$234,973	\$246,600	\$356,894	\$387,174
Operating Expenses	\$3,030	\$331	\$2,379	\$1,550	\$1,550
Capital Outlay	\$3,403,224	\$3,697,800	\$3,154,666	\$4,250,000	\$3,300,000
<b>TOTAL EXPENDITURES</b>	<b>\$3,637,505</b>	<b>\$3,933,104</b>	<b>\$3,403,645</b>	<b>\$4,608,444</b>	<b>\$3,688,724</b>

### Analysis

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

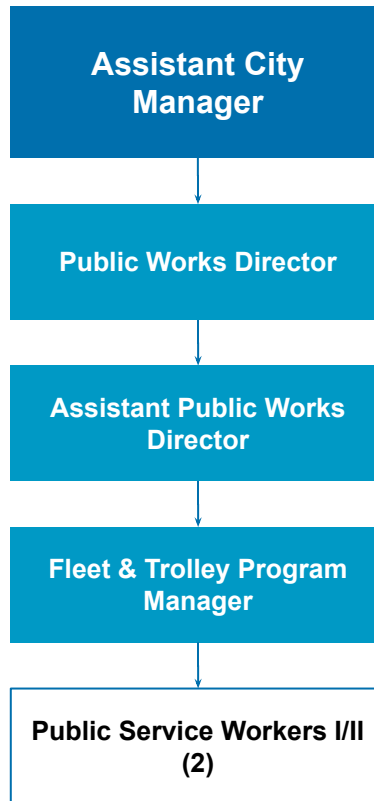
### Accomplishments, Goals & Objectives

#### **FY 2022-2023 Accomplishments**

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

#### **FY 2023-2024 Goals and Objectives**

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



## Public Works Department - CITT Transit Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

## Public Works Department - CITT Transit Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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

## Public Works Department - CITT Settlement Division

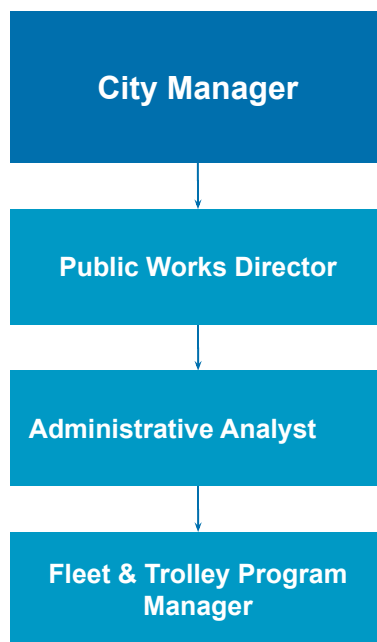
### Mission

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

### Program Expenditures

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





## Public Works Department - Fleet Services Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$188,742	\$120,569	\$81,122	\$149,226	\$118,641
Operating Expenses	\$1,987,953	\$3,878,203	\$4,394,932	\$3,600,200	\$3,843,934
Capital Outlay	\$33,086	\$-	\$-	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$2,209,781</b>	<b>\$3,998,772</b>	<b>\$4,476,054</b>	<b>\$3,749,426</b>	<b>\$3,962,575</b>

### Analysis

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

## Public Works Department - Fleet Services Division

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

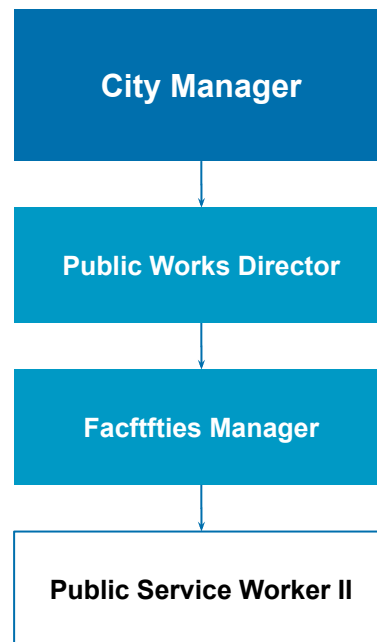
- Continue transitioning and completing the old vehicles to new leasing vehicles through Enterprise Leasing into 2024.
- Continue maintaining the old vehicles as they are being replaced by new leasing vehicles and transitioning to each department to operate and maintain. The heavy equipment maintenance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

#### Performance Indicators

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

## Public Works Department - City Hall Maintenance Division

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## Public Works Department - City Hall Maintenance Division

### Mission

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

### Staffing Levels

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

### Program Expenditures

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

### Analysis

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

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

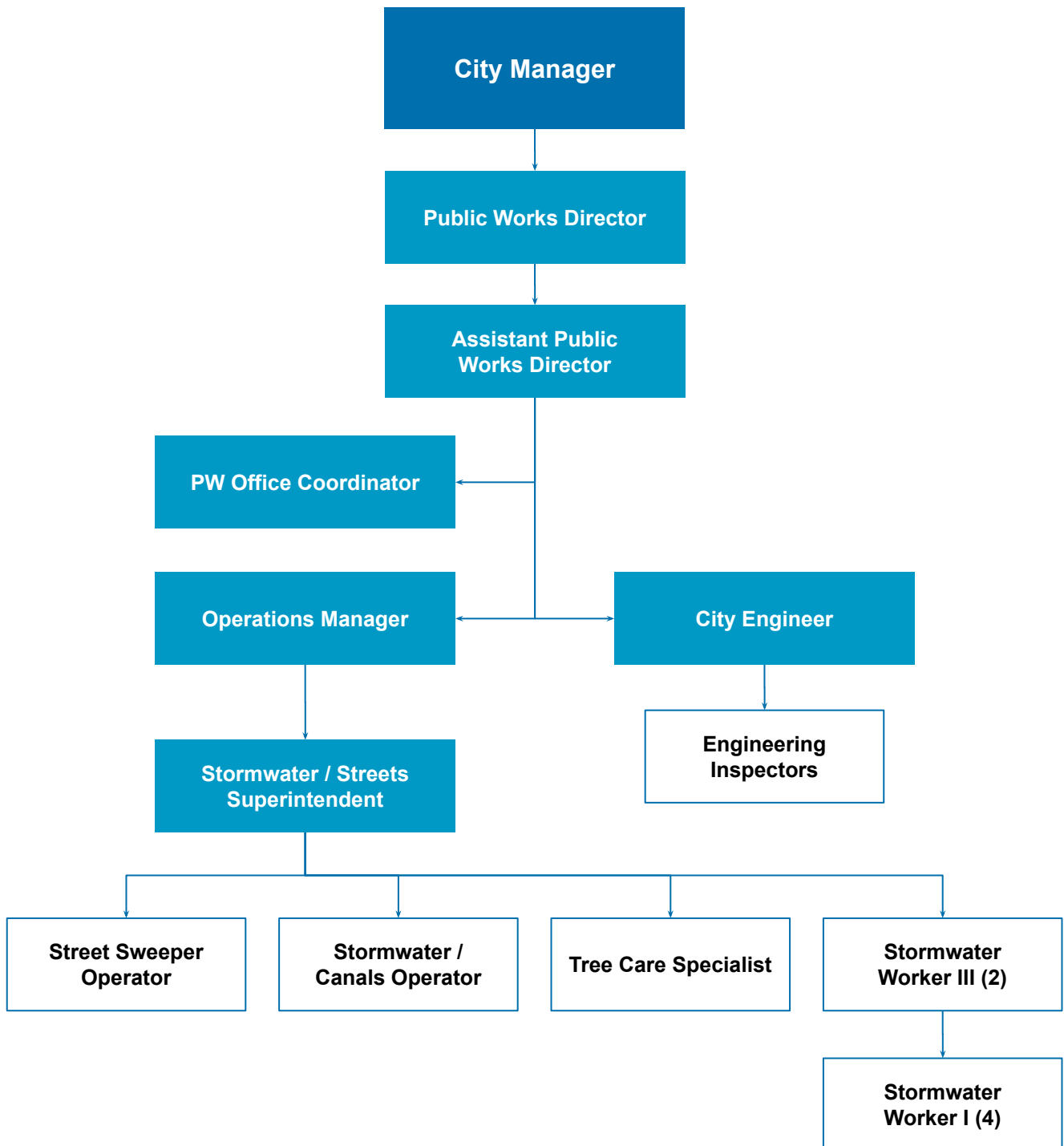
- Provided preventative maintenance and emergency responses to all non-Parks Facilities.
- Monitored the power from the new solar panels and maintain them as well.
- Pressure washed and painted the Municipal Complex
- Installed both name signs in front of City Hall and Police Department.
- Assisted in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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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





## Stormwater Operations & Engineering Divisions

### Mission

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

### Staffing Levels

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

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$1,013,065	\$882,540	\$921,240	\$1,068,569	\$1,083,114
Operating Expenses	\$1,752,474	\$1,791,852	\$1,811,084	\$1,298,336	\$1,144,698
Capital Outlay	\$-	\$-	\$-	\$4,410,204	\$2,759,000
Debt Service	\$196,354	\$180,779	\$191,358	\$547,352	\$547,134
Interfund Transfers	\$496,930	\$511,838	\$445,235	\$498,797	\$559,346
<b>TOTAL DIVISION</b>	<b>\$3,458,823</b>	<b>\$3,367,009</b>	<b>\$3,368,917</b>	<b>\$7,823,258</b>	<b>\$6,093,292</b>

### Analysis

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

## Stormwater Operations & Engineering Divisions

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

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

#### FY 2023-2024 Goals and Objectives

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

#### Performance Indicators

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

## Stormwater Operations & Engineering Divisions

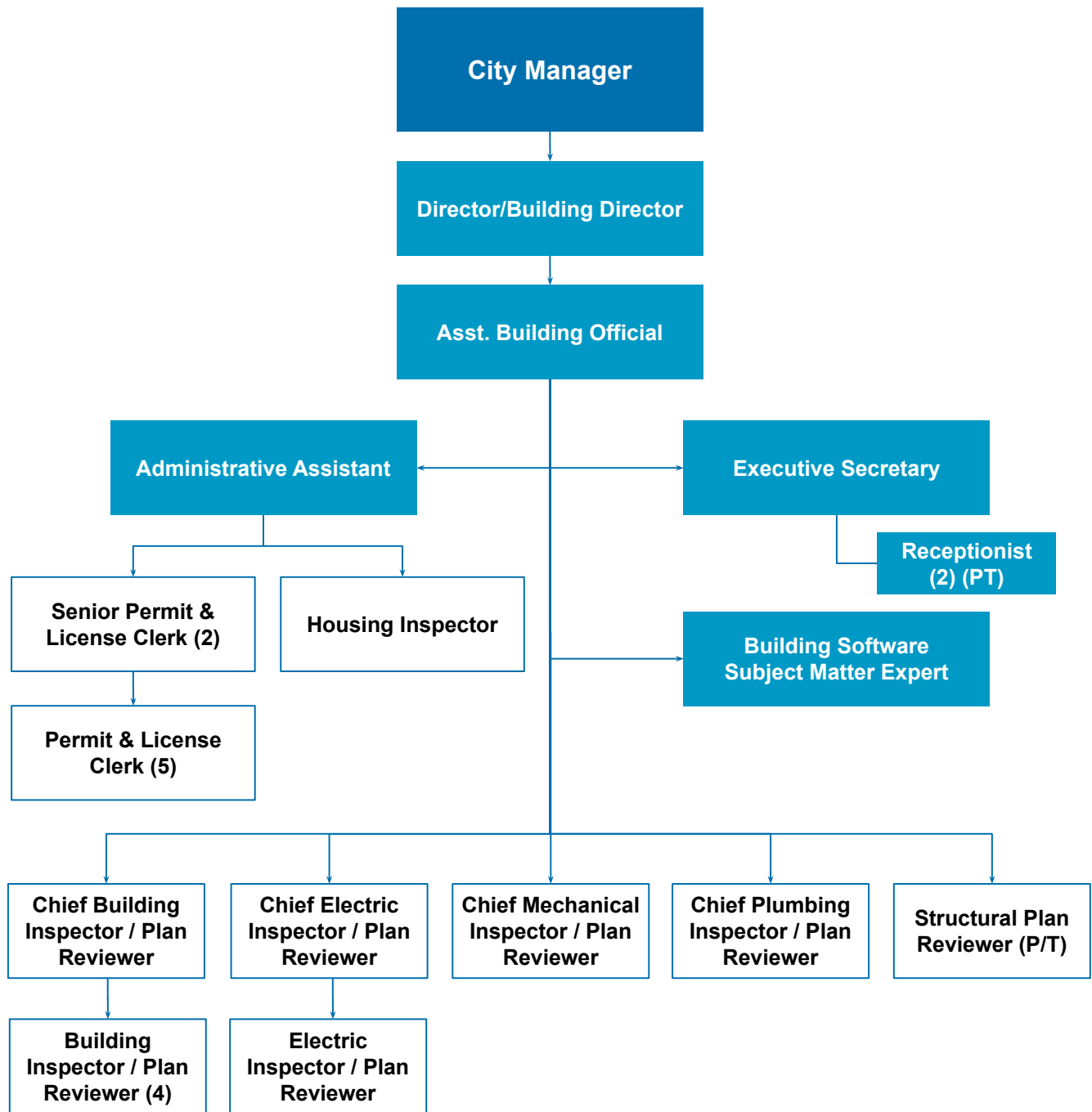
Sweep 1000 miles of streets.	Number of miles of streets swept.	1,061	3,552	2,000
Inspect and/or clean 50 culverts.	Number of culverts cleaned, inspected or maintained.	45	45	50
Inspect and/or clean no less than 500 manholes.	Number of manholes cleaned and inspected.	789	525	600

## Public Works Department - Public Works Grants

### Program Expenditures

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

## Building Services Department



## Building Services Department

### Mission

The Building Services Division is committed to preserve the health, safety and welfare of its residents, businesses and the general public through the interpretation and enforcement of the Florida Building Code, as well as other applicable regulations governing construction and land use. The Division is committed to providing quality services to all citizens through innovation, continuous improvement, and excellence in customer service. Through orderly review, processing, issuance and inspection of building permits, we ensure construction within the City complies with the provisions of all applicable codes to enhance the general quality of life.

### Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Building Official	1.00	1.00	1.00	1.00	1.00
Assistant Building Official	0.00	0.00	0.00	0.00	1.00
Community Improvement Director	0.20	0.20	0.20	0.00	0.00
Chief Building Inspector	1.00	1.00	1.00	1.00	1.00
Chief Electrical Inspector	1.00	1.00	1.00	1.00	1.00
Chief Mechanical Inspector	1.00	1.00	1.00	1.00	1.00
Chief Plumbing Inspector	1.00	0.80	0.80	0.80	0.80
Building Inspector/Plans Examiner	2.80	2.80	2.80	2.80	2.80
Electrical Inspector/Plans Examiner	0.50	1.00	1.00	1.00	1.00
Building Dept. Subject Matter Expert	0.00	1.00	1.00	1.00	1.00
Structural Plans Examiner	0.50	0.50	0.50	0.50	0.50
Permit & License Clerk Supervisor	1.00	0.00	0.00	0.00	0.00
Senior Permit & Licensing Clerk	1.00	2.00	2.00	2.00	0.00
Building Review Coordinator I	0.00	0.00	0.00	0.00	2.00
Building Review Coordinator II	0.00	0.00	0.00	0.00	2.00
Building Review Coordinator III	0.00	0.00	0.00	0.00	2.00
Permit Review Coordinator I	0.00	0.00	0.00	2.00	0.00
Permit & Licensing Clerk	5.00	5.00	5.00	3.00	1.00
Housing Inspector	1.00	1.00	1.00	1.00	1.00
GIS Analyst	0.25	0.25	0.25	0.50	0.00
GIS Administrator	0.00	0.00	0.00	0.00	0.50
Executive Secretary	1.00	0.90	0.90	0.90	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.90
Receptionist	0.00	0.00	0.80	1.60	1.60
<b>TOTAL STAFFING</b>	<b>19.25</b>	<b>20.45</b>	<b>21.25</b>	<b>22.10</b>	<b>23.10</b>

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$2,039,575	\$2,093,502	\$2,053,177	\$2,305,456	\$2,684,743
Operating Expenses	\$434,049	\$680,105	\$762,017	\$791,803	\$940,631

## Building Services Department

Capital Outlay	\$195,020	\$96,120	\$102,452	\$88,388	\$-
Interfund Transfers	\$444,775	\$553,484	\$667,128	\$705,000	\$764,737
Non-Operating Expenses	\$592,509	\$1,685,088	\$-	\$-	\$-
<b>Total Department</b>	<b>\$3,705,928</b>	<b>\$5,108,299</b>	<b>\$3,584,774</b>	<b>\$3,890,647</b>	<b>\$4,390,111</b>

### Analysis

Last year we continued to have prosperous year with multiple large projects such as Clover Leaf and Andover Park. The Government Obligation Bond (GOB) has provided new complexes and amenities at several recreational parks within the City. In FY 23-24, we anticipate breaking ground on numerous projects including infrastructure for 35-Acre site that will bring entertainment, retail, restaurants and residential just north of City Hall. Oak Villages Residential Development will bring sixty new units providing economic growth to the community and prosperity for our City and its residents. The GOB will start new projects like Rolling Oaks Park and Brentwood Park. The continued expansion will keep driving modernization and growth to the department providing for a more efficient and resourceful building services division.

## Building Services Department

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

- Implemented Energov Epermitting software.
- Enhance employee development to provide exceptional internal and external customer services.
- Identified and initiated process/service for continued improvements.
- Continued success CRS program rating maintaining reducing residents Flood Insurance rates.
- Completed integration of Bluebeam software to provide effective electronic plan review.

#### FY 2023-2024 Goals and Objectives

- Continue to improve Energov Epermitting software for customer accessibility and transparency.
- Continue to improve Bluebeam software to provide effective electronic plan review.
- Continue electronic based program to modernize Building Department.
- Complete the digitization process of building plans in storage for public records.
- Customize required process for Unsafe Structures by Miami Dade County Board.

#### Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
Digitize building plans for public record storage.	Complete Digitization of plans for public record.	85%	90%	100%
Enhance employee development to provide exceptional internal and external customer services.	100% attendance of staff at recommended section specific, in-house & off site trainings.	75%	90%	100%
Continue Energov E-permitting software.	Establish Clear Transperenncy through Energov software.	0%	65%	100%
Train staff BlueBeam Revu	Train staff on software to reviews which will allow staff to mark up and collaborate on the same documents in real time, or any time.	75%	85%	100%
Identify and Initiate process/ service improvements.	Update standard operating procedures manual and departmental forms on website.	50%	50%	100%
Implement newly required process for Unsafe Structures by Miami Dade County Board	Update standard operating procedures for Unsafe Structures	0%	50%	100%



## Community Development Department

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## Community Development Department

### Mission

The Community Development Department uses funds from various public sources to address priority needs and specific objectives related to the provision of affordable housing.

The Department's activities include the development or rehabilitation of affordable housing, homeownership counseling and financial assistance, community events and programs, neighborhood association partnerships, social service referrals, and the promotion of economic opportunity within underserved areas.

Funding for the Department is provided by federal and state grant programs and program income, which includes the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) program and the State of Florida's State Housing Initiatives Partnership (SHIP) program.

Grant funding is directed into the following program categories: Housing, Public Services, Capital Improvements, Program Administration and Economic Development.

The primary focus for housing funds is to preserve, upgrade and expand existing affordable housing stock; provide decent, safe and sanitary housing; demolish and clear unsafe structures; assist homeowners with rehabilitation of their home; acquire and rehabilitate homes as appropriate; and encourage new housing development.

### Community Development Department Expenditures

Expenditures By Program	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
SHIP Program	\$250,451	\$330,585	\$177,538	\$748,689	\$843,205
CDBG Program	\$3,122,411	\$1,130,627	\$1,521,360	\$1,085,063	\$1,028,602
<b>TOTAL EXPENDITURES</b>	<b>\$3,372,862</b>	<b>\$1,461,212</b>	<b>\$1,698,898</b>	<b>\$1,833,752</b>	<b>\$1,871,807</b>

## State Housing Initiative Program (SHIP)

### Mission

The purpose of the State Housing Initiative Program (SHIP) is to meet the housing needs of the very low, low and moderate-income households and to expand production of and preserve affordable housing. We will manage the funds by offering programs to provide financial assistance to very low, low- and moderate-income residents that require assistance in improving the housing standards within the City. In addition, we will expand the home ownership process by offering financial support to assist with a purchase of a home within the City.

### Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Administrative Analyst	0.00	0.00	0.00	0.00	0.35
Assistant to the City Manager	0.20	0.20	0.20	0.00	0.15
Administrative Assistant	0.50	0.50	0.50	0.00	0.00
<b>TOTAL STAFFING</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.00</b>	<b>0.50</b>

### Program Expenditures

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

### Analysis

In FY23-24, there's an increase in program funding which has resulted in more funds available for programs such as Mortgage Assistance and housing rehabilitation.

## Community Development Block Grant (CDBG)

### Mission

The program's mission is to stabilize the existing housing stock in the city by providing decent, safe and sanitary homes for our residents. We will manage the funds by offering programs to provide financial assistance to very low, low- and moderate-income residents that require assistance in improving the housing standards within the City. In addition, we will expand the home ownership process by offering financial support to assist with a purchase of a home within the City.

### Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Administrative Analyst	0.80	0.80	0.80	1.00	0.65
Administrative Assistant	0.50	0.50	0.50	0.00	0.00
Community Development Coordinator	0.00	1.00	1.00	0.00	0.00
Loan Program Administrator	1.00	0.00	0.00	0.00	0.00
Community Development Director	1.00	1.00	1.00	0.00	0.00
Community Improvement Director	0.20	0.20	0.20	0.00	0.00
Assistant To The City Manager	0.00	0.00	0.00	0.50	0.55
<b>TOTAL STAFFING</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>1.50</b>	<b>1.20</b>

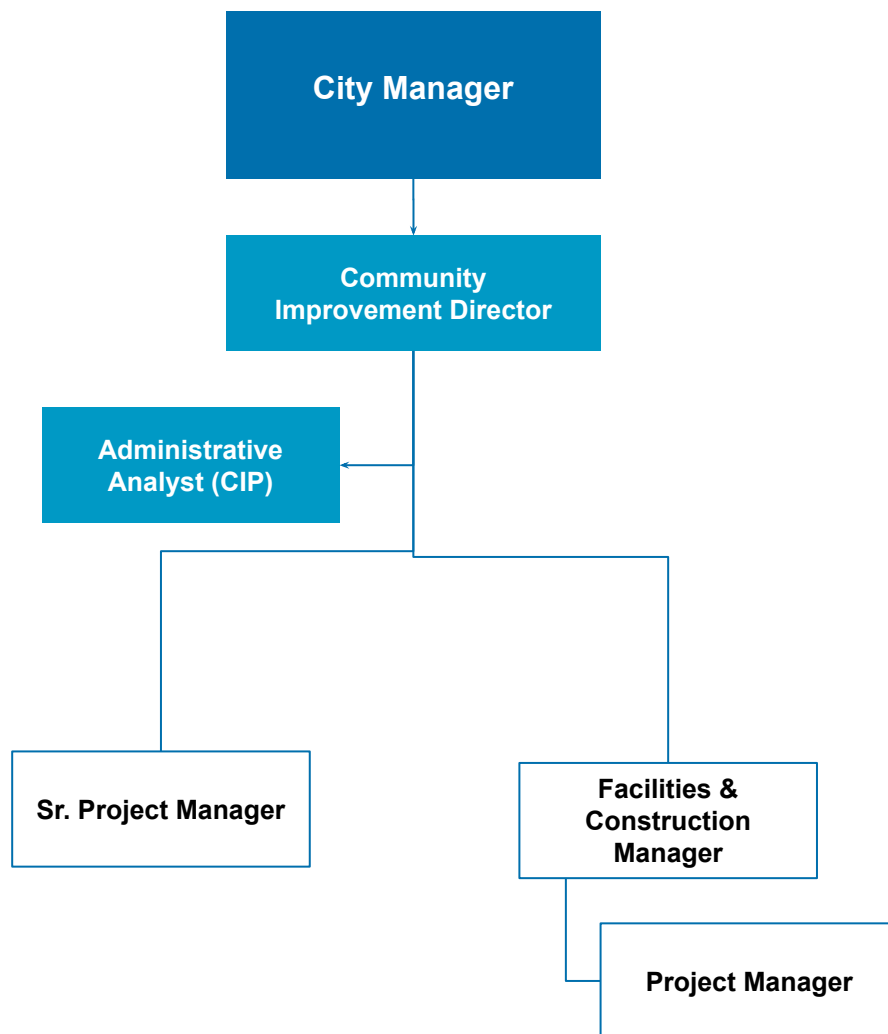
### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$222,880	\$199,163	\$188,248	\$149,397	\$152,075
Operating Expenses	\$1,025,210	\$607,502	\$331,883	\$34,800	\$83,645
Capital Outlay	\$1,874,321	\$323,962	\$1,001,229	\$900,866	\$792,882
<b>TOTAL DIVISION</b>	<b>\$3,122,411</b>	<b>\$1,130,627</b>	<b>\$1,521,360</b>	<b>\$1,085,063</b>	<b>\$1,028,602</b>

### Analysis

In FY23-24, there is a reduction in the overall budget due to a decrease in program funding for the upcoming year.

