



# PROPOSED BUDGET



CITY OF MIAMI GARDENS, FLORIDA

2026  
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  
Robert L. Stephens III



Councilwoman  
Katrina L. Baskin



Councilman  
Reggie Leon



Councilwoman  
Michelle C. Powell



Councilwoman  
Katrina Wilson



Councilwoman  
Linda Julien



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



Assistant City Manager  
Tamara Wadley Packer



Assistant City Manager  
Paulette Murphy

## CITY COUNCIL

### **Honorable Rodney Harris, Mayor**

Robert L. Stephens III, Vice Mayor

Katrina L. Baskin, Seat 1

Reggie Leon, Seat 2

Michelle C. Powell, Seat 3

Katrina Wilson, Seat 4

Linda Julien, Seat 5

## 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

Tamara Wadley Packer, Assistant City Manager

Paulette Murphy, Assistant City Manager

Yvette Phillip, C.G.F.O., Chief Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Miami Gardens  
Florida**

For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Morill*

Executive Director

***The City of Miami Gardens has received 20 GFOA Distinguished Budget Presentation Awards.***

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

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# User's Guide to the Budget Document

## The Budget

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

## Table of Contents and Users Guide to the Budget

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

## City Manager's Budget Message

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

## Fund and Departmental Detail

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

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



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Miami Gardens



2020

# CITY MANAGER'S LETTER



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# CITY OF MIAMI GARDENS

## CITY MANAGER'S BUDGET MESSAGE FOR FISCAL YEAR (FY) 2026

Dear Mayor and City Council:

I am pleased to present the City of Miami Gardens' FY 2026 Proposed Budget. Based on this budget, we have successfully preserved the services our residents, businesses and visitors rely on, while laying the groundwork for continued investment in our City's future.

The City of Miami Gardens' Proposed Fiscal Year 2026 Budget reflects a balanced and fiscally responsible approach. The City's budgeting approach remains both prudent and deliberate, as we continue to make strategic, well-informed decisions rooted in a clear understanding of the national and global factors influencing our local economy. This budget has been carefully crafted **without** increasing property taxes, drawing from reserves, or compromising funding for our newly opened General Obligation Bond-funded facilities.

The outlook for FY 2026 is promising, with another year of taxable value growth and no increase to the operating millage rate for the thirteenth (13<sup>th</sup>) consecutive year. On July 1st, the property appraiser's office certified the City's taxable value at approximately \$9.6 billion. This represents an increase of \$865 million from the FY 2025 taxable value of \$8.7 billion. This growth includes \$138 million from new construction, \$174 million from the Community Redevelopment Agency (CRA) and \$553 million from existing tangible property.

Taxable Value	Amount
FY 2025 Taxable Value	8,753,114,373
Total Growth (Change in Value)	864,698,665
<b>FY 2026 Taxable Value</b>	<b>9,617,813,038</b>

Change in Taxable Value	Amount
<b>FY 2026 Taxable Value Growth</b>	<b>864,698,665</b>
New Construction	137,803,178
CRA Growth	173,780,700
Growth in Existing Base	553,114,787





# CITY OF MIAMI GARDENS

The FY 2026 budget reflects a new Strategic Plan that captures the programmatic and budgetary priorities of the City Council with supporting Departmental objectives and performance measurements. As the City continues to grow and diversify, the new Strategic Plan was developed to support the continued investments made to enhance the community's quality of life, safety and economic vibrancy.

The "Now & Tomorrow" Strategic Plan is a comprehensive roadmap designed to ensure the City thrives today and for generations to come. It reflects a commitment to improving the quality of life for all residents; embracing growth while honoring the rich culture and history of the City of Miami Gardens; and strengthening the neighborhoods, economy and community connections.

The Strategic Plan was developed with input from residents, business owners and employees, the City Council, City staff and other stakeholders. The strategic planning process placed an emphasis on:

- Reviewing the current community vision
- Acknowledging the progress of the past
- Identifying emerging trends and needs
- Assembling a set of strategies responding to existing and emerging challenges
- Recommending a set of policies, actions and investments maximizing future opportunities
- Monitoring progress through relevant performance targets and key indicators

The strategic planning process identified General Themes (*Local Governance, Community Appearance, Housing, Jobs and Economy and Transportation and Infrastructure*) and Focus Themes (*Community, Culture and Legacy*) to develop a quality action plan that will guide the City in future decision-making.

The ongoing progress of our General Obligation Bond initiative has led to the completion of Rolling Oaks Park, our signature park, and the anticipated completion of Scott Park in the near future. Additionally, our Public Works Department is advancing multiple infrastructure projects, including the Riverdale Drainage Improvements, Coconut Cay Neighborhood Sidewalk Improvements, Andover East Neighborhood Sidewalk Improvements, Kings Gardens 2 Neighborhood Sidewalk Improvements and the installation of Road Traffic Calming Devices City-wide.

The proposed budget for Fiscal Year 2026 includes the implementation of several budget enhancements that will provide an investment in initiatives that are expected to bring about positive change and address critical needs within the City. These initiatives include:



# CITY OF MIAMI GARDENS

*Freebee Transportation Service:* This is an app-based ride system which offers free ride pickups to various destinations upon request. It transforms communities into a place where residents can live work and play without the need of a personal vehicle. Freebee will promote economic development by physically ‘driving’ customers to the front steps of the City of Miami Gardens, as well as promote sustainability with its 100% battery-powered vehicles.

*City Cares by NovoGov:* The Citizen Request Management software will enable residents to easily submit non-emergency issues for resolution. The system collects, organizes and manages all request submissions through the web portal or mobile app and manage any request from any device, anywhere.

*Homeless Prevention:* The City of Miami Gardens will partner with A House with Heart Homes which will allow established housing solutions to aid in reducing homelessness in the City. The collaboration will enhance public safety through community empowerment and the establishment of safe environments for all residents and housing vulnerable members of the community. It is the hope a stronger, more resilient community will emerge as individuals work together, build relationships and support each other.

*HOME Investment Partnership Program:* The program is designed to reinforce several important values and principles of Community Development. The City will use HOME Program funds for a wide range of activities including building, buying and/or rehabilitating affordable housing for rent or homeownership or provide direct rental assistance to those in need.

Looking ahead, the planned development of the Miami Gardens Performing Arts Center (PAC) is anticipated to be very transformative for the City. This state-of-the-art facility is poised to become a signature cultural landmark within the City’s emerging Entertainment Overlay District (EOD).

The Performing Arts Center is envisioned to be more than just a venue—it will be a catalyst for creative expression and cultural exchange, while contributing to the City’s economic vitality by attracting visitors, supporting local businesses and generating new employment opportunities. Ultimately, it reflects the City’s commitment to building a dynamic and inclusive community for all residents.

The Fiscal Year 2026 budget is designed to support the essential operations necessary to responsibly meet the City’s fiscal and fiduciary responsibilities. It continues to build upon the foundation of the vision residents had when the City was incorporated in 2003.



# CITY OF MIAMI GARDENS

As your City Manager, I believe we are upholding the promises made to our residents. The City's growth remains robust, with economic development activities accelerating, new projects breaking ground and Miami Gardens increasingly being chosen as a venue for national and international events. As we move forward together, we recognize growth comes with its own set of challenges. Our duty is to advance while delivering services to our residents in the most effective manner, adeptly managing the changes on the horizon. It is our collective energy, passion and commitment that will make our residents proud of the City where they live, work and play.

I want to thank Mayor Rodney Harris, Vice Mayor Robert Stephens III, Councilwoman Katrina L. Baskin, Councilman Reggie Leon, Councilwoman Michelle C. Powell, Councilwoman Katrina Wilson and Councilwoman Linda Julien for your input and continued support regarding the initiatives of the City Administration.

It is encouraging having an opportunity to continue to serve the City of Miami Gardens and 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.

I applaud Deputy City Manager Craig Clay for his outstanding leadership and visionary outlook in guiding the preparation of the annual operating budget. His exemplary efforts and strategic vision have played a crucial role in shaping a budget reflecting both the City's current needs and its future aspirations.

Additionally, I would like to express my sincere gratitude to Chief Budget Officer Yvette Phillip, Budget Manager Deston Simmons, and Budget Analyst Erika Culmer for their invaluable contributions. Their expertise and diligent work have been instrumental in developing the Fiscal Year 2026 Annual Budget.

Finally, I want to acknowledge and thank each of the Department Directors for their input and assistance throughout this process. Their collective efforts ensure our financial planning is both comprehensive and effective.

Let's continue to move forward.

Respectfully Submitted,

A handwritten signature in blue ink.

Cameron D. Benson  
City Manager





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**Miami Gardens**



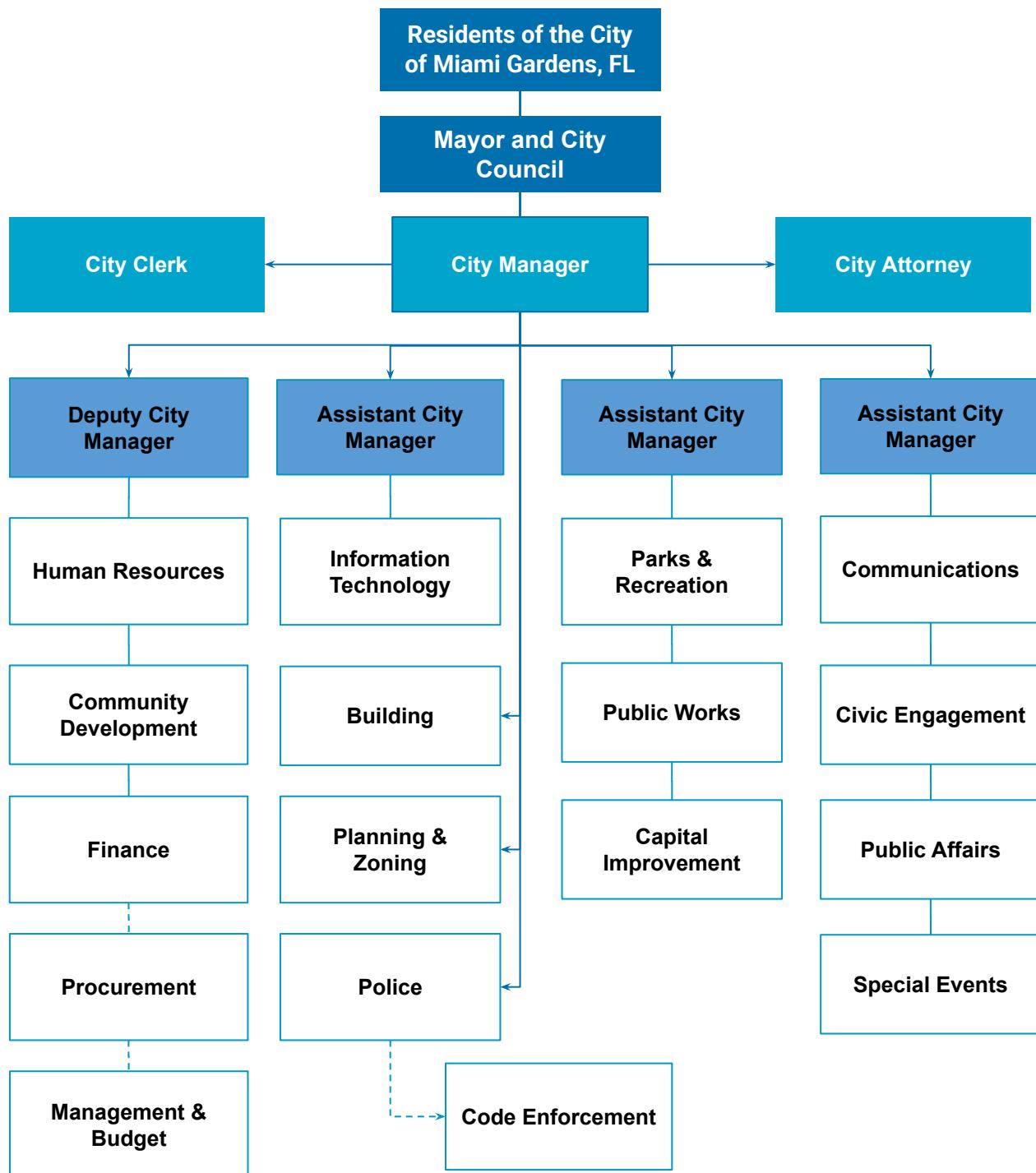
2020

# OVERVIEW OF THE CITY



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## City of Miami Gardens Organizational Chart



## 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 three (3) Assistant City Managers who are responsible for overseeing the various departments. Each department within the city has a Director with supporting staff.



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

## Overview of the City

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



**Andover Park**



**Rolling Oaks Park**

## Quick City Facts

Number of Residents	115,364
African-American	56.20%
Hispanic	42.10%
White	1.30%

### 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	702
--------------------------------	-----

### City of Miami Gardens Police

Number of budgeted positions	318
Vehicular patrol units	254

### 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
---------------------	---

**City of Miami Gardens, Florida**

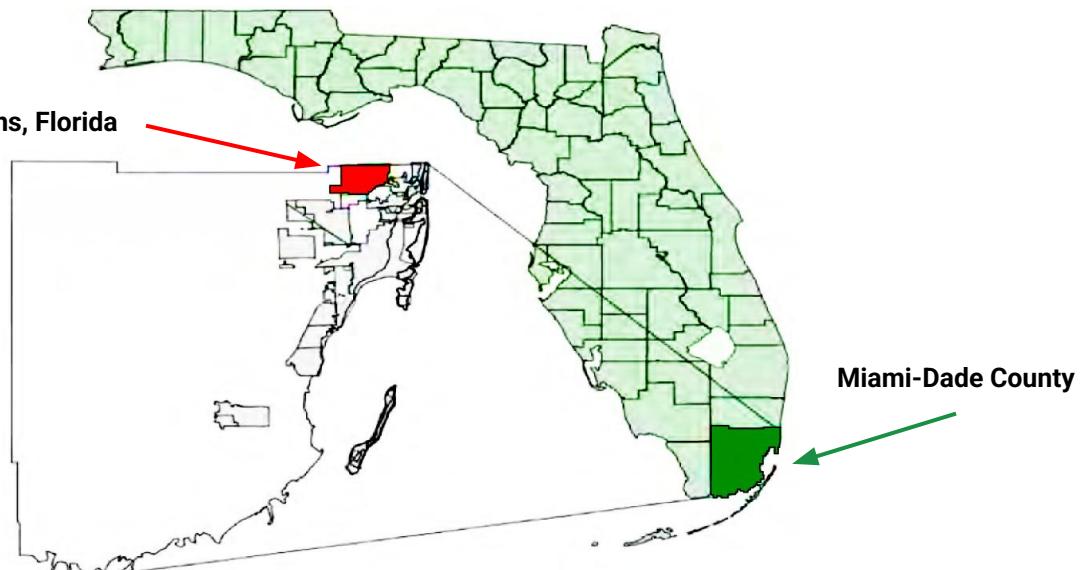


Image: Map of Florida with Miami-Dade County highlighted & City of Miami Gardens highlighted

## Staffing Overview

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

	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
<b>GENERAL FUND</b>						
Legislative	6.00	8.00	9.00	8.00	8.00	8.00
City Manager	7.00	7.00	8.50	9.30	8.00	8.03 <sup>(1)</sup>
Civic Engagement	2.00	2.00	2.00	2.00	2.00	2.00
Public Affairs	8.40	7.60	7.60	9.60	9.00	9.00
City Clerk	4.00	4.00	4.00	5.00	5.00	5.00
City Attorney	3.00	4.00	4.50	4.00	4.00	4.00
Human Resources	8.60	8.60	8.80	8.80	8.80	12.00 <sup>(2)</sup>
Finance	11.50	11.50	12.00	13.00	14.00	11.00 <sup>(3)</sup>
Management & Budget	-	-	-	-	-	3.00 <sup>(4)</sup>
Planning & Zoning	6.80	7.80	8.10	7.10	7.10	7.10
City Hall Maintenance	2.00	2.00	2.00	2.00	2.00	2.00
Code Enforcement	21.70	21.70	23.50	25.00	25.00	25.00
Law Enforcement	308.15	317.15	319.85	331.85	332.25	333.75 <sup>(5)</sup>
Parks & Recreation	121.25	130.25	120.80	131.25	156.15	164.55 <sup>(6)</sup>
Procurement Services	5.00	5.00	5.00	4.00	4.00	5.00 <sup>(7)</sup>
Information Services	10.50	10.50	10.50	10.50	10.50	11.50 <sup>(8)</sup>
Fleet	2.00	2.00	2.00	1.25	1.25	1.00 <sup>(9)</sup>
<b>GENERAL FUND</b>	<b>527.90</b>	<b>549.10</b>	<b>548.15</b>	<b>572.65</b>	<b>597.05</b>	<b>611.93</b>
<b>TRANSPORTATION FUND</b>						
Administrative Division	4.25	4.25	4.00	4.00	4.00	4.00
KMGB Program Division	2.00	2.00	2.00	2.00	2.00	2.00
Streets Division	25.45	25.45	25.45	24.95	24.45	24.45
CITT- Capital Division	2.00	2.00	3.00	3.00	3.00	3.00
CITT- Transit Division	3.00	3.00	3.00	3.75	3.75	4.00 <sup>(9)</sup>
<b>TRANSPORTATION FUND</b>	<b>36.70</b>	<b>36.70</b>	<b>37.45</b>	<b>37.70</b>	<b>37.20</b>	<b>37.45</b>
<b>DEVELOPMENT SVCS. FUND</b>						
Building Services	20.45	21.25	22.10	23.10	23.10	23.10
<b>DEVELOPMENT SVCS. FUND</b>	<b>20.45</b>	<b>21.25</b>	<b>22.10</b>	<b>23.10</b>	<b>23.10</b>	<b>23.10</b>
<b>CDBG, SHIP &amp; HOME FUNDS</b>						
Community Development	4.20	2.20	1.50	1.70	2.00	1.98 <sup>(10)</sup>
<b>CDBG &amp; SHIP FUNDS</b>	<b>4.20</b>	<b>2.20</b>	<b>1.50</b>	<b>1.70</b>	<b>2.00</b>	<b>1.98</b>
<b>CAPITAL PROJECTS FUND</b>						
CIP Administration	5.70	5.70	6.00	5.00	5.00	5.00
<b>CAPITAL PROJECTS FUND</b>	<b>5.70</b>	<b>5.70</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>STORMWATER FUND</b>						
Stormwater Utility Division	13.15	13.15	13.15	14.15	14.65	14.65
<b>STORMWATER FUND</b>	<b>13.15</b>	<b>13.15</b>	<b>13.15</b>	<b>14.15</b>	<b>14.65</b>	<b>14.65</b>
<b>GRANT FUND</b>						
Live Healthy Miami Gardens	2.80	2.80	3.00	-	-	-
Parks & Recreation	16.80	16.80	7.90	7.65	7.65	7.65
<b>GRANT FUND</b>	<b>19.60</b>	<b>19.60</b>	<b>10.90</b>	<b>7.65</b>	<b>7.65</b>	<b>7.65</b>
<b>TOTAL CITY POSITIONS</b>	<b>627.70</b>	<b>647.70</b>	<b>639.25</b>	<b>661.95</b>	<b>686.65</b>	<b>701.76</b>

**CHART NOTES**

<sup>(1)</sup> Reflects 0.03 FTE for the Economic Development Representative

<sup>(2)</sup> Three (3) full-time positions were added in FY25 and one (1) PT position converted to full-time status

<sup>(3)</sup> Three (3) positions moved to the newly established Office of Management & Budget

<sup>(4)</sup> New department established for FY 2026

<sup>(5)</sup> A new position (Receptionist) was added for FY 26 and a PT School Crossing Guard Mgr was upgraded to full-time status

<sup>(6)</sup> Positions were added for Scott Park which is anticipated to open in March 2026

<sup>(7)</sup> Addition of one (1) Procurement Officer for FY26

<sup>(8)</sup> Addition of one (1) Public Safety Systems Administrator

<sup>(9)</sup> The Trolley Program Manager position is now fully funded in the CITT - Transit Division

<sup>(10)</sup> Reflects decrease in FTE for the Economic Development Representative which partially funded in the City Mgr's Office

## 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%

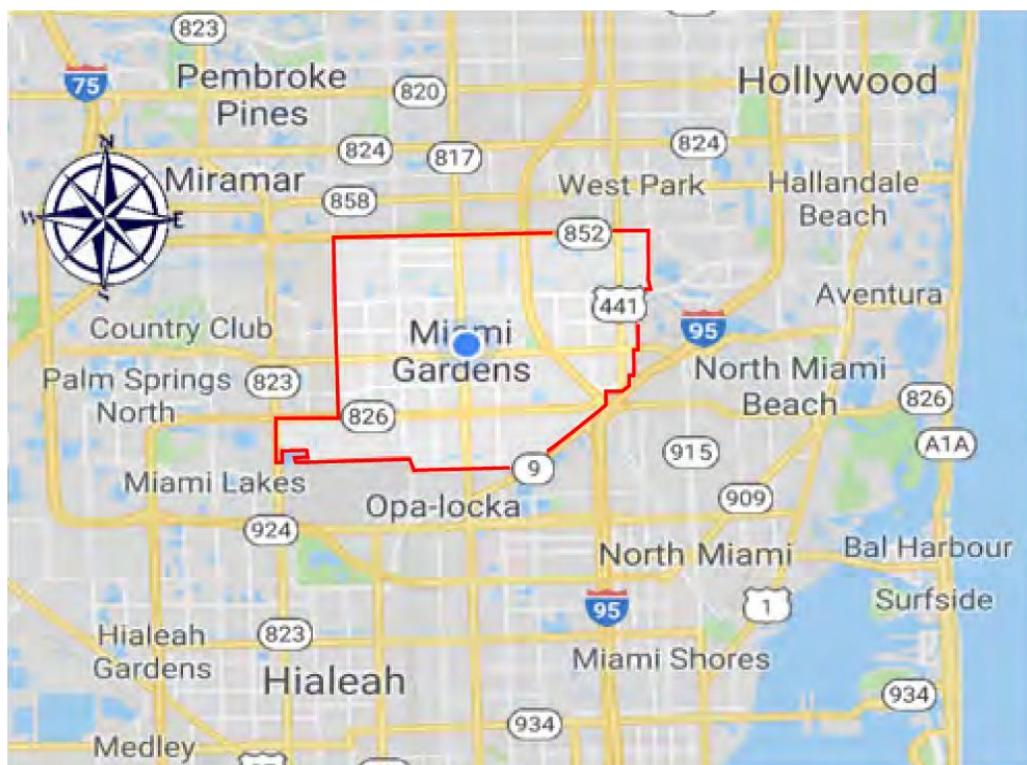
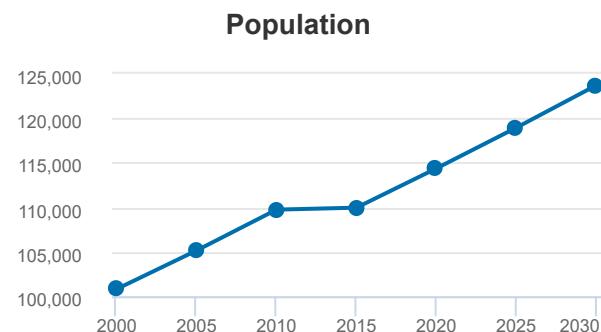


Image: Map of Miami Gardens, Florida

# City of Miami Gardens Non-Financial Goals

## Introduction

This budget document is designed to provide the reader with a comprehensive understanding of the City financial policies, procedures and financial objectives. However, a City does not exist for finances. It exists to provide services to its residents and to aid in fulfilling their vision for a good life. To do this, the budget provides the fuel (money) to accomplish these goals and visions. Too often, we tend to see the budget and finance process as a separate entity from the overall goals and objectives of the City.