## Capital Improvement Projects Department



## Capital Improvement Projects Department

### Mission

Capital Improvement Project Department administers multi-year capital projects throughout the City. The Capital Budget presents project budgets for both the current and planned capital projects necessary to improve, enhance and maintain public facilities and infrastructure to meet the needs and service demands of residents and visitors.

The projects include improvements to the Parks, Police building, City offices and other city-operated facilities. The Department manages capital projects funded through both the general fund and the General Obligation Bond (GOB). Staff, comprised of architects and engineers, manage professional consultants and contractors responsible for the design and construction for all City projects.

Capital Projects strive to enrich the quality of life of City residents and visitors by delivering high-quality development projects identified in the City's Comprehensive Development Master Plan and Bond Implementation Plan in a timely and efficient manner.

### Staffing Levels

Authorized Positions	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Community Improvement Director	0.20	0.20	0.20	1.00	1.00
Capital Improvement Projects Director	1.00	1.00	1.00	0.00	0.00
Senior Project Manager	1.00	1.00	1.00	1.00	1.00
Project Manager	2.00	2.00	1.00	1.00	1.00
Capital Project Coordinator	0.00	0.00	1.00	1.00	0.00
Facilities & Construction Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	1.00	1.00
<b>TOTAL STAFFING</b>	<b>5.70</b>	<b>5.70</b>	<b>5.70</b>	<b>6.00</b>	<b>5.00</b>

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$557,001	\$576,278	\$582,171	\$828,368	\$775,221
Operating Expenses	\$106,596	\$9,480	\$27,507	\$23,417	\$96,785
Capital Outlay	\$354,911	\$262,336	\$27,371	\$-	\$-
GOB Capital Projects	\$7,363,059	\$10,055,577	\$4,925,183	\$-	\$-
Debt Service	\$21,320,112	\$5,959,143	\$5,918,591	\$5,579,754	\$5,542,814
Non-Departmental	\$-	\$-	\$(930,737)	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$29,701,679</b>	<b>\$16,862,814</b>	<b>\$10,550,086</b>	<b>\$6,431,539</b>	<b>\$6,414,820</b>

### Analysis

In FY 2024, expecting to engage/commence construction on additional projects such as Rolling Oaks Park and Brentwood Park.

### Accomplishments, Goals & Objectives

#### FY 2022-2023 Accomplishments

- Completed construction on Bennett Lifter Park
- Completed construction on Lester Brown Park.
- Completed design for Risco Park.
- Completed natatorium renovations at Betty T. Ferguson Community Center
- Completed permitting/began construction on Rolling Oaks Park.
- Completed design/permitting/began construction on Brentwood Park.
- Completed design/began permitting for Scott Park
- Began new design for Risco Park.

#### FY 2023-2024 Goals and Objectives

- Implement Capital Projects City-Wide
- Increase Transparency in Project Delivery
- Increase Efficiency in Processes
- Complete Construction on Rolling Oaks Park.
- Complete Construction on Brentwood Park.

#### Performance Indicators

Objectives	Performance Indicators	Actual FY 2022	Budget FY 2023	Budget FY 2024
100% Milestones completed on time	Percentage of Milestones Completed on time	91%	100%	100%
100% Milestones completed on budget	Percentage of Milestones Completed on budget.	63%	75%	80%
Complete identified GOB project milestones	Number of Milestones Completed	14	8	10
Complete identified GOB project milestones	Number of Projects Completed	2	3	2
Complete identified GOB project milestones	Number of Projects in process	10	7	7

## General Administration Division

### Mission

The General Administration budget is utilized to account for those expenses non-specific to any Department and/or Division within the General Fund.

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$18,677	\$82,233	\$43,136	\$10,000	\$10,000
Operating Expenses	\$4,100,754	\$3,124,962	\$3,311,072	\$3,883,018	\$4,813,019
Interfund Transfers	\$6,560,693	\$6,384,038	\$9,766,604	\$6,205,068	\$6,219,189
Non-Operating Expenses	\$-	\$483,451	\$827,381	\$2,087,798	\$2,117,630
<b>TOTAL DEPARTMENT</b>	<b>\$10,680,124</b>	<b>\$10,074,684</b>	<b>\$13,948,193</b>	<b>\$12,185,884</b>	<b>\$13,159,838</b>



## General Administration Division

### Mission

The City of Miami Gardens was awarded grant funding from The American Rescue Plan Act (ARPA) to address the negative economic impacts caused by the public health emergency; Replace lost public sector revenue; Provide premium pay for essential workers; and. Invest in water, sewer, and broadband infrastructure.

### Program Expenditures

Category	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Budget FY 23-24
Personnel Services	\$-	\$-	\$2,712,677	\$-	\$-
Operating Expenses	\$-	\$7,738	\$179,766	\$-	\$-
Interfund Transfers	\$-	\$-	\$10,000,000	\$-	\$-
<b>TOTAL DEPARTMENT</b>	<b>\$-</b>	<b>\$7,738</b>	<b>\$12,892,443</b>	<b>\$-</b>	<b>\$-</b>



Miami Gardens



2020

# ANNUAL LINE ITEM BUDGETS



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**Miami Gardens**



**2020**

**GENERAL FUND**



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General Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Property Taxes</b>					
001-00-00-311-000-00	Ad Valorem Taxes	\$36,869,048	\$45,262,884	\$43,904,997	\$51,995,865
001-00-00-311-001-00	Delinquent Ad Valorem Taxes	\$1,169,390	\$750,000	\$750,000	\$1,000,000
<b>Utility Taxes</b>					
001-00-00-314-100-00	Electric Utility Tax	\$7,782,145	\$7,500,000	\$7,500,000	\$7,650,000
001-00-00-314-300-00	Water Utility Tax	\$1,125,500	\$1,530,000	\$1,479,994	\$1,560,600
001-00-00-314-400-00	Gas Utility Tax	\$276,131	\$225,000	\$225,000	\$275,000
001-00-00-315-510-00	Telecommunication Tax	\$1,938,328	\$2,128,922	\$2,121,181	\$2,259,781
<b>Other Taxes</b>					
001-00-00-316-000-00	Local Business Tax	\$948,228	\$1,150,000	\$1,164,012	\$1,200,000
<b>Franchise Fees</b>					
001-00-00-323-100-00	Electric Franchise Fee	\$6,358,103	\$4,250,000	\$5,750,000	\$6,500,000
001-00-00-323-400-00	Gas Franchise Fee	\$277,433	\$262,500	\$262,500	\$275,625
001-00-00-323-700-00	Solid Waste Franchise Fee	\$1,506,704	\$1,000,000	\$1,250,000	\$1,250,000
001-00-00-323-901-00	Towing Franchise Fees	\$45,549	\$89,250	\$85,328	\$75,000
<b>Permits , Fees and Assessments</b>					
001-00-00-322-001-00	Planning & Zoning Fees	\$390,914	\$600,000	\$700,000	\$750,000
001-00-00-329-100-00	Alarm Permit Fees	\$4,302	\$52,500	\$30,313	\$55,125
001-00-00-329-200-00	Landlord Permit Fees	\$115,098	\$120,000	\$110,083	\$120,000
001-00-00-329-600-00	Special Events Permit	\$2,628	\$3,000	\$847	\$3,000
001-00-00-329-700-00	Towing Permit Fees	\$-	\$500	\$282	\$500
001-00-00-329-800-00	Certificate of Use	\$569,322	\$500,000	\$500,000	\$500,000
001-00-00-329-900-00	Certificate of Re-Occupancy	\$162,256	\$250,000	\$209,582	\$250,000
<b>Intergovernment Revenue, State/Federal Shared Revenues</b>					
001-00-00-331-200-00	Federal Grant- Public Safety	\$98,200	\$-	\$-	\$-
001-00-00-331-202-00	Byrne Grant	\$-	\$68,000	\$68,000	\$75,000
001-00-00-331-250-00	U.S. Dept of Justice	\$93,488	\$-	\$-	\$-
001-00-00-331-800-00	Federal Hurricane Relief	\$-	\$-	\$272,656	\$-
001-00-00-335-120-00	State Revenue Sharing	\$2,913,578	\$2,885,252	\$2,855,138	\$2,978,711
001-00-00-335-150-00	Alcoholic Beverage Licenses	\$22,790	\$21,420	\$21,357	\$21,848
001-00-00-335-180-00	Half-Cent Sales Tax	\$11,423,688	\$10,147,116	\$11,058,154	\$11,253,536
<b>Shared Revenues: Other</b>					
001-00-00-338-001-00	County Occupational Licenses	\$149,751	\$147,000	\$147,000	\$154,350
<b>Charges for Services</b>					
001-00-00-341-100-00	Recording Fees	\$-	\$42	\$42	\$42
001-00-00-341-101-00	Lien Searches	\$114,336	\$100,000	\$99,565	\$125,000
001-00-00-341-301-00	Lien Reduction Application Fee	\$2,364	\$5,000	\$1,422	\$5,000
001-00-00-341-302-00	Amesty Lien Reduction Application	\$344,162	\$275,000	\$375,000	\$300,000
001-00-00-341-920-00	Election Qualifying Charges & Fees	\$6,400	\$4,050	\$4,050	\$4,050
001-00-00-342-100-00	Police Services	\$134,384	\$38,000	\$38,000	\$38,000
001-00-00-342-105-00	Off Duty Police Officer Revenue	\$2,904,764	\$3,500,000	\$3,229,581	\$3,500,000
001-00-00-345-200-00	Surcharge	\$6,422	\$-	\$128,964	\$-
001-00-00-347-200-00	Parks and Recreation	\$43,870	\$50,000	\$50,000	\$50,000



General Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
001-00-00-347-201-00	Daily Recreation Admissions	\$39,333	\$10,000	\$20,000	\$20,000
001-00-00-347-202-00	Recreation Facility Rentals	\$76,458	\$50,000	\$50,000	\$35,000
001-00-00-347-203-00	Youth Sports Program	\$136,165	\$30,000	\$29,814	\$75,000
001-00-00-347-204-00	Community Center Memberships	\$13,377	\$10,000	\$10,701	\$10,000
001-00-00-347-205-00	P & R Sponsorship/Fundraiser	\$12,000	\$7,500	\$21,117	\$7,500
001-00-00-347-206-00	Contract Classes	\$34,753	\$24,000	\$24,000	\$30,000
001-00-00-347-207-00	BTF Rentals	\$156,502	\$50,000	\$50,000	\$75,000
001-00-00-347-209-00	P & R Vendors	\$10,945	\$1,255	\$5,625	\$5,000
001-00-00-347-210-00	Bunche Park Rentals	\$1,312	\$25,000	\$2,590	\$5,000
001-00-00-347-211-00	Senior Center Rentals	\$28,385	\$25,000	\$32,186	\$25,000
001-00-00-347-213-00	Event Vendors	\$3,670	\$-	\$-	\$-
001-00-00-347-214-00		\$2,150	\$-	\$-	\$-
001-00-00-347-415-00	Jazz Festival	\$3,836,713	\$3,150,000	\$3,150,000	\$3,750,000
001-00-00-347-416-00	Jazz in the Garden-Vendors	\$-	\$100,000	\$100,000	\$100,000
001-00-00-347-418-00	Jazz in the Gardens- Women's Impact	\$2,980	\$100,000	\$100,000	\$100,000
001-00-00-347-419-00	Council Special Events Fundraising	\$-	\$10,000	\$10,000	\$10,000
001-00-00-349-101-00	Vending Machines	\$4,391	\$2,500	\$2,623	\$2,500
001-00-00-349-102-00	Cost Recovery	\$24,650	\$25,000	\$25,000	\$25,000
<b>Fines and Forfeitures</b>					
001-00-00-351-100-00	Parking Fines	\$5,750	\$3,000	\$3,013	\$3,000
001-00-00-351-200-00	School Crossing Guard- Clerk	\$592	\$1,000	\$951	\$1,000
001-00-00-351-300-00	School Crossing Guard- County	\$126,053	\$230,000	\$184,593	\$230,000
001-00-00-351-500-00	Traffic Fines	\$396,859	\$175,000	\$175,000	\$175,000
001-00-00-351-510-00	Red Light Camera- County	\$634,309	\$750,000	\$743,301	\$750,000
001-00-00-354-100-00	Nuisance Abatement Fine	\$150	\$1,450	\$1,450	\$1,450
001-00-00-354-103-00	Code Enforcement Fines	\$345,785	\$262,500	\$262,500	\$300,000
001-00-00-358-200-00	Assets Seized by Law Enforcement	\$(8,295)	\$7,500	\$310	\$7,500
001-00-00-359-010-00	Red Light Camera Fines	\$2,970,486	\$2,000,000	\$2,000,000	\$2,000,000
001-00-00-359-011-00	Red Light Fines- Special Master Fee	\$94,950	\$75,000	\$61,535	\$75,000
001-00-00-359-200-00	False Alarm Fines	\$951	\$100,000	\$76,870	\$100,000
<b>Miscellaneous Revenues</b>					
001-00-00-361-100-00	Interest	\$166,640	\$50,000	\$50,000	\$100,000
001-00-00-362-101-00	Bus Benches	\$10,449	\$5,000	\$5,000	\$5,000
001-00-00-365-000-00	Sales of Other Assets	\$150,473	\$100,000	\$100,000	\$100,000
001-00-00-366-000-00	Contributions and Donations	\$2,662	\$5,000	\$5,000	\$5,000
001-00-00-366-002-00	Local Grant Canine Program	\$-	\$12,500	\$12,500	\$12,500
001-00-00-366-003-00	Local Grant Neat Streets Miami	\$15,387	\$14,569	\$14,569	\$14,570
001-00-00-366-004-00	Local Grant Soccer for Success	\$-	\$-	\$2,050	\$-
001-00-00-369-400-00	Slot Machine Revenue	\$1,524,869	\$1,100,000	\$1,100,000	\$1,100,000
001-00-00-369-900-00	Other Miscellaneous Revenues	\$163,677	\$75,000	\$75,000	\$75,000
001-00-00-369-902-00	Lobbying Registration Fees	\$5,425	\$4,500	\$4,500	\$4,500
001-00-00-369-903-00	Insurance Reimbursement	\$320,982	\$75,000	\$75,000	\$75,000

General Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
001-00-00-369-905-00	Foreclosure Registry	\$115,500	\$115,000	\$1,115,000	\$115,000
001-00-00-369-906-00	Rebates	\$201	\$16,578	\$12,523	\$16,578
001-00-00-369-907-00	Event Parking	\$-	\$-	\$25,933	\$50,000
001-00-00-369-908-00	Billboard	\$310,000	\$180,000	\$892,500	\$180,000
001-00-00-369-909-00	Police Vehicle Usage	\$69,401	\$58,500	\$58,500	\$58,500
001-00-00-369-911-00	Cell Towers	\$67,490	\$-	\$75,713	\$75,000
<b>Other Sources</b>					
001-00-00-381-015-10	Inter Transf- Transportation	\$806,046	\$869,306	\$869,306	\$819,217
001-00-00-381-026-15	Inter Transf- Develop Svc.	\$568,902	\$603,827	\$603,827	\$660,528
001-00-00-381-026-16	Inter Transf- Develop Svc. (Tech Fee)	\$98,226	\$101,173	\$101,173	\$104,208
001-00-00-381-029-41	Inter Transf- Stormwater	\$223,494	\$270,403	\$270,403	\$324,100
001-00-00-381-032-12		\$10,000,000	\$-	\$-	\$-
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$101,370,474</b>	<b>\$93,797,497</b>	<b>\$97,004,724</b>	<b>\$106,038,684</b>



General Fund Office of the Mayor Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>					
001-11-00-511-310-00	Professional Services	\$60,000	\$75,000	\$75,000	\$75,000
001-11-00-511-400-00	Travel & Per Diem	\$3,849	\$15,000	\$15,000	\$15,000
001-11-00-511-523-00	CMG Junior Council	\$5,083	\$10,000	\$10,000	\$10,000
001-11-00-511-540-00	Books, Publications, and Dues	\$50,679	\$55,815	\$59,932	\$78,037
001-11-00-511-550-00	Educational & Training	\$886	\$25,000	\$110	\$25,000
<b>TOTAL OFFICE OF THE MAYOR</b>		<b>\$120,497</b>	<b>\$180,815</b>	<b>\$160,042</b>	<b>\$203,037</b>

General Fund Legislative Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-11-01-511-102-00	Regular Salaries and Wages	\$500,677	\$482,996	\$533,955	\$545,137
001-11-01-511-105-00	Special Pay	\$45,741	\$45,264	\$45,401	\$45,864
001-11-01-511-106-00	Mayor's Salary	\$80,308	\$80,000	\$82,286	\$83,200
001-11-01-511-107-00	Council Salaries	\$240,923	\$240,000	\$246,857	\$249,600
001-11-01-511-201-00	FICA	\$66,155	\$64,895	\$69,310	\$70,671
001-11-01-511-202-00	Retirement	\$91,912	\$95,638	\$109,194	\$119,136
001-11-01-511-203-00	Life and Health Insurance	\$235,550	\$269,596	\$237,502	\$271,005
001-11-01-511-204-00	Workers' Compensation	\$540	\$1,321	\$1,652	\$1,491
<b>Operating Expenditures</b>					
001-11-01-511-400-00	Travel and Per Diem	\$29,839	\$25,000	\$25,000	\$25,000
001-11-01-511-411-00	Telephone	\$12,646	\$13,500	\$13,999	\$13,500
001-11-01-511-490-00	Mayor's Expense	\$14,537	\$14,400	\$14,400	\$14,400
001-11-01-511-490-01	Mayor's Special Event	\$5,000	\$-	\$-	\$-
001-11-01-511-491-00	Seat 1 Expense Account	\$12,241	\$14,400	\$14,400	\$14,400
001-11-01-511-491-01	Seat 1 Special Event	\$1,750	\$-	\$-	\$-
001-11-01-511-492-00	Seat 2 Expense Account	\$14,642	\$14,400	\$14,400	\$14,400
001-11-01-511-492-01	Seat 2 Special Event	\$4,297	\$-	\$-	\$-
001-11-01-511-493-00	Seat 3 Expense Account	\$11,848	\$14,400	\$14,400	\$14,400
001-11-01-511-493-01	Seat 3 Special Event	\$2,500	\$-	\$-	\$-
001-11-01-511-494-00	Seat 4 Expense Account	\$15,547	\$14,400	\$14,400	\$14,400
001-11-01-511-494-01	Seat 4 Special Event	\$4,696	\$-	\$-	\$-
001-11-01-511-495-00	Seat 5 Expense Account	\$16,003	\$14,400	\$14,400	\$14,400
001-11-01-511-495-01	Seat 5 Special Events	\$3,759	\$-	\$-	\$-
001-11-01-511-496-00	Seat 6 Expense Account	\$23,467	\$14,400	\$14,400	\$14,400
001-11-01-511-496-01	Seat 6 Special Events	\$5,782	\$-	\$-	\$-
001-11-01-511-510-00	Office Supplies	\$3,854	\$5,000	\$556	\$5,000
001-11-01-511-520-00	Operating Supplies	\$2,754	\$4,000	\$4,000	\$4,000
001-11-01-511-550-00	Educational & Training	\$611	\$10,000	\$10,000	\$10,000
<b>TOTAL LEGISLATIVE</b>		<b>\$1,447,579</b>	<b>\$1,438,010</b>	<b>\$1,480,512</b>	<b>\$1,544,404</b>

General Fund Office of Civic Engagement Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-11-02-511-102-00	Regular Salaries and Wages	\$184,761	\$191,443	\$189,339	\$210,822
001-11-02-511-105-00	Special Pay	\$4,577	\$4,560	\$4,510	\$4,560
001-11-02-511-201-00	FICA	\$14,339	\$14,994	\$14,622	\$16,477
001-11-02-511-202-00	Retirement	\$20,531	\$22,801	\$22,550	\$28,608
001-11-02-511-203-00	Life and Health Insurance	\$18,022	\$19,854	\$18,568	\$19,991
001-11-02-511-204-00	Workers' Compensation	\$1,691	\$530	\$4,029	\$582
<b>Operating Expenditures</b>					
001-11-02-511-310-00	Professional Services	\$10,200	\$-	\$-	\$5,000
001-11-02-511-340-00	Other Contractual	\$11,743	\$10,000	\$10,000	\$7,500
001-11-02-511-400-00	Travel & Per Diem	\$1,794	\$-	\$3,992	\$-
001-11-02-511-480-00	Promotional Activities	\$15,469	\$10,000	\$6,437	\$10,000
001-11-02-511-510-00	Office Supplies	\$363	\$3,500	\$872	\$3,500
001-11-02-511-520-00	Operating Supplies	\$7,762	\$7,500	\$7,019	\$7,500
001-11-02-511-540-00	Books, Publications, and Dues	\$1,214	\$4,000	\$2,078	\$4,000
001-11-02-511-550-00	Educational & Training	\$1,311	\$7,500	\$2,300	\$5,501
<b>TOTAL CIVIC ENGAGEMENT</b>		<b>\$293,777</b>	<b>\$296,682</b>	<b>\$286,316</b>	<b>\$324,041</b>

General Fund Office of the City Manager Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-12-01-512-102-00	Regular Salaries and Wages	\$1,078,437	\$1,071,590	\$1,228,259	\$1,269,287
001-12-01-512-105-00	Special Pay	\$19,553	\$18,900	\$20,987	\$20,580
001-12-01-512-201-00	FICA	\$68,577	\$65,092	\$73,794	\$78,645
001-12-01-512-202-00	Retirement	\$237,266	\$269,506	\$278,673	\$328,792
001-12-01-512-203-00	Life and Health Insurance	\$170,891	\$186,223	\$169,069	\$187,191
001-12-01-512-204-00	Workers' Compensation	\$928	\$2,944	\$2,437	\$3,483
<b>Operating Expenditures</b>					
001-12-01-512-310-00	Professional Services	\$112,850	\$250,000	\$265,020	\$75,000
001-12-01-512-340-00	Other Contractual	\$935	\$12,000	\$12,000	\$12,000
001-12-01-512-400-00	Travel & Per Diem	\$13,293	\$16,646	\$16,646	\$16,646
001-12-01-512-421-00	Postage & Freight	\$-	\$50	\$-	\$50
001-12-01-512-440-00	Rentals and Leases	\$2,832	\$4,440	\$3,470	\$4,440
001-12-01-512-470-00	Printing & Binding	\$-	\$120	\$288	\$120
001-12-01-512-492-00	Special Events	\$34,286	\$-	\$25,225	\$-
001-12-01-512-493-00	Software License	\$8,559	\$-	\$3,600	\$-
001-12-01-512-510-00	Office Supplies	\$4,539	\$2,000	\$2,000	\$2,000
001-12-01-512-520-00	Operating Supplies	\$7,543	\$2,000	\$34,552	\$2,000
001-12-01-512-540-00	Books, Publications, and Dues	\$27,968	\$3,640	\$3,640	\$3,640
001-12-01-512-550-00	Educational & Training	\$33,970	\$34,700	\$34,700	\$59,700
<b>TOTAL CITY MANAGER</b>		<b>\$1,822,427</b>	<b>\$1,939,851</b>	<b>\$2,174,360</b>	<b>\$2,063,574</b>

General Fund Public Affairs Office Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-12-02-512-102-00	Regular Salaries and Wages	\$216,649	\$365,075	\$334,708	\$572,867
001-12-02-512-104-00	Overtime	\$2,521	\$-	\$4,193	\$-
001-12-02-512-105-00	Special Pay	\$2,073	\$2,040	\$775	\$1,200
001-12-02-512-201-00	FICA	\$17,732	\$28,086	\$25,832	\$43,916
001-12-02-512-202-00	Retirement	\$26,088	\$43,481	\$39,854	\$77,738
001-12-02-512-203-00	Life and Health Insurance	\$42,667	\$65,267	\$38,574	\$85,573
001-12-02-512-204-00	Workers' Compensation	\$293	\$991	\$623	\$1,550
<b>Operating Expenditures</b>					
001-12-02-512-310-00	Professional Services	\$380,480	\$200,000	\$200,000	\$200,000
001-12-02-512-400-00	Travel & Per Diem	\$7,429	\$4,000	\$3,609	\$4,000
001-12-02-512-421-00	Postage & Freight	\$473	\$-	\$-	\$-
001-12-02-512-440-00	Rentals and Leases	\$26,828	\$10,000	\$10,000	\$20,000
001-12-02-512-470-00	Printing & Binding	\$59,688	\$40,000	\$40,000	\$70,000
001-12-02-512-492-00	Special Events	\$6,563	\$16,000	\$16,000	\$16,000
001-12-02-512-492-01	PA Special Events Seat 1	\$5,425	\$16,000	\$16,000	\$16,000
001-12-02-512-492-02	PA Special Events Seat 2	\$7,481	\$16,000	\$16,000	\$16,000
001-12-02-512-492-03	PA Special Events Seat 3	\$4,000	\$16,000	\$16,000	\$16,000
001-12-02-512-492-04	PA Special Events Seat 4	\$7,000	\$16,000	\$16,000	\$16,000
001-12-02-512-492-05	PA Special Events Seat 5	\$7,250	\$16,000	\$16,000	\$16,000
001-12-02-512-492-06	PA Special Events Seat 6	\$4,700	\$16,000	\$16,000	\$16,000
001-12-02-512-493-00	Software License	\$34,562	\$25,000	\$17,543	\$30,000
001-12-02-512-494-00	Advertising	\$44,066	\$40,000	\$40,000	\$50,000
001-12-02-512-510-00	Office Supplies	\$5,552	\$7,500	\$2,485	\$5,000
001-12-02-512-520-00	Operating Supplies	\$11,136	\$5,000	\$3,563	\$5,000
001-12-02-512-521-00	Computers	\$210	\$-	\$-	\$-
001-12-02-512-525-00	Uniforms	\$300	\$-	\$-	\$-
001-12-02-512-540-00	Books, Publications, and Dues	\$300	\$2,000	\$589	\$2,001
001-12-02-512-550-00	Educational & Training	\$1,325	\$52,000	\$52,000	\$40,000
<b>TOTAL PUBLIC AFFAIRS</b>		<b>\$922,791</b>	<b>\$1,002,440</b>	<b>\$926,348</b>	<b>\$1,320,845</b>

General Fund Special Events Division Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>					
001-12-03-512-492-01	Pink Event	\$20,439	\$20,000	\$17,621	\$20,000
001-12-03-512-492-02	Easter Holiday Event	\$-	\$10,000	\$18,181	\$25,000
001-12-03-512-492-04	Senior Prom	\$25,800	\$23,000	\$18,887	\$25,000
001-12-03-512-492-05	July 4th Event	\$38,553	\$40,000	\$45,834	\$45,000
001-12-03-512-492-07	Martin Luther King Event	\$23,917	\$30,000	\$23,611	\$30,000
001-12-03-512-492-08	Science Fair Event	\$13,666	\$20,000	\$19,661	\$25,000
001-12-03-512-492-09	State of the City	\$25,193	\$25,000	\$23,577	\$56,000
001-12-03-512-492-11	Food Truck Invasion	\$-	\$12,000	\$-	\$12,000
001-12-03-512-492-12	Memorial Day	\$4,464	\$10,000	\$9,487	\$12,000
001-12-03-512-492-13	Tree Lighting Event	\$10,180	\$10,000	\$17,488	\$15,000
001-12-03-512-492-15	Black History	\$17,022	\$40,000	\$36,366	\$40,000
001-12-03-512-492-16	Veteran's Day	\$5,139	\$5,000	\$6,125	\$10,000
001-12-03-512-492-17	Halloween Event	\$29,835	\$30,000	\$38,694	\$45,000
001-12-03-512-492-19	Father's Day Event	\$9,451	\$10,000	\$52,995	\$40,000
001-12-03-512-492-20	Mother's Day Event	\$9,968	\$10,000	\$10,035	\$10,000
001-12-03-512-492-22	Women's Event	\$15,948	\$15,000	\$12,835	\$15,000
001-12-03-512-492-24	Junteenth	\$199,649	\$120,000	\$253,359	\$250,000
001-12-03-512-492-25	Bahas Reunion	\$9,620	\$10,000	\$11,882	\$15,000
001-12-03-512-492-26	Senior Valentine's Day	\$10,000	\$10,000	\$9,200	\$20,000
001-12-03-512-492-27	STEM Program	\$20,450	\$23,000	\$29,366	\$30,000
001-12-03-512-492-28	Orange Blossom Classic	\$60,644	\$250,000	\$225,257	\$250,000
001-12-03-512-492-29	Formula One Racing	\$-	\$100,000	\$-	\$-
001-12-03-512-492-30	Vintage Car Show	\$-	\$10,000	\$5,224	\$10,000
001-12-03-512-492-31	Multi-Cultural Event	\$-	\$35,000	\$30,429	\$35,000
001-12-03-512-492-32	Karaoke In The Gardens	\$-	\$-	\$-	\$48,000
001-12-03-512-492-33	Fitness Challenge	\$-	\$-	\$-	\$15,000
001-12-03-512-492-34	Seniors Cooking with Love	\$-	\$-	\$-	\$10,000
001-12-03-512-498-00	Jazz in the Gardens	\$5,343,400	\$3,400,000	\$6,209,709	\$3,750,000
<b>TOTAL SPECIAL EVENTS DIVISION</b>		<b>\$5,893,338</b>	<b>\$4,268,000</b>	<b>\$7,125,823</b>	<b>\$4,858,000</b>

General Fund Office of the City Clerk Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-13-01-513-102-00	Regular Salaries and Wages	\$329,859	\$387,923	\$442,666	\$526,919
001-13-01-513-105-00	Special Pay	\$10,309	\$10,200	\$10,088	\$10,800
001-13-01-513-201-00	FICA	\$25,342	\$28,101	\$29,365	\$36,672
001-13-01-513-202-00	Retirement	\$63,563	\$80,803	\$84,279	\$115,496
001-13-01-513-203-00	Life and Health Insurance	\$63,901	\$73,558	\$66,854	\$96,356
001-13-01-513-204-00	Workers' Compensation	\$1,511	\$1,075	\$4,563	\$1,452
<b>Operating Expenditures</b>					
001-13-01-513-310-00	Professional Services	\$12,964	\$6,450	\$6,450	\$41,450
001-13-01-513-340-00	Other Contractual	\$39,871	\$31,975	\$31,975	\$35,080
001-13-01-513-400-00	Travel and Per Diem	\$806	\$1,700	\$1,700	\$1,700
001-13-01-513-421-00	Postage & Freight	\$9	\$-	\$-	\$-
001-13-01-513-440-00	Rentals and Leases	\$5,346	\$6,000	\$6,000	\$6,000
001-13-01-513-491-00	Election	\$40,911	\$50,000	\$50,000	\$140,000
001-13-01-513-494-00	Advertising	\$18,468	\$10,000	\$10,000	\$10,000
001-13-01-513-510-00	Office Supplies	\$2,405	\$2,000	\$869	\$2,000
001-13-01-513-520-00	Operating Supplies	\$4,618	\$5,000	\$5,000	\$5,000
001-13-01-513-540-00	Books, Publications, and Dues	\$993	\$860	\$673	\$860
001-13-01-513-550-00	Educational & Training	\$4,891	\$1,700	\$1,700	\$1,800
<b>TOTAL CITY CLERK</b>		<b>\$625,767</b>	<b>\$697,345</b>	<b>\$752,182</b>	<b>\$1,031,585</b>

General Fund Finance Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-13-02-513-102-00	Regular Salaries and Wages	\$938,342	\$1,020,590	\$1,004,452	\$1,182,348
001-13-02-513-104-00	Overtime	\$8,305	\$-	\$19,711	\$-
001-13-02-513-105-00	Special Pay	\$3,614	\$3,600	\$4,184	\$3,600
001-13-02-513-201-00	FICA	\$70,222	\$77,276	\$75,135	\$87,160
001-13-02-513-202-00	Retirement	\$133,632	\$153,271	\$153,257	\$197,840
001-13-02-513-203-00	Life and Health Insurance	\$134,995	\$173,820	\$125,638	\$160,775
001-13-02-513-204-00	Workers' Compensation	\$818	\$2,764	\$2,049	\$3,202
<b>Operating Expenditures</b>					
001-13-02-513-310-00	Professional Services	\$3,095	\$10,995	\$10,995	\$10,995
001-13-02-513-320-00	Accounting and Auditing	\$77,220	\$65,000	\$50,125	\$65,000
001-13-02-513-340-00	Other Contractual	\$267	\$-	\$426	\$-
001-13-02-513-400-00	Travel and Per Diem	\$9,732	\$13,187	\$5,799	\$7,943
001-13-02-513-421-00	Postage & Freight	\$-	\$-	\$206	\$-
001-13-02-513-440-00	Rentals and Leases	\$-	\$3,600	\$1,053	\$3,600
001-13-02-513-470-00	Printing & Binding	\$-	\$-	\$1,109	\$-
001-13-02-513-493-00	Software License	\$10,899	\$-	\$817	\$-
001-13-02-513-510-00	Office Supplies	\$1,904	\$3,030	\$3,030	\$3,030
001-13-02-513-520-00	Operating Supplies	\$6,661	\$2,870	\$4,373	\$2,870
001-13-02-513-540-00	Books, Publications, and Dues	\$890	\$1,960	\$1,960	\$1,875
001-13-02-513-550-00	Educational & Training	\$2,610	\$3,220	\$3,220	\$2,900
<b>TOTAL FINANCE</b>		<b>\$1,403,206</b>	<b>\$1,535,183</b>	<b>\$1,467,539</b>	<b>\$1,733,138</b>



General Fund Human Resources Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-13-03-513-102-00	Regular Salaries and Wages	\$758,693	\$788,449	\$842,286	\$869,265
001-13-03-513-104-00	Overtime	\$199	\$500	\$-	\$500
001-13-03-513-105-00	Special Pay	\$9,034	\$9,000	\$8,901	\$9,000
001-13-03-513-201-00	FICA	\$57,691	\$60,445	\$61,161	\$65,439
001-13-03-513-202-00	Retirement	\$111,911	\$124,171	\$125,335	\$153,515
001-13-03-513-203-00	Life and Health Insurance	\$92,544	\$107,096	\$93,544	\$99,496
001-13-03-513-204-00	Workers' Compensation	\$653	\$2,155	\$1,648	\$2,371
001-13-03-513-231-00	Retiree Insurance Stipend	\$92,396	\$100,000	\$100,000	\$100,000
<b>Operating Expenditures</b>					
001-13-03-513-310-00	Professional Services	\$43,104	\$50,000	\$50,000	\$50,000
001-13-03-513-313-00	Background Verifications	\$5,028	\$9,700	\$5,080	\$9,700
001-13-03-513-314-00	Drug & Physical	\$31,962	\$52,938	\$28,737	\$44,938
001-13-03-513-316-00	Psychological/Physical Testing	\$22,220	\$24,000	\$25,380	\$24,000
001-13-03-513-340-00	Other Contractual	\$784	\$-	\$86	\$-
001-13-03-513-400-00	Travel and Per Diem	\$2,649	\$7,250	\$7,250	\$7,250
001-13-03-513-421-00	Postage & Freight	\$-	\$200	\$80	\$200
001-13-03-513-440-00	Rentals and Leases	\$5,377	\$7,500	\$7,500	\$7,500
001-13-03-513-470-00	Printing & Binding	\$-	\$250	\$-	\$250
001-13-03-513-493-00	Software License	\$12,876	\$22,712	\$12,087	\$22,712
001-13-03-513-494-00	Advertising	\$395	\$-	\$-	\$-
001-13-03-513-510-00	Office Supplies	\$4,776	\$5,000	\$5,000	\$5,000
001-13-03-513-520-00	Operating Supplies	\$5,203	\$-	\$2,514	\$-
001-13-03-513-540-00	Books, Publications, Dues	\$2,323	\$4,335	\$2,963	\$4,335
001-13-03-513-550-00	Educational & Training	\$8,778	\$3,750	\$3,725	\$3,750
<b>TOTAL HUMAN RESOURCES</b>		<b>\$1,268,596</b>	<b>\$1,379,451</b>	<b>\$1,383,277</b>	<b>\$1,479,221</b>

General Fund Office of the City Attorney Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-14-00-514-102-00	Regular Salaries and Wages	\$658,575	\$580,120	\$563,543	\$598,427
001-14-00-514-105-00	Special Pay	\$16,864	\$13,800	\$13,648	\$13,800
001-14-00-514-201-00	FICA	\$44,578	\$37,325	\$36,614	\$37,888
001-14-00-514-202-00	Retirement	\$117,347	\$122,174	\$119,617	\$140,601
001-14-00-514-203-00	Life and Health Insurance	\$88,932	\$85,538	\$77,969	\$80,875
001-14-00-514-204-00	Workers' Compensation	\$566	\$1,604	\$1,128	\$1,653
<b>Operating Expenditures</b>					
001-14-00-514-310-00	Professional Services	\$292,283	\$295,000	\$295,000	\$295,000
001-14-00-514-330-00	Court Reporter Services	\$-	\$500	\$500	\$500
001-14-00-514-340-00	Other Contractual	\$-	\$2,000	\$59	\$2,000
001-14-00-514-400-00	Travel & Per Diem	\$2,555	\$2,500	\$2,500	\$3,500
001-14-00-514-421-00	Postage & Freight	\$-	\$250	\$-	\$249
001-14-00-514-440-00	Rentals and Leases	\$1,327	\$2,000	\$840	\$2,000
001-14-00-514-510-00	Office Supplies	\$1,436	\$2,000	\$477	\$2,000
001-14-00-514-520-00	Operating Supplies	\$-	\$200	\$200	\$200
001-14-00-514-540-00	Books, Publications, and Dues	\$7,351	\$6,000	\$6,000	\$6,000
001-14-00-514-550-00	Educational & Training	\$1,270	\$2,000	\$2,000	\$3,000
<b>TOTAL CITY ATTORNEY</b>		<b>\$1,233,084</b>	<b>\$1,153,011</b>	<b>\$1,120,095</b>	<b>\$1,187,693</b>

General Fund Planning & Zoning Office Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-15-01-515-102-00	Regular Salaries and Wages	\$469,182	\$574,040	\$472,596	\$593,344
001-15-01-515-104-00	Overtime	\$1,919	\$-	\$1,122	\$-
001-15-01-515-105-00	Special Pay	\$4,337	\$4,200	\$4,154	\$4,200
001-15-01-515-201-00	FICA	\$35,104	\$44,234	\$35,409	\$45,703
001-15-01-515-202-00	Retirement	\$52,434	\$68,368	\$56,420	\$80,517
001-15-01-515-203-00	Life and Health Insurance	\$76,188	\$96,266	\$79,776	\$93,121
001-15-01-515-204-00	Workers' Compensation	\$933	\$1,560	\$2,174	\$1,613
<b>Operating Expenditures</b>					
001-15-01-515-310-00	Professional Services	\$48,550	\$90,000	\$90,000	\$125,000
001-15-01-515-400-00	Travel and Per Diem	\$2,362	\$2,488	\$2,488	\$2,488
001-15-01-515-410-00	Communications Svc.	\$793	\$938	\$625	\$938
001-15-01-515-421-00	Postage & Freight	\$522	\$-	\$-	\$-
001-15-01-515-470-00	Printing & Binding	\$-	\$500	\$500	\$500
001-15-01-515-493-00	Software License	\$4,861	\$2,785	\$2,785	\$28,140
001-15-01-515-494-00	Advertising	\$14,816	\$10,000	\$8,000	\$12,000
001-15-01-515-510-00	Office Supplies	\$1,745	\$1,000	\$3,053	\$1,500
001-15-01-515-520-00	Operating Supplies	\$449	\$1,000	\$-	\$1,000
001-15-01-515-521-00	Computers	\$-	\$-	\$891	\$-
001-15-01-515-540-00	Books, Publications, and Dues	\$4,368	\$1,860	\$2,649	\$2,500
001-15-01-515-550-00	Educational & Training	\$1,040	\$1,590	\$1,589	\$1,590
<b>Capital Outlay</b>					
001-15-01-515-643-00	Computer Software	\$21,557	\$24,147	\$47,397	\$-
<b>TOTAL PLANNING &amp; ZONING</b>		<b>\$741,160</b>	<b>\$924,976</b>	<b>\$811,628</b>	<b>\$994,154</b>

General Fund Public Safety Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
School Crossing Guard Program Division					
<b>Personnel Services</b>					
001-21-00-521-102-00	Regular Salaries and Wages	\$101,991	\$99,148	\$125,577	\$115,157
001-21-00-521-103-00	Other Salaries and Wages	\$244,140	\$446,160	\$394,327	\$453,299
001-21-00-521-104-00	Overtime	\$1,267	\$4,800	\$1,702	\$5,000
001-21-00-521-105-00	Special Pay	\$2,168	\$2,160	\$2,535	\$2,160
001-21-00-521-106-00	Off Duty Services	\$5,522	\$-	\$44,926	\$-
001-21-00-521-201-00	FICA	\$26,915	\$42,273	\$43,354	\$44,034
001-21-00-521-202-00	Retirement	\$37,149	\$65,510	\$59,532	\$77,818
001-21-00-521-203-00	Life and Health Insurance	\$20,833	\$23,973	\$21,989	\$24,663
001-21-00-521-204-00	Workers' Compensation	\$4,728	\$23,075	\$17,783	\$24,023
001-21-00-521-206-00	ICMA Deferred Comp- Benefit	\$799	\$-	\$1,739	\$-
<b>Operating Expenditures</b>					
001-21-00-521-400-00	Travel & Per Diem	\$-	\$3,000	\$3,000	\$3,000
001-21-00-521-440-00	Rentals and Leases	\$-	\$-	\$216	\$-
001-21-00-521-510-00	Office Supplies	\$878	\$1,000	\$1,000	\$2,000
001-21-00-521-520-00	Operating Supplies	\$4,683	\$6,200	\$1,390	\$7,000
001-21-00-521-525-00	Uniforms	\$5,059	\$3,970	\$-	\$5,000
001-21-00-521-540-00	Books, Publications, and Dues	\$220	\$200	\$210	\$200
001-21-00-521-550-00	Educational & Training	\$229	\$3,000	\$660	\$2,999
<b>TOTAL SCHOOL CROSSING GUARDS</b>		<b>\$456,581</b>	<b>\$724,469</b>	<b>\$719,940</b>	<b>\$766,353</b>

General Fund Public Safety Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Police Administration Division					
Personnel Services					
001-21-01-521-102-00	Regular Salaries and Wages	\$21,338,288	\$23,691,429	\$23,885,678	\$26,361,085
001-21-01-521-104-00	Overtime	\$4,341,205	\$2,500,000	\$6,363,341	\$3,500,000
001-21-01-521-105-00	Special Pay	\$346,988	\$349,640	\$404,496	\$366,020
001-21-01-521-106-00	Off Duty Services	\$1,875,446	\$1,300,000	\$2,087,199	\$1,300,000
001-21-01-521-201-00	FICA	\$2,028,758	\$2,119,743	\$2,345,430	\$2,395,264
001-21-01-521-202-00	Retirement	\$6,066,768	\$6,641,063	\$8,130,767	\$8,906,182
001-21-01-521-203-00	Life and Health Insurance	\$3,342,953	\$4,398,442	\$3,384,432	\$4,327,422
001-21-01-521-204-00	Workers' Compensation	\$356,086	\$886,622	\$959,044	\$984,955
001-21-01-521-206-00	ICMA Deferred Comp- Benefit	\$28,798	\$19,852	\$19,877	\$26,401
Operating Expenditures					
001-21-01-521-310-00	Professional Services	\$565,618	\$443,000	\$471,674	\$443,000
001-21-01-521-340-00	Other Contractual	\$3,180	\$-	\$1,092	\$-
001-21-01-521-400-00	Travel and Per Diem	\$71,337	\$34,735	\$34,735	\$34,735
001-21-01-521-410-00	Communications Svc.	\$103,153	\$60,000	\$90,142	\$-
001-21-01-521-421-00	Postage & Freight	\$605	\$7,000	\$632	\$4,500
001-21-01-521-431-00	Electricity	\$884	\$1,250	\$1,398	\$1,250
001-21-01-521-434-00	Cable T.V. service	\$1,978	\$1,500	\$1,589	\$-
001-21-01-521-440-00	Rentals and Leases	\$41,295	\$45,000	\$45,000	\$47,500
001-21-01-521-460-00	Repairs and Maintenance Service	\$185,094	\$227,300	\$201,434	\$308,200
001-21-01-521-493-00	Software License	\$581,308	\$769,232	\$756,232	\$727,577
001-21-01-521-494-00	Advertising	\$-	\$300	\$-	\$300
001-21-01-521-510-00	Office Supplies	\$6,836	\$3,500	\$3,500	\$4,000
001-21-01-521-520-00	Operating Supplies	\$260,501	\$230,100	\$217,318	\$278,760
001-21-01-521-525-00	Uniforms	\$1,555	\$-	\$-	\$-
001-21-01-521-540-00	Books, Publications, and Dues	\$3,405	\$5,650	\$7,398	\$5,800
001-21-01-521-550-00	Educational & Training	\$101,053	\$100,000	\$100,000	\$100,000
Non-Operating Expenditures					
001-21-01-521-821-00	Aids to Community Organization	\$10,122	\$15,000	\$15,000	\$15,000
001-21-01-521-830-01	Other Grants and Aids (PAL Program)	\$-	\$-	\$-	\$20,000
001-21-01-521-830-02	Other Grants and Aids (Police Explorer Program)	\$-	\$-	\$-	\$20,000
<b>TOTAL POLICE - ADMINISTRATION</b>		<b>\$41,663,214</b>	<b>\$43,850,358</b>	<b>\$49,527,408</b>	<b>\$50,177,951</b>

General Fund Public Safety Department Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Police Investigations Division</b>				
<b>Operating Expenditures</b>				
001-21-02-521-310-00 Professional Services	\$20,725	\$2,540	\$2,455	\$2,340
001-21-02-521-350-00 Investigations	\$4,300	\$5,500	\$4,267	\$5,500
001-21-02-521-400-00 Travel and Per Diem	\$30	\$1,000	\$222	\$1,000
001-21-02-521-440-00 Rentals and Leases	\$110,619	\$107,000	\$55,690	\$90,000
001-21-02-521-510-00 Office Supplies	\$5,420	\$5,500	\$4,477	\$6,000
001-21-02-521-520-00 Operating Supplies	\$13,005	\$10,100	\$9,904	\$11,600
<b>TOTAL POLICE - INVESTIGATIONS</b>	<b>\$154,099</b>	<b>\$131,640</b>	<b>\$77,015</b>	<b>\$116,440</b>

General Fund Public Safety Department Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Police Operations Division</b>				
<b>Operating Expenditures</b>				
001-21-03-521-340-00 Other Contractual	\$40,607	\$38,000	\$38,000	\$38,000
001-21-03-521-460-00 Repairs and Maintenance Service	\$5,697	\$7,500	\$1,674	\$7,400
001-21-03-521-510-00 Office Supplies	\$1,852	\$2,000	\$1,908	\$3,000
001-21-03-521-520-00 Operating Supplies	\$25,216	\$24,500	\$24,500	\$9,800
<b>TOTAL POLICE - OPERATIONS</b>	<b>\$73,372</b>	<b>\$72,000</b>	<b>\$66,082</b>	<b>\$58,200</b>

General Fund Public Safety Department Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Police Support Services Division</b>				

<b>Operating Expenditures</b>				
001-21-04-521-310-00 Professional Services	\$94,293	\$50,960	\$47,508	\$56,960
001-21-04-521-400-00 Travel and Per Diem	\$-	\$-	\$-	\$56,945
001-21-04-521-440-00 Rentals and Leases	\$2,104	\$-	\$-	\$-
001-21-04-521-460-00 Repairs and Maintenance Service	\$72,024	\$53,945	\$60,831	\$-
001-21-04-521-470-00 Printing & Binding	\$12,326	\$15,000	\$14,125	\$15,000
001-21-04-521-497-00 Other Obligations	\$602	\$602	\$602	\$602
001-21-04-521-510-00 Office Supplies	\$4,751	\$5,000	\$4,012	\$5,000
001-21-04-521-520-00 Operating Supplies	\$45,807	\$59,000	\$53,078	\$56,200
001-21-04-521-525-00 Uniforms	\$149,081	\$127,500	\$119,681	\$128,000
001-21-04-521-550-00 Educational & Training	\$210	\$-	\$-	\$-
<b>TOTAL POLICE SUPPORT</b>	<b>\$381,198</b>	<b>\$312,007</b>	<b>\$299,837</b>	<b>\$318,707</b>