Miami Gardens was incorporated in May of 2003. Initially, the City's budget was set by the County and, therefore, it reflected the County's priorities. In FY 04-05, the City adopted its own budget. This autonomy allowed the City to begin a number of planning and visioning processes that provided its residents and elected officials the opportunity to prioritize goals that were important for the short and long-term success of the City. The first formal visioning process commenced in FY 04-05.

During the first visioning meeting in 2005, the City Council established the overarching vision for the City and set City-wide goals and objectives to support that vision. These goals and objectives served as the guide for the City's fiscal decision-making until the City's first Comprehensive Development Master Plan (CDMP) was completed in 2007. The CDMP helped the City more accurately describe its goals and objectives and tailor its spending accordingly. Since 2007, the City has made updates to the CDMP on a continuous basis. The City also repeated its visioning process in 2011 to ensure that the City's broader goals and objectives were still responsive to the needs of the City's residents. In its efforts to ensure that the City's direction remains in line with its goals, the City worked with several key stakeholders to develop its Strategic Management Plan. As a result, this multi-year plan accurately identifies the City's overarching goals and provides the blueprint for accomplishing them.

In early 2024, the City embarked on the development of a new Strategic Plan. As the City of Miami Gardens continues to grow and diversify, we needed to identify ways to maintain our quality of life, safety, and economic vibrancy. While our past plans have served us well, a new plan was needed to prepare us for what's to come.

The Now & Tomorrow Strategic Plan is a comprehensive roadmap designed to ensure our city thrives today and for generations to come. It reflects our commitment to improving quality of life for all residents; embracing growth while honoring our rich culture and history; and strengthening our neighborhoods, economy, and community connections.

The Strategic Plan was developed with input from residents, business owners and employees, the City Council, City staff and other stakeholders. The strategic planning process placed an emphasis on:

- Reviewing the current community vision
- Acknowledging the progress of the past
- Identifying emerging trends and needs
- Assembling a set of strategies that respond to existing and emerging challenges
- Recommending a set of policies, actions, and investments that will maximize future opportunities
- Monitoring progress through relevant performance targets and key indicators

Some key takeaways from the planning process included:

**Our Community:** Miami Gardens is a community with a rich diversity. The population is aging and has fewer young families when compared with the remainder of the County, and our residents tend to drive to their jobs outside the City.

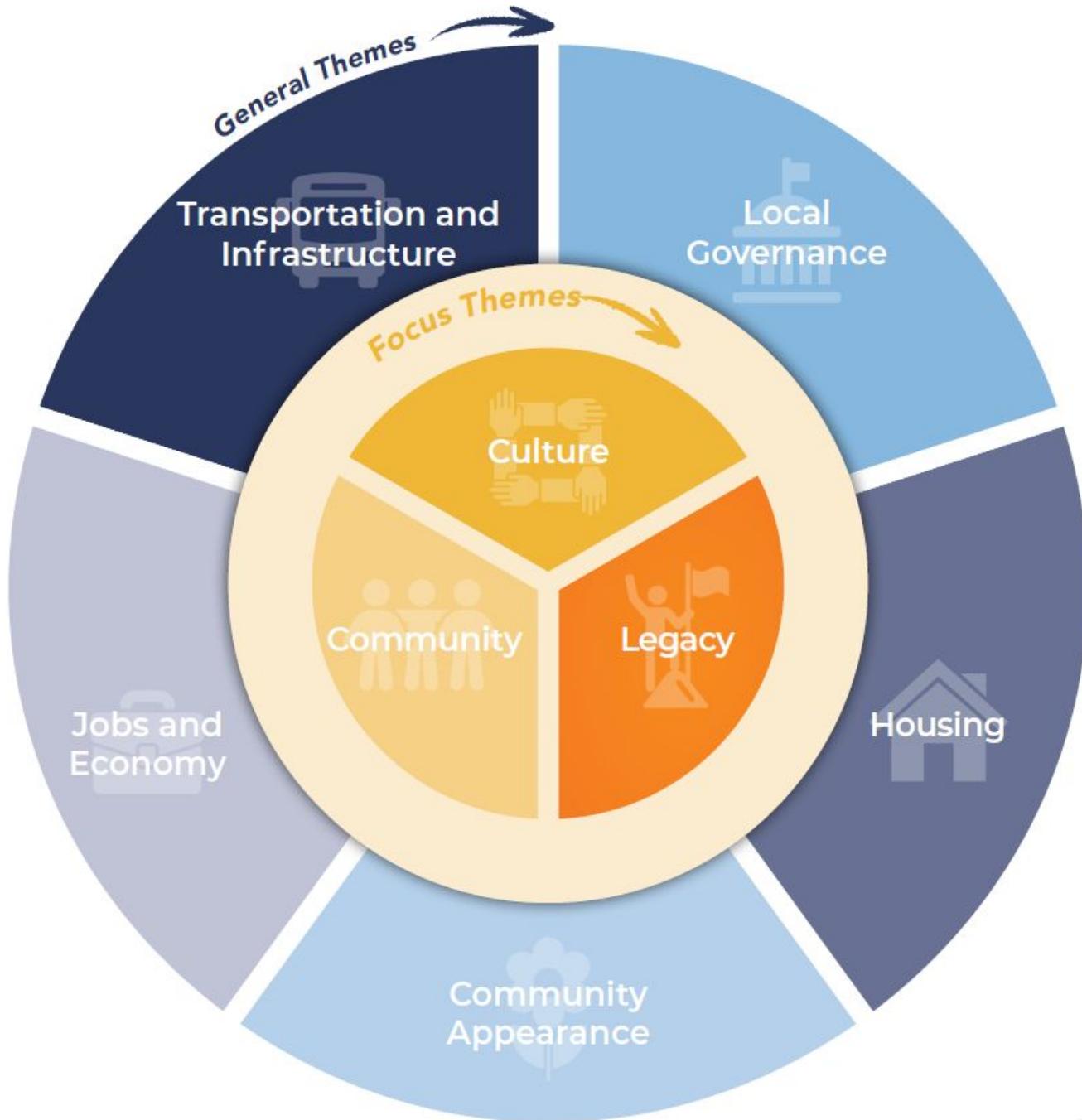
**Our Health:** 80% of our residents have health insurance coverage and have access to 11 hospitals within 9 miles of City Hall. However, our life expectancy is trending lower than surrounding communities.

**Our Funding:** City finances are well managed with more than 37% of revenues coming from property taxes and a consistent decline in municipal debt.

**Our Vibrancy:** There are more than 35,000 jobs in Miami Gardens (most are filled with employees from outside the City). The majority of Miami Garden's workforce commutes to destinations outside the City. In 2022, the

median household income is \$61,500. More than 58% of homes are owner occupied with a median home value of \$405,500.

The strategic planning process also identified general themes and focus themes to develop a quality action plan that will help guide the City in future decision-making. General themes include local governance, community appearance, housing, jobs and economy and transportation and infrastructure. Focus themes include community, culture, and legacy.



## General Theme: Local Governance

*The success of any great City is dependent upon how it governs itself with respect to those it serves and internal partners.*

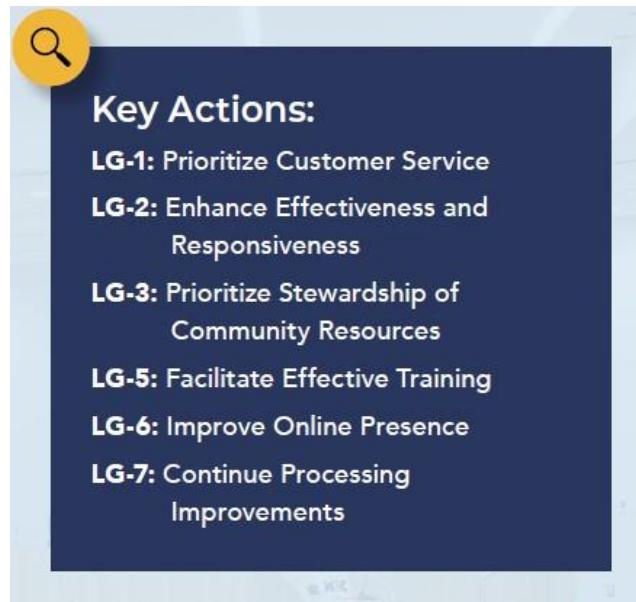
Local governance includes the accessibility of our staff, elected officials, and senior leadership within the City; how those seeking assistance from City employees and Departments are treated; and how the City operates both in-person and virtually. Our City Council is active and invested in the success of our residents and the City. Cities around the State look to Miami Gardens for inspiration on operating efficiently while meeting the demands associated with being a highly sought-after City to host events.

Fiscal health will continue to be a priority in the future. The City will continue to be good stewards of its finances, from effectively allocating revenue to paying off debt that has been incurred since Miami Gardens was incorporated.

### Objectives:

Make decisions that:

- Lead to positive community experiences
- Address community needs
- Prepare us for the future
- Reinforce good stewardship of community resources



## General Theme: Community Appearance

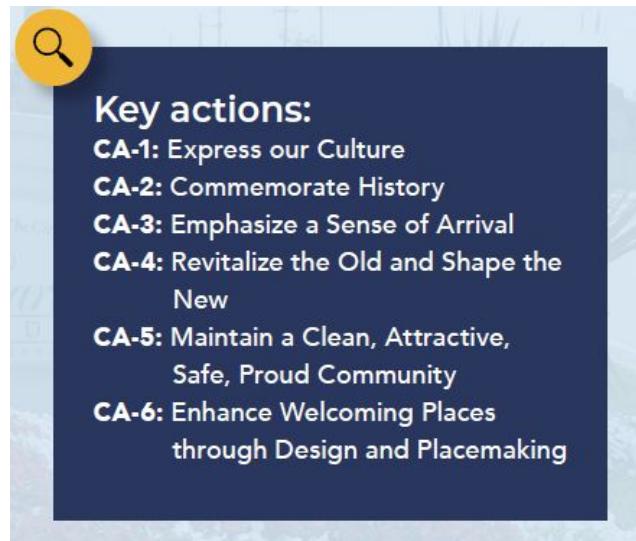
*Focusing on community appearance is an opportunity to showcase what makes a community special.*

Miami Gardens is a proud community, with a distinct heritage, and vibrant culture. Championing community appearance is one way for the City to continue building its identity in the minds of residents as well as throughout the region and nation.

### Objectives:

Maintain a positive image of our City in ways that:

- Communicate our diversity and rich culture
- Ensure that our City is distinct and recognizable
- Honor our past while embracing the future
- Ensure residents and visitors feel safe and welcome



## General Theme: Housing

*Invest in our neighborhoods, increase housing options, and address housing affordability.*

Our 35,000 housing units are home to a dynamic and diverse population. While much of the City's housing stock consists of single-family homes, the increasing number of multifamily units signals a shift in what residents are seeking and what the development community can successfully offer.

Many of the homes in our existing neighborhoods were built before 1970, highlighting the importance of routine maintenance. Equally important is ensuring that residents have strong connections to community assets, like schools, parks, and essential services. Access to these resources enhances quality of life and strengthens the bonds within neighborhoods.

Affordability remains the most pressing issue, with nearly half of householders spending more than 30% of their income on housing. Addressing affordability will be key to ensuring that everyone in the community can access quality housing. As Miami Gardens plans for the future, a heightened focus on these themes will help us build a more inclusive, connected, and resilient community where every resident can thrive.

### Objectives:

Create an environment where:

- Neighborhoods are well-connected with community features
- More housing choices exist
- Our housing is in good repair
- Housing is more affordable



## General Theme: Jobs and Economy

*Retaining existing businesses, attracting new industry, and supporting small businesses creates expanded opportunities for our workforce and the potential to cultivate economic vibrancy throughout our community.*

The City of Miami Gardens is at a critical point in its economic journey. With over 35,000 jobs many residents still commute outside the City for work, while only a smaller portion of jobs are filled by residents in the various businesses. As a result, there is a need to align available jobs with the skill sets and aspirations of the workforce. Approximately 61% of jobs in the City pay under \$40,000, emphasizing the need for workforce development to attract higher-wage options and better match residents with local employment. Strategies aimed at developing new projects and utilizing vacant land will help foster economic growth and provide opportunities for residents. By taking a proactive approach, the City can support a more vibrant and resilient local economy that meets the needs of both its workforce and businesses.

The Miami Gardens Strategic Plan should be leveraged as a tool to connect all aspects of quality of life in the community to achieve economic prosperity. This extends to diversification and affordability of the housing stock to be attractive to workers at all income levels, connecting employment centers to amenities and community services, and clearly communicating a brand for Miami Gardens. The culmination of the Strategic Plan should be a series of themes that support economic growth and increase the prosperity of the community.

### Objectives:

Promote economic vibrancy and opportunities through:

- Recruitment of businesses that offer living wages and robust benefits
- Identification and marketing of key development sites
- Investments in workforce education and training
- Support and promotion of small businesses



### Key Actions:

**JE-1: Align Jobs and Workforce**

**JE-2: Identify and Protect Prime Development Sites**

**JE-3: Build a Skilled and Resilient Workforce**

### General Theme: Transportation and Infrastructure

*How we move within our community and throughout the region can make a difference to our residents and visitors. We have the ability to enhance our travel experience, improve safety, and increase access to economic opportunity.*

Growth in Miami Gardens isn't just about new land use and development – it's also about the expansion of the transportation and infrastructure network. These two pillars of community growth, transportation and land use, can't be considered in a vacuum, but must be part of a comprehensive vision that aligns land use and transportation with community vision and visual objectives.

Transportation shouldn't exclusively be about moving cars- it should focus on moving and connecting people with destinations and opportunities. It will be important for the City to adopt a comprehensive strategy for a multimodal network that serves citizens, not just those who can afford or have access to personal vehicles.

The City should use the larger vision to guide transportation investments, designs, and policies. This plan also will help the City be more successful in regional, statewide, and federal funding programs.

### Objectives:

Connect our community through enhanced transportation in ways that:

- Are safe and effective for all
- Create travel choice and travel affordability
- Increase access to opportunities
- Contribute to the health of our community



### Key actions:

**TI-1: Prioritize Safety and Enforcement**

**TI-2: Address Transportation Affordability**

**TI-3: Enhance Walkability and Bikeability**

**TI-4: Improve Regional Activity**

**TI-5: Focus on Community Connectivity**

## Focus Theme: Community

*We can be known for our sense of community as much as our regional activities. It can be visible through our community spaces, community experiences, and the environment we offer to raise a family, work, visit, and retire.*

At the heart of Miami Gardens is the sense of community, felt through the diversity of community events held throughout the year. We value and recognize our employees, we celebrate youth achievements, we are attracting a new workforce to the area, and we care for our elderly by equipping them with resources that allow them to age gracefully in place.

By ensuring proper regulations are in place when development and redevelopment occur, our community's vitality will continue to be a focus and priority moving forward. The following sections describe aspects of our community that should be considered when making decisions. It is based on information from research, documented sources, meetings, and themes from what we heard in the community engagement events.

### Objectives:

Honor our history and share our heritage through actions that:

- Promote our community as being distinct from others
- Reinforce a reputation of excellence
- Leverage our culture as a community asset



## Focus Theme: Culture

*Our history and culture are defining characteristics of our community.*

The culture of Miami Gardens is something that is not easily explained. Rather, it is something experienced. It is tasted in our world-class cuisine representing the Caribbean culture that is prominent in our City. It is heard at Jazz in the Gardens, our annual music festival that attracts thousands of visitors each year. It is seen in our commitment to inspire the next generation of Miami Gardens residents and engage those who helped establish our City. The sections below describe some of the examples of how our culture can be fostered and enriched.

**Objectives:**

Honor our history and share our heritage through actions that:

- Promote our community as being distinct from others
- Reinforce a reputation of excellence
- Leverage our culture as a community asset

**Key actions:**

**CU-1: Embrace Community Diversity**

**CU-2: Commit to Community**

Distinction Through Fiscal  
Responsibility

**CU-3: Set Community Expectations**

**Focus Theme: Legacy**

*Legacy is an investment today that pays dividends in the future. It is a reflection of our respect for those who worked hard to get us to where we are today with the intent of positioning us for a better tomorrow.*

Miami Gardens has a rich history of leadership. The first generation of leadership led the charge to incorporate the City. The second generation worked to establish the City, balancing finances and achieving stability. The third generation worked to handle the City's growth, including streamlining zoning processes and attracting and shaping investment, events, and development.

Going forward, current leadership and staff have an opportunity to add their own chapters to the story of Miami Gardens. The following sections detail areas that emerged during community engagement and discussions with the City. They have the potential to contribute in meaningful ways to the City's legacy.

**Objectives:**

Memorialize today by being prepared for tomorrow:

- Anticipate and plan for community needs
- Integrate cultural identity in public spaces, activities, and designs
- Be good stewards of public funds to accomplish the needs of today and the goals of the tomorrow

**Key actions:**

**L-1: Enhance the Built Environment**

**L-2: Set Aside Resources for  
Opportunities**

**L-3: Emphasize Identity, Culture, and  
Community Expectations**

## City of Miami Gardens Long-term Financial Planning

### Five Year Forecast

The purpose of the Five Year Forecast (“Forecast”) is to help make informed budgetary and operational decisions by anticipating future revenues and expenditures, as well as highlighting anticipated fiscal risks and opportunities. The Forecast is a necessary strategic planning tool for financial sustainability and also ensures the City’s compliance with current best practices across other local governmental entities. The five-year forecast is viewed as a key management tool and must be updated periodically.

The Forecast is not a budget, and does not include any proposed balancing solutions or revised service levels. Instead, the forecast is a planning tool to: 1) identify opportunities and challenges over a longer time frame; and 2) discuss possible measures to address those opportunities and challenges, which include identifying opportunities for enhanced revenue growth and cost control initiatives.

The goal of the forecasting process is to encourage staff to think about the future, educate citizens and employees on the process of long-term planning, and create strategies that allow us to maintain the City’s infrastructure and continue to enhance our citizens’ experience.

Estimating revenues is always difficult. Trying to anticipate economic trends a year in advance is at best problematic. There are many variables involved in the development of a multiple year financial forecast, and several assumptions for each of those variables, on both the revenue and expenditure side. There are many unknown variables, for example, the rate of future growth in the assessed valuation of taxable properties. General budgeting principles dictate the use of caution in revenue prediction and staff has adopted that approach in developing the estimates herein.

Revenue estimates are prepared in several ways. The consumer price index is normally used to gauge trends and anticipate revenue levels for general revenue sources. 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.

### Revenue Assumptions

#### Ad Valorem Taxes

Property taxes are levied on net assessed value, which includes locally assessed real property, improvements, and personal property less exemptions. The aggregate assessed value in each of these categories changes from year to year due to market trends, depreciation, exemptions, legislative changes, and construction activity. Certified property tax values increased 9.88 percent in FY 2025-26. Future year property value growth assumptions reflect a 5% increase in taxable value in FY 2027 and FY 2028, thereafter 4% increase in value, using current millage rate of 6.9363.

#### Utility Taxes

A Utility Tax is a usage tax on communication, electric, water, and gas charges billed to a billing or service address within the City of Miami Gardens. Revenues in this category are projected to grow with the current inflation (CPI) approximately 2.1% in FY 2027 through FY 2031.

#### Franchise Fees

Franchise fees are fees that local governments charge an entity for their use of the public rights-of-way. For the City of Miami Gardens this includes electric, solid waste, gas and towing franchise fees. Revenues in this category are projected to grow with the current inflation (CPI) approximately 2.1% in FY 2027 through FY 2031.

## License, Permits & Fees

Revenues in this category includes charges for Local Business Tax, Building Permits, Certificates of Use and Alarm Permit Fees. This category of revenues is projected to grow with the real gross domestic product (GDP) growth rate of approximately 2.03% in FY 2027, and 2.12% in FY 2028 through FY 2031.

## Interfund Transfers

Charges for services are projected to increase at a rate of 3% for FY 2027 through FY 2031. The actual cost will be adjusted each fiscal to reflect the true expense per the Cost Allocation Plan which determines the level needed to cover the expenditures of the funds.

## Expenditure Assumptions

### Personnel Costs

Salary projections include contractual step and cost-of-living increases as dictated in the City's current collective bargaining agreements. The cost of wages and social security are projected to increase by 3.0% for FY 2027 through FY 2031, pending upcoming negotiations with the various collective bargaining units. Pension costs and health insurance costs are projected to grow an average of 7.0% annually over the next five years.