General Fund Public Safety Department Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>COPS II Grant</b>				

General Fund Public Safety Department Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
COPS III Grant				
General Fund Public Safety Department Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
COPS IV Grant				



General Fund Code Compliance Division Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-29-01-529-102-00	Regular Salaries and Wages	\$996,227	\$1,289,667	\$993,315	\$1,387,512
001-29-01-529-104-00	Overtime	\$70,838	\$50,000	\$90,034	\$70,000
001-29-01-529-105-00	Special Pay	\$8,299	\$8,400	\$7,833	\$9,600
001-29-01-529-106-00	Off-Duty Services	\$-	\$-	\$4,971	\$-
001-29-01-529-201-00	FICA	\$79,474	\$103,129	\$81,600	\$112,234
001-29-01-529-202-00	Retirement	\$115,693	\$181,673	\$123,406	\$225,283
001-29-01-529-203-00	Life and Health Insurance	\$204,664	\$299,273	\$186,378	\$281,049
001-29-01-529-204-00	Workers' Compensation	\$5,449	\$25,341	\$12,374	\$29,129
001-29-01-529-206-00	ICMA Deferred Comp - Benefit	\$3,149	\$3,253	\$3,240	\$3,384
<b>Operating Expenditures</b>					
001-29-01-529-310-00	Professional Services	\$14,258	\$-	\$2,100	\$-
001-29-01-529-340-00	Other Contractual	\$78,962	\$75,000	\$41,641	\$75,000
001-29-01-529-410-00	Communications Svc.	\$5,552	\$6,561	\$4,374	\$6,560
001-29-01-529-421-00	Postage & Freight	\$42	\$300	\$-	\$300
001-29-01-529-440-00	Rentals and Leases	\$8,669	\$12,000	\$12,000	\$12,000
001-29-01-529-470-00	Printing & Binding	\$8,331	\$10,000	\$10,000	\$10,000
001-29-01-529-493-00	Software License	\$15,861	\$-	\$-	\$76,757
001-29-01-529-510-00	Office Supplies	\$4,303	\$4,000	\$4,000	\$4,000
001-29-01-529-520-00	Operating Supplies	\$5,485	\$5,000	\$3,117	\$5,000
001-29-01-529-525-00	Uniforms	\$1,517	\$5,000	\$2,229	\$5,000
001-29-01-529-540-00	Books, Publications, and Dues	\$1,140	\$1,750	\$1,306	\$1,750
001-29-01-529-550-00	Educational & Training	\$3,550	\$7,600	\$1,929	\$4,000
<b>Capital Outlay</b>					
001-29-01-529-643-00	Computer Software	\$89,007	\$76,757	\$172,661	\$-
<b>TOTAL CODE ENFORCEMENT</b>		<b>\$1,720,470</b>	<b>\$2,164,704</b>	<b>\$1,758,508</b>	<b>\$2,318,558</b>

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Administration Division					
Personnel Services					
001-72-00-572-102-00	Regular Salaries and Wages	\$968,491	\$1,308,726	\$1,149,231	\$1,454,775
001-72-00-572-104-00	Overtime	\$42,258	\$20,000	\$22,745	\$20,000
001-72-00-572-105-00	Special Pay	\$9,217	\$10,080	\$9,851	\$10,080
001-72-00-572-201-00	FICA	\$76,389	\$102,418	\$88,935	\$113,293
001-72-00-572-202-00	Retirement	\$148,797	\$184,792	\$171,696	\$231,304
001-72-00-572-203-00	Life and Health Insurance	\$151,059	\$191,807	\$149,628	\$220,623
001-72-00-572-204-00	Workers' Compensation	\$8,963	\$37,356	\$25,550	\$43,731
Operating Expenditures					
001-72-00-572-310-00	Professional Services	\$25,042	\$2,000	\$6,371	\$3,000
001-72-00-572-313-00	Background Verifications	\$(2,435)	\$-	\$(2,148)	\$-
001-72-00-572-340-00	Other Contractual	\$198,662	\$55,000	\$75,214	\$5,000
001-72-00-572-400-00	Travel and Per Diem	\$5,662	\$3,000	\$138	\$3,000
001-72-00-572-410-00	Communications Svc.	\$2,168	\$2,250	\$2,270	\$2,250
001-72-00-572-411-00	Telephone	\$112,659	\$100,000	\$95,459	\$100,000
001-72-00-572-431-00	Electricity	\$84,265	\$112,500	\$92,164	\$90,000
001-72-00-572-432-00	Water	\$27,693	\$25,000	\$22,843	\$25,000
001-72-00-572-433-00	Gas	\$-	\$120	\$-	\$120
001-72-00-572-440-00	Rentals and Leases	\$47,251	\$15,000	\$11,897	\$15,500
001-72-00-572-460-00	Repairs and Maintenance Serv	\$7,457	\$22,849	\$9,273	\$29,219
001-72-00-572-461-00	Facility/Grounds Maint	\$24,656	\$20,650	\$12,325	\$20,650
001-72-00-572-470-00	Printing & Binding	\$3,782	\$3,100	\$2,525	\$3,100
001-72-00-572-492-00	Special Events	\$19	\$-	\$-	\$-
001-72-00-572-493-00	Software License	\$200	\$-	\$-	\$-
001-72-00-572-494-00	Legal Advertising	\$-	\$5,000	\$-	\$5,000
001-72-00-572-497-00	Other Obligations	\$55,775	\$64,472	\$49,820	\$69,925
001-72-00-572-510-00	Office Supplies	\$2,858	\$1,000	\$1,000	\$1,000
001-72-00-572-520-00	Operating Supplies	\$31,375	\$53,000	\$73,391	\$51,000
001-72-00-572-520-01	Legal	\$-	\$-	\$10,000	\$-
001-72-00-572-521-00	Computers	\$-	\$7,000	\$5,833	\$-
001-72-00-572-525-00	Uniforms	\$6,402	\$7,000	\$7,022	\$7,000
001-72-00-572-540-00	Books, Publications, and Dues	\$4,375	\$2,750	\$778	\$3,700
001-72-00-572-550-00	Educational & Training	\$2,954	\$3,500	\$2,575	\$3,500
001-72-00-572-640-00	Machinery and Equipment	\$-	\$10,750	\$-	\$-
<b>TOTAL PARKS &amp; RECREATION - ADMINISTRATION</b>		<b>\$2,045,994</b>	<b>\$2,371,120</b>	<b>\$2,096,386</b>	<b>\$2,531,770</b>

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Maintenance Division					
Personnel Services					
001-72-01-572-102-00	Regular Salaries and Wages	\$652,072	\$1,093,275	\$700,496	\$1,149,971
001-72-01-572-104-00	Overtime	\$51,096	\$17,500	\$69,212	\$17,500
001-72-01-572-105-00	Special Pay	\$4,930	\$4,380	\$4,649	\$3,780
001-72-01-572-201-00	FICA	\$51,229	\$85,306	\$56,445	\$89,601
001-72-01-572-202-00	Retirement	\$77,696	\$132,298	\$90,734	\$158,426
001-72-01-572-203-00	Life and Health Insurance	\$153,107	\$269,696	\$149,727	\$299,805
001-72-01-572-204-00	Workers' Compensation	\$11,749	\$58,903	\$29,238	\$61,248
001-72-01-572-206-00	ICMA Deferred Comp - Benefit	\$-	\$-	\$178	\$-
Operating Expenditures					
001-72-01-572-310-00	Professional Services	\$360	\$-	\$582	\$-
001-72-01-572-340-00	Other Contractual	\$230,132	\$255,012	\$180,957	\$382,588
001-72-01-572-410-00	Communications and Freight	\$-	\$-	\$2,423	\$-
001-72-01-572-431-00	Electricity	\$293	\$2,913	\$576	\$1,500
001-72-01-572-432-00	Water	\$1,343	\$1,700	\$2,496	\$1,700
001-72-01-572-434-00	Cable T.V. service	\$1,227	\$-	\$-	\$-
001-72-01-572-440-00	Rentals and Leases	\$-	\$11,600	\$19,727	\$50,448
001-72-01-572-460-00	Repairs and Maintenance Serv	\$9,611	\$115,643	\$55,309	\$68,600
001-72-01-572-461-00	Facility/Grounds Maint	\$75,451	\$-	\$-	\$25,000
001-72-01-572-497-00	Other Obligations	\$84	\$5,453	\$5,303	\$5,453
001-72-01-572-510-00	Office Supplies	\$222	\$300	\$180	\$300
001-72-01-572-520-00	Operating Supplies	\$57,787	\$18,000	\$35,366	\$35,250
001-72-01-572-525-00	Uniforms	\$2,693	\$5,500	\$3,221	\$5,500
001-72-01-572-528-00	Small Tools and Equipment	\$-	\$-	\$564	\$-
001-72-01-572-531-00	Landscape Supplies/Materials	\$19,814	\$15,000	\$16,854	\$30,000
001-72-01-572-550-00	Educational & Training	\$377	\$1,250	\$290	\$1,250
<b>TOTAL PARKS &amp; RECREATION - MAINTENANCE</b>		<b>\$1,401,273</b>	<b>\$2,093,729</b>	<b>\$1,424,527</b>	<b>\$2,387,920</b>

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Betty T. Ferguson Community Center Division					
<b>Personnel Services</b>					
001-72-02-572-102-00	Regular Salaries and Wages	\$415,017	\$799,118	\$448,290	\$890,475
001-72-02-572-104-00	Overtime	\$24,678	\$12,000	\$13,352	\$12,000
001-72-02-572-105-00	Special Pay	\$974	\$600	\$633	\$1,200
001-72-02-572-201-00	FICA	\$33,061	\$62,091	\$35,126	\$69,131
001-72-02-572-202-00	Retirement	\$48,814	\$96,607	\$53,965	\$122,466
001-72-02-572-203-00	Life and Health Insurance	\$56,896	\$112,568	\$30,870	\$125,735
001-72-02-572-204-00	Workers' Compensation	\$5,415	\$32,871	\$13,403	\$36,648
<b>Operating Expenditures</b>					
001-72-02-572-310-00	Professional Services	\$10,320	\$18,000	\$10,179	\$19,500
001-72-02-572-340-00	Other Contractual	\$130,831	\$11,860	\$7,923	\$8,200
001-72-02-572-341-00	Contractual Svc. Maint	\$21,985	\$8,100	\$3,527	\$8,100
001-72-02-572-344-00	Instructors payments	\$21,668	\$40,000	\$29,085	\$51,200
001-72-02-572-400-00	Travel and Per Diem	\$1,031	\$500	\$-	\$500
001-72-02-572-410-00	Communications Svc.	\$-	\$-	\$-	\$19,199
001-72-02-572-411-00	Telephone Services	\$3,705	\$5,700	\$23,608	\$5,700
001-72-02-572-431-00	Electricity	\$130,808	\$150,000	\$158,177	\$150,000
001-72-02-572-432-00	Water	\$26,133	\$25,000	\$38,972	\$40,000
001-72-02-572-440-00	Rentals and Leases	\$6,836	\$5,700	\$21,821	\$32,971
001-72-02-572-460-00	Repairs and Maintenance Service	\$37,137	\$129,927	\$129,927	\$139,147
001-72-02-572-461-00	Facility/Grounds Maint	\$262,777	\$228,721	\$331,211	\$253,536
001-72-02-572-470-00	Printing & Binding	\$1,728	\$3,250	\$1,080	\$3,000
001-72-02-572-497-00	Other Obligations	\$19,645	\$20,590	\$19,196	\$20,590
001-72-02-572-510-00	Office Supplies	\$3,563	\$4,500	\$2,267	\$4,500
001-72-02-572-520-00	Operating Supplies	\$31,590	\$18,000	\$11,705	\$18,000
001-72-02-572-525-00	Uniforms	\$8,893	\$5,500	\$5,500	\$5,500
001-72-02-572-528-00	Small Tools and Equipment	\$291	\$1,000	\$1,000	\$1,000
001-72-02-572-540-00	Books, Publications, and Dues	\$423	\$500	\$500	\$500
001-72-02-572-550-00	Educational & Training	\$1,389	\$-	\$10	\$-
<b>TOTAL BTF COMMUNITY CENTER</b>		<b>\$1,305,608</b>	<b>\$1,792,703</b>	<b>\$1,391,327</b>	<b>\$2,038,798</b>

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Athletics Program					
Personnel Services					
001-72-04-572-102-00	Regular Salaries and Wages	\$260,712	\$348,322	\$317,318	\$231,019
001-72-04-572-104-00	Overtime	\$26,157	\$15,000	\$28,295	\$15,000
001-72-04-572-105-00	Special Pay	\$1,089	\$1,800	\$1,622	\$1,200
001-72-04-572-201-00	FICA	\$21,415	\$27,931	\$25,377	\$18,912
001-72-04-572-202-00	Retirement	\$31,797	\$43,272	\$41,004	\$33,385
001-72-04-572-203-00	Life and Health Insurance	\$65,093	\$86,616	\$68,404	\$54,710
001-72-04-572-204-00	Workers' Compensation	\$3,806	\$14,390	\$10,756	\$9,544
Operating Expenditures					
001-72-04-572-310-00	Professional Services	\$46,541	\$62,200	\$23,024	\$90,200
001-72-04-572-340-00	Other Contractual	\$250,759	\$346,000	\$185,840	\$351,500
001-72-04-572-344-00	Instructors payments	\$-	\$-	\$-	\$20,100
001-72-04-572-400-00	Travel & Per Diem	\$2,037	\$3,000	\$3,000	\$3,000
001-72-04-572-410-00	Communications Svc.	\$5,210	\$1,200	\$1,624	\$1,200
001-72-04-572-440-00	Rentals and Leases	\$80,208	\$39,000	\$35,998	\$73,079
001-72-04-572-450-00	Insurance	\$8,588	\$6,000	\$6,000	\$10,000
001-72-04-572-460-00	Repairs and Maintenance Service	\$-	\$20,000	\$-	\$20,000
001-72-04-572-470-00	Printing & Binding	\$237	\$-	\$90	\$-
001-72-04-572-510-00	Office Supplies	\$390	\$600	\$232	\$600
001-72-04-572-520-00	Operating Supplies	\$73,153	\$92,500	\$70,614	\$95,500
001-72-04-572-540-00	Books, Publications, and Dues	\$4,650	\$5,000	\$2,621	\$10,000
001-72-04-572-550-00	Educational & Training	\$559	\$1,000	\$1,000	\$1,000
<b>TOTAL ATHLETIC DIVISION</b>		<b>\$882,401</b>	<b>\$1,113,831</b>	<b>\$822,819</b>	<b>\$1,039,949</b>

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Bunche Pool Program					
<b>Personnel Services</b>					
001-72-05-572-102-00	Regular Salaries and Wages	\$98,089	\$198,150	\$99,430	\$205,175
001-72-05-572-104-00	Overtime	\$7,234	\$250	\$3,154	\$250
001-72-05-572-201-00	FICA	\$7,682	\$15,181	\$6,983	\$15,715
001-72-05-572-202-00	Retirement	\$11,661	\$23,629	\$12,218	\$27,876
001-72-05-572-203-00	Life and Health Insurance	\$23,378	\$29,291	\$25,965	\$31,302
001-72-05-572-204-00	Workers' Compensation	\$1,381	\$8,143	\$3,144	\$8,433
<b>Operating Expenditures</b>					
001-72-05-572-310-00	Professional Services	\$661	\$-	\$600	\$-
001-72-05-572-340-00	Other Contractual	\$30,383	\$29,225	\$15,343	\$38,996
001-72-05-572-411-00	Telephone Services	\$-	\$1,000	\$-	\$1,000
001-72-05-572-431-00	Electricity	\$25,038	\$33,750	\$26,691	\$33,750
001-72-05-572-432-00	Water	\$1,580	\$2,750	\$1,231	\$2,750
001-72-05-572-440-00	Rentals and Leases	\$4,716	\$3,300	\$2,860	\$3,800
001-72-05-572-460-00	Repairs and Maintenance Service	\$31,700	\$10,356	\$10,356	\$13,218
001-72-05-572-461-00	Facility/Grounds Maint	\$9,945	\$1,350	\$-	\$3,390
001-72-05-572-497-00	Other Obligations	\$376	\$-	\$188	\$-
001-72-05-572-510-00	Office Supplies	\$753	\$1,000	\$-	\$1,000
001-72-05-572-520-00	Operating Supplies	\$19,567	\$8,802	\$9,705	\$26,419
001-72-05-572-521-00	Operating Supplies- PW	\$-	\$841	\$841	\$-
001-72-05-572-525-00	Uniforms	\$1,466	\$1,500	\$1,500	\$1,500
<b>TOTAL BUNCHE POOL</b>		<b>\$275,610</b>	<b>\$368,518</b>	<b>\$220,209</b>	<b>\$414,574</b>

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Buccaneer Park					
<b>Personnel Services</b>					
001-72-06-572-102-00	Regular Salaries and Wages	\$207,807	\$340,889	\$213,209	\$351,341
001-72-06-572-104-00	Overtime	\$4,329	\$5,000	\$6,578	\$5,000
001-72-06-572-105-00	Special Pay	\$1,297	\$600	\$593	\$600
001-72-06-572-201-00	FICA	\$16,345	\$26,501	\$16,787	\$27,306
001-72-06-572-202-00	Retirement	\$22,256	\$41,198	\$26,046	\$48,356
001-72-06-572-203-00	Life and Health Insurance	\$28,860	\$48,006	\$26,913	\$45,128
001-72-06-572-204-00	Workers' Compensation	\$2,779	\$14,037	\$6,626	\$14,465
<b>Operating Expenditures</b>					
001-72-06-572-310-00	Professional Services	\$64	\$-	\$-	\$-
001-72-06-572-340-00	Other Contractual	\$84,867	\$96,820	\$46,991	\$117,778
001-72-06-572-410-00	Communications Svc.	\$2,877	\$3,000	\$3,301	\$3,000
001-72-06-572-411-00	Telephone Services	\$-	\$1,000	\$-	\$4,466
001-72-06-572-431-00	Electricity	\$12,414	\$12,500	\$10,724	\$12,500
001-72-06-572-432-00	Water	\$1,635	\$5,000	\$5,653	\$6,500
001-72-06-572-440-00	Rentals and Leases	\$-	\$2,400	\$474	\$2,400
001-72-06-572-460-00	Repairs and Maintenance Service	\$23,797	\$18,060	\$11,193	\$11,840
001-72-06-572-461-00	Facility/Grounds Maint	\$7,409	\$7,056	\$10,707	\$7,056
001-72-06-572-470-00	Printing & Binding	\$-	\$500	\$-	\$500
001-72-06-572-492-00	Special Events	\$364	\$1,500	\$1,467	\$1,500
001-72-06-572-497-00	Other Obligations	\$125	\$-	\$-	\$-
001-72-06-572-510-00	Office Supplies	\$1,381	\$1,200	\$307	\$1,200
001-72-06-572-520-00	Operating Supplies	\$19,460	\$18,775	\$18,775	\$18,775
001-72-06-572-525-00	Uniforms	\$521	\$1,000	\$1,000	\$1,000
001-72-06-572-540-00	Books, Publications, and Dues	\$-	\$650	\$650	\$650
001-72-06-572-550-00	Educational & Training	\$495	\$-	\$40	\$-
<b>TOTAL BUCCANEER PARK</b>		<b>\$439,082</b>	<b>\$645,692</b>	<b>\$408,034</b>	<b>\$681,361</b>

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Norwood Park					
<b>Personnel Services</b>					
001-72-07-572-102-00	Regular Salaries and Wages	\$114,494	\$219,999	\$154,641	\$179,615
001-72-07-572-104-00	Overtime	\$13,460	\$3,000	\$17,485	\$3,000
001-72-07-572-105-00	Special Pay	\$185	\$-	\$1,187	\$600
001-72-07-572-201-00	FICA	\$10,263	\$17,059	\$13,304	\$14,016
001-72-07-572-202-00	Retirement	\$14,241	\$26,559	\$20,484	\$24,781
001-72-07-572-203-00	Life and Health Insurance	\$16,732	\$41,237	\$22,508	\$12,175
001-72-07-572-204-00	Workers' Compensation	\$1,445	\$9,042	\$5,217	\$7,407
<b>Operating Expenditures</b>					
001-72-07-572-310-00	Professional Services	\$3,130	\$-	\$-	\$-
001-72-07-572-340-00	Other Contractual	\$134,556	\$131,753	\$131,753	\$49,961
001-72-07-572-341-00	Contractual Svc. Maint	\$21,481	\$16,000	\$16,703	\$16,000
001-72-07-572-400-00	Travel & Per Diem	\$147	\$1,000	\$-	\$1,000
001-72-07-572-411-00	Telephone Services	\$-	\$1,500	\$-	\$1,500
001-72-07-572-431-00	Electricity	\$10,911	\$12,500	\$11,025	\$12,500
001-72-07-572-432-00	Water	\$7,058	\$7,500	\$9,885	\$12,500
001-72-07-572-433-00	Gas	\$599	\$36,000	\$454	\$36,000
001-72-07-572-440-00	Rentals and Leases	\$-	\$6,950	\$-	\$6,950
001-72-07-572-460-00	Repairs and Maintenance Service	\$17,712	\$20,036	\$106,159	\$20,036
001-72-07-572-461-00	Facility/Grounds Maint	\$4,638	\$6,662	\$2,617	\$8,202
001-72-07-572-470-00	Printing & Binding	\$-	\$500	\$-	\$500
001-72-07-572-492-00	Special Events	\$-	\$1,500	\$-	\$1,500
001-72-07-572-497-00	Other Obligations	\$248	\$-	\$-	\$-
001-72-07-572-510-00	Office Supplies	\$1,728	\$1,700	\$1,622	\$1,700
001-72-07-572-520-00	Operating Supplies	\$26,660	\$34,150	\$20,410	\$34,150
001-72-07-572-525-00	Uniforms	\$-	\$1,500	\$1,500	\$1,500
001-72-07-572-540-00	Books, Publications, and Dues	\$-	\$700	\$700	\$700
001-72-07-572-550-00	Educational & Training	\$30	\$1,250	\$1,250	\$1,250
<b>TOTAL NORWOOD PARK</b>		<b>\$399,718</b>	<b>\$598,097</b>	<b>\$538,904</b>	<b>\$447,543</b>



General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Bunche Park					
<b>Personnel Services</b>					
001-72-08-572-102-00	Regular Salaries and Wages	\$78,018	\$244,831	\$103,587	\$206,756
001-72-08-572-104-00	Overtime	\$15,556	\$1,800	\$6,168	\$1,800
001-72-08-572-105-00	Special Pay	\$256	\$600	\$593	\$600
001-72-08-572-201-00	FICA	\$6,984	\$18,909	\$8,412	\$16,000
001-72-08-572-202-00	Retirement	\$9,896	\$29,375	\$13,072	\$28,301
001-72-08-572-203-00	Life and Health Insurance	\$21,889	\$35,881	\$20,469	\$34,196
001-72-08-572-204-00	Workers' Compensation	\$1,332	\$10,088	\$3,387	\$8,522
<b>Operating Expenditures</b>					
001-72-08-572-310-00	Professional Services	\$152	\$-	\$-	\$-
001-72-08-572-340-00	Other Contractual	\$50,314	\$51,635	\$51,635	\$54,016
001-72-08-572-341-00	Contractual Svc. Maint	\$32,400	\$54,400	\$54,400	\$54,400
001-72-08-572-344-00	Instructor Payments	\$3,903	\$27,000	\$4,361	\$27,000
001-72-08-572-400-00	Travel & Per Diem	\$1,446	\$1,200	\$-	\$1,200
001-72-08-572-410-00	Communications Svc.	\$21,004	\$4,800	\$17,961	\$4,800
001-72-08-572-411-00	Telephone Services	\$360	\$-	\$-	\$-
001-72-08-572-431-00	Electricity	\$41,777	\$50,000	\$50,000	\$50,000
001-72-08-572-432-00	Water	\$-	\$2,000	\$4,327	\$4,500
001-72-08-572-440-00	Rentals and Leases	\$6,106	\$1,935	\$2,181	\$7,907
001-72-08-572-460-00	Repairs and Maintenance Service	\$9,351	\$31,878	\$22,303	\$43,696
001-72-08-572-461-00	Facility/Grounds Maint	\$16,875	\$22,400	\$17,381	\$10,314
001-72-08-572-470-00	Printing & Binding	\$-	\$900	\$-	\$900
001-72-08-572-492-00	Special Events	\$-	\$100,900	\$100,900	\$100,900
001-72-08-572-510-00	Office Supplies	\$353	\$720	\$168	\$720
001-72-08-572-520-00	Operating Supplies	\$33,506	\$13,425	\$11,081	\$78,800
001-72-08-572-525-00	Uniforms	\$-	\$900	\$900	\$900
001-72-08-572-540-00	Books, Publications, and Dues	\$80	\$525	\$525	\$525
001-72-08-572-550-00	Educational & Training	\$44	\$900	\$72	\$900
<b>TOTAL BUNCHE PARK</b>		<b>\$351,602</b>	<b>\$707,002</b>	<b>\$493,883</b>	<b>\$737,653</b>

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Senior Family Center					
<b>Personnel Services</b>					
001-72-10-572-102-00	Regular Salaries and Wages	\$147,540	\$339,620	\$220,289	\$434,173
001-72-10-572-104-00	Overtime	\$13,306	\$-	\$19,178	\$10,000
001-72-10-572-105-00	Special Pay	\$741	\$600	\$1,187	\$1,800
001-72-10-572-201-00	FICA	\$12,096	\$26,023	\$18,313	\$34,117
001-72-10-572-202-00	Retirement	\$17,979	\$40,451	\$28,521	\$60,274
001-72-10-572-203-00	Life and Health Insurance	\$28,596	\$50,379	\$42,745	\$76,742
001-72-10-572-204-00	Workers' Compensation	\$2,111	\$13,983	\$7,358	\$17,919
<b>Operating Expenditures</b>					
001-72-10-572-310-00	Professional Services	\$3,592	\$1,000	\$7,906	\$2,000
001-72-10-572-340-00	Other Contractual	\$73,909	\$128,400	\$131,002	\$184,238
001-72-10-572-341-00	Contractual Svc. Maint	\$36,871	\$33,500	\$32,520	\$33,500
001-72-10-572-344-00	Instructor Payments	\$600	\$45,000	\$10,663	\$45,000
001-72-10-572-410-00	Communications Svc.	\$-	\$15,624	\$2,159	\$15,624
001-72-10-572-431-00	Electricity	\$27,069	\$31,625	\$31,625	\$31,625
001-72-10-572-432-00	Water	\$14,700	\$15,000	\$11,179	\$15,000
001-72-10-572-433-00	Gas	\$552	\$400	\$483	\$400
001-72-10-572-440-00	Rentals and Leases	\$6,174	\$10,500	\$5,817	\$10,500
001-72-10-572-460-00	Repairs and Maintenance Service	\$19,767	\$25,820	\$9,434	\$26,380
001-72-10-572-461-00	Facility/Grounds Maint	\$3,158	\$23,916	\$14,780	\$23,916
001-72-10-572-470-00	Printing & Binding	\$-	\$2,500	\$610	\$2,500
001-72-10-572-497-00	Other Obligations	\$312	\$-	\$-	\$-
001-72-10-572-510-00	Office Supplies	\$1,216	\$1,200	\$1,433	\$1,200
001-72-10-572-520-00	Operating Supplies	\$81,374	\$26,000	\$20,695	\$28,500
001-72-10-572-525-00	Uniforms	\$-	\$-	\$-	\$1,500
001-72-10-572-540-00	Books, Publications, and Dues	\$67	\$875	\$-	\$875
001-72-10-572-550-00	Educational & Training	\$654	\$3,500	\$82	\$3,500
<b>TOTAL SENIOR FAMILY CENTER</b>		<b>\$492,384</b>	<b>\$835,916</b>	<b>\$617,979</b>	<b>\$1,061,283</b>

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Andover Park Division					
<b>Personnel Services</b>					
001-72-12-572-102-00	Regular Salaries and Wages	\$-	\$81,768	\$-	\$81,769
001-72-12-572-201-00	FICA	\$-	\$6,254	\$-	\$6,255
001-72-12-572-202-00	Retirement	\$-	\$9,739	\$-	\$11,096
001-72-12-572-203-00	Life and Health Insurance	\$-	\$3,361	\$-	\$-
001-72-12-572-204-00	Workers' Compensation	\$-	\$-	\$-	\$3,361
<b>Operating Expenditures</b>					
001-72-12-572-340-00	Other Contractual	\$20,223	\$36,533	\$27,906	\$37,196
001-72-12-572-431-00	Electricity	\$-	\$7,500	\$7,500	\$7,500
001-72-12-572-432-00	Water	\$-	\$6,000	\$6,000	\$6,000
001-72-12-572-460-00	Repairs and Maintenance Service	\$-	\$11,326	\$11,326	\$11,326
001-72-12-572-520-00	Operating Supplies	\$-	\$13,300	\$13,300	\$7,500
<b>TOTAL ANDOVER PARK</b>		<b>\$20,223</b>	<b>\$175,781</b>	<b>\$66,032</b>	<b>\$172,003</b>

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Bennett Lifter Park Division					
<b>Personnel Services</b>					
001-72-13-572-102-00	Regular Salaries and Wages	\$-	\$-	\$-	\$131,955
001-72-13-572-201-00	FICA	\$-	\$-	\$-	\$10,095
001-72-13-572-202-00	Retirement	\$-	\$-	\$-	\$17,906
001-72-13-572-203-00	Life and Health Insurance	\$-	\$-	\$-	\$24,160
001-72-13-572-204-00	Workers' Compensation	\$-	\$-	\$-	\$5,423
<b>Operating Expenditures</b>					
001-72-13-572-340-00	Other Contractual	\$-	\$-	\$-	\$75,040
001-72-13-572-344-00	Instructor Payments	\$-	\$-	\$-	\$10,000
001-72-13-572-410-00	Communications Svc.	\$-	\$-	\$1,500	\$3,000
001-72-13-572-431-00	Electricity	\$-	\$-	\$4,500	\$9,000
001-72-13-572-432-00	Water	\$-	\$-	\$-	\$6,000
001-72-13-572-440-00	Rentals and Leases	\$-	\$-	\$-	\$1,150
001-72-13-572-460-00	Repairs and Maintenance Service	\$-	\$-	\$6,958	\$11,916
001-72-13-572-461-00	Facility/Grounds Maint	\$-	\$-	\$-	\$5,956
001-72-13-572-470-00	Printing & Binding	\$-	\$-	\$-	\$500
001-72-13-572-510-00	Office Supplies	\$-	\$-	\$-	\$1,200
001-72-13-572-520-00	Operating Supplies	\$-	\$-	\$-	\$41,300
001-72-13-572-525-00	Uniforms	\$-	\$-	\$-	\$1,200
001-72-13-572-550-00	Educational & Training	\$-	\$-	\$-	\$1,500
<b>TOTAL ANDOVER PARK</b>		<b>\$-</b>	<b>\$-</b>	<b>\$12,958</b>	<b>\$357,301</b>

General Fund Parks & Recreation Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Lester Brown Park Division					
<b>Personnel Services</b>					
001-72-14-572-102-00	Regular Salaries and Wages	\$-	\$-	\$-	\$238,969
001-72-14-572-201-00	FICA	\$-	\$-	\$-	\$18,281
001-72-14-572-202-00	Retirement	\$-	\$-	\$-	\$32,428
001-72-14-572-203-00	Life and Health Insurance	\$-	\$-	\$-	\$48,314
001-72-14-572-204-00	Workers' Compensation	\$-	\$-	\$-	\$7,905
<b>Operating Expenditures</b>					
001-72-14-572-340-00	Other Contractual	\$-	\$-	\$-	\$84,612
001-72-14-572-344-00	Instructor Payments	\$-	\$-	\$-	\$63,402
001-72-14-572-410-00	Communications Svc.	\$-	\$-	\$2,250	\$4,500
001-72-14-572-431-00	Electricity	\$-	\$-	\$4,500	\$9,000
001-72-14-572-432-00	Water	\$-	\$-	\$-	\$6,000
001-72-14-572-440-00	Rentals and Leases	\$-	\$-	\$-	\$12,666
001-72-14-572-460-00	Repairs and Maintenance Service	\$-	\$-	\$7,458	\$13,416
001-72-14-572-461-00	Facility/Grounds Maint	\$-	\$-	\$-	\$5,956
001-72-14-572-470-00	Printing & Binding	\$-	\$-	\$-	\$500
001-72-14-572-510-00	Office Supplies	\$-	\$-	\$-	\$1,200
001-72-14-572-520-00	Operating Supplies	\$-	\$-	\$-	\$52,600
001-72-14-572-525-00	Uniforms	\$-	\$-	\$-	\$1,200
001-72-14-572-550-00	Educational & Training	\$-	\$-	\$-	\$2,850
<b>TOTAL ANDOVER PARK</b>		<b>\$-</b>	<b>\$-</b>	<b>\$14,208</b>	<b>\$603,799</b>

General Fund Office of Procurement Management Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-13-05-513-102-00	Regular Salaries and Wages	\$322,677	\$384,440	\$299,332	\$361,852
001-13-05-513-105-00	Special Pay	\$3,011	\$3,000	\$2,967	\$3,000
001-13-05-513-201-00	FICA	\$23,306	\$29,639	\$21,827	\$27,911
001-13-05-513-202-00	Retirement	\$57,710	\$69,714	\$59,314	\$75,874
001-13-05-513-203-00	Life and Health Insurance	\$72,211	\$96,068	\$59,482	\$74,939
001-13-05-513-204-00	Workers' Compensation	\$278	\$1,046	\$580	\$985
<b>Operating Expenditures</b>					
001-13-05-513-400-00	Travel & Per Diem	\$-	\$650	\$650	\$650
001-13-05-513-421-00	Postage & Freight	\$-	\$50	\$-	\$50
001-13-05-513-440-00	Rentals and Leases	\$4,210	\$744	\$744	\$744
001-13-05-513-470-00	Printing & Binding	\$-	\$150	\$-	\$150
001-13-05-513-493-00	Software License	\$22,725	\$21,675	\$21,675	\$21,675
001-13-05-513-494-00	Advertising	\$314	\$-	\$-	\$-
001-13-05-513-510-00	Office Supplies	\$1,173	\$2,500	\$2,097	\$2,500
001-13-05-513-520-00	Operating Supplies	\$-	\$550	\$550	\$550
001-13-05-513-540-00	Books, Publications, and Dues	\$900	\$800	\$1,192	\$800
001-13-05-513-550-00	Educational & Training	\$595	\$550	\$550	\$550
<b>TOTAL OFFICE OF PROCUREMENT MANAGEMENT</b>		<b>\$509,110</b>	<b>\$611,576</b>	<b>\$470,960</b>	<b>\$572,230</b>

General Fund Office of Information Technology Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-16-01-516-102-00	Regular Salaries and Wages	\$681,209	\$752,592	\$809,903	\$876,254
001-16-01-516-104-00	Overtime	\$28,444	\$20,000	\$41,047	\$20,000
001-16-01-516-105-00	Special Pay	\$5,448	\$5,100	\$5,777	\$6,300
001-16-01-516-201-00	FICA	\$51,548	\$59,494	\$62,245	\$69,045
001-16-01-516-202-00	Retirement	\$94,823	\$117,983	\$123,271	\$150,676
001-16-01-516-203-00	Life and Health Insurance	\$127,679	\$171,526	\$139,861	\$156,952
001-16-01-516-204-00	Workers' Compensation	\$671	\$2,046	\$1,717	\$2,383
<b>Operating Expenditures</b>					
001-16-01-516-310-00	Professional Services	\$67,649	\$86,800	\$86,800	\$86,800
001-16-01-516-400-00	Travel & Per Diem	\$1,587	\$5,000	\$5,000	\$5,000
001-16-01-516-410-00	Communications Svc.	\$338,045	\$356,600	\$356,600	\$427,120
001-16-01-516-411-00	Telephone Services	\$24,152	\$11,050	\$11,050	\$11,050
001-16-01-516-421-00	Postage & Freight	\$538	\$100	\$100	\$100
001-16-01-516-440-00	Rentals and Leases	\$706	\$1,200	\$1,200	\$-
001-16-01-516-460-00	Repairs and Maintenance Service	\$224,346	\$301,400	\$305,720	\$423,125
001-16-01-516-493-00	Software License	\$755,836	\$867,075	\$867,075	\$1,267,964
001-16-01-516-510-00	Office Supplies	\$1,619	\$2,000	\$139	\$2,000
001-16-01-516-520-00	Operating Supplies	\$17,020	\$69,150	\$69,150	\$71,150
001-16-01-516-521-00	Computers	\$88,313	\$183,000	\$183,000	\$189,310
001-16-01-516-524-00	Computer software less than \$5K	\$-	\$1,400	\$-	\$2,500
001-16-01-516-525-00	Uniforms	\$734	\$1,000	\$1,000	\$1,000
001-16-01-516-540-00	Books, Publications, and Dues	\$715	\$885	\$-	\$1,000
001-16-01-516-550-00	Educational & Training	\$10,935	\$16,500	\$16,500	\$16,500
<b>Capital Outlay</b>					
001-16-01-516-642-00	Computer Hardware Upgrade	\$125,276	\$199,804	\$293,138	\$128,275
001-16-01-516-643-00	Computer Software	\$44,062	\$-	\$16,925	\$-
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>\$2,691,355</b>	<b>\$3,231,705</b>	<b>\$3,397,218</b>	<b>\$3,914,504</b>

General Fund Fleet Division Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-19-03-519-102-00	Regular Salaries and Wages	\$59,524	\$103,563	\$61,411	\$86,176
001-19-03-519-105-00	Special Pay	\$185	\$-	\$593	\$150
001-19-03-519-201-00	FICA	\$4,560	\$7,923	\$4,737	\$6,604
001-19-03-519-202-00	Retirement	\$6,614	\$12,335	\$7,314	\$11,694
001-19-03-519-203-00	Life and Health Insurance	\$10,188	\$23,919	\$10,040	\$13,784
001-19-03-519-204-00	Workers' Compensation	\$51	\$1,486	\$123	\$233
<b>Operating Expenditures</b>					
001-19-03-519-340-00	Other Contractual	\$2,657,879	\$2,500,000	\$9,507	\$67,599
001-19-03-519-400-00	Travel & Per Diem	\$805	\$-	\$200	\$800
001-19-03-519-440-00	Rentals and Leases	\$-	\$-	\$2,502,868	\$2,625,335
001-19-03-519-460-00	Repairs and Maintenance Service	\$613,024	\$250,000	\$687,053	\$300,000
001-19-03-519-510-00	Office Supplies	\$-	\$-	\$-	\$200
001-19-03-519-520-00	Operating Supplies	\$196	\$200	\$-	\$-
001-19-03-519-527-00	Gasoline & Lubricants	\$1,123,028	\$850,000	\$850,000	\$850,000
<b>TOTAL FLEET</b>		<b>\$4,476,054</b>	<b>\$3,749,426</b>	<b>\$4,133,846</b>	<b>\$3,962,575</b>



General Fund City Hall Maintenance Division Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-19-04-519-102-00	Regular Salaries and Wages	\$169,846	\$155,208	\$151,157	\$161,838
001-19-04-519-104-00	Overtime	\$5,111	\$2,500	\$8,378	\$3,500
001-19-04-519-105-00	Special Pay	\$2,168	\$2,160	\$2,136	\$2,160
001-19-04-519-201-00	FICA	\$13,271	\$12,228	\$12,131	\$12,814
001-19-04-519-202-00	Retirement	\$19,312	\$18,783	\$18,994	\$22,436
001-19-04-519-203-00	Life and Health Insurance	\$25,485	\$29,235	\$25,091	\$27,035
001-19-04-519-204-00	Workers' Compensation	\$902	\$9,712	\$2,107	\$10,081
<b>Operating Expenditures</b>					
001-19-04-519-340-00	Other Contractual	\$146,240	\$195,594	\$110,471	\$195,769
001-19-04-519-431-00	Electricity	\$250,925	\$258,881	\$272,197	\$258,881
001-19-04-519-432-00	Water	\$59,098	\$52,000	\$52,306	\$52,000
001-19-04-519-434-00	Cable T.V. service	\$5,115	\$-	\$5,619	\$-
001-19-04-519-460-00	Repairs and Maintenance Service	\$226,459	\$192,248	\$137,268	\$198,007
001-19-04-519-497-00	Other Obligations	\$3,166	\$1,444	\$3,292	\$1,516
001-19-04-519-510-00	Office Supplies	\$210	\$200	\$-	\$300
001-19-04-519-520-00	Operating Supplies	\$2,804	\$5,300	\$2,597	\$5,300
001-19-04-519-525-00	Uniforms	\$188	\$85	\$85	\$250
001-19-04-519-527-00	Gasoline & Lubricants	\$-	\$1,500	\$1,500	\$1,500
<b>TOTAL CITY HALL MAINTENANCE</b>		<b>\$930,300</b>	<b>\$937,078</b>	<b>\$805,329</b>	<b>\$953,387</b>

General Fund Non-Departmental Division Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
001-19-01-519-102-00	Regular Salaries and Wages	\$21,449	\$-	\$-	\$-
001-19-01-519-105-00	Special Pay	\$256	\$-	\$-	\$-
001-19-01-519-201-00	FICA	\$1,674	\$-	\$-	\$-
001-19-01-519-202-00	Retirement	\$1,888	\$-	\$-	\$-
001-19-01-519-203-00	Life and Health Insurance	\$3,260	\$-	\$-	\$-
001-19-01-519-204-00	Workers' Compensation	\$14	\$-	\$-	\$-
001-19-01-519-205-00	Unemployment Compensation	\$14,595	\$10,000	\$3,322	\$10,000
<b>Operating Expenditures</b>					
001-19-01-519-310-00	Professional Services	\$290,035	\$172,190	\$172,190	\$172,190
001-19-01-519-340-00	Other Contractual	\$1,503,711	\$1,555,450	\$1,555,450	\$1,682,450
001-19-01-519-421-00	Postage & Freight	\$35,508	\$41,830	\$41,830	\$41,830
001-19-01-519-440-00	Rentals and Leases	\$1,437	\$-	\$3,948	\$-
001-19-01-519-450-00	Insurance	\$1,458,087	\$2,090,189	\$1,658,864	\$2,891,889
001-19-01-519-460-00	Repairs and Maintenance Service	\$575	\$-	\$-	\$-
001-19-01-519-494-00	Advertising	\$2,007	\$-	\$-	\$-
001-19-01-519-497-00	Other Obligations	\$24,540	\$23,235	\$26,014	\$24,536
001-19-01-519-510-00	Office Supplies	\$287	\$-	\$-	\$-
001-19-01-519-520-00	Operating Supplies	\$-	\$-	\$3,200	\$-
001-19-01-519-528-00	Hurricane Related City Expenses	\$-	\$-	\$131	\$-
001-19-01-519-529-00	Hurricane Related expenses	\$-	\$-	\$1,653	\$-
001-19-01-519-529-01	State Emergency-COVID 19	\$(7,445)	\$-	\$(6,000)	\$-
001-19-01-519-540-00	Books, Publications, and Dues	\$1,509	\$124	\$-	\$124
001-19-01-519-550-00	Educational & Training	\$821	\$-	\$-	\$-
001-19-01-519-587-00	Bank Fees	\$-	\$-	\$655	\$-
<b>Non-Operating Expenditures</b>					
001-19-01-519-610-00	Land	\$-	\$-	\$1,063,359	\$-
001-19-01-519-915-30	Transfer to Capital Projs Fund	\$5,622,251	\$5,538,662	\$5,538,662	\$5,555,607
001-19-01-519-918-21	Transfer to Debt Service Fund	\$4,144,353	\$666,406	\$666,406	\$663,582
001-19-01-519-919-40	Transfer to CRA Fund	\$827,381	\$1,296,568	\$1,296,568	\$1,772,198
001-19-01-519-993-00	Emergency Reserve Build Up	\$-	\$791,230	\$-	\$345,432
<b>TOTAL NON-DEPARTMENTAL</b>		<b>\$13,948,193</b>	<b>\$12,185,884</b>	<b>\$12,026,252</b>	<b>\$13,159,838</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$90,468,343</b>	<b>\$93,797,497</b>	<b>\$99,268,025</b>	<b>\$106,038,684</b>
<b>GENERAL FUND REVENUES (-) EXPENDITURES</b>		<b>\$10,902,131</b>	<b>\$-</b>	<b>\$(2,263,301)</b>	<b>\$-</b>



Miami Gardens



2020

# ANNUAL LINE ITEM BUDGETS TRANSPORTATION FUND



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Transportation Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Fuel Taxes</b>					
100-00-00-312-410-00	First Local Option Fuel Tax	\$1,437,252	\$1,465,267	\$1,392,004	\$1,605,647
100-00-00-312-420-00	Second Local Option Fuel Tax	\$550,776	\$528,231	\$501,819	\$611,185
<b>Intergovernment Revenues</b>					
100-00-00-312-601-00	CITT	\$6,455,734	\$4,300,000	\$4,300,000	\$4,300,000
100-00-00-334-390-00	FDOT- Landscape agm	\$31,360	\$31,358	\$15,680	\$31,358
100-00-00-335-120-00	State Revenue Sharing	\$665,901	\$901,168	\$856,110	\$930,359
<b>License, Fees &amp; Payments</b>					
100-00-00-322-002-00	Public Works Bldg Permit Fees	\$103,568	\$200,000	\$123,492	\$200,000
100-00-00-329-100-00	Banners Permits	\$3,850	\$2,000	\$-	\$2,000
<b>Charges For Services</b>					
100-00-00-345-200-00	Surcharge	\$15,419	\$30,000	\$30,000	\$30,000
<b>Fines and Forfeitures</b>					
100-00-00-351-100-00	Parking Fines	\$-	\$2,800	\$-	\$2,800
<b>Miscellaneous Revenues</b>					
100-00-00-361-100-00	Interest	\$36,338	\$25,000	\$53,733	\$25,000
100-00-00-362-100-00	Bus Benches	\$13,428	\$32,547	\$4,931	\$15,000
100-00-00-369-900-00	Other Miscellaneous Revenues	\$9,630	\$700	\$-	\$700
100-00-00-369-903-00	Insurance Reimbursement	\$23,040	\$-	\$-	\$-
<b>Interfund Transfers</b>					
100-00-00-381-029-41	Inter Transf- Stormwater	\$221,741	\$228,394	\$228,394	\$235,246
<b>Reappropriated Fund Balance</b>					
100-00-00-389-902-00	Reappropriated CITT Capital fund balance	\$-	\$2,008,944	\$-	\$1,089,224
100-00-00-389-903-00	Reappropriated Tranist CITT fund balance	\$-	\$395,626	\$454,397	\$740,538
100-00-00-389-904-00	Reappropriated Fund Balance	\$-	\$956,905	\$-	\$740,738
<b>TOTAL TRANSPORTATION FUND REVENUES</b>		<b>\$9,568,037</b>	<b>\$11,108,940</b>	<b>\$7,960,560</b>	<b>\$10,559,795</b>

Transportation Fund Public Works Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Administration Division					
<b>Personnel Services</b>					
100-41-00-541-102-00	Regular Salaries and Wages	\$454,713	\$450,556	\$424,755	\$532,385
100-41-00-541-104-00	Overtime	\$1,116	\$-	\$1,828	\$-
100-41-00-541-105-00	Special Pay	\$6,053	\$5,880	\$5,096	\$5,880
100-41-00-541-201-00	FICA	\$33,227	\$32,882	\$27,342	\$38,128
100-41-00-541-202-00	Retirement	\$82,377	\$88,424	\$78,386	\$111,141
100-41-00-541-203-00	Life and Health Insurance	\$60,825	\$66,377	\$50,844	\$75,618
100-41-00-541-204-00	Workers' Compensation	\$3,180	\$10,357	\$6,537	\$11,454
<b>Operating Expenditures</b>					
100-41-00-541-310-00	Professional Services	\$205	\$1,000	\$-	\$1,000
100-41-00-541-400-00	Travel and Per Diem	\$1,099	\$4,000	\$460	\$4,000
100-41-00-541-421-00	Postage & Freight	\$8	\$50	\$-	\$50
100-41-00-541-440-00	Rentals and Leases	\$1,039	\$1,100	\$900	\$1,100
100-41-00-541-460-00	Repairs and Maintenance	\$158	\$1,000	\$-	\$1,000
100-41-00-541-493-00	Software License	\$1,900	\$-	\$-	\$9,304
100-41-00-541-497-00	Other Obligations	\$2,612	\$2,073	\$2,192	\$2,296
100-41-00-541-510-00	Office Supplies	\$2,471	\$2,500	\$2,295	\$2,500
100-41-00-541-520-00	Operating Supplies	\$2,730	\$1,000	\$549	\$1,000
100-41-00-541-525-00	Uniforms	\$300	\$400	\$263	\$400
100-41-00-541-527-00	Gasoline & Lubricants	\$59,252	\$45,000	\$46,371	\$45,000
100-41-00-541-540-00	Books, Publications, and Dues	\$596	\$1,560	\$-	\$1,560
100-41-00-541-550-00	Educational & Training	\$1,706	\$1,500	\$22	\$1,500
<b>Capital Outlay</b>					
100-41-00-541-643-00	Computer Software	\$10,851	\$29,304	\$23,985	\$10,000
<b>Non-Operating Expenditures</b>					
100-41-00-541-914-01	Transfer to General Fund	\$806,046	\$869,306	\$869,306	\$819,217
100-41-00-541-918-21	Transfer to Debt Service Fund	\$389,454	\$388,698	\$388,698	\$388,009
<b>TOTAL ADMINISTRATION</b>		<b>\$1,921,918</b>	<b>\$2,002,967</b>	<b>\$1,929,829</b>	<b>\$2,062,542</b>