### Non-Personnel Costs

Operating, Capital Outlay and Non-Operating costs are projected to grow annually at an estimated rate of 2% over the next five years.

### Debt Service

In FY 2024, two (2) were paid off by the City resulting in decreased debt service expensed for the General Fund. Debt service expenses for the remaining notes are projected to increase slightly in FY 2026 and 2027. There is no debt obligation for the General Fund past FY 2027 at this time.

### Transfers

General Fund currently makes a transfer to the Community Redevelopment Agency (CRA) through TaxThe Increment Financing (TIF) funds. The TIF transfers to the CRA are projected to grow by 5% for FY 2027 and FY 2028 and by 4% for FY 2029 and FY 2031 which aligns with the projected growth in property tax revenues. Transfer to the Capital Projects Fund is projected to increase by 2% over the next five years.

## General Fund Budget and Five-Year Pro Forma for Fiscal Year 2026

### FY 2025-2031 Estimated Annual General Fund Budget

Revenues	FY 2025 YE Estimate	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Ad Valorem	\$57,198,161	\$64,876,435	\$68,045,256	\$71,372,519	\$74,167,420	\$77,074,117
Utility Taxes	\$13,101,162	\$12,992,140	\$13,022,106	\$13,246,691	\$13,475,992	\$13,710,109
Franchise Fee	\$9,105,825	\$9,727,414	\$9,924,054	\$10,133,537	\$10,347,451	\$10,565,891
License, Permits & Fees	\$2,170,463	\$2,831,500	\$2,877,815	\$2,926,566	\$2,976,229	\$3,026,821
Intergovernmental Revenues	\$15,544,520	\$15,035,000	\$15,350,253	\$15,672,126	\$16,000,758	\$16,336,292
Charges for Services	\$6,435,323	\$6,519,940	\$6,567,603	\$6,618,256	\$6,669,974	\$6,722,779
Fines & Forfeitures	\$3,492,454	\$4,655,450	\$3,911,574	\$3,979,086	\$4,048,017	\$4,118,395
Miscellaneous Revenues	\$4,164,442	\$2,971,648	\$3,446,694	\$3,469,134	\$3,492,023	\$3,515,370
Other Sources	\$1,911,181	\$1,873,250	\$1,929,448	\$1,987,331	\$2,046,951	\$2,108,360
<b>Total General Fund Revenues</b>	<b>\$113,123,531</b>	<b>\$121,482,777</b>	<b>\$125,074,803</b>	<b>\$129,405,246</b>	<b>\$133,224,815</b>	<b>\$137,178,134</b>
Expenditures	FY 2025 YE Estimate	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Legislative	\$2,040,722	\$2,513,037	\$2,544,826	\$2,639,866	\$2,739,388	\$2,843,643
City Manager	\$2,222,048	\$2,605,944	\$2,706,503	\$2,809,093	\$2,916,580	\$3,029,245
Public Affairs Office	\$922,803	\$1,474,868	\$1,525,202	\$1,575,890	\$1,628,734	\$1,683,847
Special Events Division	\$9,207,412	\$6,350,000	\$6,310,000	\$6,310,000	\$6,310,000	\$6,310,000
Educational Development	\$83,415	\$231,294	\$239,117	\$247,071	\$255,351	\$263,975
City Clerk	\$1,076,065	\$1,199,685	\$1,245,411	\$1,291,697	\$1,340,146	\$1,390,881
Finance	\$1,905,234	\$1,505,182	\$1,563,680	\$1,623,323	\$1,685,714	\$1,751,004
Human Resources	\$1,654,364	\$2,058,853	\$2,134,017	\$2,210,979	\$2,291,337	\$2,375,274
Management & Budget	\$-	\$575,431	\$598,654	\$622,405	\$647,289	\$673,371
City Attorney	\$930,369	\$1,299,233	\$1,347,932	\$1,397,493	\$1,449,336	\$1,503,589
Planning Division	\$997,185	\$1,127,111	\$1,190,203	\$1,235,372	\$1,282,659	\$1,332,183
School Crossing Guards	\$1,090,570	\$873,726	\$904,907	\$936,990	\$970,409	\$1,005,232
Police Department	\$48,248,346	\$53,966,457	\$56,273,454	\$58,411,459	\$60,660,465	\$63,027,114
Code Enforcement	\$1,913,247	\$2,825,926	\$2,956,613	\$3,064,021	\$3,176,451	\$3,294,185
Recreation Division	\$11,295,136	\$16,507,460	\$17,048,734	\$17,600,188	\$18,174,416	\$18,772,598
Purchasing	\$552,195	\$772,073	\$805,623	\$839,416	\$874,913	\$912,211
Information Technology	\$3,075,470	\$5,065,969	\$5,200,384	\$5,336,763	\$5,477,708	\$5,623,426
Fleet	\$4,372,562	\$5,160,014	\$5,265,449	\$5,372,920	\$5,482,663	\$5,594,729
City Hall Maintenance	\$1,162,774	\$1,159,065	\$1,187,432	\$1,216,261	\$1,245,949	\$1,276,529
Non-Departmental	\$10,433,392	\$14,211,449	\$13,919,644	\$14,291,694	\$14,540,210	\$14,900,624
<b>Total General Fund Expenditures</b>	<b>\$103,183,309</b>	<b>\$121,482,777</b>	<b>\$124,967,785</b>	<b>\$129,032,901</b>	<b>\$133,149,718</b>	<b>\$137,563,660</b>
OPERATIONS	FY 2025 YE Estimate	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Revenues Over/Under Expenditures	\$9,940,222	\$-	\$107,018	\$372,345	\$75,097	\$(385,526)
FUND BALANCE	FY 2025 YE Estimate	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Projected Fund Balance	\$74,343,687	\$74,343,687	\$74,450,705	\$74,823,050	\$74,898,147	\$74,512,621



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Miami Gardens



# INTRODUCTION



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# 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.

### The Adoption Phase

At their July 24, 2025 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 10<sup>th</sup> and September 25<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 10, 2025. The purpose of the public hearing is to give the general public an opportunity to speak for or against the proposed budget and millage rate. At the end of the first public hearing, a date and time will be set for the final public hearing, which is currently scheduled on September 25, 2025. 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 Calendar

February	2/26/25	Budget Prep Manual Distributed to Departments
	3/6/25	Organizational Charts for FY 2026 due to Finance
March	3/10-14/25	Organization Charts reviewed by Deputy City Manager /Assistant City Manager
	3/24/25	Deadline for same level service budget submissions
		Deadline for Mission Statement; Accomplishments, Goals and Objectives; and Performance Measures
	3/24- 4/18/25	Finance review of departmental submittals
April	4/3/25	Deadline to submit Program Modification forms to Finance electronically
	4/24/25	Departmental budgets submitted to DM for review
May	6/01/25	Budget Planning meeting with CM
	6/1/25	Property Appraiser provides preliminary taxable value
June	6/2-6/30	Departmental meetings with CM/DCM/ACM
	6/25-27/25	Finance updates budget with DC/ACM revisions
		Preliminary balancing of Proposed budget
		Finance prepares proposed budget summary for workshop
July	7/1/25	Property Appraiser certifies Taxable Value
	7/23/25	FY 2026 First Budget Workshop
	7/23/25	City Council sets "not to exceed" millage rate for certification to Property Appraiser
August	7/31/25	Notification to Property Appraiser of Proposed Millage Rate, Rollback Rate and, Time and Place of Public Hearings
September	9/5/25	Proposed Budget available to the Public
	9/9/25	First Public Hearing; adoption of tentative millage rate at 5:01 p.m.
	9/22/25	Advertise Final Public Hearing
	9/24/25	Final Public Hearing; adoption of tentative millage rate at 5:01 p.m.
October	10/1/25	First Day of Fiscal Year 2026

## Budget Overview

### FY2025 - 2026 Operating Budget

The City's Adopted Operating Budget for FY 2025-2026: \$178,654,341

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 seven (7) 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.

**HOME Investment Partnerships Program (HOME):** accounts for revenues and expenditures of the City's HOME 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.

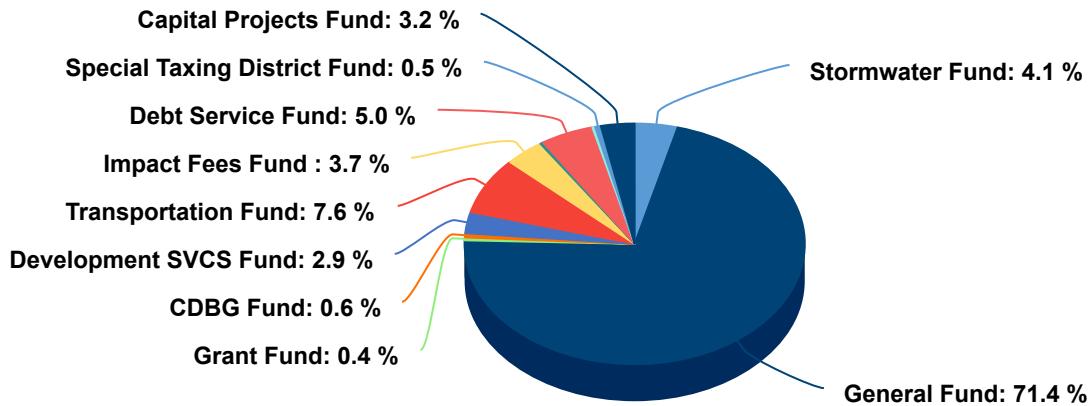
**Special Taxing District Fund:** account for revenues and expenditures of the City's special taxing district program which include funding for lighting and maintenance.

**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.

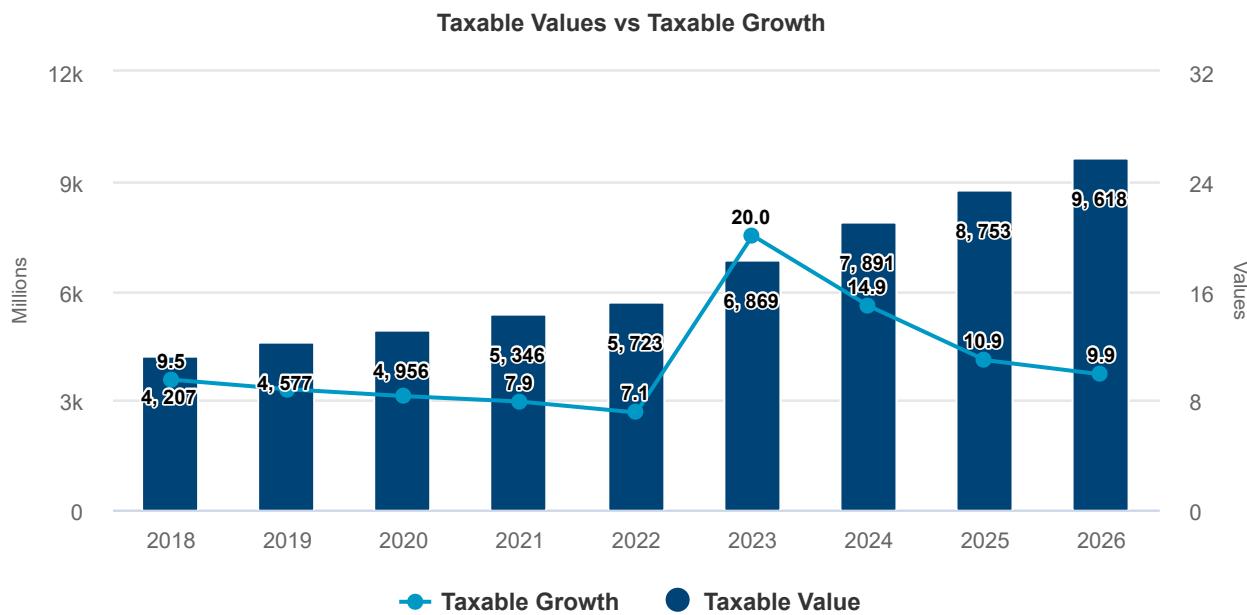
**Stormwater Utility Fund:** accounts for neighborhood drainage improvements, including canal, street and storm drain cleaning, as well as swale preservation.

### Citywide Revenues By Fund For FY 2025-2026



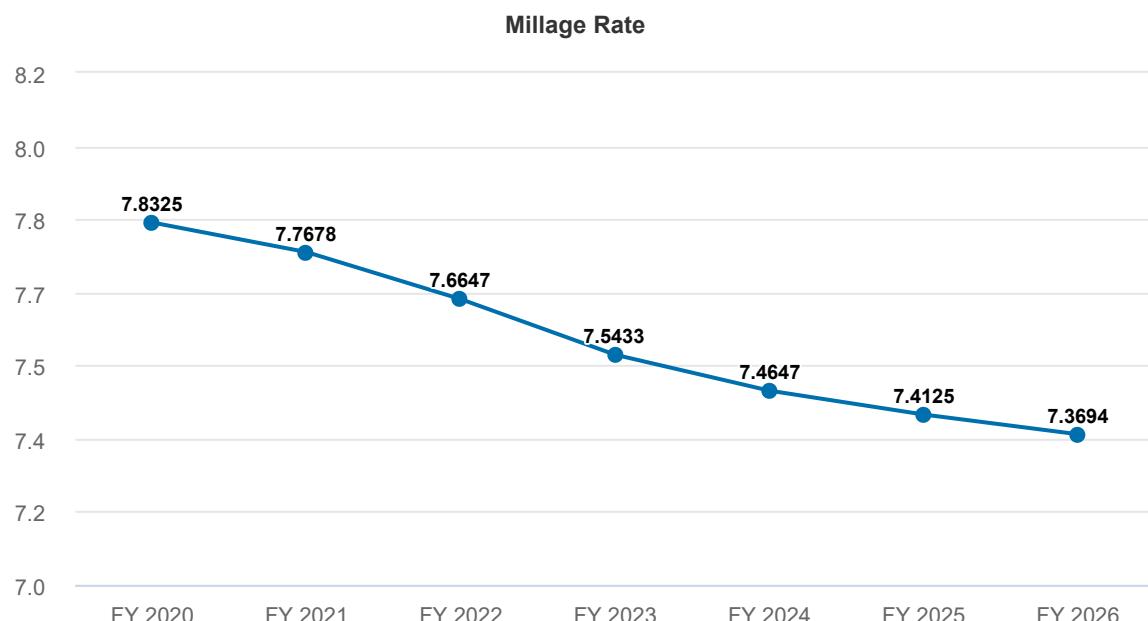
## Assessed Value and Millage Data

For Fiscal Year 2026, 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 2025 (FY 2026) is \$9,617,813,038, which is a net increase of \$864,698,665 or 9.88% compared to last year's final gross taxable value of \$8,753,114,373. 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 0.4331 mills for FY26.



## Budget Highlights

On July 1, 2025, the Miami Dade County Property Appraiser provided an estimated taxable value for the City in the amount of \$9,617,813,038, an increase of 9.88% over the FY 2025 certified taxable value. This budget proposes the same millage rate for the thirteenth (13<sup>th</sup>) consecutive year at 6.9363 mills. This rate will generate additional revenue of \$ 5.9 million from ad valorem taxes compared to FY 2025. 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

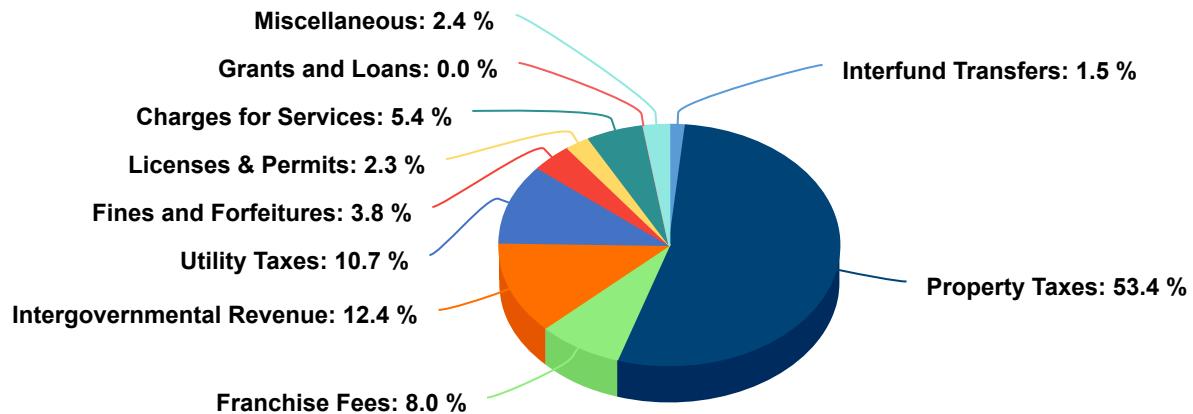
In building a budget, we usually look at revenues first. The Administration is aware of the following for FY 2026 revenue:

- **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 twelfth (12<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 2024 was \$9.62 billion. This reflects an increase of 9.88% from the FY 2025 certified taxable value. Using the new July 1 taxable value, our roll back millage rate is 6.4287 mills which would generate \$4.9 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 2026 is projected to be approximately \$8.00 million, an increase of approximately \$1.0 million over the FY2025 approved budget.
- **Utility Taxes:** Utility taxes are paid by the utility customer as a percentage of their bill for using the various utilities services- water, sewer, electric and communications. These taxes are collected by other local governments and remitted to the City. The portion remitted to the City by the Miami-Dade Water and-Sewer Department is net after the City's portion of a past payment is deducted (Quality Neighborhood Improvement Program Bond). The Cities of North Miami Beach and Opa Locka are the other utility providers in Miami Gardens. The budget for FY 2026 is \$13.0 million, an increase of approximately \$675,547 compared to that of FY 2025.
- **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 2026 forecast for the City's share of Half Cent Sales Tax revenue is \$11.9 million, an increase of approximately \$0.1 million above the FY 2025 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 \$22.8 million.

The above represents 98.5% of total General Fund Revenues. The remaining 1.5% 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 2026**



## Expenses

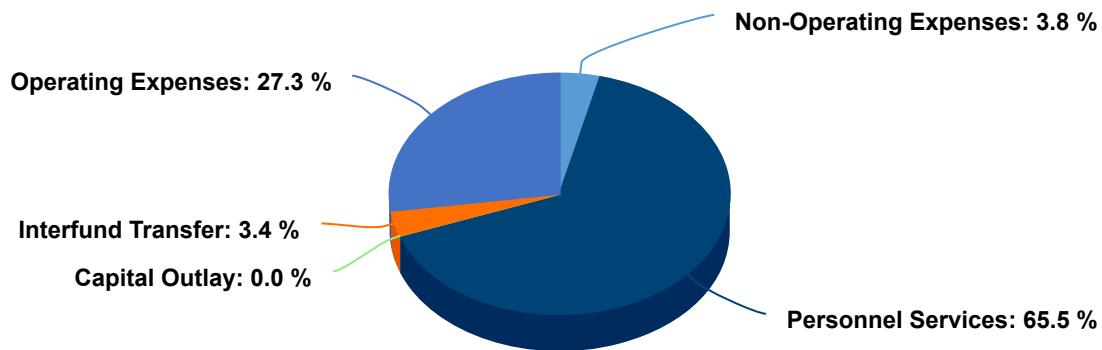
The other side of constructing a budget is expenditures. The current economic climate has affected the cost of doing business with inflationary increases affecting most, if not all, operating areas within this budget. Realizing the effects of the economy on the staff as well, the City has budgeted a 6% salary adjustment for non-union employees.

## Salaries and Benefits and other highlights

In addition to the 6% salary adjustment, the pension rates for entities within the Florida Retirement System (FRS) as of July 1, 2025 on average, will remain relatively the same as the previous year. Health Insurance premiums are budgeted at about 25% higher than in FY 2025. Property Insurance increased by approximately 15% over FY 2025.

Several General Obligation Bond (GOB) improvement projects are anticipated to be completed in FY 2025. 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 2026**

## 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 \$1.8 million in revenue for FY 2026 and the 3-cent per gallon tax allocation to the City is expected to be \$673,831 for FY 2026. Both estimates are from the State and are slightly above the amounts for FY 2025.

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 2026.

The fourth major revenue is the County's Transportation Surtax which the City will be receiving on a monthly basis in FY 2026. In FY 2024, the City received \$7.1 million and project receipts and approximately \$7.0 million at the end of FY 2025. Based on preliminary estimates from the County, this revenue stream is anticipated to be approximately \$7.0 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 2025. 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.

## 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 2026 are \$ 4,855,248 which represents a 0.6% 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 2026, the Division continues to be staffed with seventeen (17) positions, which adds up to a total of 14.65 full time equivalent employees.

The City's Stormwater fee for FY 2026 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 (91%) 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 90,004 Equivalent Residential Units (ERU's) in Miami Gardens and a projection of \$6.5 million in revenues.

### Expenditures

Expenditures in the Stormwater Utility involve operations and projects. For FY 2026 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 2026 budget includes a transfer of 4,025,238 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 2025 will automatically be carried forward to FY 2026.

## Expenditures

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

## 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 2026, the City of Miami Gardens CDBG allocation from HUD, for the program year will be \$970,105.

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.