Transportation Fund Public Works Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Keep Miami Gardens Beautiful Program Division					
<b>Personnel Services</b>					
100-41-01-541-102-00	Regular Salaries and Wages	\$101,373	\$103,117	\$123,877	\$135,824
100-41-01-541-104-00	Overtime	\$1,561	\$2,300	\$4,563	\$2,500
100-41-01-541-105-00	Speical Pay	\$974	\$600	\$1,040	\$1,200
100-41-01-541-201-00	FICA	\$7,821	\$8,111	\$9,736	\$10,674
100-41-01-541-202-00	Retirement	\$11,543	\$12,555	\$15,297	\$18,771
100-41-01-541-203-00	Life and Health Insurance	\$15,288	\$24,220	\$17,788	\$22,263
100-41-01-541-204-00	Workers' Compensation	\$270	\$280	\$243	\$370
<b>Operating Expenditures</b>					
100-41-01-541-310-00	Professional Services	\$-	\$5,000	\$-	\$3,000
100-41-01-541-400-00	Travel and Per Diem	\$1,852	\$3,000	\$161	\$3,000
100-41-01-541-421-00	Postage & Freight	\$-	\$50	\$-	\$-
100-41-01-541-470-00	Printing & Binding	\$22	\$500	\$-	\$500
100-41-01-541-494-00	Advertising	\$500	\$500	\$-	\$500
100-41-01-541-510-00	Office Supplies	\$723	\$600	\$243	\$800
100-41-01-541-520-00	Operating Supplies	\$17,315	\$32,000	\$24,148	\$47,000
100-41-01-541-530-00	Road Materials and Supplies	\$14,572	\$30,000	\$90	\$30,000
100-41-01-541-540-00	Books, Publications and Dues	\$808	\$800	\$-	\$800
100-41-01-541-550-00	Educational & Training	\$(23)	\$1,200	\$20	\$1,500
<b>TOTAL KEEP MIAMI GARDENS BEAUTIFUL</b>		<b>\$174,599</b>	<b>\$224,833</b>	<b>\$197,206</b>	<b>\$278,702</b>

Transportation Fund Public Works Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Streets Division					
Personnel Services					
100-41-02-541-102-00	Regular Salaries and Wages	\$1,001,075	\$1,124,912	\$879,733	\$1,134,882
100-41-02-541-104-00	Overtime	\$146,676	\$30,000	\$171,273	\$50,000
100-41-02-541-105-00	Speical Pay	\$3,033	\$2,970	\$3,895	\$4,170
100-41-02-541-201-00	FICA	\$83,340	\$88,577	\$76,606	\$90,962
100-41-02-541-202-00	Retirement	\$126,505	\$137,550	\$122,317	\$160,789
100-41-02-541-203-00	Life and Health Insurance	\$258,614	\$330,231	\$218,795	\$312,370
100-41-02-541-204-00	Workers' Compensation	\$34,455	\$108,342	\$69,851	\$110,944
100-41-02-541-205-00	Unemployment Compensation	\$-	\$2,000	\$-	\$2,000
Operating Expenditures					
100-41-02-541-310-00	Professional Services	\$4,973	\$28,000	\$3,252	\$28,000
100-41-02-541-340-00	Other Contractural	\$57,320	\$55,000	\$18,736	\$55,000
100-41-02-541-400-00	Travel and Per Diem	\$3,472	\$-	\$-	\$-
100-41-02-541-431-00	Electricity	\$31,684	\$30,000	\$16,476	\$30,000
100-41-02-541-432-00	Water	\$157,401	\$180,000	\$94,968	\$160,000
100-41-02-541-440-00	Rentals and Leases	\$550	\$100,500	\$12,764	\$15,384
100-41-02-541-460-00	Repairs and Maintenance Service	\$30,330	\$30,000	\$7,395	\$30,000
100-41-02-541-520-00	Operating Supplies	\$5,131	\$10,000	\$4,521	\$10,000
100-41-02-541-525-00	Uniforms	\$7,118	\$7,288	\$4,223	\$7,288
100-41-02-541-528-00	Small Tools and Equipment	\$1,476	\$4,000	\$195	\$4,000
100-41-02-541-530-00	Road Materials and Supplies	\$48,233	\$60,000	\$22,381	\$60,000
100-41-02-541-540-00	Books, Publications and Dues	\$-	\$500	\$-	\$500
100-41-02-541-550-00	Educational & Training	\$2,001	\$3,000	\$-	\$3,000
<b>TOTAL STREETS DIVISION</b>		<b>\$2,003,387</b>	<b>\$2,332,870</b>	<b>\$1,727,381</b>	<b>\$2,269,289</b>



Transportation Fund Public Works Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Citizens Independent Transportation Trust - Capital Projects					
<b>Personnel Services</b>					
100-41-05-541-102-00	Regular Salaries and Wages	\$181,071	\$260,420	\$179,077	\$282,657
100-41-05-541-104-00	Overtime	\$458	\$-	\$723	\$-
100-41-05-541-105-00	Special Pay	\$1,205	\$1,200	\$1,160	\$1,800
100-41-05-541-201-00	FICA	\$13,632	\$20,014	\$13,478	\$21,761
100-41-05-541-202-00	Retirement	\$20,171	\$31,015	\$21,414	\$38,357
100-41-05-541-203-00	Life and Health Insurance	\$25,471	\$41,375	\$24,689	\$39,582
100-41-05-541-204-00	Workers' Compensation	\$4,592	\$2,870	\$10,411	\$3,017
<b>Operating Expenditures</b>					
100-41-05-541-410-00	Communications Svc.	\$2,379	\$550	\$433	\$550
100-41-05-541-530-00	Road Materials and Supplies	\$-	\$1,000	\$-	\$1,000
<b>Capital Outlay</b>					
100-41-05-541-630-00	Infrastructure Improvements	\$2,702,099	\$3,400,000	\$3,658,920	\$2,175,000
100-41-05-541-630-12	Sidewalk/Resurf NW 27 Ave to NW 37 Ave	\$-	\$-	\$101,578	\$-
100-41-05-541-630-13	Irrigation Pump System (CITT Roads)	\$16,370	\$-	\$2,090	\$-
100-41-05-541-630-14	Road Traffic Calming Lighting	\$103,467	\$500,000	\$849,001	\$750,000
100-41-05-541-630-15	CITT Sidewalk Stand-alone	\$228,135	\$250,000	\$303,625	\$250,000
100-41-05-541-630-16	Pavement Project Coconut Cay	\$-	\$100,000	\$350,000	\$125,000
100-41-05-541-630-17	Sidewalk/Resurf- Vista Verde Phase 3	\$-	\$-	\$312,370	\$-
100-41-05-541-630-18	Sidewalk/Resurf (2 Av-7 Av/183 St-191St)	\$-	\$-	\$264,576	\$-
100-41-05-541-630-19	Sidewalk/Resurf (2 Av-7 Av/7 Av X-183 St	\$104,595	\$-	\$341,086	\$-
100-41-05-541-630-21	Resurf NW 195-199 St & NW 7-12 Ave	\$-	\$-	\$35,506	\$-
<b>TOTAL CITT- CAPITAL PROJECTS</b>		<b>\$3,403,645</b>	<b>\$4,608,444</b>	<b>\$6,470,137</b>	<b>\$3,688,724</b>

Transportation Fund Public Works Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Citizens Independent Transportation Trust - Transit					
<b>Personnel Services</b>					
100-41-06-541-102-00	Regular Salaries and Wages	\$146,225	\$143,080	\$144,523	\$199,990
100-41-06-541-104-00	Overtime	\$42,121	\$12,000	\$47,210	\$45,000
100-41-06-541-105-00	Special Pay	\$556	\$600	\$520	\$450
100-41-06-541-201-00	FICA	\$14,031	\$11,910	\$14,377	\$18,776
100-41-06-541-202-00	Retirement	\$20,778	\$18,470	\$21,138	\$33,245
100-41-06-541-203-00	Life and Health Insurance	\$33,652	\$40,773	\$30,393	\$47,271
100-41-06-541-204-00	Workers' Compensation	\$3,982	\$8,201	\$8,673	\$8,590
<b>Operating Expenditures</b>					
100-41-06-541-310-00	Professional Services	\$868,215	\$1,326,216	\$415,261	\$1,332,000
100-41-06-541-340-00	Other Contractual	\$-	\$106,482	\$-	\$83,500
100-41-06-541-400-00	Travel and Per Diem	\$-	\$-	\$-	\$1,500
100-41-06-541-410-00	Communications Svc.	\$339	\$-	\$1,034	\$1,840
100-41-06-541-440-00	Rentals and Leases	\$-	\$26,594	\$93,599	\$136,376
100-41-06-541-460-00	Repairs and Maintenance Service	\$130,282	\$240,000	\$83,185	\$290,000
100-41-06-541-470-00	Printing & Binding	\$1,311	\$3,000	\$1,607	\$3,000
100-41-06-541-494-00	Advertising	\$-	\$2,000	\$1,098	\$2,000
100-41-06-541-520-00	Operating Supplies	\$30	\$-	\$-	\$5,000
100-41-06-541-528-00	Small Tools and Equipment	\$297	\$500	\$341	\$2,000
<b>Capital Outlay</b>					
100-41-06-541-630-00	Infrastructure Improvements	\$53,314	\$-	\$-	\$50,000
<b>TOTAL CITT- TRANSIT</b>		<b>\$1,315,133</b>	<b>\$1,939,826</b>	<b>\$862,959</b>	<b>\$2,260,538</b>

Transportation Fund Public Works Department Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Citizens Independent Transportation Trust- Settlement					
<b>TOTAL TRANSPORTATION FUND EXPENDITURES</b>		<b>\$8,818,682</b>	<b>\$11,108,940</b>	<b>\$11,187,512</b>	<b>\$10,559,795</b>
<b>TRANSPORTATION FUND REVENUES (-) EXPENDITURES</b>		<b>\$749,355</b>	<b>\$-</b>	<b>\$(3,226,952)</b>	<b>\$-</b>



Miami Gardens



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# ANNUAL LINE ITEM BUDGETS GRANT FUND



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Grant Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Grants</b>					
102-00-00-331-202-00	Byrne Grant	\$110,312	\$-	\$40,554	\$-
102-00-00-331-250-00	U.S. Dept of Justice	\$133,090	\$-	\$-	\$-
102-00-00-331-500-01	Fed. Grant-US Treasury ARPA	\$14,052,482	\$-	\$-	\$-
102-00-00-334-200-00	State Grant- VOCA (Public Safety)	\$134,175	\$-	\$54,931	\$-
102-00-00-337-710-00	Children Trust	\$155,722	\$282,150	\$282,150	\$650,000
102-00-00-366-103-00	CDC- Reach Rise Project	\$677,132	\$814,491	\$814,491	\$-
102-00-00-366-105-00	Alliance for a Healthier Generation	\$1,605	\$-	\$-	\$-
102-00-00-366-106-00	HFSF Covid19 Racial&Ethnic Disparities	\$3,958	\$-	\$-	\$-
102-00-00-366-108-00	HEALTHY OUT OF SCHOOL TIME	\$464	\$-	\$-	\$-
102-00-00-366-109-00	CDC- COVID 19	\$313,307	\$405,300	\$405,300	\$-
102-00-00-366-111-00		\$12,549	\$-	\$-	\$-
<b>TOTAL GRANT REVENUES</b>		<b>\$15,594,796</b>	<b>\$1,501,941</b>	<b>\$1,597,426</b>	<b>\$650,000</b>



Grant Fund General Administration	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>				
102-19-01-519-102-02	\$2,519,903	\$-	\$-	\$-
102-19-01-519-201-02	\$192,774	\$-	\$-	\$-
<b>Operating Expenditures</b>				
102-19-01-519-529-02	\$179,766	\$-	\$34,214	\$-
<b>Capital Outlay</b>				
102-19-01-519-630-02	\$1,160,039	\$-	\$9,255,800	\$-
102-19-01-519-914-01	\$10,000,000	\$-	\$-	\$-
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>\$14,052,482</b>	<b>\$-</b>	<b>\$9,290,014</b>	<b>\$-</b>

Grant Fund DOJ - UASI Grant Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Capital Outlay</b>				
102-21-09-521-521-00 Computers	\$-	\$-	\$495,498	\$-
102-21-09-521-640-00 Machinery & Equipment	\$-	\$-	\$144,540	\$-
<b>TOTAL UASI GRANT EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$640,038</b>	<b>\$-</b>

Grant Fund DOJ - Edward Byrne Grant Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>				
102-21-10-521-104-00 Overtime	\$54,709	\$-	\$-	\$-
102-21-10-521-520-00 Operating Supplies	\$1,669	\$-	\$-	\$-
102-21-10-521-640-00 Equipment	\$45,434	\$-	\$-	\$-
102-21-10-521-643-00 Computer Software	\$8,500	\$-	\$-	\$-
<b>TOTAL BYRNE GRANT EXPENDITURES</b>	<b>\$110,312</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

Grant Fund Project Safe Neighborhoods Grant	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
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Grant Fund COVID Emergency Supplemental Funding	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>				
102-21-12-521-520-00 Operating Supplies	\$133,090	\$-	\$-	\$-
<b>TOTAL COVID EMERGENCY SUPPLEMENTAL FUNDING</b>	<b>\$133,090</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

Grant Fund State Grant – VOCA (Public Safety)	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>				
102-21-21-521-102-00 Regular Salaries and Wages	\$122,986	\$-	\$-	\$-
102-21-21-521-520-00 Operating Supplies	\$11,190	\$-	\$-	\$-
<b>TOTAL STATE GRANT – VOCA (PUBLIC SAFETY)</b>	<b>\$134,176</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

Grant Fund CDC Reach Project Grant Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>				
102-69-03-569-102-00 Regular Salaries and Wages	\$185,116	\$191,811	\$139,817	\$-
102-69-03-569-105-00 Special Pay	\$2,094	\$1,090	\$882	\$-
102-69-03-569-201-00 FICA	\$14,125	\$14,757	\$10,603	\$-
102-69-03-569-202-00 Retirement	\$20,571	\$22,845	\$16,652	\$-
102-69-03-569-203-00 Life and Health Insurance	\$30,567	\$35,521	\$18,738	\$-
102-69-03-569-204-00 Workers' Compensation	\$500	\$522	\$378	\$-
<b>Operating Expenditures</b>				
102-69-03-569-310-00 Professional Services	\$388,688	\$494,931	\$305,558	\$-
102-69-03-569-520-00 Operating Supplies	\$35,471	\$53,014	\$8,848	\$-
<b>TOTAL CDC REACH GRANT EXPENDITURES</b>	<b>\$677,132</b>	<b>\$814,491</b>	<b>\$501,476</b>	<b>\$-</b>

Grant Fund COVID-19 Racial & Ethnic Disparities	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
102-69-05-569-340-00 Other Contractual	\$4,208	\$-	\$-	\$-
102-69-05-569-494-00 Advertising	\$(250)	\$-	\$-	\$-
<b>TOTAL COVID-19 RACIAL &amp; ETHNIC DISPARITIES</b>	<b>\$3,958</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

Grant Fund CDC - Covid 19 Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
102-69-06-569-102-00 Regular Salaries and Wages	\$14,400	\$29,100	\$-	\$-
102-69-06-569-310-00 Professional Services	\$291,616	\$294,324	\$183,054	\$-
102-69-06-569-520-00 Operating Supplies	\$7,291	\$81,876	\$21,414	\$-
<b>TOTAL CDC COVID 19 EXPENDITURES</b>	<b>\$313,307</b>	<b>\$405,300</b>	<b>\$204,468</b>	<b>\$-</b>



Grant Fund Children's Trust - YAS Program Grant Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
102-72-03-572-102-00	Regular Salaries and Wages	\$95,426	\$171,019	\$79,795	\$257,608
102-72-03-572-104-00	Overtime	\$-	\$-	\$923	\$-
102-72-03-572-201-00	FICA	\$7,300	\$13,085	\$6,066	\$19,707
102-72-03-572-202-00	Retirement	\$-	\$20,367	\$7,555	\$-
102-72-03-572-204-00	Workers' Compensation	\$2,740	\$5,991	\$2,762	\$9,510
<b>Operating Expenditures</b>					
102-72-03-572-310-00	Professional Services	\$855	\$18,000	\$-	\$-
102-72-03-572-313-00	Background Verifications	\$150	\$420	\$21	\$210
102-72-03-572-320-00	Accounting and Auditing	\$1,500	\$1,500	\$6,750	\$4,500
102-72-03-572-340-00	Other Contractual	\$-	\$15,400	\$-	\$58,680
102-72-03-572-344-00	Instructor Payments	\$-	\$-	\$-	\$216,773
102-72-03-572-400-00	Travel & Per Diem	\$1,920	\$4,050	\$-	\$14,490
102-72-03-572-492-00	Special Events	\$-	\$-	\$-	\$10,000
102-72-03-572-494-00	Advertising	\$-	\$-	\$-	\$2,000
102-72-03-572-497-00	Other Obligations	\$4,426	\$20,000	\$4,502	\$7,430
102-72-03-572-510-00	Office Supplies	\$369	\$3,500	\$3,500	\$4,077
102-72-03-572-520-00	Operating Supplies	\$4,634	\$7,818	\$-	\$35,921
102-72-03-572-521-00	Computers	\$-	\$-	\$-	\$3,500
102-72-03-572-550-00	Educational & Training	\$484	\$1,000	\$242	\$1,400
<b>TOTAL YAS PROGRAM GRANT EXPENDITURES</b>		<b>\$119,804</b>	<b>\$282,150</b>	<b>\$112,116</b>	<b>\$645,806</b>

Grant Fund Alliance For A Healthier Generation	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
102-72-04-572-520-00 Operating Supplies	\$1,605	\$-	\$-	\$-
<b>TOTAL ALLIANCE FOR A HEALTHIER GENERATION</b>	<b>\$1,605</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

Grant Fund Healthy Out Of School Time	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
102-72-05-572-520-00 Operating Supplies	\$464	\$-	\$-	\$-
<b>TOTAL HEALTHY OUT OF SCHOOL TIME</b>	<b>\$464</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

Grant Fund Children's Trust - YEN Program Grant Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>				
102-72-09-572-102-00 Regular Salaries and Wages	\$28,414	\$-	\$-	\$-
102-72-09-572-201-00 FICA	\$2,174	\$-	\$-	\$-
102-72-09-572-204-00 Workers' Compensation	\$839	\$-	\$-	\$-
<b>Operating Expenditures</b>				
102-72-09-572-320-00 Accounting and Auditing	\$1,500	\$-	\$-	\$-
102-72-09-572-400-00 Travel & Per Diem	\$960	\$-	\$-	\$-
102-72-09-572-497-00 Other Obligations	\$1,022	\$-	\$-	\$-
102-72-09-572-520-00 Operating Supplies	\$898	\$-	\$-	\$-
102-72-09-572-550-00 Educational & Training	\$71	\$-	\$-	\$-
<b>TOTAL YEN PROGRAM GRANT EXPENDITURES</b>	<b>\$35,878</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>TOTAL GRANT FUND EXPENDITURES</b>	<b>\$15,594,723</b>	<b>\$1,501,941</b>	<b>\$10,748,112</b>	<b>\$650,000</b>
<b>GRANT FUND REVENUES (-) EXPENDITURES</b>	<b>\$73</b>	<b>\$-</b>	<b>\$(9,150,686)</b>	<b>\$-</b>



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Miami Gardens



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# ANNUAL LINE ITEM BUDGETS SHIP FUND



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SHIP Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Revenues</b>					
103-00-00-331-000-00	State Housing Initiative Program Revenue	\$562,052	\$748,689	\$748,689	\$843,205
103-00-00-331-200-00	SHIP- Loan Program	\$214,125	\$-	\$31,302	\$-
<b>TOTAL SHIP REVENUES</b>		<b>\$776,177</b>	<b>\$748,689</b>	<b>\$779,991</b>	<b>\$843,205</b>
SHIP Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Personnel Services</b>					
103-13-01-513-102-00	Regular Salaries and Wages	\$5,891	\$-	\$-	\$38,857
103-13-01-513-105-00	Special Pay	\$-	\$-	\$-	\$90
103-13-01-513-201-00	FICA	\$449	\$-	\$-	\$2,979
103-13-01-513-202-00	Retirement	\$637	\$-	\$-	\$5,273
103-13-01-513-203-00	Life and Health Insurance	\$1,183	\$-	\$-	\$7,575
103-13-01-513-204-00	Workers' Compensations	\$16	\$-	\$-	\$105
<b>Operating Expenditures</b>					
103-13-01-513-310-00	Professional Services	\$3,497	\$-	\$20,381	\$7,000
103-13-01-513-340-00	Other Contractual	\$23,211	\$-	\$542,388	\$25,000
103-13-01-513-342-00	Other Contractual	\$70,004	\$-	\$-	\$15,000
103-13-01-513-342-01	Mortgage Assistance	\$-	\$-	\$-	\$100,000
103-13-01-513-342-02	Downpayment Assistance	\$71,450	\$-	\$-	\$-
103-13-01-513-400-00	Travel and Per Diem	\$-	\$-	\$-	\$1,250
103-13-01-513-520-00	Operating Supplies	\$-	\$-	\$-	\$1,250
103-13-01-513-540-00	Books, Publications, and Dues	\$200	\$500	\$-	\$467
103-13-01-513-550-00	Educational & Training	\$1,000	\$2,000	\$-	\$1,475
<b>Non-Operating Expenditures</b>					
103-13-01-513-991-00	Working Capital Reserve	\$-	\$746,189	\$-	\$636,884
<b>TOTAL SHIP EXPENDITURES</b>		<b>\$177,538</b>	<b>\$748,689</b>	<b>\$562,769</b>	<b>\$843,205</b>
<b>SHIP FUND REVENUES (-) EXPENDITURES</b>		<b>\$598,639</b>	<b>\$-</b>	<b>\$217,222</b>	<b>\$-</b>





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Miami Gardens



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# ANNUAL LINE ITEM BUDGETS CDBG FUND



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CDBG Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Revenues</b>					
104-00-00-331-000-00	CDBG Program Revenue	\$1,506,740	\$1,085,063	\$1,085,063	\$1,028,602
104-00-00-331-001-00	NSP Program Income Revenue	\$75,530	\$-	\$-	\$-
104-00-00-331-200-00	CDBG Loan Revenue	\$91,711	\$-	\$740	\$-
104-00-00-331-503-00	NSP Program Income Admin	\$5,500	\$-	\$-	\$-
<b>TOTAL CDBG REVENUES</b>		<b>\$1,679,481</b>	<b>\$1,085,063</b>	<b>\$1,085,803</b>	<b>\$1,028,602</b>

CDBG Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Administrative and Program					
Personnel Services					
104-13-01-513-102-00	Regular Salaries and Wages	\$145,802	\$103,464	\$108,759	\$107,730
104-13-01-513-104-00	Overtime	\$604	\$-	\$198	\$-
104-13-01-513-105-00	Special Pay	\$538	\$300	\$283	\$330
104-13-01-513-201-00	FICA	\$11,330	\$7,938	\$8,323	\$8,267
104-13-01-513-202-00	Retirement	\$16,255	\$12,322	\$12,977	\$14,619
104-13-01-513-203-00	Life and Health Insurance	\$13,308	\$25,093	\$19,499	\$20,837
104-13-01-513-204-00	Workers' Compensations	\$411	\$280	\$294	\$292
Operating Expenditures					
104-13-01-513-310-00	Professional Services	\$131,364	\$25,000	\$105,206	\$30,000
104-13-01-513-340-00	Other Contractual	\$34,497	\$-	\$103,177	\$30,000
104-13-01-513-342-00	Other Contractual (Public Services)	\$160,903	\$-	\$162,600	\$-
104-13-01-513-400-00	Travel and Per Diem	\$510	\$2,000	\$-	\$3,000
104-13-01-513-421-00	Postage & Freight	\$-	\$300	\$-	\$300
104-13-01-513-440-00	Rentals and Leases	\$568	\$2,000	\$1,931	\$3,000
104-13-01-513-470-00	Printing & Binding	\$-	\$-	\$-	\$429
104-13-01-513-494-00	Advertising	\$990	\$2,000	\$2,035	\$4,000
104-13-01-513-510-00	Office Supplies	\$928	\$1,000	\$1,966	\$2,000
104-13-01-513-520-00	Operating Supplies	\$-	\$-	\$74	\$5,000
104-13-01-513-540-00	Books, Publications, and Dues	\$1,995	\$1,500	\$-	\$1,500
104-13-01-513-550-00	Educational & Training	\$-	\$1,000	\$-	\$4,416
Capital Outlay					
104-13-01-513-620-00	Buildings	\$48,487	\$-	\$72,644	\$154,290
104-13-01-513-630-00	Infrastructure Improvements	\$952,742	\$900,866	\$898,819	\$638,592
<b>TOTAL CDBG ADMIN PROGRAM EXPENDITURES</b>		<b>\$1,521,232</b>	<b>\$1,085,063</b>	<b>\$1,498,785</b>	<b>\$1,028,602</b>