BUDGET SUMMARY - ALL FUNDS			
FY 2024- FY2026			
	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
<b>RE-APPROPRIATE FUND BALANCE - ALL FUNDS</b>	\$-	<b>\$9,267,464</b>	<b>\$10,112,288</b>
<b>REVENUES - ALL FUNDS</b>			
Property Taxes	\$56,006,006	\$62,888,337	\$68,833,636
Franchise Fees	\$9,648,364	\$8,614,406	\$9,727,414
Intergovernmental Revenue	\$23,940,469	\$22,816,732	\$22,946,292
Utility Taxes	\$14,331,742	\$12,126,593	\$12,992,140
Fuel Taxes	\$2,353,720	\$2,327,673	\$2,444,056
Fines and Forfeitures	\$3,928,575	\$3,595,750	\$4,658,250
Licenses & Permits & Fees	\$7,969,925	\$6,546,018	\$7,189,592
Charges for Services	\$14,694,315	\$15,041,664	\$13,354,894
Grants and Loans	\$9,673,070	\$2,318,204	\$2,270,976
Miscellaneous	\$14,594,240	\$3,613,081	\$4,930,438
Interfund Transfers	\$17,775,165	\$11,343,143	\$10,771,157
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$174,915,591</b>	<b>\$151,231,601</b>	<b>\$160,118,845</b>
<b>TOTAL RESOURCES AVAILABLE - ALL FUNDS</b>	<b>\$174,915,591</b>	<b>\$160,499,065</b>	<b>\$170,231,133</b>
<b>EXPENDITURES - ALL FUNDS</b>			
Council/Legislative	\$1,796,616	\$1,851,537	\$2,155,857
Civic Engagement	\$327,654	\$365,111	\$357,180
City Manager	\$2,727,844	\$2,186,358	\$2,837,238
Public Affairs	\$1,031,980	\$1,363,144	\$1,474,868
Special Events	\$10,081,954	\$6,058,500	\$6,350,000
City Clerk	\$1,037,842	\$1,060,755	\$1,199,685
Finance	\$1,763,076	\$1,976,894	\$1,505,182
Human Resources	\$1,495,746	\$1,516,001	\$2,058,853
Management & Budget	\$-	\$-	\$575,431
City Attorney	\$1,110,969	\$1,271,844	\$1,299,233
School Crossing Guard	\$939,202	\$803,844	\$873,726
Police	\$52,474,634	\$52,204,586	\$53,966,457
Code Enforcement	\$2,174,112	\$2,587,978	\$2,825,926
Parks & Recreation	\$11,169,322	\$15,853,766	\$16,507,460
Procurement	\$581,550	\$613,175	\$772,073
Information Technology	\$3,145,013	\$4,121,277	\$5,065,969
Fleet	\$6,353,643	\$4,197,236	\$5,160,014
City Hall Maintenance	\$1,014,798	\$1,055,627	\$1,159,065
Non-Departmental	\$15,763,238	\$19,217,411	\$20,587,569
Public Works	\$14,537,924	\$11,899,662	\$12,984,347
Planning	\$893,237	\$1,060,556	\$1,127,111
Building	\$4,573,975	\$4,883,020	\$4,855,248
Capital Projects	\$10,422,106	\$5,348,273	\$5,431,641
State Housing Initiative Program	\$349,028	\$557,486	\$514,801
Grants	\$7,268,981	\$650,000	\$650,000
Formula One Programming	\$464,063	\$444,444	\$444,444
HOME Investment Partnerships Programming	\$-	\$-	\$104,000
Special Taxing Districts	\$708,627	\$921,081	\$921,081
Community Development Block Grant	\$665,140	\$1,003,648	\$970,105
Stormwater Operations	\$3,855,594	\$6,800,599	\$6,916,271
Debt Service	\$16,573,625	\$8,625,252	\$8,580,298
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$175,301,493</b>	<b>\$160,499,065</b>	<b>\$170,231,133</b>

<b>TOTAL REVENUE OVER EXPENDITURES</b>	<b><math>\\$(385,902)</math></b>	<b>\$-</b>	<b>\$-</b>
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Summary of All Funds			
Consolidated Budget Summary FY 2026			
Description	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
<b>RE-APPROPRIATE FUND BALANCE - ALL FUNDS</b>	<b>\$-</b>	<b>\$9,267,464</b>	<b>\$10,112,288</b>
<b>REVENUES - ALL FUNDS</b>			
Property Taxes	\$56,006,006	\$62,888,337	\$68,833,636
Franchise Fees	\$9,648,364	\$8,614,406	\$9,727,414
Intergovernmental Revenue	\$23,940,469	\$22,816,732	\$22,946,292
Utility Taxes	\$14,331,742	\$12,126,593	\$12,992,140
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Miscellaneous	\$14,594,240	\$3,613,081	\$4,930,438
Interfund Transfers	\$17,775,165	\$11,343,143	\$10,771,157
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$174,915,591</b>	<b>\$151,231,601</b>	<b>\$160,118,845</b>
<b>TOTAL RESOURCES AVAILABLE - ALL FUNDS</b>	<b>\$174,915,591</b>	<b>\$160,499,065</b>	<b>\$170,231,133</b>
<b>EXPENDITURES - ALL FUNDS</b>			
Personnel Services	\$78,372,157	\$84,944,810	\$89,341,161
Operating Expenses	\$38,975,038	\$36,852,657	\$41,395,898
Debt Service Payment	\$18,718,249	\$9,171,745	\$9,127,512
Interfund Transfers	\$17,775,165	\$11,343,143	\$10,771,157
Non-Operating Expenses	\$2,166,753	\$10,023,392	\$11,314,332
<b>TOTAL OPERATING EXPENDITURES - ALL FUNDS</b>	<b>\$156,007,362</b>	<b>\$152,335,747</b>	<b>\$161,950,060</b>
Capital Outlay	\$19,294,131	\$8,163,318	\$8,281,073
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$175,301,493</b>	<b>\$160,499,065</b>	<b>\$170,231,133</b>
<b>TOTAL REVENUE OVER EXPENDITURES</b>	<b>\$(385,902)</b>	<b>\$-</b>	<b>\$-</b>



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**Miami Gardens**



**2020**

# **POLICIES & PROCEDURES**



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## 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.

## 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.

## 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.

## 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 changes 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.

## 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 Chief Financial Officer 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	
Special Revenue Funds	Special Revenues with the exception listed above
Capital Projects Fund	Capital Projects with the exception listed above
Debt Service Fund	Debt Service
Unreserved, undesignated:	
Unassigned:	
General Fund Only*	

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

## Specific Guidelines for Individual Funds

### General Fund

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

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

## Capital Asset Management Policy

### Threshold

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

### Asset categorization

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

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

### Infrastructure Accounting

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

### Capital Expenditure/Capital Outlay

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

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

## Capital Assets

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

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

## Estimated useful assets life

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

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

## Five year capital plan

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

## Fixed Asset Accounting

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

# Capital Expenditures and Debt Policy

## All Funds

### Revenue

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

### Requirements

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

### Long Term Debt

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

### Medium Term Debt

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

### Short Term Debt

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

## Specific Guidelines

### 1. General Capital Improvements

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

#### 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer shall have overall responsibility for ensuring that the ongoing requirements described in this section are met with respect to the bonds. The Chief Financial Officer 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 Chief Financial Officer 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 re-issuance 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer shall reasonably ask of such party concerning such data, and produce such reports concerning the sales data as the Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer shall obtain and record the contact information of that.

## **6. Use of Proceeds of Bonds**

The Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer, 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 Chief Financial Officer, 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer, 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 Chief Financial Officer a written indication or approval via electronic mail or such other means that are acceptable to the Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer shall ensure the City complies with the ongoing filing requirements of all such Undertakings. The Chief Financial Officer 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 Chief Financial Officer, working with the City Clerk as needed, shall be responsible for retaining records demonstrating compliance with these Disclosure Policies and Procedures. The Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer. However, if such potential issues or concerns are related to information provided, or to be provided, by the Chief Financial Officer, 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 Chief Financial Officer, 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 Chief Financial Officer, 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer.
- **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 Chief Financial Officer 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 Chief Financial Officer are authorized to review annual forecasted cash requirements for use in determining appropriate length of investments. The Chief Budget Officer 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 Chief Financial Officer.

### **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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer. The City Manager and Chief Financial Officer 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.				
<u>Notes:</u> <p><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.</p> <p><sup>2</sup> Maximum exposure to any one Federal agency, including the combined holdings of Agency debt and Agency MBS, is 40%.</p> <p><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.</p> <p>* 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).</p> <p>** 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.</p> <p>*** This limit may be increased up to 75% if collateralized by Treasuries, Agencies or Munis.</p>				

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 Chief Financial Officer 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 Chief Financial Officer 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 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.

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 Chief Financial Officer & 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 Chief Financial Officer 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 Chief Financial Officer 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 Chief Financial Officer and subsequently approved by the City Manager. In the absence of the Chief Financial Officer, 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. Chief Financial Officer
  - 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 Chief Financial Officer 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 Chief Financial Officer shall review the Policy annually. The authority to issue and/or revise this policy is reserved for the city.

## 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.



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**Miami Gardens**



2020

# OVERVIEW OF FUNDS



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## 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. Government resources are allocated to and accounted for in each Fund 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 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.

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. HOME Investment Partnerships Program (HOME) Fund (104)- The HOME Investment Partnerships Program Fund is used to account for revenues and expenditures of the City's HOME Program. The HOME program funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or provide direct rental assistance to low-income people.
  - f. 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.
  - g. 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.
  - h. 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.
  - i. 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.
  - j. Law Enforcement Training Trust Fund (113)- The Law Enforcement Training Trust Fund (LETTF) is used to account for specific training for law enforcement personnel.

- k. Formula One Fund (116)- The Formula One Fund is used to account for community benefits programs for the City of Miami Gardens.
- l. Special Taxing District Fund (121-147)- The Special Taxing District Fund is used to account for the revenues and expenditures of the City's special lighting 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.

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

## Fund Structure Table

Fiscal Year 2026 Proposed Budget		
<b>\$170,231,133</b>		
<b>Governmental Funds</b>	001	General Fund \$121,482,777
<b>\$163,314,862</b>	100	Transportation Fund \$12,984,347
	102	Grant Fund \$650,000
	103	SHIP Fund \$514,801
	104	CDBG Fund \$970,105
	105	Development Services Fund \$4,855,248
	110-112	Impact Fees Fund \$6,376,120
	116	Formula One Fund \$444,444
	118	HOME Fund \$104,000
	121-147	Special Taxing Districts Fund \$921,081
	201	Debt Service Fund \$8,580,298
	300	Capital Projects Fund \$5,431,641
<b>Enterprise Fund</b>	401	Stormwater Fund \$6,916,271
<b>\$6,916,271</b>		

## FUND STRUCTURE BY DEPARTMENT

	Budget FY 25-26
<b>GENERAL FUND</b>	<b>\$121,482,777</b>
Council/Legislative Office	\$2,155,857
Office of Civic Engagement	\$357,180
Office of the City Manager	\$2,605,944
Office of the City Manager- Educational Development Division	\$231,294
Office of Public Affairs	\$1,474,868
Office of Public Affairs- Special Events Division	\$6,350,000
Office of the City Clerk	\$1,199,685
Finance Department	\$1,505,182
Human Resources Department	\$2,058,853
Purchasing Department	\$772,073
Office of Management & Budget	\$575,431
Office of the City Attorney	\$1,299,233
Planning & Zoning Office	\$1,127,111
Information Technology Department	\$5,065,969
School Crossing Guard Program	\$873,726
Police Department	\$53,966,457
Office of Code Compliance	\$2,825,926
Parks & Recreation Department	\$16,507,460
Public Works Department- Fleet Division	\$5,160,014
Public Works Department- City Hall Maintenance Division	\$1,159,065
Non-Departmental	\$14,211,449
<b>TRANSPORTATION FUND</b>	<b>\$12,984,347</b>
Public Works Department	\$12,984,347
<b>GRANT FUND</b>	<b>\$650,000</b>
Parks & Recreation Department	\$650,000
<b>SHIP FUND</b>	<b>\$514,801</b>
Community Development Department (SHIP Program)	\$514,801
<b>CDBG FUND</b>	<b>\$970,105</b>
Community Development Development (CDBG Program)	\$970,105
<b>HOME FUND</b>	<b>\$104,000</b>
Community Development Development (HOME Program)	\$104,000
<b>DEVELOPMENT SERVICES FUND</b>	<b>\$4,855,248</b>
Building Services Department	\$4,855,248
<b>IMPACT FEES FUND</b>	<b>\$6,376,120</b>
Non-Departmental (Impact Fees Programming)	\$6,376,120
<b>FORMULA ONE FUND</b>	<b>\$444,444</b>
Non-Departmental (Formula One Programming)	\$444,444
<b>SPECIAL TAXING DISTRICTS FUND</b>	<b>\$921,081</b>
Public Works Department (Lighting Districts Program)	\$921,081
<b>DEBT SERVICE FUND</b>	<b>\$8,580,298</b>
Non-Departmental (Debt Service Program)	\$8,580,298
<b>CAPITAL PROJECTS FUND</b>	<b>\$5,431,641</b>
Capital Improvement Department	\$5,431,641
<b>STORMWATER FUND</b>	<b>\$6,916,271</b>
Public Works Department- Stormwater Operations Division	\$6,916,271
<b>TOTAL - ALL FUNDS</b>	<b>\$170,231,133</b>

## Historical Citywide Revenues by Fund

Fund	All Funds Revenues				
	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
General Fund	\$106,471,247	\$109,998,173	\$116,773,400	\$113,446,827	\$121,482,777
Transportation Fund	\$9,970,898	\$11,595,150	\$12,113,551	\$11,899,662	\$12,984,347
Grant Fund	\$15,594,796	\$7,083,666	\$7,268,977	\$650,000	\$650,000
SHIP Fund	\$776,177	\$305,093	\$1,327,378	\$557,486	\$514,801
CDBG Fund	\$1,679,481	\$1,601,003	\$735,162	\$1,003,648	\$970,105
Dev Services Fund	\$5,039,489	\$7,990,445	\$5,369,771	\$4,883,020	\$4,855,248
Impact Fee Fund	\$754,228	\$1,638,474	\$448,744	\$5,918,773	\$6,376,120
Formula One Fund	\$1,000,000	\$444,444	\$444,444	\$444,444	\$444,444
HOME Fund	\$-	\$-	\$-	\$-	\$104,000
Special Taxing Dist Fund	\$713,015	\$731,491	\$901,848	\$921,081	\$921,081
Debt Service Fund	\$14,444,492	\$10,799,576	\$14,066,737	\$8,625,252	\$8,580,298
Capital Projects Fund	\$8,540,917	\$8,112,094	\$7,909,789	\$5,348,273	\$5,431,641
Stormwater Fund	\$4,817,806	\$6,366,329	\$7,555,790	\$6,800,599	\$6,916,271
<b>TOTAL REVENUE</b>	<b>\$169,802,546</b>	<b>\$166,665,938</b>	<b>\$174,915,591</b>	<b>\$160,499,065</b>	<b>\$170,231,133</b>

## Fund Balance / Net Position

Net position is the difference between an entity's assets plus deferred outflows of resources and its liabilities plus deferred inflows of resources. Within the governmental funds, this difference is known as fund balance. This accumulation of unexpended revenues may be reserved to provide a financial cushion in the event of unanticipated reductions in revenues, sudden economic downturn and to cover a reasonable level of extraordinary unbudgeted expenditures. Per the Government Finance Officers' Association (GFOA), it is recommended that governmental entities maintain two (2) months of General Fund operating expenditures in reserves (approximately 17%). At the start of FY 2024, the General Fund unassigned fund balance was \$51.0 million, representing 48.1% of General Fund FY 2024 budgeted expenditures. This amount is anticipated to remain relatively stable for FY 2025.

The pages that follow outlines the fund balance/net position of various funds within the City's operations.



**Miami Gardens**



# **SUMMARY OF FUNDS**



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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.

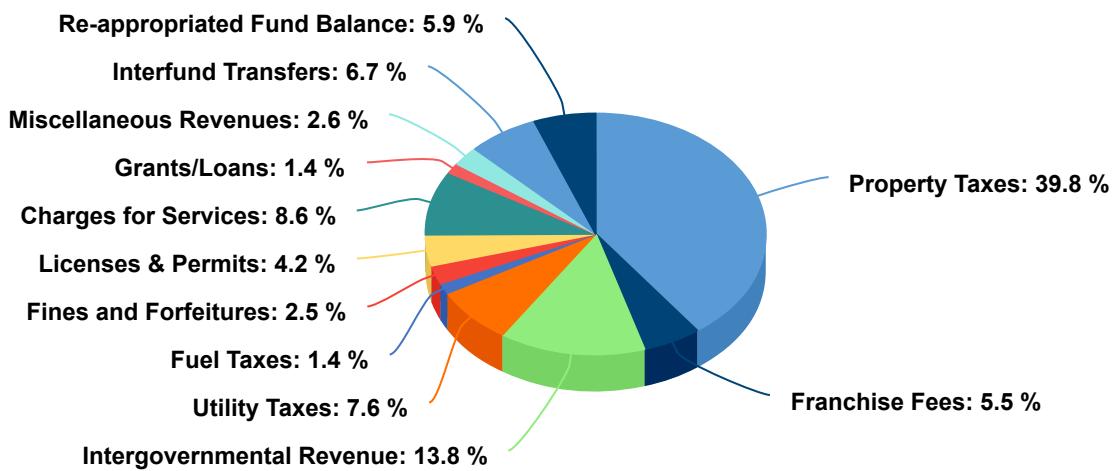
### All Funds Summary with Year-to-Year Changes by Revenue Source

ALL FUNDS REVENUES	BUDGET FY 2025	BUDGET FY 2026	% Change
Property Taxes	\$62,888,337	\$68,833,636	9.50% <sup>(1)</sup>
Franchise Fees	\$8,614,406	\$9,727,414	12.90% <sup>(2)</sup>
Intergovernmental Revenue	\$22,816,732	\$22,946,292	0.60%
Utility Taxes	\$12,126,593	\$12,992,140	7.10% <sup>(3)</sup>
Fuel Taxes	\$2,327,673	\$2,444,056	5.00%
Fines and Forfeitures	\$3,595,750	\$4,658,250	29.50% <sup>(4)</sup>
Licenses & Permits	\$6,546,018	\$7,189,592	9.80% <sup>(5)</sup>
Charges for Services	\$15,041,664	\$13,354,894	(11.20%) <sup>(6)</sup>
Grants/Loans	\$2,286,134	\$2,238,906	(2.10%)
Miscellaneous Revenues	\$3,645,151	\$4,962,508	36.10% <sup>(7)</sup>
Interfund Transfers	\$11,343,143	\$10,771,157	(5.00%) <sup>(8)</sup>
Re-appropriated Fund Balance	\$9,267,464	\$10,112,288	9.10%
<b>TOTAL OPERATING REVENUES</b>	<b>\$160,499,065</b>	<b>\$170,231,133</b>	<b>6.10%</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> Attributed to increase in Electric Utility Taxes revenues
- <sup>(4)</sup> Reflects increase for Code Enforcement Fines and new School-zone Speed Violations revenue stream
- <sup>(5)</sup> Reflects increase for building permit fees and revenues from Certificates of Use
- <sup>(6)</sup> Reflects decrease in revenues relating to Jazz in the Gardens event
- <sup>(7)</sup> Reflects increase primarily in interest earnings
- <sup>(8)</sup> Reflects decrease in transfers for debt service payments (two loans were paid off in FY 2024)

### All Funds: Revenue by Source for FY 2025-2026



## 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 2025	Budget FY 2026	% Change
Personnel Expenditures	\$84,944,810	\$89,341,161	5.20% <sup>(1)</sup>
Operating Expenses	\$36,852,657	\$41,395,898	12.30% <sup>(2)</sup>
Debt Service Payment	\$9,171,745	\$9,127,512	(0.50%)
Capital Outlay	\$8,163,318	\$8,281,073	1.40% <sup>(3)</sup>
Interfund Transfers	\$11,343,143	\$10,771,157	(5.00%) <sup>(4)</sup>
Non-Operating Expenses	\$10,023,392	\$11,314,332	12.90% <sup>(5)</sup>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$160,499,065</b>	<b>\$170,231,133</b>	<b>6.10%</b>

#### CHART NOTES

<sup>(1)</sup> Reflects increase in personnel services costs such as Salaries & Wage and Health Insurance

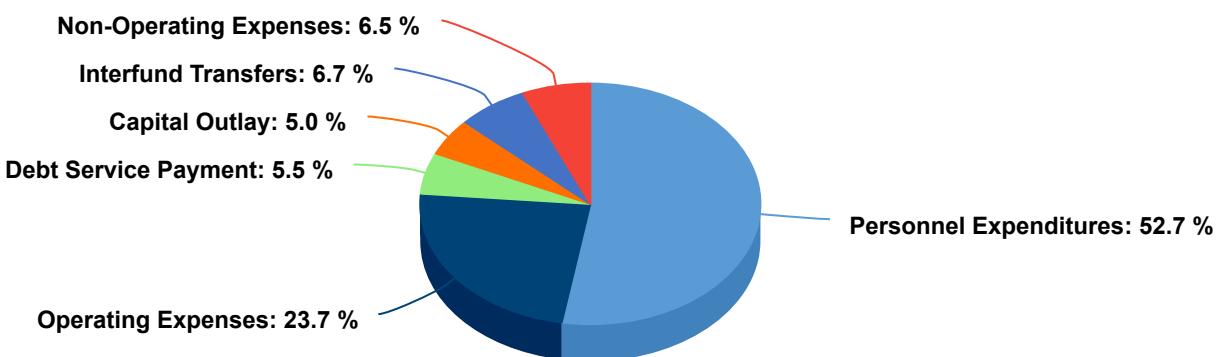
<sup>(2)</sup> Reflects funding for two newly opened parks

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

<sup>(4)</sup> Decrease in transfers for debt service payments

<sup>(5)</sup> Reflects increase for reserves in the General Fund and Impact Funds.