CDBG Fund Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
HUD - Neighborhood Stabilization Program				
<b>Operating Expenditures</b>				
104-13-04-513-310-00 Professional Services	\$128	\$-	\$238	\$-
104-13-04-513-340-00 Other Contractual	\$-	\$-	\$40,056	\$-
<b>TOTAL CDBG NEIGHBORHOOD STABILIZATION PROG.</b>	<b>\$128</b>	<b>\$-</b>	<b>\$40,294</b>	<b>\$-</b>
CDBG Fund Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Direct Services				
<b>TOTALCDBG EXPENDITURES</b>	<b>\$1,521,358</b>	<b>\$1,085,063</b>	<b>\$1,539,079</b>	<b>\$1,028,602</b>
<b>CDBG FUND REVENUES (-) EXPENDITURES</b>	<b>\$158,123</b>	<b>\$-</b>	<b>\$(453,276)</b>	<b>\$-</b>



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Miami Gardens



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# ANNUAL LINE ITEM BUDGETS DEVELOPMENT SERVICES FUND





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Development Services Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>License, Fees &amp; Payments</b>					
105-00-00-322-002-00	Building Permit Fees	\$4,696,011	\$2,453,128	\$4,627,730	\$2,013,941
105-00-00-322-003-00	Bldg. Certificate Compliance	\$161,565	\$18,057	\$162,513	\$24,623
105-00-00-322-004-00	40 Year Recertification	\$9,972	\$6,284	\$18,810	\$4,713
105-00-00-322-006-00	OT Inspection Fees	\$78,706	\$75,000	\$-	\$50,000
105-00-00-322-007-00	Boiler Inspection	\$10,363	\$15,552	\$15,034	\$15,552
105-00-00-322-008-00	Electrical Permit Fees	\$91,642	\$-	\$553,203	\$100,000
105-00-00-322-009-00	Mechanical Permit Fees	\$69,528	\$-	\$298,158	\$75,000
<b>105-00-00-322-010-00</b>	<b>Plumbing Permit Fees</b>	\$51,320	\$-	\$154,568	\$50,000
<b>105-00-00-329-000-01</b>	<b>Reinspections</b>	\$2,190	\$23,565	\$12,132	\$11,783
<b>105-00-00-329-400-00</b>	<b>Community Dev. District Fees</b>	\$-	\$6,410	\$-	\$6,410
<b>Charges For Services</b>					
105-00-00-345-100-00	Unsafe Structure charges	\$17,764	\$35,960	\$1,200	\$17,980
105-00-00-345-200-00	Technology Surcharge	\$376,994	\$371,579	\$371,579	\$268,371
105-00-00-349-102-00	Cost Recovery	\$17,748	\$-	\$95	\$-
<b>Miscellaneous Revenues</b>					
105-00-00-361-100-00	Interest income	\$3	\$11,759	\$48,752	\$25,000
105-00-00-369-900-00	Other Miscellaneous Revenues	\$4,685	\$-	\$(59)	\$49,313
<b>105-00-00-369-903-00</b>	<b>Insurance Reimbursement</b>	\$39,693	\$-	\$-	\$-
<b>Reappropriated Fund Balance</b>					
105-00-00-389-901-00	Reappropriated Fund Balance	\$-	\$873,353	\$-	\$1,677,425
<b>TOTAL DEVELOPMENT SERVICES FUND REVENUES</b>		<b>\$5,628,184</b>	<b>\$3,890,647</b>	<b>\$6,263,715</b>	<b>\$4,390,111</b>

Development Services Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Development Services Fund Expenditures					
<b>Personnel Services</b>					
105-24-02-524-102-00	Regular Salary & Wages	\$1,482,811	\$1,605,040	\$1,471,116	\$1,905,449
105-24-02-524-104-00	Overtime	\$85,225	\$75,000	\$55,577	\$50,000
105-24-02-524-105-00	Special Pay	\$4,488	\$4,500	\$4,201	\$4,500
105-24-02-524-201-00	FICA	\$117,031	\$128,419	\$112,294	\$148,682
105-24-02-524-202-00	Retirement	\$174,084	\$224,562	\$175,466	\$296,177
105-24-02-524-203-00	Life & Health Insurance	\$179,998	\$236,510	\$165,331	\$246,828
105-24-02-524-204-00	Workers' Compensation	\$9,540	\$26,425	\$14,008	\$28,107
105-24-02-524-205-00	Unemployment Compensation	\$-	\$5,000	\$-	\$5,000
<b>Operating Expenditures</b>					
105-24-02-524-310-00	Professional Services	\$547,299	\$510,344	\$694,321	\$517,382
105-24-02-524-340-00	Other Contractual	\$128,418	\$169,865	\$212,360	\$151,365
105-24-02-524-400-00	Travel & Per Diem	\$1,851	\$6,350	\$684	\$7,150
105-24-02-524-410-00	Communications Svc.	\$2,379	\$6,056	\$4,759	\$6,057
105-24-02-524-440-00	Rentals and Leases	\$2,447	\$10,464	\$62,781	\$50,484
105-24-02-524-460-00	Repairs and Maintenance Service	\$4,128	\$34,044	\$22,535	\$42,244
105-24-02-524-470-00	Printing & Binding	\$277	\$12,410	\$931	\$14,540
105-24-02-524-493-00	Software License	\$34,384	\$12,000	\$12,000	\$119,087
105-24-02-524-510-00	Office Supplies	\$3,149	\$5,500	\$4,797	\$5,500
105-24-02-524-520-00	Operating Supplies	\$419	\$1,838	\$1,988	\$1,950
105-24-02-524-521-00	Computers	\$15,238	\$-	\$-	\$-
105-24-02-524-525-00	Uniforms	\$621	\$3,000	\$2,259	\$3,520
105-24-02-524-527-00	Gasoline & Lubricants	\$13,410	\$10,000	\$7,638	\$10,000
105-24-02-524-540-00	Books, Publications & Dues	\$6,650	\$5,952	\$7,840	\$6,582
105-24-02-524-550-00	Educational & Training	\$1,347	\$3,980	\$233	\$4,770
<b>Capital Outlay</b>					
105-24-02-524-643-00	Computer Software	\$102,452	\$88,388	\$198,822	\$-
<b>Non-Operating Expenditures</b>					
105-24-02-524-914-01	Transfer to General Fund	\$568,902	\$603,827	\$603,827	\$660,528
105-24-02-524-914-03	Transfer to General Fund (Tech Fee)	\$98,226	\$101,173	\$101,173	\$104,209
<b>Total Building Services Department</b>		<b>\$3,584,774</b>	<b>\$3,890,647</b>	<b>\$3,936,941</b>	<b>\$4,390,111</b>
<b>DEVELOPMENT SERVICES FUND REVENUES (-) EXPENDITURES</b>		<b>\$2,043,410</b>	<b>\$-</b>	<b>\$2,326,774</b>	<b>\$-</b>



Miami Gardens



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# ANNUAL LINE ITEM BUDGETS IMPACT FEES FUND



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Impact Fee Funds Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>License, Fees &amp; Payments</b>					
110-00-00-324-610-00	Open Space Impact- Resident	\$224,778	\$-	\$22,176	\$-
110-00-00-324-611-00	Parks Impact Fees- Residential	\$224,778	\$-	\$51,303	\$-
110-00-00-324-620-00	Open Space Impact Fee- Commercial	\$31,043	\$-	\$286,099	\$-
110-00-00-324-621-00	Parks Impact- Commercial	\$-	\$-	\$256,734	\$-
111-00-00-324-110-00	Police Impact- Resident	\$65,547	\$-	\$4,835	\$-
111-00-00-324-120-00	Police Impact- Commercial	\$163,687	\$-	\$748,141	\$-
112-00-00-324-710-00	Admin. Impact Fee- Residential	\$21,321	\$-	\$1,470	\$-
112-00-00-324-720-00	Adm. Impact Fee- Commercial	\$23,074	\$-	\$46,921	\$-
<b>Reappropriated Fund Balance</b>					
110-00-00-389-901-00	Reappropriated Fund Balance	\$-	\$4,276,320	\$-	\$4,219,245
111-00-00-389-901-00	Reappropriated Fund Balance	\$-	\$1,703,489	\$-	\$1,887,673
112-00-00-389-901-00	Reappropriated Fund Balance	\$-	\$283,856	\$-	\$328,250
<b>TOTAL IMPACT FEE FUNDS REVENUES</b>		<b>\$754,228</b>	<b>\$6,263,665</b>	<b>\$1,417,679</b>	<b>\$6,435,168</b>

Impact Fee Fund Open Space/Parks Impact Fees Program Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Non-Operating Expenditures</b>				
110-72-00-572-991-00 Working Capital Reserve	\$-	\$4,276,320	\$-	\$4,219,245
<b>TOTAL OPEN SPACE/PARKS FUND EXPENDITURES</b>	<b>\$-</b>	<b>\$4,276,320</b>	<b>\$-</b>	<b>\$4,219,245</b>

Impact Fee Fund Open Space/Parks Impact Fees Program Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Non-Operating Expenditures</b>				
111-21-01-521-991-00 Working Capital Reserve	\$-	\$1,703,489	\$-	\$1,887,673
<b>TOTAL POLICE IMPACT FEE FUND EXPENDITURES</b>	<b>\$-</b>	<b>\$1,703,489</b>	<b>\$-</b>	<b>\$1,887,673</b>

Impact Fee Fund Admin. Impact Fees Program Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Non-Operating Expenditures</b>				
112-19-01-519-991-00 Working Capital Reserve	\$-	\$283,856	\$-	\$328,250
<b>TOTAL ADMIN IMPACT FEE FUND EXPENDITURES</b>	<b>\$-</b>	<b>\$283,856</b>	<b>\$-</b>	<b>\$328,250</b>
<b>TOTAL IMPACT FEES FUND EXPENDITURES</b>	<b>\$366,844</b>	<b>\$6,263,665</b>	<b>\$-</b>	<b>\$6,435,168</b>
<b>IMPACT FEES FUND REVENUES (-) EXPENDITURES</b>	<b>\$387,384</b>	<b>\$-</b>	<b>\$1,417,679</b>	<b>\$-</b>



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# ANNUAL LINE ITEM BUDGETS FORMULA ONE FUND





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Formula One Fund Revenues	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Miscellaneous Revenues</b>				
116-00-00-369-900-00 Other Miscellaneous Revenues	\$1,000,000	\$-	\$444,444	\$444,444
<b>TOTAL FORMULA ONE FUND REVENUES</b>	<b>\$1,000,000</b>	<b>\$-</b>	<b>\$444,444</b>	<b>\$444,444</b>

Formula One Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>					
116-19-01-519-310-00	Professional Services	\$-	\$-	\$2,175	\$-
116-19-01-519-340-00	Other Contractual	\$-	\$-	\$118,166	\$120,000
116-19-01-519-492-00	Special Events (Mayor)	\$-	\$-	\$-	\$21,000
116-19-01-519-492-01	Special Events (Seat 1)	\$-	\$-	\$-	\$21,000
116-19-01-519-492-02	Special Events (Seat 2)	\$-	\$-	\$-	\$21,000
116-19-01-519-492-03	Special Events (Seat 3)	\$-	\$-	\$-	\$21,000
116-19-01-519-492-04	Special Events (Seat 4)	\$-	\$-	\$-	\$21,000
116-19-01-519-492-05	Special Events (Seat 5)	\$-	\$-	\$-	\$21,000
116-19-01-519-492-06	Special Events (Seat 6)	\$-	\$-	\$-	\$21,000
116-19-01-519-830-00	Other Grants & Aids	\$-	\$-	\$45,000	\$-
116-19-01-519-830-01	Other Grants & Aids (Beautification)	\$-	\$-	\$65,809	\$-
116-19-01-519-830-02	Other Grants & Aids (Loan Program)	\$-	\$-	\$-	\$110,000
116-19-01-519-919-00	Working Capital Reserve	\$-	\$-	\$-	\$67,444
<b>TOTAL FORMULA ONE FUND EXPENDITURES</b>		<b>\$-</b>	<b>\$-</b>	<b>\$231,150</b>	<b>\$444,444</b>

Formula One Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
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Formula One Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>TOTAL FORMULA ONE FUND EXPENDITURES</b>		<b>\$123,752</b>	<b>\$-</b>	<b>\$231,150</b>	<b>\$444,444</b>
<b>FORMULA ONE FUND REVENUES (-) EXPENDITURES</b>		<b>\$(123,752)</b>	<b>\$-</b>	<b>\$(231,150)</b>	<b>\$-</b>



Miami Gardens



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# ANNUAL LINE ITEM BUDGETS SPECIAL TAXING DISTRICTS FUND



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Special Taxing District Funds Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Revenues</b>					
121-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$55,658	\$57,568	\$52,226	\$69,082
122-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$53,913	\$55,792	\$37,837	\$66,950
123-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$49,202	\$50,895	\$42,406	\$61,073
124-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$129,280	\$133,861	\$113,231	\$160,633
125-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$22,412	\$43,211	\$36,306	\$51,854
126-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$9,305	\$9,585	\$7,651	\$11,502
127-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$5,315	\$5,272	\$4,410	\$6,327
128-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$25,568	\$26,384	\$20,110	\$31,661
129-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$5,265	\$5,459	\$4,698	\$6,551
130-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$19,212	\$19,884	\$17,381	\$23,861
131-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$16,087	\$-	\$5,642	\$-
132-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$29,705	\$30,692	\$23,220	\$36,831
133-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$20,125	\$20,769	\$16,530	\$24,923
134-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$9,750	\$10,069	\$8,273	\$12,083
135-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$8,780	\$11,789	\$9,556	\$14,147
136-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$55,554	\$57,565	\$49,029	\$69,078
137-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$15,219	\$15,711	\$12,394	\$18,853
138-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$6,034	\$6,232	\$4,911	\$7,478
139-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$15,534	\$16,108	\$14,481	\$19,330
140-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$48,619	\$50,414	\$43,835	\$60,497
141-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$4,435	\$4,604	\$4,119	\$5,524
142-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$53,860	\$57,583	\$50,158	\$69,099
143-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$1,706	\$1,735	\$1,666	\$2,082
144-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$2,421	\$3,016	\$2,710	\$3,620
145-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$14,398	\$14,997	\$14,398	\$17,997
146-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$15,472	\$16,037	\$13,776	\$19,244
147-00-00-325-201-00	Special Assessment-Chgs for Public Servi	\$19,001	\$21,372	\$18,286	\$25,646
<b>TOTAL SPECIAL TAXING DISTRICT FUNDS REVENUES</b>		<b>\$711,830</b>	<b>\$746,604</b>	<b>\$629,240</b>	<b>\$895,926</b>

Special Taxing District Fund SLD Crestview Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
121-41-10-541-310-00 Professional Services	\$343	\$308	\$343	\$343
121-41-10-541-315-00 Fee Collection Charges	\$557	\$463	\$478	\$528
121-41-10-541-431-00 Electricity	\$53,265	\$56,797	\$50,831	\$68,211
<b>TOTAL SLD CRESTVIEW EXPENDITURES</b>	<b>\$54,165</b>	<b>\$57,568</b>	<b>\$51,652</b>	<b>\$69,082</b>

Special Taxing District Fund SLD Bunche Park Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
122-41-10-541-310-00 Professional Services	\$333	\$299	\$333	\$333
122-41-10-541-315-00 Fee Collection Charges	\$541	\$448	\$422	\$489
122-41-10-541-431-00 Electricity	\$46,068	\$55,045	\$47,993	\$66,128
<b>TOTAL SLD BUNCHE PARK EXPENDITURES</b>	<b>\$46,942</b>	<b>\$55,792</b>	<b>\$48,748</b>	<b>\$66,950</b>

Special Taxing District Fund SLD Scott Lake Manor Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
123-41-10-541-310-00 Professional Services	\$304	\$308	\$304	\$304
123-41-10-541-315-00 Fee Collection Charges	\$493	\$409	\$424	\$468
123-41-10-541-431-00 Electricity	\$42,310	\$50,178	\$49,173	\$60,301
<b>TOTAL SLD SCOTT LAKE MANOR EXPENDITURES</b>	<b>\$43,107</b>	<b>\$50,895</b>	<b>\$49,901</b>	<b>\$61,073</b>

Special Taxing District Fund SLD Scott Lake Manor East Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
124-41-10-541-310-00 Professional Services	\$798	\$717	\$798	\$798
124-41-10-541-315-00 Fee Collection Charges	\$1,294	\$1,076	\$1,392	\$1,487
124-41-10-541-431-00 Electricity	\$122,166	\$132,068	\$127,503	\$158,348
<b>TOTAL SLD SCOTT LAKE MANOR E. EXPENDITURES</b>	<b>\$124,258</b>	<b>\$133,861</b>	<b>\$129,693</b>	<b>\$160,633</b>



Special Taxing District Fund SLD Andover Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
125-41-10-541-310-00 Professional Services	\$138	\$232	\$-	\$138
125-41-10-541-315-00 Fee Collection Charges	\$224	\$347	\$-	\$347
125-41-10-541-431-00 Electricity	\$3,382	\$42,632	\$-	\$51,369
<b>TOTAL SLD ANDOVER EXPENDITURES</b>	<b>\$3,744</b>	<b>\$43,211</b>	<b>\$-</b>	<b>\$51,854</b>

Special Taxing District Fund SLD Stoneybrook Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
126-41-10-541-310-00 Professional Services	\$57	\$51	\$-	\$57
126-41-10-541-315-00 Fee Collection Charges	\$93	\$77	\$-	\$86
126-41-10-541-431-00 Electricity	\$7,193	\$9,457	\$-	\$11,359
<b>TOTAL SLD STONEYBROOK EXPENDITURES</b>	<b>\$7,343</b>	<b>\$9,585</b>	<b>\$-</b>	<b>\$11,502</b>

Special Taxing District Fund SLD Westwood Manor Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
127-41-10-541-310-00 Professional Services	\$33	\$28	\$-	\$33
127-41-10-541-315-00 Fee Collection Charges	\$53	\$42	\$-	\$50
127-41-10-541-431-00 Electricity	\$5,224	\$5,202	\$-	\$6,244
<b>TOTAL SLD WESTWOOD MANOR EXPENDITURES</b>	<b>\$5,310</b>	<b>\$5,272</b>	<b>\$-</b>	<b>\$6,327</b>

Special Taxing District Fund SLD Miami Gardens Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
128-41-10-541-310-00 Professional Services	\$157	\$141	\$-	\$157
128-41-10-541-315-00 Fee Collection Charges	\$256	\$212	\$-	\$234
128-41-10-541-431-00 Electricity	\$26,118	\$26,031	\$-	\$31,270
<b>TOTAL SLD MIAMI GARDENS EXPENDITURES</b>	<b>\$26,531</b>	<b>\$26,384</b>	<b>\$-</b>	<b>\$31,661</b>

Special Taxing District Fund SLD Peachtree Lane Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
129-41-10-541-310-00 Professional Services	\$33	\$29	\$-	\$33
129-41-10-541-315-00 Fee Collection Charges	\$53	\$44	\$-	\$50
129-41-10-541-431-00 Electricity	\$6,575	\$5,386	\$-	\$6,468
<b>TOTAL SLD PEACHTREE LANE EXPENDITURES</b>	<b>\$6,661</b>	<b>\$5,459</b>	<b>\$-</b>	<b>\$6,551</b>

Special Taxing District Fund SLD Lake Lucerne Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
130-41-10-541-310-00 Professional Services	\$119	\$107	\$-	\$119
130-41-10-541-315-00 Fee Collection Charges	\$192	\$160	\$-	\$186
130-41-10-541-431-00 Electricity	\$18,670	\$19,617	\$-	\$23,556
<b>TOTAL SLD LAKE LUCERNE EXPENDITURES</b>	<b>\$18,981</b>	<b>\$19,884</b>	<b>\$-</b>	<b>\$23,861</b>

Special Taxing District Fund SLD Andover First Addition Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
131-41-10-541-310-00 Professional Services	\$99	\$-	\$-	\$-
131-41-10-541-315-00 Fee Collection Charges	\$162	\$-	\$-	\$-
131-41-10-541-431-00 Electricity	\$22,730	\$-	\$-	\$-
<b>TOTAL SLD ANDOVER 1ST ADD'N EXPENDITURES</b>	<b>\$22,991</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

Special Taxing District SLD Liberty Homes Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
132-41-10-541-310-00 Professional Services	\$3	\$164	\$-	\$3
132-41-10-541-315-00 Fee Collection Charges	\$298	\$247	\$-	\$267
132-41-10-541-431-00 Electricity	\$21,454	\$30,281	\$-	\$36,561
<b>TOTAL SLD LIBERTY HOMES EXPENDITURES</b>	<b>\$21,755</b>	<b>\$30,692</b>	<b>\$-</b>	<b>\$36,831</b>

Special Taxing District Fund SLD Riverdale Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
133-41-10-541-310-00 Professional Services	\$2	\$111	\$-	\$2
133-41-10-541-315-00 Fee Collection Charges	\$202	\$167	\$-	\$185
133-41-10-541-431-00 Electricity	\$16,159	\$20,491	\$-	\$24,736
<b>TOTAL SLD RIVERDALE EXPENDITURES</b>	<b>\$16,363</b>	<b>\$20,769</b>	<b>\$-</b>	<b>\$24,923</b>

Special Taxing District Fund SLD Rolling Oaks Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
134-41-10-541-310-00 Professional Services	\$60	\$54	\$-	\$60
134-41-10-541-315-00 Fee Collection Charges	\$98	\$81	\$-	\$91
134-41-10-541-431-00 Electricity	\$995	\$9,934	\$-	\$11,932
<b>TOTAL SLD ROLLING OAKS EXPENDITURES</b>	<b>\$1,153</b>	<b>\$10,069</b>	<b>\$-</b>	<b>\$12,083</b>

Special Taxing District Fund SLD Venetian Acres Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
135-41-10-541-310-00 Professional Services	\$59	\$63	\$-	\$59
135-41-10-541-315-00 Fee Collection Charges	\$88	\$95	\$-	\$102
135-41-10-541-431-00 Electricity	\$18,106	\$11,631	\$-	\$13,986
<b>TOTAL SLD VENTIAN ACRES EXPENDITURES</b>	<b>\$18,253</b>	<b>\$11,789</b>	<b>\$-</b>	<b>\$14,147</b>

Special Taxing District Fund SLD North Dade Country Club Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
136-41-10-541-310-00 Professional Services	\$351	\$308	\$-	\$351
136-41-10-541-315-00 Fee Collection Charges	\$556	\$463	\$-	\$529
136-41-10-541-431-00 Electricity	\$59,507	\$56,794	\$-	\$68,198
<b>TOTAL SLD N. DADE COUNTRY CLUB EXPENDITURES</b>	<b>\$60,414</b>	<b>\$57,565</b>	<b>\$-</b>	<b>\$69,078</b>

Special Taxing District Fund SLD Bunche Park South Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
137-41-10-541-310-00 Professional Services	\$94	\$84	\$-	\$94
137-41-10-541-315-00 Fee Collection Charges	\$153	\$126	\$-	\$142
137-41-10-541-431-00 Electricity	\$12,292	\$15,501	\$-	\$18,617
<b>TOTAL SLD BUNCHE PARK SOUTH EXPENDITURES</b>	<b>\$12,539</b>	<b>\$15,711</b>	<b>\$-</b>	<b>\$18,853</b>

Special Taxing District Fund SLD Greendale Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
138-41-10-541-310-00 Professional Services	\$37	\$33	\$-	\$37
138-41-10-541-315-00 Fee Collection Charges	\$60	\$50	\$-	\$56
138-41-10-541-431-00 Electricity	\$5,239	\$6,149	\$-	\$7,385
<b>TOTAL SLD GREENDALE EXPENDITURES</b>	<b>\$5,336</b>	<b>\$6,232</b>	<b>\$-</b>	<b>\$7,478</b>