### All Funds: Expenditure by Use for FY 2025-2026



## 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 2025	Budget FY 2026	% Change
Council/Legislative	\$1,851,537	\$2,155,857	16.44%
Civic Engagement	\$365,111	\$357,180	(2.17%)
City Manager	\$2,186,358	\$2,837,238	29.77% <sup>(1)</sup>
Public Affairs	\$1,363,144	\$1,474,868	8.20%
Special Events	\$6,058,500	\$6,350,000	4.81%
City Clerk	\$1,060,755	\$1,199,685	13.10%
Finance	\$1,976,894	\$1,505,182	(23.86%) <sup>(2)</sup>
Human Resources	\$1,516,001	\$2,058,853	35.81% <sup>(3)</sup>
Management & Budget	\$-	\$575,431	- <sup>(4)</sup>
City Attorney	\$1,271,844	\$1,299,233	2.15%
Public Safety	\$53,008,430	\$54,840,183	3.46%
Code Enforcement	\$2,587,978	\$2,825,926	9.19%
Parks & Recreation	\$16,503,766	\$17,157,460	3.96%
Information Technology	\$4,121,277	\$5,065,969	22.92% <sup>(5)</sup>
Procurement	\$613,175	\$772,073	25.91% <sup>(6)</sup>
Public Works			
Fleet Management Division	\$4,197,236	\$5,160,014	22.94% <sup>(7)</sup>
City Hall Maintenance Division	\$1,055,627	\$1,159,065	9.80%
Transportation Division	\$11,899,662	\$12,984,347	9.12%
Stormwater Division	\$6,800,599	\$6,916,271	1.70%
Planning & Zoning	\$1,060,556	\$1,127,111	6.28%
Building Services	\$4,883,020	\$4,855,248	(0.57%)
Community Development	\$1,561,134	\$1,588,906	1.78%
Capital Improvement	\$5,348,273	\$5,431,641	1.56%
<b>Non-Departmental</b>			
General Administration	\$13,298,638	\$14,211,449	6.86%
Debt Service	\$8,625,252	\$8,580,298	(0.52%)
Formula One Fund	\$444,444	\$444,444	-%
Special Taxing District	\$921,081	\$921,081	-%
Impact Fees Fund	\$5,918,773	\$6,376,120	7.73%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$160,499,065</b>	<b>\$170,231,133</b>	<b>6.1%</b>

#### CHART NOTES

<sup>(1)</sup> Increase in operating expenditures for the City Manager's Office

<sup>(5)</sup> Increase in operating expenditures for the Information Technology Department

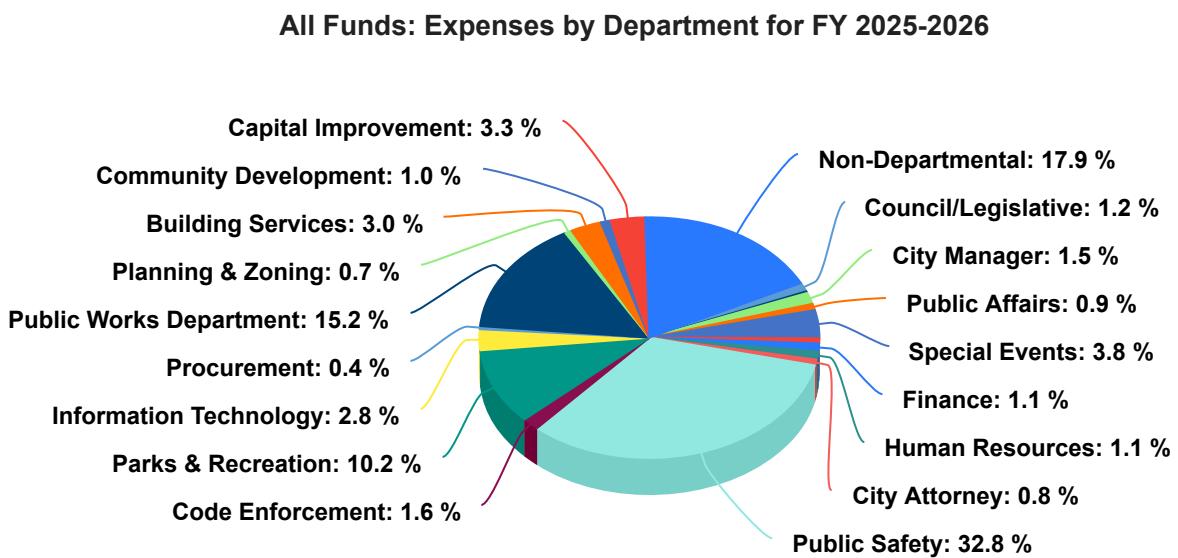
<sup>(2)</sup> Funding relating to budget operations moved to the newly established Office of Management & Budget

<sup>(6)</sup> Increase in operating expenditures for the Procurement Office

<sup>(3)</sup> Increase in funding given the addition of three new full-time staff

<sup>(7)</sup> Increase in operating expenditures relating to vehicle leases.

<sup>(4)</sup> Reflects operations for newly established Office of Management & Budget



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

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

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

Revenues	Budget FY 2025	Budget FY 2026	% Change
Property Taxes	\$58,928,516	\$64,876,435	10.10% <sup>(1)</sup>
Franchise Fees	\$8,614,406	\$9,727,414	12.90% <sup>(2)</sup>
Intergovernmental Revenue	\$14,905,940	\$15,035,000	0.90%
Utility Taxes	\$12,126,593	\$12,992,140	7.10% <sup>(3)</sup>
Fines and Forfeitures	\$3,592,950	\$4,655,450	29.60% <sup>(4)</sup>
Licenses, Fees & Permits	\$2,683,500	\$2,831,500	5.50% <sup>(5)</sup>
Charges for Services	\$8,372,093	\$6,519,940	(22.10%) <sup>(6)</sup>
Grants/Loans	\$107,070	\$32,070	(70.00%) <sup>(7)</sup>
Miscellaneous	\$2,204,578	\$2,939,578	33.30% <sup>(8)</sup>
Interfund Transfers	\$1,911,181	\$1,873,250	(2.00%) <sup>(9)</sup>
<b>TOTAL OPERATING REVENUES</b>	<b>\$113,446,827</b>	<b>\$121,482,777</b>	<b>7.10%</b>

#### CHART NOTES

<sup>(1)</sup> Increase is attributed to 9.88% growth in taxable value for FY 2026

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

<sup>(3)</sup> Represents increase in Electric Utility Tax

<sup>(4)</sup> Represents increase in Code Enforcement and School Zone Speeding fines

<sup>(5)</sup> Reflects increase for Planning & Zoning fees and Certificate of Use fees

<sup>(6)</sup> Reflects projected decrease in revenues from Jazz in the Gardens event

<sup>(7)</sup> Reflects decrease in revenues from grants sources

<sup>(8)</sup> Reflects increase in income from interest earnings

<sup>(9)</sup> Slight decrease in transfers from Development Services Fund and Stormwater Fund

## 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 2025	Budget FY 2026	% Change
Council/Legislative	\$1,851,537	\$2,155,857	16.40% <sup>(1)</sup>
Civic Engagement	\$365,111	\$357,180	(2.20%)
City Manager	\$2,186,358	\$2,837,238	29.80% <sup>(2)</sup>
Public Affairs	\$1,363,144	\$1,474,868	8.20%
Special Events	\$6,058,500	\$6,350,000	4.80%
City Clerk	\$1,060,755	\$1,199,685	13.10% <sup>(3)</sup>
Finance	\$1,976,894	\$1,505,182	(23.90%) <sup>(4)</sup>
Management & Budget	\$0	\$575,431	100.00% <sup>(5)</sup>
Human Resources	\$1,516,001	\$2,058,853	35.80% <sup>(6)</sup>
City Attorney	\$1,271,844	\$1,299,233	2.20%
Planning & Zoning	\$1,060,556	\$1,127,111	6.30%
Public Safety	\$53,008,430	\$54,840,183	3.50%
Code Enforcement	\$2,587,978	\$2,825,926	9.20% <sup>(7)</sup>
Parks & Recreation	\$15,853,766	\$16,507,460	4.10%
Gen. Services (IT, Fleet, Procurement & CH Maint)	\$9,987,315	\$12,157,121	21.70% <sup>(8)</sup>
Non-Departmental	\$13,298,638	\$14,211,449	6.90%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$113,446,827</b>	<b>\$121,482,777</b>	<b>7.10%</b>

#### CHART NOTES

<sup>(1)</sup> Increase in funding for legislative operations

<sup>(2)</sup> Increase in funding for overall operations

<sup>(3)</sup> Increase in funding for overall operations

<sup>(4)</sup> Attributed to transfer of staff to newly established Office of Management and Budget

<sup>(5)</sup> Newly established department for FY 2026

<sup>(6)</sup> Reflects the addition of three (3) new staff for FY 2026

<sup>(7)</sup> Increase in funding for overall operations

<sup>(8)</sup> Increase in funding for operating expenses such as software licenses and maintenance; vehicle rental and lease expenses; and building maintenance services

## 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 2025	Budget FY 2026	% Change
Fuel Taxes	\$2,327,673	\$2,444,056	5.00% <sup>(1)</sup>
License, Fees & Payments	\$402,000	\$402,000	-%
Intergovernment Revenues	\$7,910,792	\$7,911,292	-%
Charges For Services	\$30,000	\$30,000	-%
Fines and Forfeitures	\$2,800	\$2,800	-%
Miscellaneous Revenues	\$40,701	\$40,700	-%
Interfund Transfers	\$242,303	\$249,572	3.00% <sup>(2)</sup>
Fund Balance	\$943,393	\$1,903,927	101.80% <sup>(3)</sup>
<b>TOTAL OPERATING REVENUES</b>	<b>\$11,899,662</b>	<b>\$12,984,347</b>	<b>9.10%</b>

#### CHART NOTES

<sup>(1)</sup> Reflects projected increase in Fuel taxes

<sup>(2)</sup> Reflects slight increase in transfer from Stormwater fund

<sup>(3)</sup> Increase 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 2025	Budget FY 2026	% Change
Administration Division	\$1,749,902	\$1,770,577	1.20%
Keep Miami Gardens Beautiful	\$326,818	\$337,039	3.10% <sup>(1)</sup>
Streets Division	\$2,544,177	\$2,679,267	5.30% <sup>(2)</sup>
CITT- Transportation Capital Projects	\$4,957,274	\$5,129,273	3.50% <sup>(3)</sup>
CITT- Transit	\$2,321,491	\$3,068,191	32.20% <sup>(4)</sup>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$11,899,662</b>	<b>\$12,984,347</b>	<b>9.10%</b>

#### CHART NOTES

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

<sup>(2)</sup> Overall increase in operating expenses, particularly rental and leases

<sup>(3)</sup> Reflects increase for infrastructure improvements and purchase of machinery and equipment

<sup>(4)</sup> Reflects the addition of new transportation service (Freebie Service)

## 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 table 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 2025	Budget FY 2026	% Change
Children's Trust Grant	\$650,000	\$650,000	-% <sup>(1)</sup>
<b>TOTAL OPERATING REVENUES</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>-%</b>

### Grant Fund Expenditures by Division

Expenditures	Budget FY 2025	Budget FY 2026	% CHANGE
Children's Trust- YAS	\$650,000	\$650,000	-%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>-%</b>

#### CHART NOTES

<sup>(1)</sup> No change in the 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 2025	Budget FY 2026	% Change
License, Fees & Payments	\$2,486,129	\$2,981,703	19.90% <sup>(1)</sup>
Charges For Services	\$317,652	\$394,481	24.20% <sup>(2)</sup>
Miscellaneous Revenues	\$74,313	\$74,313	-%
Fund Balance	\$2,004,926	\$1,404,751	(29.90%) <sup>(3)</sup>
<b>TOTAL OPERATING REVENUES</b>	<b>\$4,883,020</b>	<b>\$4,855,248</b>	<b>(0.60%)</b>

#### CHART NOTES

<sup>(1)</sup> Reflects projected increase for building permit fees

<sup>(2)</sup> Slight increase in Technology Surcharge for FY 2026

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

### Development Services Fund Expenditures by Division

Expenditures	Budget FY 2025	Budget FY 2026	% CHANGE
Building Services	\$4,883,020	\$4,855,248	(0.60%) <sup>(1)</sup>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$4,883,020</b>	<b>\$4,855,248</b>	<b>(0.60%)</b>

#### CHART NOTES

<sup>(1)</sup> Slight decrease in overall operating expenditures for FY 2026

## 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 table 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 2025	Budget FY 2026	% Change
Fund Balance	\$5,918,773	\$6,376,120	7.70%
<b>TOTAL OPERATING REVENUES</b>	<b>\$5,918,773</b>	<b>\$6,376,120</b>	<b>7.70%</b>

### Impact Fees Fund Expenditures by Division

Expenditures	Budget FY 2025	Budget FY 2026	% Change
Open Space/Parks Impact Fees	\$2,832,186	\$3,155,158	11.40%
Police Impact Fees	\$2,709,946	\$2,839,961	4.80%
Admin. Impact Fees	\$376,641	\$381,001	1.20%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$5,918,773</b>	<b>\$6,376,120</b>	<b>7.70%</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 table below offers an overview of the SHIP Fund's Revenues and Expenditures.

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

Revenues	Budget FY 2025	Budget FY 2026	% Change
Intergovernment Revenues	\$557,486	\$514,801	(7.70%)
<b>TOTAL OPERATING REVENUES</b>	<b>\$557,486</b>	<b>\$514,801</b>	<b>(7.70%)</b>

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

Expenditures	Budget FY 2025	Budget FY 2026	% Change
State Housing Initiative Program	\$557,486	\$514,801	(7.70%)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$557,486</b>	<b>\$514,801</b>	<b>(7.70%)</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 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 table below offers an overview of the CDBG Fund's Revenues and Expenditures.

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

Revenues	Budget FY 2025	Budget FY 2026	% Change
Intergovernment Revenues	\$1,003,648	\$970,105	(3.30%)
<b>TOTAL OPERATING REVENUES</b>	<b>\$1,003,648</b>	<b>\$970,105</b>	<b>(3.30%)</b>

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

Expenditures	Budget FY 2025	Budget FY 2026	% Change
Administrative and Programming	\$1,003,648	\$970,105	(3.30%)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$1,003,648</b>	<b>\$970,105</b>	<b>(3.30%)</b>

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

The Home Investment Partnerships Program Fund (HOME) is used to account for revenues and expenditures of the City's HOME Program. The HOME program funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or provide direct rental assistance to low-income people.

This table below offers an overview of the HOME Fund's Revenues and Expenditures.

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

Revenues	Budget FY 2025	Budget FY 2026	% Change
Intergovernment Revenues	\$-	\$104,000	100.00%
<b>TOTAL OPERATING REVENUES</b>	<b>\$-</b>	<b>\$104,000</b>	<b>100.00%</b>

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

Expenditures	Budget FY 2025	Budget FY 2026	% Change
Administrative and Programming	\$-	\$104,000	100.00%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$-</b>	<b>\$104,000</b>	<b>100.00%</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 table 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 2025	Budget FY 2026	% Change
Intergovernment Revenues	\$444,444	\$444,444	-%
<b>TOTAL OPERATING REVENUES</b>	<b>\$444,444</b>	<b>\$444,444</b>	<b>100.00%</b>

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

Expenditures	Budget FY 2025	Budget FY 2026	% Change
Formula One Programming	\$444,444	\$444,444	-%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$444,444</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 2025	Budget FY 2026	% Change
Special Assessment- Charges for Public Service	\$921,081	\$921,081	0.00%
<b>TOTAL OPERATING REVENUES</b>	<b>\$921,081</b>	<b>\$921,081</b>	<b>0.00%</b>

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

Expenditures	Budget FY 2025	Budget FY 2026	% Change
Special Lighting Districts	\$921,081	\$921,081	0.00%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$921,081</b>	<b>\$921,081</b>	<b>0.00%</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 2025	Budget FY 2026	% Change
Ad Valorem Taxes	\$3,959,821	\$3,957,201	(0.10%)
Interfund Transfer- General Fund	\$101,807	\$102,123	0.30%
Interfund Transfer- Transportation Adm	\$101,807	\$102,123	0.30%
Interfund Transfer- Capital Projects	\$4,461,817	\$4,418,851	(1.00%)
<b>TOTAL OPERATING REVENUES</b>	<b>\$8,625,252</b>	<b>\$8,580,298</b>	<b>(0.50%)</b>

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

Expenditures	Budget FY 2025	Budget FY 2026	% CHANGE
Debt Service Payments	\$8,625,252	\$8,580,298	(0.50%)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$8,625,252</b>	<b>\$8,580,298</b>	<b>(0.50%)</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 table 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 2025	Budget FY 2026	% Change
Miscellaneous Revenues	\$824,045	\$1,406,403	70.70%
Interfund Transfer - General Fund	\$4,524,228	\$4,025,238	(11.00%)
<b>TOTAL OPERATING REVENUES</b>	<b>\$5,348,273</b>	<b>\$5,431,641</b>	<b>1.60%</b>

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

Expenditures	Budget FY 2025	Budget FY 2026	% CHANGE
Capital Projects Operations	\$5,348,273	\$5,431,641	1.60%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$5,348,273</b>	<b>\$5,431,641</b>	<b>1.60%</b>

#### CHART NOTES

<sup>(1)</sup> Includes projected interest earnings for FY 2026.

<sup>(2)</sup> Decrease in transfers from General Fund

## 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 2025	Budget FY 2026	% Change
License, Fees & Payments	\$53,308	\$53,308	-%
Charges For Services	\$6,321,919	\$6,410,473	1.40%
Miscellaneous Revenues	\$25,000	\$25,000	-%
Fund Balance	\$400,372	\$427,490	6.80% <sup>(1)</sup>
<b>TOTAL OPERATING REVENUES</b>	<b>\$6,800,599</b>	<b>\$6,916,271</b>	<b>1.70%</b>

#### CHART NOTES

<sup>(1)</sup> Reflects use of fund balance in FY 2026

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

Expenditures	Budget FY 2025	Budget FY 2026	% CHANGE
Storm Water- Operations	\$3,855,345	\$3,949,987	2.50% <sup>(1)</sup>
Storm Water- Engineering	\$2,945,254	\$2,966,284	0.70%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$6,800,599</b>	<b>\$6,916,271</b>	<b>1.70%</b>

#### CHART NOTES

<sup>(1)</sup> Reflects increase for overall operations



**Miami Gardens**



**2020**

# **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 2026 totals \$121,482,777 , an increase of \$8,035,950 from that of the previous fiscal year.

### General Fund Revenues

Revenue Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Ad Valorem Taxes	\$38,038,438	\$44,922,057	\$52,007,789	\$58,928,516	\$64,876,435
Franchise Fees	\$8,187,789	\$9,683,767	\$9,648,364	\$8,614,406	\$9,727,414
Utility Taxes	\$11,297,844	\$14,397,076	\$14,331,742	\$12,126,593	\$12,992,140
License, Fees & Permits	\$2,192,523	\$2,386,234	\$2,608,955	\$2,683,500	\$2,831,500
Intergov'tal Revenue	\$14,755,523	\$15,392,489	\$15,402,952	\$14,905,940	\$15,035,000
Interfund Transfers	\$11,696,668	\$1,844,709	\$1,908,054	\$1,911,181	\$1,873,250
Charges for Services	\$7,934,264	\$10,248,463	\$8,328,264	\$8,372,093	\$6,519,940
Fines and Forfeitures	\$4,527,155	\$3,977,693	\$3,928,575	\$3,592,950	\$4,655,450
Miscellaneous	\$626,288	\$6,146,647	\$6,936,965	\$2,204,578	\$2,939,578
Grants & Loans	\$227,024	\$529,876	\$97,700	\$107,070	\$32,070
<b>TOTAL REVENUE</b>	<b>\$99,483,516</b>	<b>\$109,529,011</b>	<b>\$115,199,360</b>	<b>\$113,446,827</b>	<b>\$121,482,777</b>

### General Fund Expenditures

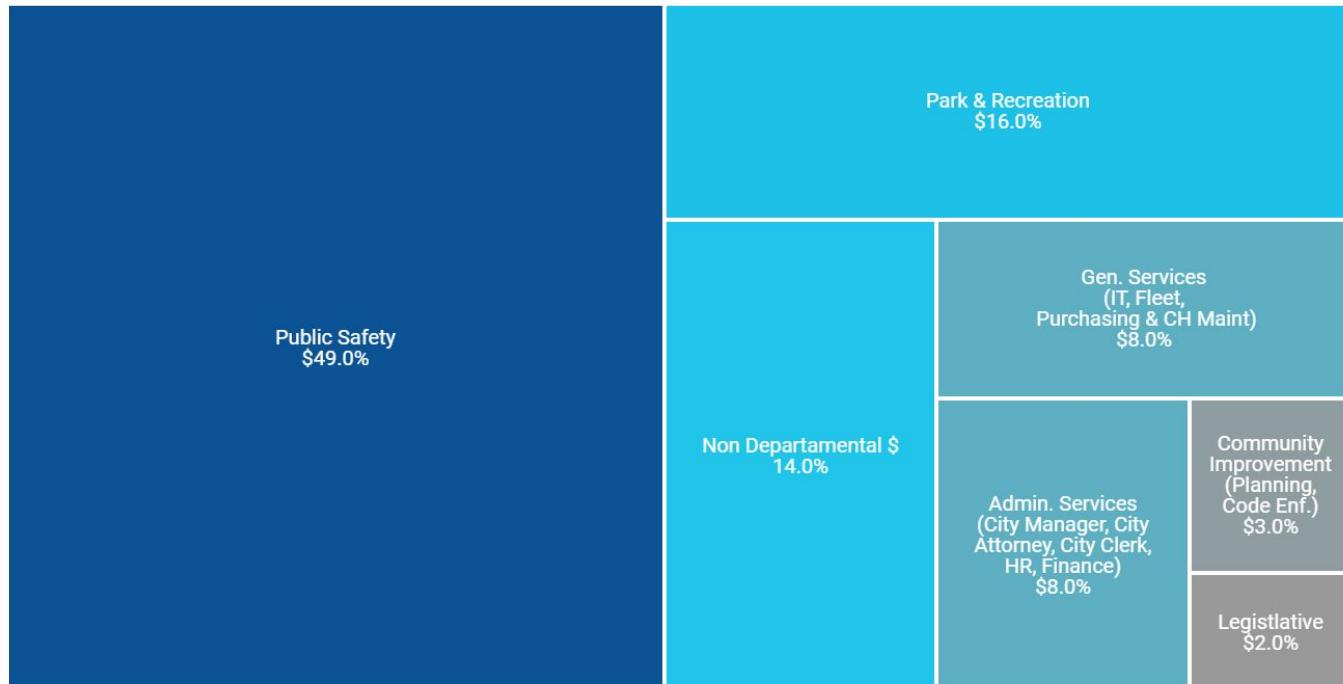
Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$55,745,734	\$66,729,582	\$70,173,516	\$75,652,711	\$79,578,584
Operating Expenses	\$21,733,435	\$24,954,535	\$29,928,436	\$29,374,914	\$33,114,440
Capital Outlay	\$7,261,211	\$2,029,775	\$1,631,385	\$68,500	\$8,500
Non-Operating Expenses	\$837,503	\$1,315,868	\$1,913,456	\$3,724,667	\$4,653,892
Interfund Transfers	\$9,766,604	\$6,205,068	\$9,266,631	\$4,626,035	\$4,127,361
<b>TOTAL EXPENDITURES</b>	<b>\$95,344,487</b>	<b>\$101,234,828</b>	<b>\$112,913,424</b>	<b>\$113,446,827</b>	<b>\$121,482,777</b>

## Analysis

In FY 2014 the City Council adopted an operating millage rate of 6.9363. The FY 2026 adopted budget is balanced at the same rate of 6.9363, making this the thirteenth year the millage rate has remained the same.

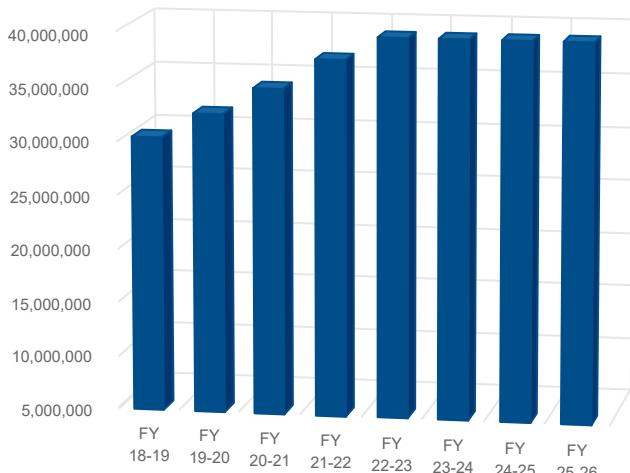
The FY 2026 taxable value is 9.88% higher than the FY 2025 certified taxable value. The City anticipates increases in Electric Franchise fees and Electric Utilities fees. However, Intergovernmental Revenues such as State Shared Revenues and Half Cent Sales Tax are expected to remain the same as those for FY 2025.

### General Fund Expenditure by Division for FY 2025-2026



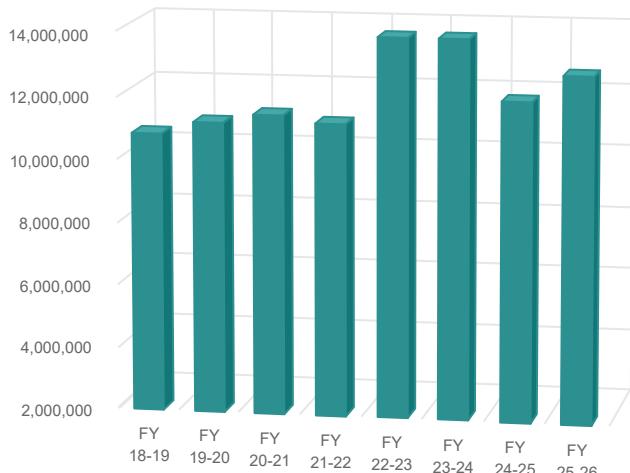
## Major Revenues

### Ad Valorem Tax Receipts History



Since FY 14, the City has been levying 6.9363 mill. FY 25-26 reflects an increase of 9.8810.3% in taxable value, and the proposed millage rate is 6.9363, the same as previous thirteen (13) years

### Utility Tax Receipts History



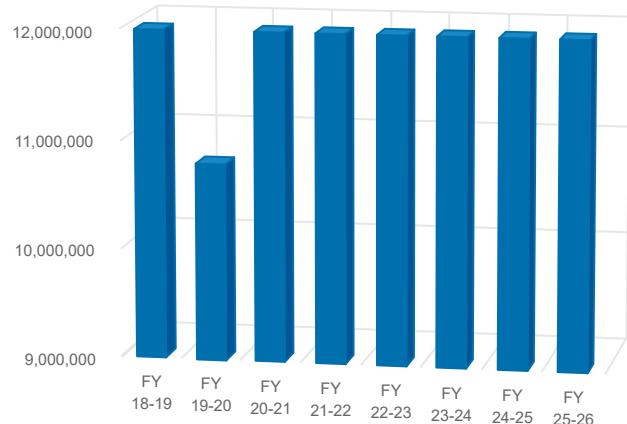
The Utility tax is a charge on various public utilities serving the City's residents. The City receives its electric taxes through Miami-Dade County which first deducts the City's pro-rata share of pre-incorporation County bond debt service. The City is served by three (3) water utilities: Opa Locka,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

### Franchise Fee Receipts History



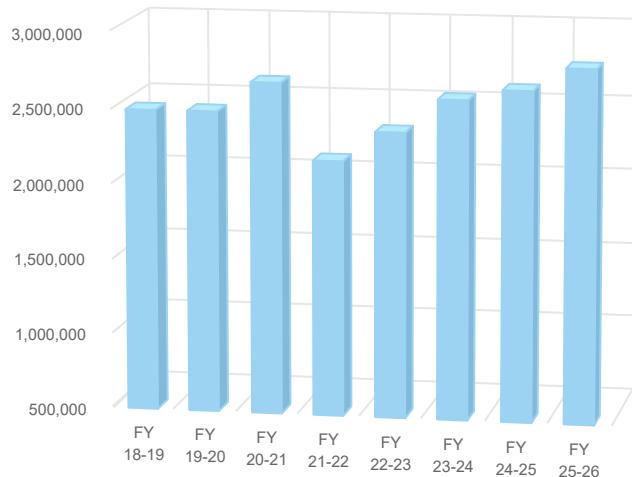
Franchise fees include electric, gas, and solid waste. They are collected by the private utilities and remitted to the City. In 2019, the City entered into a 30 year agreement with Florida Power and Light (FPL) replacing the previous agreement between FPL and Miami-Dade County. The agreement, began in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

### Intergovernmental Revenue Receipts History



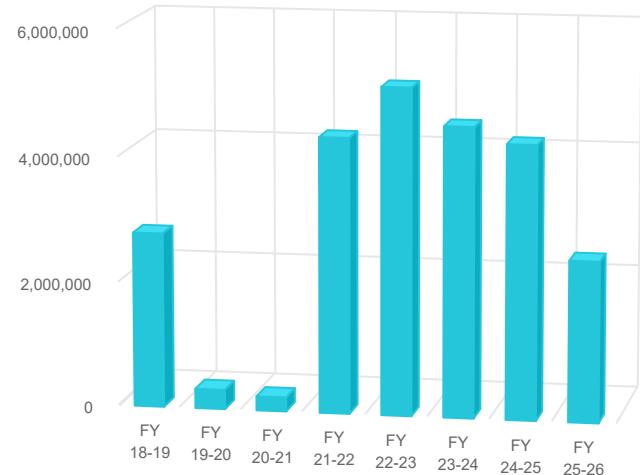
Next to property taxes, intergovernmental revenues are the City's largest source of revenue. The bulk of these revenues are from State Revenue Sharing (approx. 76.2% of which stays in the General Fund and 23.8% goes to the Transportation Fund by State law), and from the State Half-Cent Sales Tax. State Revenue for FY 25-26 are anticipated to continue increasing 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 25-26 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.

General Fund Revenues	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Property Taxes</b>				
001-00-00-311-000-00 Ad Valorem Taxes	\$50,246,833	\$57,678,516	\$55,948,161	\$63,376,435
001-00-00-311-001-00 Delinquent Ad Valorem Taxes	\$1,760,956	\$1,250,000	\$1,250,000	\$1,500,000
<b>Utility Taxes</b>				
001-00-00-314-100-00 Electric Utility Tax	\$10,081,457	\$8,000,000	\$9,000,000	\$8,750,000
001-00-00-314-300-00 Water Utility Tax	\$1,795,065	\$1,591,812	\$1,591,812	\$1,639,566
001-00-00-314-400-00 Gas Utility Tax	\$401,905	\$275,000	\$275,000	\$275,000
001-00-00-315-510-00 Telecommunication Tax	\$2,053,315	\$2,259,781	\$2,234,350	\$2,327,574
<b>Other Taxes</b>				
001-00-00-316-000-00 Local Business Tax	\$1,222,862	\$1,000,000	\$598,469	\$1,000,000
<b>Franchise Fees</b>				
001-00-00-323-100-00 Electric Franchise Fee	\$7,415,765	\$7,000,000	\$7,500,000	\$8,000,000
001-00-00-323-400-00 Gas Franchise Fee	\$210,131	\$289,406	\$289,406	\$309,664
001-00-00-323-700-00 Solid Waste Franchise Fee	\$1,971,747	\$1,250,000	\$1,250,000	\$1,337,500
001-00-00-323-901-00 Towing Franchise Fees	\$50,721	\$75,000	\$66,419	\$80,250
<b>Permits, Fees and Assessments</b>				
001-00-00-322-001-00 Planning & Zoning Fees	\$545,866	\$850,000	\$850,000	\$900,000
001-00-00-329-100-00 Alarm Permit Fees	\$259	\$60,000	\$18,643	\$64,200
001-00-00-329-200-00 Landlord Permit Fees	\$108,780	\$120,000	\$107,427	\$100,000
001-00-00-329-500-00 Other Fees & Special Assessments	\$-	\$-	\$-	\$13,800
001-00-00-329-600-00 Special Events Permit	\$-	\$3,000	\$638	\$3,000
001-00-00-329-700-00 Towing Permit Fees	\$-	\$500	\$102	\$500
001-00-00-329-800-00 Certificate of Use	\$587,513	\$500,000	\$470,597	\$600,000
001-00-00-329-900-00 Certificate of Re-Occupancy	\$143,675	\$150,000	\$124,587	\$150,000
<b>Intergovernment Revenue, State/Federal Shared Revenues</b>				
001-00-00-331-200-00 Federal Grant- Public Safety	\$-	\$-	\$2,658	\$-
001-00-00-331-202-00 Byrne Grant	\$-	\$75,000	\$75,000	\$-
001-00-00-331-250-00 U.S. Dept of Justice	\$72,830	\$-	\$10,922	\$-
001-00-00-335-120-00 State Revenue Sharing	\$3,240,365	\$2,952,649	\$2,952,649	\$2,954,246
001-00-00-335-150-00 Alcoholic Beverage Licenses	\$21,486	\$22,285	\$22,285	\$22,954
001-00-00-335-180-00 Half-Cent Sales Tax	\$11,862,717	\$11,768,938	\$12,318,938	\$11,884,387
<b>Shared Revenues: Other</b>				
001-00-00-338-001-00 County Occupational Licenses	\$278,384	\$162,068	\$162,068	\$173,413
<b>Charges for Services</b>				
001-00-00-341-100-00 Recording Fees	\$-	\$43	\$43	\$43
001-00-00-341-101-00 Lien Searches	\$104,557	\$125,000	\$121,029	\$125,000
001-00-00-341-301-00 Lien Reduction Application Fee	\$6,701	\$5,000	\$4,173	\$5,000
001-00-00-341-302-00 Amnesty Lien Reduction Application	\$606,033	\$300,000	\$300,000	\$315,000
001-00-00-341-920-00 Election Qualifying Charges & Fees	\$13,377	\$4,050	\$4,050	\$6,000
001-00-00-342-100-00 Police Services	\$90,624	\$38,000	\$38,000	\$38,000
001-00-00-342-105-00 Off Duty Police Officer Revenue	\$2,866,755	\$3,500,000	\$3,461,815	\$3,430,497
001-00-00-345-200-00 Surcharge	\$47,882	\$-	\$34,008	\$-
001-00-00-347-200-00 Parks and Recreation	\$133,719	\$75,000	\$95,000	\$75,000

General Fund Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
001-00-00-347-201-00	Daily Recreation Admissions	\$55,654	\$20,000	\$35,000	\$20,000
001-00-00-347-202-00	Recreation Facility Rentals	\$48,041	\$35,000	\$35,000	\$35,000
001-00-00-347-203-00	Youth Sports Program	\$147,466	\$75,000	\$75,000	\$75,000
001-00-00-347-204-00	Community Center Memberships	\$29,110	\$10,000	\$27,323	\$10,000
001-00-00-347-205-00	P & R Sponsorship/Fundraiser	\$20,600	\$7,500	\$9,300	\$7,500
001-00-00-347-206-00	Contract classes/programs	\$43,627	\$30,000	\$32,029	\$30,000
001-00-00-347-207-00	BTF Rentals	\$127,642	\$75,000	\$130,942	\$75,000
001-00-00-347-209-00	P & R Vendors	\$7,135	\$5,000	\$10,889	\$5,000
001-00-00-347-210-00	Bunche Park Rentals	\$1,067	\$5,000	\$2,567	\$5,000
001-00-00-347-211-00	Senior Center Rentals	\$54,400	\$25,000	\$35,000	\$25,000
001-00-00-347-213-00	Event Vendors	\$8,038	\$-	\$575	\$400
001-00-00-347-214-00	Event Tickets	\$20,910	\$-	\$-	\$-
001-00-00-347-415-00	Jazz Festival	\$3,762,190	\$3,800,000	\$1,900,000	\$2,000,000
001-00-00-347-416-00	Jazz in the Garden-Vendors	\$-	\$100,000	\$-	\$100,000
	Jazz in the Gardens- Women's Impact	\$99,540	\$100,000	\$39,807	\$100,000
001-00-00-347-419-00	Council Special Events Fundraising	\$52,100	\$10,000	\$15,573	\$10,000
001-00-00-349-101-00	Vending Machines	\$5,153	\$2,500	\$3,200	\$2,500
001-00-00-349-102-00	Cost Recovery	\$23,825	\$25,000	\$25,000	\$25,000
Fines and Forfeitures					
001-00-00-351-100-00	Parking Fines	\$5,858	\$3,000	\$3,000	\$3,000
001-00-00-351-200-00	School Crossing Guard- Clerk	\$2,074	\$1,000	\$2,000	\$1,000
001-00-00-351-300-00	School Crossing Guard- County	\$178,711	\$230,000	\$177,751	\$230,000
001-00-00-351-500-00	Traffic Fines	\$327,598	\$175,000	\$205,000	\$183,750
001-00-00-351-510-00	Red Light Camera- County	\$406,865	\$700,000	\$609,416	\$735,000
001-00-00-354-100-00	Nuisance Abatement Fine	\$-	\$1,450	\$2,825	\$1,450
001-00-00-354-103-00	Code Enforcement Fines	\$1,166,085	\$300,000	\$370,000	\$500,000
001-00-00-358-200-00	Assets Seized by Law Enforcement	\$-	\$7,500	\$192	\$7,500
001-00-00-359-010-00	Red Light Camera Fines	\$1,799,868	\$2,000,000	\$2,000,000	\$2,000,000
001-00-00-359-011-00	Red Light Fines- Special Master Fee	\$31,725	\$75,000	\$60,182	\$78,750
001-00-00-359-200-00	False Alarm Fines	\$9,791	\$100,000	\$62,088	\$105,000
001-00-00-359-300-00	Red Speed Violations	\$-	\$-	\$-	\$810,000
Miscellaneous Revenues					
001-00-00-361-100-00	Interest	\$3,427,872	\$100,000	\$2,096,946	\$1,000,000
001-00-00-361-300-00	Net Increase(Decease) in FMV	\$1,157,513	\$-	\$-	\$-
001-00-00-362-101-00	Bus Benches	\$10,714	\$5,000	\$7,000	\$5,000
001-00-00-365-000-00	Sales of Other Assets	\$132,049	\$100,000	\$174,680	\$100,000
001-00-00-366-000-00	Contributions and Donations	\$24,870	\$5,000	\$15,687	\$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 Settlements-Opiod Settlement Trust	\$-	\$14,570	\$14,570	\$14,570
001-00-00-369-350-00	Fund	\$19,017	\$-	\$11,990	\$-
001-00-00-369-400-00	Slot Machine Revenue	\$1,429,100	\$1,100,000	\$1,100,000	\$1,100,000

<b>General Fund Revenues</b>		<b>2024 Actual</b>	<b>Adopted 2025 Budget</b>	<b>Estimated 2025 Actual</b>	<b>Proposed 2026 Budget</b>
001-00-00-369-900-00	Other Miscellaneous Revenues	\$63,961	\$75,000	\$75,000	\$75,000
001-00-00-369-902-00	Lobbying Registration Fees	\$7,000	\$4,500	\$4,250	\$4,500
001-00-00-369-903-00	Insurance Reimbursement	\$180,265	\$75,000	\$117,792	\$100,000
001-00-00-369-903-01	Insurance Recovery	\$-	\$-	\$-	\$75,000
001-00-00-369-905-00	Foreclosure Registry	\$550	\$115,000	\$-	\$5,000
001-00-00-369-906-00	Rebates	\$14,004	\$16,578	\$-	\$16,578
001-00-00-369-907-00	Event Parking	\$33,000	\$50,000	\$49,688	\$50,000
001-00-00-369-908-00	Billboard	\$300,000	\$180,000	\$337,500	\$250,000
001-00-00-369-909-00	Police Vehicle Usage	\$73,614	\$58,500	\$58,500	\$58,500
001-00-00-369-911-00	Cell Towers	\$88,306	\$75,000	\$88,339	\$75,000
001-00-00-369-912-00	Short-term Rental	\$-	\$250,000	\$-	\$25,000
<b>Other Sources</b>					
001-00-00-381-015-10	Inter Transf- Transportation	\$819,217	\$819,217	\$819,217	\$844,728
001-00-00-381-026-15	Inter Transf- Develop Svc.	\$660,528	\$660,528	\$660,528	\$641,848
	Inter Transf- Develop Svc. (Tech				
001-00-00-381-026-16	Fee)	\$104,209	\$107,336	\$107,336	\$110,557
001-00-00-381-029-41	Inter Transf- Stormwater	\$324,100	\$324,100	\$324,100	\$276,117
001-00-00-383-100-00	Leases- Financial Agreements	\$1,526,158	\$-	\$-	\$-
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$116,773,400</b>	<b>\$113,446,827</b>	<b>\$113,123,531</b>	<b>\$121,482,777</b>



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**Miami Gardens**



**2020**

# **TRANSPORTATION FUND**



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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 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
1st Local Option Fuel Tax	\$1,580,638	\$1,659,382	\$1,546,915	\$1,685,929	\$1,770,225
2nd Local Option Fuel Tax	\$603,173	\$625,945	\$806,805	\$641,744	\$673,831
CITT	\$6,455,734	\$6,895,926	\$7,177,938	\$6,957,216	\$6,957,216
Banners	\$3,850	\$600	\$-	\$2,000	\$2,000
Intergov'tal Revenue	\$31,360	\$31,360	\$46,360	\$31,358	\$31,359
State Revenue Sharing	\$727,753	\$756,898	\$704,576	\$922,218	\$922,717
Public Works' Permits	\$103,568	\$407,482	\$357,180	\$400,000	\$400,000
Other	\$319,596	\$1,155,669	\$1,270,898	\$315,804	\$323,072
Reappropriated Fund Balance	\$-	\$-	\$-	\$943,393	\$1,903,927
<b>TOTAL REVENUES</b>	<b>\$9,825,672</b>	<b>\$11,533,262</b>	<b>\$11,910,672</b>	<b>\$11,899,662</b>	<b>\$12,984,347</b>

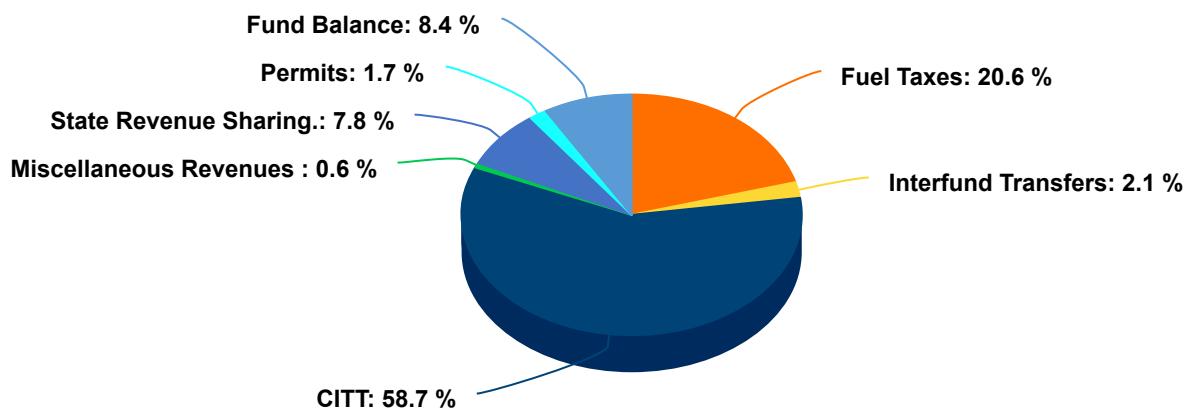
### TRANSPORTATION FUND EXPENDITURES

Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$2,941,964	\$3,359,311	\$3,583,418	\$3,815,567	\$3,940,365
Operating Expenses	\$1,462,387	\$2,014,934	\$2,084,259	\$2,478,071	\$3,262,131
Capital Outlay	\$3,364,057	\$5,618,712	\$7,188,690	\$4,685,000	\$4,835,000
Interfund Transfers	\$1,195,500	\$1,258,004	\$1,641,637	\$921,024	\$946,851
<b>TOTAL EXPENDITURES</b>	<b>\$8,963,908</b>	<b>\$12,250,961</b>	<b>\$14,498,004</b>	<b>\$11,899,662</b>	<b>\$12,984,347</b>