Special Taxing District Fund SLD Jordan's Landing Maint Dist Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
139-41-10-541-310-00 Professional Services	\$96	\$86	\$-	\$96
139-41-10-541-315-00 Fee Collection Charges	\$155	\$129	\$-	\$150
139-41-10-541-460-00 Repairs and Maintenance Service	\$15,172	\$15,893	\$-	\$19,084
<b>TOTAL SLD JORDAN'S LANDING DIST EXPENDITURES</b>	<b>\$15,423</b>	<b>\$16,108</b>	<b>\$-</b>	<b>\$19,330</b>

Special Taxing District Fund SLD Sunshine State Industrial Park Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
140-41-10-541-310-00 Professional Services	\$301	\$270	\$-	\$301
140-41-10-541-315-00 Fee Collection Charges	\$487	\$405	\$-	\$468
140-41-10-541-431-00 Electricity	\$47,611	\$49,739	\$-	\$59,728
<b>TOTAL SLD SUNSHINE ST. INDUS PARK EXPENDITURES</b>	<b>\$48,399</b>	<b>\$50,414</b>	<b>\$-</b>	<b>\$60,497</b>

Special Taxing District Fund SLD Air Park Industrial Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
141-41-10-541-310-00 Professional Services	\$27	\$25	\$-	\$27
141-41-10-541-315-00 Fee Collection Charges	\$44	\$37	\$-	\$43
141-41-10-541-431-00 Electricity	\$4,870	\$4,542	\$-	\$5,454
<b>TOTAL SLD AIR PARK INDUSTRIAL EXPENDITURES</b>	<b>\$4,941</b>	<b>\$4,604</b>	<b>\$-</b>	<b>\$5,524</b>

Special Taxing District Fund SLD Palmetto Lakes Industrial Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
142-41-10-541-310-00 Professional Services	\$346	\$309	\$-	\$346
142-41-10-541-315-00 Fee Collection Charges	\$539	\$463	\$-	\$520
142-41-10-541-431-00 Electricity	\$52,708	\$56,811	\$-	\$68,233
<b>TOTAL SLD PALMETTO LAKES INDUS EXPENDITURES</b>	<b>\$53,593</b>	<b>\$57,583</b>	<b>\$-</b>	<b>\$69,099</b>

Special Taxing District Fund SLD MDPD Subdivision Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
143-41-10-541-310-00 Professional Services	\$10	\$9	\$-	\$10
143-41-10-541-315-00 Fee Collection Charges	\$17	\$14	\$-	\$17
143-41-10-541-431-00 Electricity	\$1,513	\$1,712	\$-	\$2,055
<b>TOTAL SLD MDPD SUBDIVISION EXPENDITURES</b>	<b>\$1,540</b>	<b>\$1,735</b>	<b>\$-</b>	<b>\$2,082</b>

Special Taxing District Fund SLD Park Center Business Expenditures	2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>				
144-41-10-541-310-00 Professional Services	\$15	\$16	\$-	\$15
144-41-10-541-315-00 Fee Collection Charges	\$24	\$24	\$-	\$27
144-41-10-541-431-00 Electricity	\$4,517	\$2,976	\$-	\$3,578
<b>TOTAL SLD PARK CNTR BUSINESS EXPENDITURES</b>	<b>\$4,556</b>	<b>\$3,016</b>	<b>\$-</b>	<b>\$3,620</b>

Special Taxing District Fund SLD Lakes of Tuscany Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Operating Expenditures</b>					
145-41-10-541-310-00	Professional Services	\$89	\$80	\$-	\$89
145-41-10-541-315-00	Fee Collection Charges	\$144	\$121	\$-	\$144
145-41-10-541-431-00	Electricity	\$10,080	\$14,796	\$-	\$17,764
<b>TOTAL SLD LAKES OF TUSCANY EXPENDITURES</b>		<b>\$10,313</b>	<b>\$14,997</b>	<b>\$-</b>	<b>\$17,997</b>
<b>Special Taxing District Fund SLD Golden Glades Expenditures</b>		<b>2022 Actual</b>	<b>Adopted 2023 Budget</b>	<b>Estimated 2023 Actual</b>	<b>Proposed 2024 Budget</b>
<b>Operating Expenditures</b>					
146-41-10-541-310-00	Professional Services	\$96	\$86	\$-	\$96
146-41-10-541-315-00	Fee Collection Charges	\$155	\$129	\$-	\$150
146-41-10-541-431-00	Electricity	\$11,871	\$15,822	\$-	\$18,998
<b>TOTAL SLD GOLDEN GLADES EXPENDITURES</b>		<b>\$12,122</b>	<b>\$16,037</b>	<b>\$-</b>	<b>\$19,244</b>
<b>Special Taxing District Fund SLD Air Park Industrial Maintenance Expenditures</b>		<b>2022 Actual</b>	<b>Adopted 2023 Budget</b>	<b>Estimated 2023 Actual</b>	<b>Proposed 2024 Budget</b>
<b>Operating Expenditures</b>					
147-41-10-541-310-00	Professional Services	\$-	\$114	\$-	\$-
147-41-10-541-315-00	Fee Collection Charges	\$190	\$172	\$-	\$200
147-41-10-541-460-00	Repairs and Maintenance Service	\$10,425	\$21,086	\$-	\$25,446
<b>TOTAL SLD AIR PARK INDUS MAINT EXPENDITURES</b>		<b>\$10,615</b>	<b>\$21,372</b>	<b>\$-</b>	<b>\$25,646</b>
<b>TOTAL SPECIAL TAXING DISTRICT FUND EXPENDITURES</b>		<b>\$657,348</b>	<b>\$746,604</b>	<b>\$279,994</b>	<b>\$895,926</b>
<b>SPECIAL TAXING DISTRICT FUNDS REVENUES (-) EXPENDITURES</b>		<b>\$54,482</b>	<b>\$-</b>	<b>\$349,246</b>	<b>\$-</b>





Miami Gardens



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# ANNUAL LINE ITEM BUDGETS DEBT SERVICE FUND





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Debt Service Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Property Taxes</b>					
201-00-00-311-000-00	Ad Valorem Taxes	\$3,992,094	\$3,960,984	\$3,881,764	\$3,960,990
<b>Other Sources</b>					
201-00-00-381-014-01	Inter Transf - General Fund	\$4,144,353	\$666,406	\$666,406	\$663,582
201-00-00-381-015-10	Inter Transf - Transportation Adm	\$389,454	\$388,698	\$388,698	\$388,009
201-00-00-381-025-30	Inter Transf - Capital Projects	\$5,918,591	\$5,579,754	\$5,579,754	\$5,542,814
<b>TOTAL DEBT SERVICE FUND REVENUES</b>		<b>\$14,444,492</b>	<b>\$10,595,842</b>	<b>\$10,516,622</b>	<b>\$10,555,395</b>

Debt Service Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Debt Service</b>					
201-17-01-517-700-00		\$203,740	\$-	\$-	\$-
201-17-01-517-710-04	Principal- \$7.5 MM Note	\$386,067	\$400,468	\$400,468	\$415,405
201-17-01-517-710-06	Principal- QNIP	\$461,176	\$480,026	\$480,026	\$499,850
201-17-01-517-710-11	Principal- \$4 MM Note	\$2,050,132	\$-	\$-	\$-
201-17-01-517-710-12	\$55M Principal Payment	\$1,495,000	\$1,565,000	\$1,565,000	\$1,635,000
201-17-01-517-710-14	\$60M Principal- Debt Service (refi)	\$1,755,000	\$1,840,000	\$1,840,000	\$1,935,000
201-17-01-517-710-16	Principal- \$6MM (COPS add'l)	\$1,404,298	\$-	\$-	\$-
201-17-01-517-710-18	Principal- \$6.9 MM (refinance \$14.4)	\$880,000	\$905,000	\$905,000	\$940,000
201-17-01-517-710-19	Principal- \$50 MM GOB (refinance \$60M)	\$750,000	\$760,000	\$760,000	\$765,000
201-17-01-517-720-04	Interest- \$7.5 MM Note	\$124,183	\$106,028	\$106,028	\$87,196
201-17-01-517-720-06	Interest- QNIP	\$78,025	\$68,582	\$68,582	\$49,140
201-17-01-517-720-11	Interest- 4.0 MM Note	\$85,951	\$-	\$-	\$-
201-17-01-517-720-12	Interest- \$55M Bond	\$3,083,449	\$2,976,257	\$2,976,257	\$2,864,046
201-17-01-517-720-14	\$60M GO Bond interests	\$378,000	\$290,250	\$290,250	\$198,250
201-17-01-517-720-16	Interest- \$6MM (COPS add'l)	\$28,678	\$-	\$-	\$-
201-17-01-517-720-18	Interest- \$6.9 MM (refinance \$14.4)	\$162,567	\$133,497	\$133,497	\$103,767
201-17-01-517-720-19	Interest - \$50 MM GOB (refinance \$60M)	\$1,077,268	\$1,070,421	\$1,070,421	\$1,062,335
<b>Non-Operating Expenditures</b>					
201-17-01-517-991-00	Working Capital Reserve	\$-	\$313	\$-	\$406
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>		<b>\$14,403,534</b>	<b>\$10,595,842</b>	<b>\$10,595,529</b>	<b>\$10,555,395</b>
<b>DEBT SERVICE FUND REVENUES (-) EXPENDITURES</b>		<b>\$40,958</b>	<b>\$-</b>	<b>\$(78,907)</b>	<b>\$-</b>



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# ANNUAL LINE ITEM BUDGETS CAPITAL PROJECTS FUND



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Capital Projects Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Miscellaneous Revenues</b>					
300-00-00-337-704-00	Bunche Park	\$7,897	\$-	\$-	\$-
300-00-00-337-711-00	Rolling Oaks Park	\$1,135,181	\$-	\$30,820	\$-
300-00-00-361-100-00	Interest	\$204	\$-	\$-	\$-
300-00-00-361-102-00	Rebate \$55 million bond	\$1,017,692	\$892,877	\$892,877	\$859,213
300-00-00-361-103-00	Interests on \$60M GO Bond	\$105,376	\$-	\$93,368	\$-
<b>Interfund Transfers</b>					
300-00-00-381-030-01	Inter Transf- General Fund	\$5,622,251	\$5,538,662	\$5,538,662	\$5,555,607
<b>TOTAL CAPTIAL PROJECTS FUND REVENUES</b>		<b>\$7,888,601</b>	<b>\$6,431,539</b>	<b>\$6,555,727</b>	<b>\$6,414,820</b>



Capital Projects Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Capital Improvement Projects Department					
Personnel Services					
300-12-01-512-102-00	Regular Salaries and Wages	\$286,555	\$609,397	\$461,286	\$579,499
300-12-01-512-105-00	Special Pay	\$1,263	\$2,400	\$1,900	\$2,400
300-12-01-512-201-00	FICA	\$21,686	\$46,451	\$34,833	\$43,692
300-12-01-512-202-00	Retirement	\$31,005	\$72,579	\$54,496	\$78,638
300-12-01-512-203-00	Life and Health Insurance	\$35,895	\$95,889	\$51,875	\$69,421
300-12-01-512-204-00	Workers' Compensations	\$2,821	\$1,652	\$2,113	\$1,571
Operating Expenditures					
300-12-01-512-310-00	Professional Services	\$-	\$5,000	\$1,850	\$78,193
300-12-01-512-400-00	Travel & Per Diem	\$-	\$3,000	\$-	\$3,000
300-12-01-512-421-00	Postage & Freight	\$-	\$100	\$-	\$100
300-12-01-512-440-00	Rentals and Leases	\$750	\$2,500	\$2,500	\$2,500
300-12-01-512-470-00	Printing & Binding	\$318	\$600	\$-	\$1,100
300-12-01-512-510-00	Office Supplies	\$104	\$2,500	\$2,881	\$2,500
300-12-01-512-524-00	Computer software	\$-	\$2,500	\$-	\$2,500
300-12-01-512-540-00	Books, Publications and Dues	\$1,753	\$3,342	\$1,819	\$2,942
300-12-01-512-550-00	Educational & Training	\$415	\$3,875	\$913	\$3,950
300-19-01-519-310-00	Professional Services	\$3,500	\$-	\$3,500	\$-
300-72-23-572-310-00	Professional Services	\$64,505	\$-	\$-	\$-
300-72-23-572-524-00	Computer software	\$17,690	\$-	\$-	\$-
300-72-27-572-310-00	Professional Services	\$303,546	\$-	\$-	\$-
300-72-29-572-310-00	Professional Services	\$171,553	\$-	\$-	\$-
300-72-36-572-310-00	Professional Services	\$75,667	\$-	\$-	\$-
300-72-41-572-310-00	Professional Services	\$5,848	\$-	\$-	\$-
300-72-42-572-310-00	Professional Services	\$510	\$-	\$-	\$-
Capital Outlay					
300-12-01-512-621-03	City Hall Complex	\$21,763	\$-	\$232,490	\$-
300-21-20-521-630-00	Infrastructure Improvements	\$8,981	\$-	\$-	\$-
300-72-00-572-621-01	Scott Park Building	\$25,040	\$-	\$-	\$-
300-72-00-572-631-02	Bunche Park	\$10,393	\$-	\$-	\$-
300-72-00-572-631-08	Rolling Oaks Park	\$578,697	\$-	\$-	\$-
300-72-23-572-630-00	Andover Park	\$590,042	\$-	\$-	\$-
300-72-23-572-640-00	Andover Park Equipment	\$5,000	\$-	\$-	\$-
300-72-24-572-630-00	Bennett Lifter Park	\$3,692	\$-	\$-	\$-
300-72-26-572-630-00	Bunche Park	\$21,855	\$-	\$-	\$-
300-72-26-572-640-00	Bunche Park Equipment	\$21,855	\$-	\$-	\$-
300-72-27-572-620-00	Cloverleaf Park Building	\$906,060	\$-	\$-	\$-
300-72-27-572-630-00	Cloverleaf Park	\$93,800	\$-	\$-	\$-
300-72-41-572-620-00	Senior Family Center Building	\$14,367	\$-	\$-	\$-
300-72-41-572-640-00	Senior Family Center Equipment	\$54,595	\$-	\$-	\$-
300-72-42-572-640-00	Betty T. Ferguson Equipment	\$6,020	\$-	\$-	\$-
Non-Operating Expenditures					



Capital Projects Fund Expenditures		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
Capital Improvement Projects Department					
300-12-01-512-918-21	Transfer to Debt Service Fund	\$3,945,727	\$5,579,754	\$5,579,754	\$5,542,814
300-72-22-572-497-00	Other Obligations	\$1,580	\$-	\$-	\$-
300-72-23-572-497-00	Other Obligations	\$34,690	\$-	\$-	\$-
300-72-24-572-497-00	Other Obligations	\$163	\$-	\$-	\$-
300-72-27-572-497-00	Other Obligations	\$1,513	\$-	\$-	\$-
300-72-29-572-497-00	Other Obligations	\$425	\$-	\$-	\$-
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>		<b>\$7,371,642</b>	<b>\$6,431,539</b>	<b>\$6,442,839</b>	<b>\$6,414,820</b>
<b>CAPITAL PROJECTS FUND REVENUES (-) EXPENDITURES</b>		<b>\$516,959</b>	<b>\$-</b>	<b>\$151,515</b>	<b>\$-</b>



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# ANNUAL LINE ITEM BUDGETS STORMWATER UTILITY FUND



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Stormwater Utility Fund Revenues		2022 Actual	Adopted 2023 Budget	Estimated 2023 Actual	Proposed 2024 Budget
<b>Charges For Services</b>					
401-00-00-325-200-00	Stormwater Assessments	\$5,144,647	\$5,793,484	\$5,272,322	\$6,014,984
<b>License, Fees &amp; Payments</b>					
401-00-00-329-500-00	Stormwater Permit Fees	\$43,084	\$35,000	\$47,975	\$53,308
401-00-00-349-102-00	Cost Recovery	\$276	\$-	\$-	\$-
<b>Miscellaneous Revenues</b>					
401-00-00-361-100-00	Interest	\$-	\$25,000	\$10,046	\$25,000
401-00-00-369-903-00	Insurance Reimbursement	\$25,406	\$-	\$2,400	\$-
<b>Reappropriated Fund Balance</b>					
401-00-00-389-901-00	Reappropriated Retained Earnings	\$-	\$1,969,774	\$-	\$-
<b>TOTAL STORMWATER FUND REVENUES</b>		<b>\$5,213,413</b>	<b>\$7,823,258</b>	<b>\$5,332,743</b>	<b>\$6,093,292</b>



Stormwater Utility Fund Expenditures		2022 Actual	Adopted 2023 Budget	Adopted 2023 Budget	Proposed 2024 Budget
Operating Division					
Personnel Services					
401-41-03-538-102-00	Regular Salaries and Wages	\$404,811	\$462,234	\$337,132	\$472,882
401-41-03-538-104-00	Overtime	\$22,885	\$7,500	\$18,890	\$10,000
401-41-03-538-105-00	Special Pay	\$1,418	\$1,650	\$1,359	\$1,650
401-41-03-538-201-00	FICA	\$30,532	\$36,065	\$25,351	\$37,067
401-41-03-538-202-00	Retirement	\$45,393	\$55,946	\$41,125	\$65,527
401-41-03-538-203-00	Life and Health Insurance	\$97,750	\$143,077	\$73,883	\$132,588
401-41-03-538-204-00	Workers' Compensation	\$11,954	\$32,014	\$13,122	\$31,949
Operating Expenditures					
401-41-03-538-310-00	Professional Services	\$493,633	\$472,000	\$82,397	\$275,000
401-41-03-538-315-00	Fee Collection Charges	\$53,100	\$56,488	\$53,258	\$54,000
401-41-03-538-340-00	Other Contractual	\$150,575	\$339,362	\$134,457	\$352,028
401-41-03-538-400-00	Travel and Per Diem	\$21	\$2,000	\$-	\$4,000
401-41-03-538-410-00	Communications Svc.	\$-	\$-	\$1,569	\$1,000
401-41-03-538-421-00	Postage & Freight	\$-	\$200	\$12	\$200
401-41-03-538-431-00	Electricity	\$4,178	\$5,000	\$13,540	\$8,000
401-41-03-538-432-00	Water	\$676	\$1,500	\$2,487	\$1,500
401-41-03-538-440-00	Rentals and Leases	\$2,489	\$44,028	\$48,791	\$32,247
401-41-03-538-460-00	Repairs and Maintenance Serv	\$84,882	\$56,152	\$87,536	\$76,152
401-41-03-538-470-00	Printing & Binding	\$2,752	\$1,600	\$-	\$3,000
401-41-03-538-494-00	Advertising	\$495	\$1,700	\$-	\$1,700
401-41-03-538-497-00	Other Obligations	\$5,084	\$42,358	\$22,647	\$42,358
401-41-03-538-510-00	Office Supplies	\$1,531	\$1,400	\$1,270	\$1,400
401-41-03-538-520-00	Operating Supplies	\$11,416	\$25,900	\$10,603	\$29,500
401-41-03-538-521-00	Computers	\$-	\$-	\$-	\$1,750
401-41-03-538-524-00	Computer software	\$-	\$19,895	\$-	\$19,895
401-41-03-538-525-00	Uniforms	\$3,459	\$5,490	\$5,367	\$8,990
401-41-03-538-527-00	Gasoline & Lubricants	\$22,542	\$50,000	\$6,040	\$40,000
401-41-03-538-528-00	Small Tools and Equipment	\$2,682	\$6,000	\$337	\$6,000
401-41-03-538-530-00	Road Materials and Supplies	\$3,367	\$8,000	\$1,178	\$8,000
401-41-03-538-531-00	Landscape Supplies/Materials	\$1,384	\$2,300	\$430	\$2,300
401-41-03-538-540-00	Books, Publications, and Dues	\$3,461	\$2,200	\$255	\$2,200
401-41-03-538-550-00	Educational & Training	\$2,612	\$3,000	\$279	\$3,000
401-41-03-538-590-00	Depreciation Expenses IOTHB	\$560,838	\$-	\$-	\$-
401-41-03-538-591-90	Depreciation Exp- E&M	\$311,749	\$-	\$-	\$-
Capital Outlay					
401-41-03-538-635-00	Stormwater Treatment Swale Projects	\$-	\$150,000	\$58,323	\$200,000
401-41-03-538-640-00	Machinery and Equipment	\$-	\$290,112	\$458,167	\$139,000
Debt Service					
401-41-03-538-710-00	Principal- Debt Service	\$-	\$389,030	\$602,333	\$408,263
401-41-03-538-720-00	Interest- Debt Service	\$177,348	\$158,322	\$245,129	\$138,871
401-41-03-538-731-00	Amortize refunding lost	\$14,010	\$-	\$-	\$-
Non-Operating Expenditures					
401-41-03-538-914-01	Transfer to General Fund	\$223,494	\$270,403	\$270,403	\$324,100
401-41-03-538-917-00	Transfer to Transportation Fund	\$221,741	\$228,394	\$228,394	\$235,246
<b>TOTAL STORMWATER OPERATIONS</b>		<b>\$2,974,262</b>	<b>\$3,371,320</b>	<b>\$2,846,064</b>	<b>\$3,171,363</b>

Stormwater Utility Fund Expenditures		2022 Actual	Adopted 2023 Budget	Adopted 2023 Budget	Proposed 2024 Budget
Engineering Division					
Personnel Services					
401-41-09-538-102-00	Regular Salaries and Wages	\$235,229	\$234,014	\$118,750	\$233,949
401-41-09-538-104-00	Overtime	\$1,706	\$2,000	\$2,496	\$2,000
401-41-09-538-105-00	Special Pay	\$1,320	\$600	\$900	\$600
401-41-09-538-201-00	FICA	\$18,354	\$18,102	\$9,346	\$18,096
401-41-09-538-202-00	Retirement	\$23,298	\$28,109	\$14,441	\$32,018
401-41-09-538-203-00	Life and Health Insurance	\$22,444	\$38,654	\$16,791	\$37,963
401-41-09-538-204-00	Workers' Compensation	\$4,146	\$8,604	\$3,772	\$6,825
Operating Expenditures					
401-41-09-538-310-00	Professional Services	\$81,657	\$128,000	\$79,350	\$128,000
401-41-09-538-400-00	Travel and Per Diem	\$-	\$1,500	\$-	\$1,500
401-41-09-538-410-00	Communications Svc.	\$793	\$938	\$1,226	\$3,000
401-41-09-538-421-00	Postage & Freight	\$-	\$9,000	\$-	\$9,000
401-41-09-538-470-00	Printing & Binding	\$43	\$3,800	\$-	\$3,800
401-41-09-538-493-00	Software License	\$1,446	\$-	\$-	\$16,644
401-41-09-538-494-00	Advertising	\$-	\$500	\$-	\$500
401-41-09-538-510-00	Office Supplies	\$-	\$500	\$163	\$500
401-41-09-538-520-00	Operating Supplies	\$560	\$500	\$494	\$500
401-41-09-538-524-00	Computer software	\$3,105	\$3,500	\$3,411	\$3,500
401-41-09-538-525-00	Uniforms	\$200	\$425	\$432	\$434
401-41-09-538-540-00	Books, Publications, and Dues	\$-	\$1,850	\$-	\$1,850
401-41-09-538-550-00	Educational & Training	\$354	\$1,250	\$314	\$1,250
Capital Outlay					
401-41-09-538-630-00	Infrastructure Improvements	\$-	\$3,533,448	\$2,894,180	\$2,400,000
401-41-09-538-630-02	Culvert/Headwall Repairs Project	\$-	\$-	\$5,290	\$-
401-41-09-538-630-11	NW 170 Street and NW 22 Ave	\$-	\$400,000	\$400,000	\$-
401-41-09-538-630-16	Vista Verde Phase IV	\$-	\$-	\$68,508	\$-
401-41-09-538-630-22	Vista Verde Phase 1C & 1D	\$-	\$-	\$262,655	\$-
401-41-09-538-643-00	Computer Software	\$-	\$36,644	\$8,719	\$20,000
<b>TOTAL STORMWATER ENGINEERING</b>		<b>\$394,655</b>	<b>\$4,451,938</b>	<b>\$3,891,238</b>	<b>\$2,921,929</b>
<b>TOTAL STORMWATER UTILITY FUND EXPENDITURES</b>		<b>\$3,368,917</b>	<b>\$7,823,258</b>	<b>\$6,737,302</b>	<b>\$6,093,292</b>
<b>STORMWATER UTILITY FUND REVENUES (-) EXPENDITURES</b>		<b>\$1,844,496</b>	<b>\$-</b>	<b>\$(1,404,559)</b>	<b>\$-</b>





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