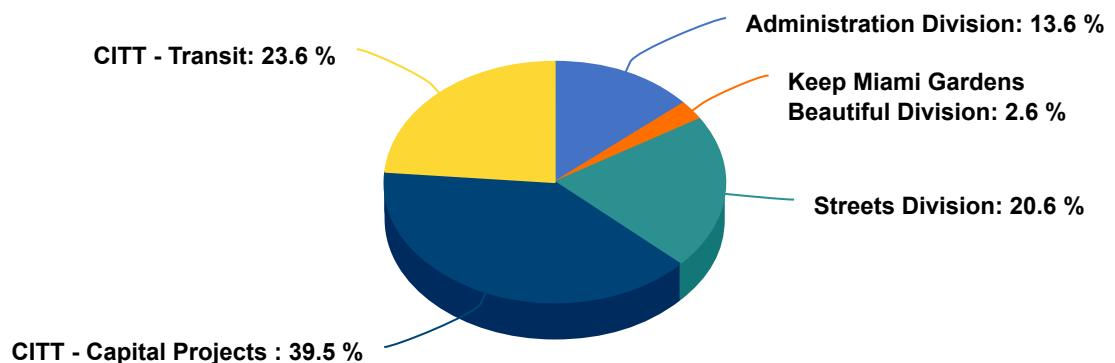
### Analysis

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 2025-2026

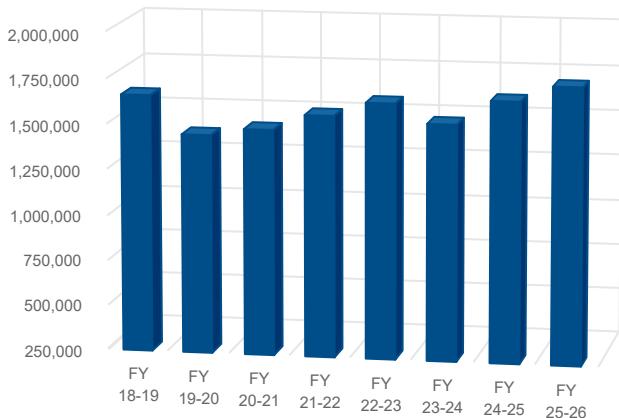


### Transportation Fund Expenditures by Division for FY 2025-2026



## Major Revenues

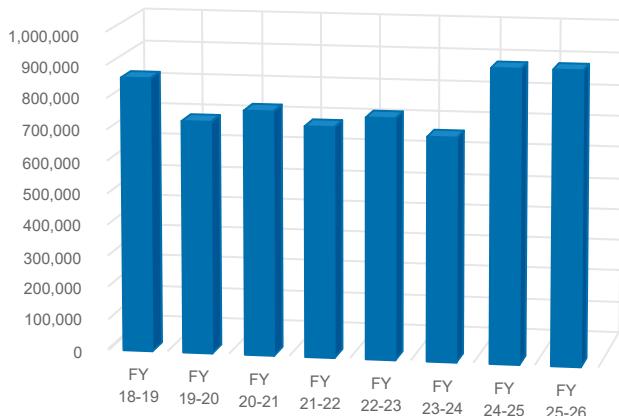
### 1st Local Option Fuel Tax History



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

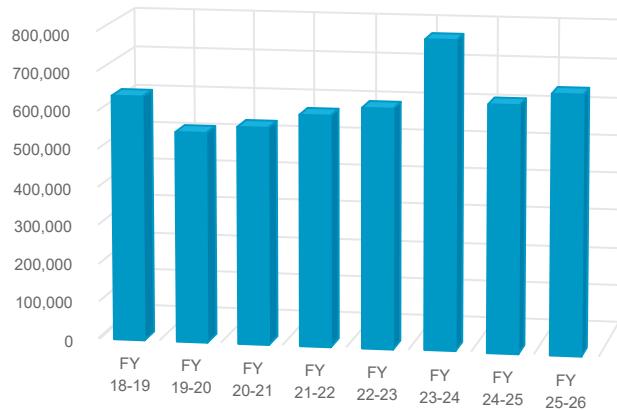
The first is the 1 to 6 Cents Local Option Fuel Tax that is imposed on Motor and Diesel Fuels. The funds are collected by the state and forwarded to the City on a monthly basis. Miami Gardens receives 2.5747989% of the collection in Miami-Dade County.

### State Revenue Sharing Receipts History



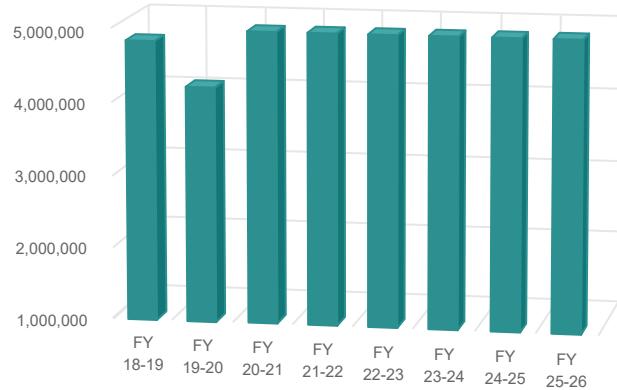
The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes are allocated to local governments for specific, authorized purposes.

### 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  $\frac{1}{2}$  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.

Transportation Fund Revenues	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Fuel Taxes</b>				
100-00-00-312-410-00 First Local Option Fuel Tax	\$1,546,915	\$1,685,929	\$1,601,633	\$1,770,225
100-00-00-312-420-00 Second Local Option Fuel Tax	\$806,805	\$641,744	\$609,657	\$673,831
<b>Intergovernment Revenues</b>				
100-00-00-312-601-00 CITT	\$7,177,938	\$6,957,216	\$6,957,216	\$6,957,216
100-00-00-334-360-00 State Grant- Transportation	\$15,000	\$-	\$-	\$-
100-00-00-334-390-00 FDOT- Landscape agm	\$31,360	\$31,358	\$23,520	\$31,359
100-00-00-335-120-00 State Revenue Sharing	\$704,576	\$922,218	\$876,107	\$922,717
<b>License, Fees &amp; Payments</b>				
100-00-00-322-002-00 Public Works Bldg Permit Fees	\$356,907	\$200,000	\$251,868	\$200,000
100-00-00-322-006-00 OT Inspection Fee	\$273	\$200,000	\$-	\$200,000
100-00-00-329-100-00 Banners Permits	\$-	\$2,000	\$3,250	\$2,000
<b>Charges For Services</b>				
100-00-00-345-200-00 Surcharge	\$-	\$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	\$875,928	\$25,000	\$25,000	\$25,000
100-00-00-362-100-00 Bus Shelters	\$19,445	\$15,000	\$11,246	\$15,000
100-00-00-365-000-00 Sales of Other Assets	\$86,129	\$-	\$-	\$-
100-00-00-369-900-00 Other Miscellaneous Revenues	\$25,650	\$701	\$1,300	\$700
100-00-00-369-903-00 Insurance Reimbursement	\$-	\$-	\$8,880	\$-
100-00-00-369-906-00 Rebates	\$28,500	\$-	\$-	\$-
<b>100-00-00-383-100-00 Leases - Financial Agreements</b>	\$75,879	\$-	\$-	\$-
<b>Interfund Transfers</b>				
100-00-00-381-029-41 Inter Transf- Stormwater	\$235,246	\$242,303	\$242,303	\$249,572
<b>Reappropriated Fund Balance</b>				
100-00-00-389-901-00 Reappropriate CITT Fund Balance	\$-	\$634,910	\$-	\$935,443
Reappropriated Tranist CITT fund				
100-00-00-389-903-00 balance	\$-	\$-	\$-	\$618,167
100-00-00-389-904-00 Reappropriated Fund Balance	\$-	\$308,483	\$-	\$350,317
<b>TOTAL TRANSPORTATION FUND REVENUES</b>	<b>\$11,986,551</b>	<b>\$11,899,662</b>	<b>\$10,641,980</b>	<b>\$12,984,347</b>



**Miami Gardens**



# GRANT FUND



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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 2026, this fund is inclusive of funding awarded through the Children's Trust of Miami-Dade County.

### Grant Fund Revenues

Revenue Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
CDC Reach Grant	\$677,132	\$753,603	\$72,138	\$-	\$-
Alliance for a Healthier Generation	\$1,605	\$-	\$-	\$-	\$-
HFSF Covid19 Racial & Ethinic Disparities	\$3,958	\$3,800	\$4,738	\$-	\$-
Healthy Out of School Time	\$464	\$-	\$-	\$-	\$-
CDC- Covid 19	\$313,307	\$328,571	\$105,746	\$-	\$-
Project Grow (Big Green)	\$12,549	\$25,881	\$29,930	\$-	\$-
Children's Trust Grant	\$155,722	\$165,519	\$385,550	\$650,000	\$650,000
Police Grants- US Dept. of Justice	\$133,090	\$-	\$-	\$-	\$-
Police Grants- Byrne	\$110,312	\$17,752	\$83,171	\$-	\$-
Fed. Grant- US Treasury ARPA	\$14,052,482	\$4,642,694	\$5,709,554	\$-	\$-
Police Grants- UASI	\$-	\$488,737	\$260,769	\$-	\$-
State Grant- VOCA (Public Safety)	\$134,175	\$136,539	\$126,529	\$-	\$-
State Grant- FDLE (Public Safety)	\$-	\$-	\$41,180	\$-	\$-
State Grant- FDOH (Public Welfare)	\$-	\$31,833	\$440,934	\$-	\$-
<b>TOTAL REVENUES</b>	<b>\$15,594,796</b>	<b>\$6,594,929</b>	<b>\$7,260,239</b>	<b>\$650,000</b>	<b>\$650,000</b>

### Grant Fund Expenditures

Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$3,294,638	\$450,828	\$427,578	\$257,979	\$259,002
Operating Expenses	\$1,086,112	\$1,364,823	\$1,081,744	\$387,921	\$388,988
Capital Outlay	\$1,213,973	\$4,779,277	\$5,759,659	\$4,100	\$2,010
Capital Outlay	\$10,000,000	\$-	\$-	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$15,594,723</b>	<b>\$6,594,928</b>	<b>\$7,268,981</b>	<b>\$650,000</b>	<b>\$650,000</b>

Grant Fund Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Grants</b>					
102-00-00-331-202-00	Byrne Grant	\$83,171	\$-	\$12,855	\$-
102-00-00-331-500-01	Fed. Grant-US Treasury ARPA	\$5,709,554	\$-	\$-	\$-
102-00-00-334-200-00	State Grant- VOCA (Public Safety)	\$126,529	\$-	\$8,685	\$-
102-00-00-334-201-00	State Grant- FDLE (Public Safety)	\$41,180	\$-	\$-	\$-
102-00-00-334-620-00	State Grant- FDOH (Public Welfare)	\$440,934	\$-	\$-	\$-
102-00-00-337-500-00	Local Grant- ICMA	\$-	\$-	\$24,000	\$-
102-00-00-337-710-00	Children Trust	\$385,550	\$650,000	\$650,000	\$650,000
102-00-00-341-201-00	Urban Area Security Initiative	\$260,769	\$-	\$-	\$-
102-00-00-366-103-00	CDC- Reach Rise Project	\$72,138	\$-	\$-	\$-
	HFSF Covid19 Racial&Ethnic				
102-00-00-366-106-00	Disparities	\$4,738	\$-	\$-	\$-
102-00-00-366-109-00	CDC- COVID 19	\$105,746	\$-	\$-	\$-
102-00-00-366-110-00	Grantmakers in Health	\$1,000	\$-	\$-	\$-
102-00-00-366-111-00	Project Grow (Big Green)	\$29,930	\$-	\$-	\$-
<b>TOTAL GRANT REVENUES</b>		<b>\$7,261,239</b>	<b>\$650,000</b>	<b>\$695,540</b>	<b>\$650,000</b>



**Miami Gardens**



# 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 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Intergovernmental Revenues	\$776,177	\$305,093	\$1,327,378	\$557,486	\$514,801
<b>TOTAL REVENUES</b>	<b>\$776,177</b>	<b>\$305,093</b>	<b>\$1,327,378</b>	<b>\$557,486</b>	<b>\$514,801</b>

### SHIP Fund Expenditures

Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$8,176	\$-	\$-	\$54,641	\$47,304
Operating Expenses	\$169,362	\$542,438	\$349,028	\$301,108	\$454,176
Non-Operating Expenses	\$-	\$-	\$-	\$201,737	\$13,321
<b>TOTAL EXPENDITURES</b>	<b>\$177,538</b>	<b>\$542,438</b>	<b>\$349,028</b>	<b>\$557,486</b>	<b>\$514,801</b>

SHIP Fund Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Revenues</b>					
103-00-00-331-000-00	State Housing Initiative Program Revenue	\$1,280,886	\$557,486	\$557,486	\$514,801
103-00-00-331-200-00	SHIP- Loan Progam	\$46,492	\$-	\$8,016	\$-
<b>TOTAL SHIP REVENUES</b>		<b>\$1,327,378</b>	<b>\$557,486</b>	<b>\$565,502</b>	<b>\$514,801</b>



**Miami Gardens**



**CDBG FUND**



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## CDBG Fund Overview

The Community Development Block Grant (CDBG) Fund accounts for federal grant funding provided by 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 FY21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Intergovernmental Revenues	\$1,679,481	\$1,601,003	\$727,162	\$1,003,648	\$970,105
<b>TOTAL REVENUES</b>	<b>\$1,679,481</b>	<b>\$1,601,003</b>	<b>\$727,162</b>	<b>\$1,003,648</b>	<b>\$970,105</b>

### CDBG Fund Expenditures

Expenditure Type	Actual FY21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$188,248	\$160,691	\$167,346	\$168,837	\$187,331
Operating Expenses	\$331,883	\$321,417	\$461,053	\$286,093	\$157,211
Capital Outlay	\$1,001,229	\$928,712	\$36,741	\$548,718	\$625,563
<b>TOTAL EXPENDITURES</b>	<b>\$1,521,360</b>	<b>\$1,410,820</b>	<b>\$665,140</b>	<b>\$1,003,648</b>	<b>\$970,105</b>

CDBG Fund Revenues	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Revenues</b>				
104-00-00-331-000-00 CDBG Program Revenue	\$664,998	\$1,003,648	\$1,003,648	\$970,105
104-00-00-331-001-00 NSP Program Income Revenue	\$45,000	\$-	\$84,375	\$-
104-00-00-331-200-00 CDBG Loan Revenue	\$12,164	\$-	\$2,326	\$-
104-00-00-331-503-00 NSP Program Income Admin	\$5,000	\$-	\$9,375	\$-
104-00-00-365-000-00 Sales of Other Assets	\$8,000	\$-	\$-	\$-
<b>TOTAL CDBG REVENUES</b>	<b>\$735,162</b>	<b>\$1,003,648</b>	<b>\$1,099,724</b>	<b>\$970,105</b>



**Miami Gardens**



**HOME FUND**



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## HOME Fund Overview

The HOME program funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or provide direct rental assistance to low-income people.

### HOME Fund Revenues

Revenue Type	Actual FY21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Intergovernmental Revenues	\$-	\$-	\$-	\$-	\$104,000
<b>TOTAL REVENUES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$104,000</b>

### HOME Fund Expenditures

Expenditure Type	Actual FY21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$-	\$-	\$-	\$-	\$10,473
Non-Operating Expenses	\$-	\$-	\$-	\$-	\$93,527
<b>TOTAL EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$104,000</b>



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 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Building Permits	\$5,171,297	\$6,747,939	\$3,942,451	\$2,486,129	\$2,981,703
Charges for Services	\$412,506	\$565,362	\$381,895	\$317,652	\$394,481
Miscellaneous Revenues	(\$562,516)	\$677,144	\$969,579	\$74,313	\$74,313
Re-appropriated Fund Balance	\$-	\$-	\$-	\$2,004,926	\$1,404,751
<b>TOTAL REVENUES</b>	<b>\$5,021,287</b>	<b>\$7,990,445</b>	<b>\$5,293,925</b>	<b>\$4,883,020</b>	<b>\$4,855,248</b>

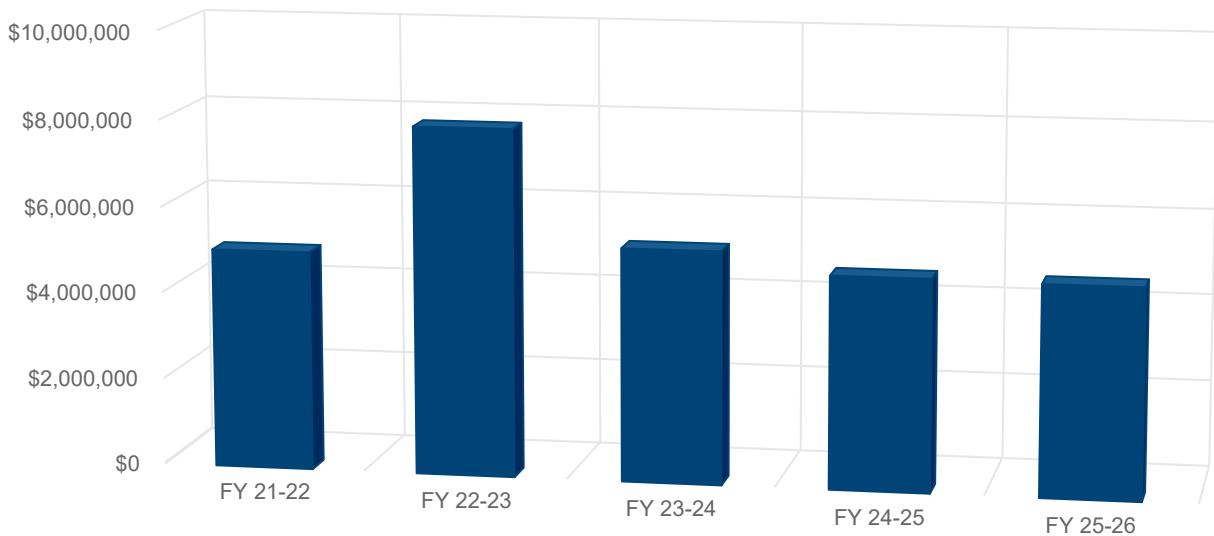
### Development Services Fund Expenditures

Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$2,053,177	\$2,184,021	\$2,508,624	\$2,827,549	\$2,938,938
Operating Expenses	\$762,017	\$1,071,596	\$1,186,288	\$1,167,607	\$1,163,905
Capital Outlay	\$120,654	\$18,733	\$107,860	\$120,000	\$-
Debt Service (Lease)	\$11,997	\$6,268	\$6,466	\$-	\$-
Interfund Transfers	\$667,128	\$705,000	\$764,737	\$767,864	\$752,405
<b>TOTAL EXPENDITURES</b>	<b>\$3,614,973</b>	<b>\$3,985,618</b>	<b>\$4,573,975</b>	<b>\$4,883,020</b>	<b>\$4,855,248</b>

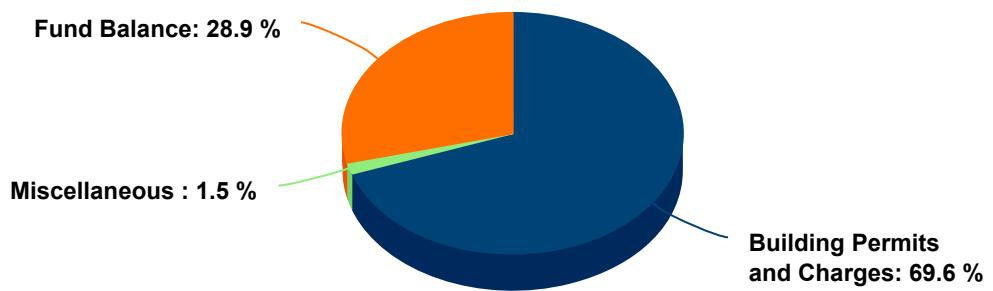
### Analysis

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.

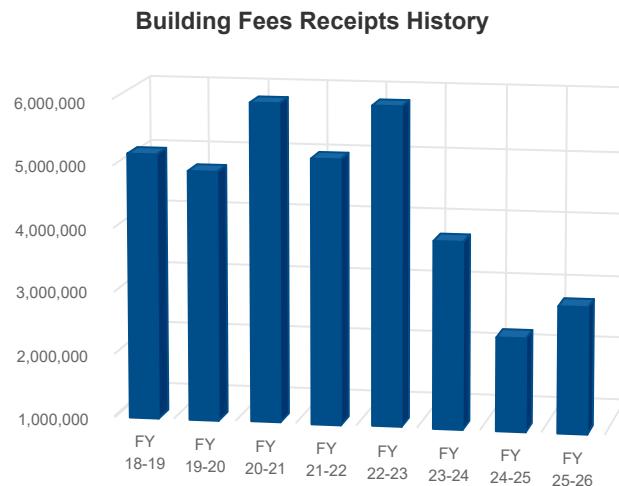
### History of Development Services Fund Revenue



### Development Services Fund Revenue by Source for FY 2025-2026

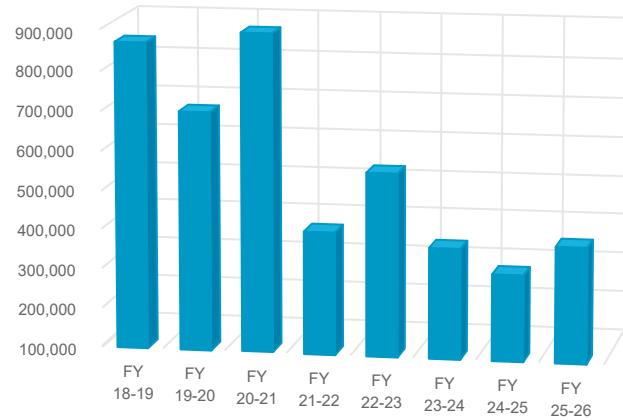


## Major Revenues



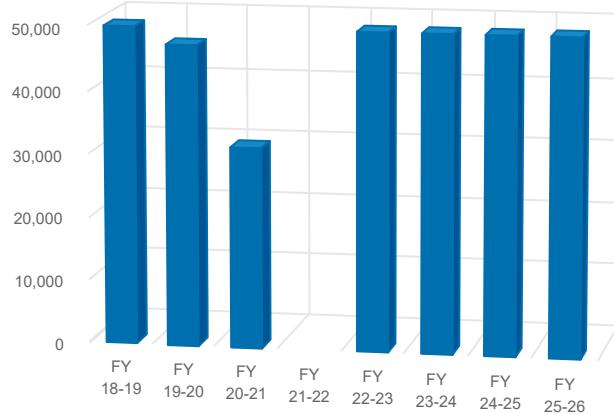
The City's Building Department assesses various fees for its services. These fees are designed to recover the cost of processing and inspecting various land development and construction related activities.

**Technology Surcharge Receipts History**



A technology and training fee of fifteen percent (15%) of the total Building permit fee is assessed per permit, to enhance the City's ability to provide state-of-the-art technology to its Building Department customers.

**Unsafe Structures Charges History**



This category is comprised primarily of interest earnings from pooled cash and other increases/decreases from investments.

Development Services Fund Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>License, Fees &amp; Payments</b>					
105-00-00-322-002-00	Building Permit Fees	\$2,639,631	\$2,154,698	\$1,977,830	\$2,650,272
105-00-00-322-003-00	Bldg. Certificate Compliance	\$111,025	\$24,623	\$168,403	\$24,623
105-00-00-322-004-00	40 Year Recertification	\$24,805	\$4,399	\$34,430	\$4,399
105-00-00-322-006-00	OT Inspection Fees	\$29,077	\$50,000	\$18,412	\$50,000
105-00-00-322-007-00	Boiler Inspection	\$14,285	\$9,216	\$19,354	\$9,216
105-00-00-322-008-00	Electrical Permit Fees	\$532,474	\$100,000	\$247,047	\$100,000
105-00-00-322-009-00	Mechanical Permit Fees	\$348,846	\$75,000	\$173,167	\$75,000
105-00-00-322-010-00	Plumbing Permit Fees	\$209,989	\$50,000	\$117,779	\$50,000
105-00-00-329-000-01	Reinspections	\$25,899	\$11,783	\$25,367	\$11,783
105-00-00-329-400-00	Community Dev. District Fees	\$6,420	\$6,410	\$-	\$6,410
<b>Charges For Services</b>					
105-00-00-345-100-00	Unsafe Structure charges	\$9,066	\$17,980	\$9,936	\$17,980
105-00-00-345-200-00	Technology Surcharge	\$372,763	\$299,672	\$299,672	\$376,501
105-00-00-349-102-00	Cost Recovery	\$66	\$-	\$70	\$-
<b>Miscellaneous Revenues</b>					
105-00-00-361-100-00	Interest income	\$389,847	\$25,000	\$-	\$25,000
105-00-00-361-300-00	Net Increase(Decrease) in FMV	\$562,961	\$-	\$-	\$-
105-00-00-365-000-00	Sale of Other Assets	\$8,000	\$-	\$-	\$-
105-00-00-369-900-00	Other Miscellaneous Revenues	\$8,771	\$49,313	\$793	\$49,313
<b>Reappropriated Fund Balance</b>					
105-00-00-383-100-00	Leases- Financial Agreements	\$75,846	\$-	\$-	\$-
105-00-00-389-901-00	Reappropriated Fund Balance	\$-	\$2,004,926	\$-	\$1,404,751
<b>TOTAL DEVELOPMENT SERVICES FUND REVENUES</b>		<b>\$5,369,771</b>	<b>\$4,883,020</b>	<b>\$3,092,260</b>	<b>\$4,855,248</b>



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 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Open Space/Parks Impact Fees- Fund Balance	\$480,599	\$777,662	\$322,970	\$2,832,186	\$3,155,158
Police Impact Fees- Fund Balance	\$229,234	\$812,421	\$121,415	\$2,709,946	\$2,839,961
Admin. Impact Fees- Fund Balance	\$44,395	\$48,391	\$4,359	\$376,641	\$381,001
<b>TOTAL REVENUES</b>	<b>\$754,228</b>	<b>\$1,638,474</b>	<b>\$448,744</b>	<b>\$5,918,773</b>	<b>\$6,376,120</b>

### Impact Fees Fund Expenditures

Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Open Space/Parks Impact Fees- Expenditures	\$366,844	\$1,124,492	\$1,005,688	\$2,832,186	\$3,155,158
Police Impact Fees- Expenditures	\$-	\$-	\$-	\$2,709,946	\$2,839,961
Admin. Impact Fees- Expenditures	\$-	\$-	\$-	\$376,641	\$381,001
<b>TOTAL EXPENDITURES</b>	<b>\$366,844</b>	<b>\$1,124,492</b>	<b>\$1,005,688</b>	<b>\$5,918,773</b>	<b>\$6,376,120</b>

Impact Fee Funds Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>License, Fees &amp; Payments</b>					
110-00-00-324-610-00	Open Space Impact- Resident	\$28,178	\$-	\$13,443	\$-
110-00-00-324-611-00	Parks Impact Fees- Residential	\$29,895	\$-	\$16,640	\$-
	Open Space Impact Fee-				
110-00-00-324-620-00	Commercial	\$3,356	\$-	\$1,678	\$-
110-00-00-324-621-00	Parks Impact- Commercial	\$3,356	\$-	\$-	\$-
111-00-00-324-110-00	Police Impact- Resident	\$14,948	\$-	\$7,522	\$-
111-00-00-324-120-00	Police Impact- Commercial	\$11,346	\$-	\$44,989	\$-
112-00-00-324-710-00	Admin. Impact Fee- Residential	\$3,848	\$-	\$2,261	\$-
112-00-00-324-720-00	Adm. Impact Fee- Commercial	\$511	\$-	\$56	\$-
<b>Miscellaneous Revenues</b>					
110-00-00-361-100-00	Interests	\$105,638	\$-	\$-	\$-
110-00-00-361-300-00	Net Increase(Decease) in FMV	\$152,547	\$-	\$-	\$-
111-00-00-361-100-00	Interests	\$38,919	\$-	\$-	\$-
111-00-00-361-300-00	Net Increase(Decease) in FMV	\$56,202	\$-	\$-	\$-
<b>Reappropriated Fund Balance</b>					
110-00-00-389-901-00	Reappropriated Fund Balance	\$-	\$2,832,186	\$-	\$3,155,158
111-00-00-389-901-00	Reappropriated Fund Balance	\$-	\$2,709,946	\$-	\$2,839,961
112-00-00-389-901-00	Reappropriated Fund Balance	\$-	\$376,641	\$-	\$381,001
<b>TOTAL IMPACT FEE FUNDS REVENUES</b>		<b>\$448,744</b>	<b>\$5,918,773</b>	<b>\$86,589</b>	<b>\$6,376,120</b>



Miami Gardens



# 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 FY21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Miscellaneous Revenues	\$1,000,000	\$444,444	\$444,444	\$444,444	\$444,444
<b>TOTAL REVENUES</b>	<b>\$1,000,000</b>	<b>\$444,444</b>	<b>\$444,444</b>	<b>\$444,444</b>	<b>\$444,444</b>

### Formula One Fund Expenditures

Expenditure Type	Actual FY21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Operating Expenses	\$123,752	\$131,093	\$210,766	\$267,000	\$267,000
Non-Operating Expenses	\$-	\$110,809	\$253,297	\$177,444	\$177,444
<b>TOTAL EXPENDITURES</b>	<b>\$123,752</b>	<b>\$241,902</b>	<b>\$464,063</b>	<b>\$444,444</b>	<b>\$444,444</b>

Formula One Fund Revenues	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Miscellaneous Revenues</b>				
116-00-00-369-900-00 Other Miscellaneous Revenues	\$444,444	\$444,444	\$666,667	\$444,444
<b>TOTAL FORMULA ONE FUND REVENUES</b>	<b>\$444,444</b>	<b>\$444,444</b>	<b>\$666,667</b>	<b>\$444,444</b>



Miami Gardens



# 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

Taxing Districts	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Crestview	\$55,723	\$66,908	\$69,078	\$69,078
Bunche Park	\$54,425	\$65,536	\$66,956	\$66,956
Scott Lake Manor	\$49,319	\$54,987	\$61,069	\$61,069
Scott Lake Manor East	\$129,773	\$159,644	\$160,647	\$160,647
Andover	\$41,875	\$50,200	\$76,712	\$76,712
Stoneybrook	\$9,304	\$11,109	\$11,501	\$11,501
Westwood Manor	\$5,377	\$6,398	\$6,601	\$6,601
Miami Gardens	\$25,926	\$30,837	\$31,659	\$31,659
Peachtree Lane	\$5,280	\$6,337	\$6,552	\$6,552
Lake Lucerne	\$19,245	\$23,097	\$23,861	\$23,861
Andover First Addition	\$6,301	\$31,947	\$-	\$-
Liberty Homes	\$29,784	\$36,034	\$36,833	\$36,833
Riverdale	\$20,222	\$24,223	\$24,922	\$24,922
Rolling Oaks	\$9,731	\$11,610	\$12,083	\$12,083
Venetian Acres	\$10,706	\$15,475	\$14,146	\$14,146
North Dade Country Club	\$55,804	\$66,887	\$69,075	\$69,075
Bunche Park South	\$15,268	\$18,299	\$18,852	\$18,852
Greendale	\$6,115	\$7,273	\$7,479	\$7,479
Jordan's Landing	\$15,601	\$18,666	\$19,330	\$19,330
Sunshine State Industrial Park	\$48,711	\$57,816	\$60,498	\$60,498
Air Park Industrial	\$4,441	\$5,326	\$5,524	\$5,524
Palmetto Lakes Industrial	\$57,420	\$66,951	\$69,097	\$69,097
MDPD Subdivision	\$1,668	\$2,001	\$2,082	\$2,082
Park Center Business	\$2,910	\$3,519	\$3,620	\$3,620
Lakes of Tuscany	\$14,404	\$17,325	\$17,997	\$17,997
Golden Glades	\$15,504	\$18,654	\$19,244	\$19,244
Air Park Industrial Maint	\$20,654	\$24,789	\$25,663	\$25,663
<b>TOTAL REVENUES</b>	<b>\$731,491</b>	<b>\$901,848</b>	<b>\$921,081</b>	<b>\$921,081</b>

Special Taxing District Funds Revenues	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Revenues</b>				
121-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$66,242	\$69,078	\$62,487	\$69,078
122-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$63,280	\$66,956	\$58,240	\$66,956
123-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$54,071	\$61,069	\$54,898	\$61,069
124-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$157,619	\$160,647	\$146,390	\$160,647
125-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$49,826	\$76,712	\$69,619	\$76,712
126-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$10,936	\$11,501	\$10,137	\$11,501
127-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$6,297	\$6,601	\$6,089	\$6,601
128-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$30,460	\$31,659	\$27,956	\$31,659
129-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$6,313	\$6,552	\$6,119	\$6,552
130-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$22,878	\$23,861	\$21,875	\$23,861
131-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$31,913	\$-	\$-	\$-
132-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$35,175	\$36,833	\$31,283	\$36,833
133-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$23,904	\$24,922	\$22,069	\$24,922
134-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$11,571	\$12,083	\$10,949	\$12,083
135-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$15,009	\$14,146	\$12,850	\$14,146
136-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$66,107	\$69,075	\$61,833	\$69,075
137-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$18,238	\$18,852	\$16,929	\$18,852
138-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$7,053	\$7,479	\$6,825	\$7,479
139-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$18,615	\$19,330	\$18,502	\$19,330
140-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$57,680	\$60,498	\$55,943	\$60,498
141-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$5,317	\$5,524	\$5,171	\$5,524
142-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$66,756	\$69,097	\$62,175	\$69,097
143-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$1,999	\$2,082	\$1,999	\$2,082
144-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$3,175	\$3,620	\$3,438	\$3,620
145-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$17,277	\$17,997	\$17,277	\$17,997
146-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$18,563	\$19,244	\$17,294	\$19,244
147-00-00-325-201-00 Special Assessment-Chgs for Public Servi	\$24,743	\$25,663	\$24,032	\$25,663
<b>TOTAL SPECIAL TAXING DISTRICT FUNDS REVENUES</b>	<b>\$891,017</b>	<b>\$921,081</b>	<b>\$832,379</b>	<b>\$921,081</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 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Property Tax	\$3,992,094	\$3,947,722	\$3,998,217	\$3,959,821	\$3,957,201
Transfers-In	\$10,452,398	\$6,634,858	\$10,068,520	\$4,665,431	\$4,623,097
Miscellaneous Revenues	\$-	\$216,996	\$-	\$-	\$-
<b>TOTAL REVENUES</b>	<b>\$14,444,492</b>	<b>\$10,799,576</b>	<b>\$14,066,737</b>	<b>\$8,625,252</b>	<b>\$8,580,298</b>

### Debt Service Fund Expenditures

Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Debt Service	\$14,403,534	\$10,346,091	\$14,774,797	\$8,625,252	\$8,580,298
<b>TOTAL EXPENDITURES</b>	<b>\$14,403,534</b>	<b>\$10,346,091</b>	<b>\$14,774,797</b>	<b>\$8,625,252</b>	<b>\$8,580,298</b>

### Analysis

The Debt Service Fund was started mid-year in FY 2008. The decrease for FY 2025 can be attributed to the Series 2009 \$4,000,000 Taxable Land Acquisition Revenue Bond and the Series 2016 \$6,000,000 Capital Improvement Bond being paid off the previous year.

Debt Service Fund Revenues	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Property Taxes</b>				
201-00-00-311-000-00 Ad Valorem Taxes	\$3,998,217	\$3,959,821	\$3,880,625	\$3,957,201
<b>Other Sources</b>				
201-00-00-381-014-01 Inter Transf - General Fund	\$3,703,286	\$101,807	\$101,807	\$102,123
201-00-00-381-015-10 Inter Transf - Transportation Adm	\$822,420	\$101,807	\$101,807	\$102,123
201-00-00-381-025-30 Inter Transf - Capital Projects	\$5,542,814	\$4,461,817	\$4,461,817	\$4,418,851
<b>TOTAL DEBT SERVICE FUND REVENUES</b>	<b>\$14,066,737</b>	<b>\$8,625,252</b>	<b>\$8,546,056</b>	<b>\$8,580,298</b>



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. In late FY 2014, the City issued a \$60,000,000 General Obligation Bond, and to date has completed a majority of the slated projects primarily those relating to the City's parks and facilities.

### Capital Projects Fund Revenues

Revenue Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Transfers-In	\$5,622,251	\$5,538,662	\$5,555,607	\$4,524,228	\$4,025,238
Grants	\$1,143,078	\$1,177,345	(\$3,898)	\$-	\$-
Impact Fees	\$1,775,588	\$1,396,087	\$2,358,080	\$824,045	\$1,406,403
<b>TOTAL REVENUES</b>	<b>\$8,540,917</b>	<b>\$8,112,094</b>	<b>\$7,909,789</b>	<b>\$5,348,273</b>	<b>\$5,431,641</b>

### Capital Projects Fund Expenditures

Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$582,171	\$764,650	\$798,366	\$837,864	\$959,663
Operating Expenses	\$1,121,135	\$675,715	\$516,818	\$48,592	\$53,127
Capital Outlay	\$3,858,926	\$4,001,587	\$3,564,108	\$-	\$-
Interfund Transfers	\$5,918,591	\$5,579,754	\$5,542,814	\$4,461,817	\$4,418,851
<b>TOTAL EXPENDITURES</b>	<b>\$11,480,823</b>	<b>\$11,021,706</b>	<b>\$10,422,106</b>	<b>\$5,348,273</b>	<b>\$5,431,641</b>



Bennett Lifter Park



Andover Park Playground



Buccanneer Park



Buccanneer Park Mega Soaker



Bunche Park



Senior Family Center

Capital Projects Fund Revenues	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Miscellaneous Revenues</b>				
300-00-00-337-711-00 Rolling Oaks Park	\$(3,898)	\$-	\$-	\$-
300-00-00-361-100-00 Interest	\$9,402	\$-	\$-	\$-
300-00-00-361-101-00 Interest from \$55M bond	\$4,722	\$-	\$-	\$-
300-00-00-361-102-00 Rebate \$55 million bond	\$1,462,348	\$824,045	\$824,045	\$966,403
300-00-00-361-103-00 Interests on \$60M GO Bond	\$879,107	\$-	\$682,625	\$440,000
300-00-00-366-901-00 Mercedes Dealership	\$279	\$-	\$-	\$-
300-00-00-369-903-00 Insurance Reimbursement	\$2,222	\$-	\$-	\$-
<b>Interfund Transfers</b>				
300-00-00-381-030-01 Inter Transf- General Fund	\$5,555,607	\$4,524,228	\$4,524,228	\$4,025,238
<b>TOTAL CAPITAL PROJECTS FUND REVENUES</b>	<b>\$7,909,789</b>	<b>\$5,348,273</b>	<b>\$6,030,898</b>	<b>\$5,431,641</b>



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Miami Gardens



# 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

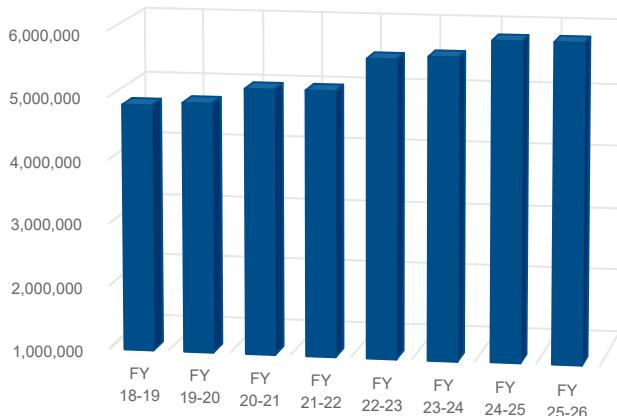
Revenue Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Stormwater Fees	\$5,187,731	\$5,685,954	\$5,750,389	\$6,375,227	\$6,463,781
Grant	\$-	\$-	\$1,005,622	\$-	\$-
Other	\$(369,925)	\$680,375	\$799,779	\$25,000	\$25,000
Re-appropriated Retained Earnings	\$-	\$-	\$-	\$400,372	\$427,490
<b>TOTAL REVENUES</b>	<b>\$4,817,806</b>	<b>\$6,366,329</b>	<b>\$7,555,790</b>	<b>\$6,800,599</b>	<b>\$6,916,271</b>

### Stormwater Utility Fund Expenditures

Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$927,212	\$707,324	\$713,309	\$1,329,662	\$1,419,501
Operating Expenses	\$1,825,480	\$2,300,273	\$2,448,019	\$1,620,270	\$1,613,839
Capital Outlay	\$-	\$-	\$-	\$2,737,000	\$2,810,000
Debt Service	\$228,476	\$188,914	\$134,920	\$547,264	\$547,242
Interfund Transfers	\$445,235	\$498,797	\$559,346	\$566,403	\$525,689
<b>TOTAL EXPENDITURES</b>	<b>\$3,426,403</b>	<b>\$3,695,308</b>	<b>\$3,855,594</b>	<b>\$6,800,599</b>	<b>\$6,916,271</b>

## Major Revenues

Stormwater Utility Fees History

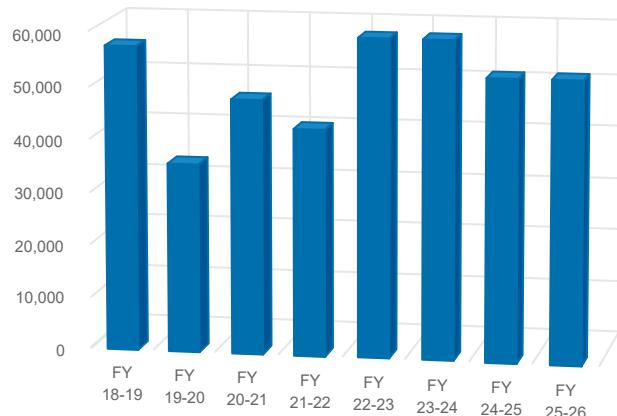


United States Environmental Protection Agency (USEPA) has required that local governments have a program to deal with stormwater runoff, improve water quality discharge, to maintain the existing stormwater discharge system, to implement and remain compliant with the Environmental Protection Agency's 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.

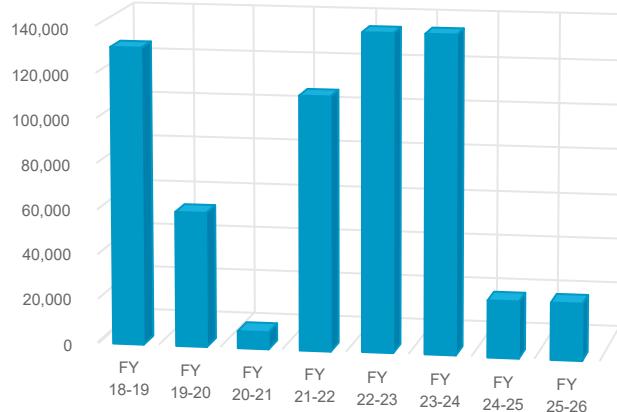
Under the Miami Gardens Stormwater Utility, each property is charged a monthly fee of \$6.00 per Equivalent Residential Unit (ERU). An ERU is based on a typical residential unit having 1,800 square feet of impermeable surface area. Commercial properties are charged based on their total ERUs.

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.

Stormwater Utility Fund Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Charges For Services</b>					
401-00-00-325-200-00	Stormwater Assessments	\$5,675,505	\$6,321,919	\$5,631,870	\$6,410,473
<b>License, Fees &amp; Payments</b>					
401-00-00-329-500-00	Stormwater Permit Fees	\$74,884	\$53,308	\$65,145	\$53,308
<b>Miscellaneous Revenues</b>					
401-00-00-361-100-00	Interest	\$344,218	\$25,000	\$66,467	\$25,000
401-00-00-361-300-00	Net Increase(Decease) in FMV	\$353,267	\$-	\$-	\$-
401-00-00-364-000-00	Sales of Fixed Assets	\$7,500	\$-	\$-	\$-
401-00-00-385-000-00	Proceeds from Refunding Bonds	\$94,794	\$-	\$-	\$-
<b>Reappropriated Fund Balance</b>					
401-00-00-389-901-00	Reappropriated Retained Earnings	\$-	\$400,372	\$-	\$427,490
<b>TOTAL STORMWATER FUND REVENUES</b>		<b>\$6,550,168</b>	<b>\$6,800,599</b>	<b>\$5,763,482</b>	<b>\$6,916,271</b>



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Miami Gardens



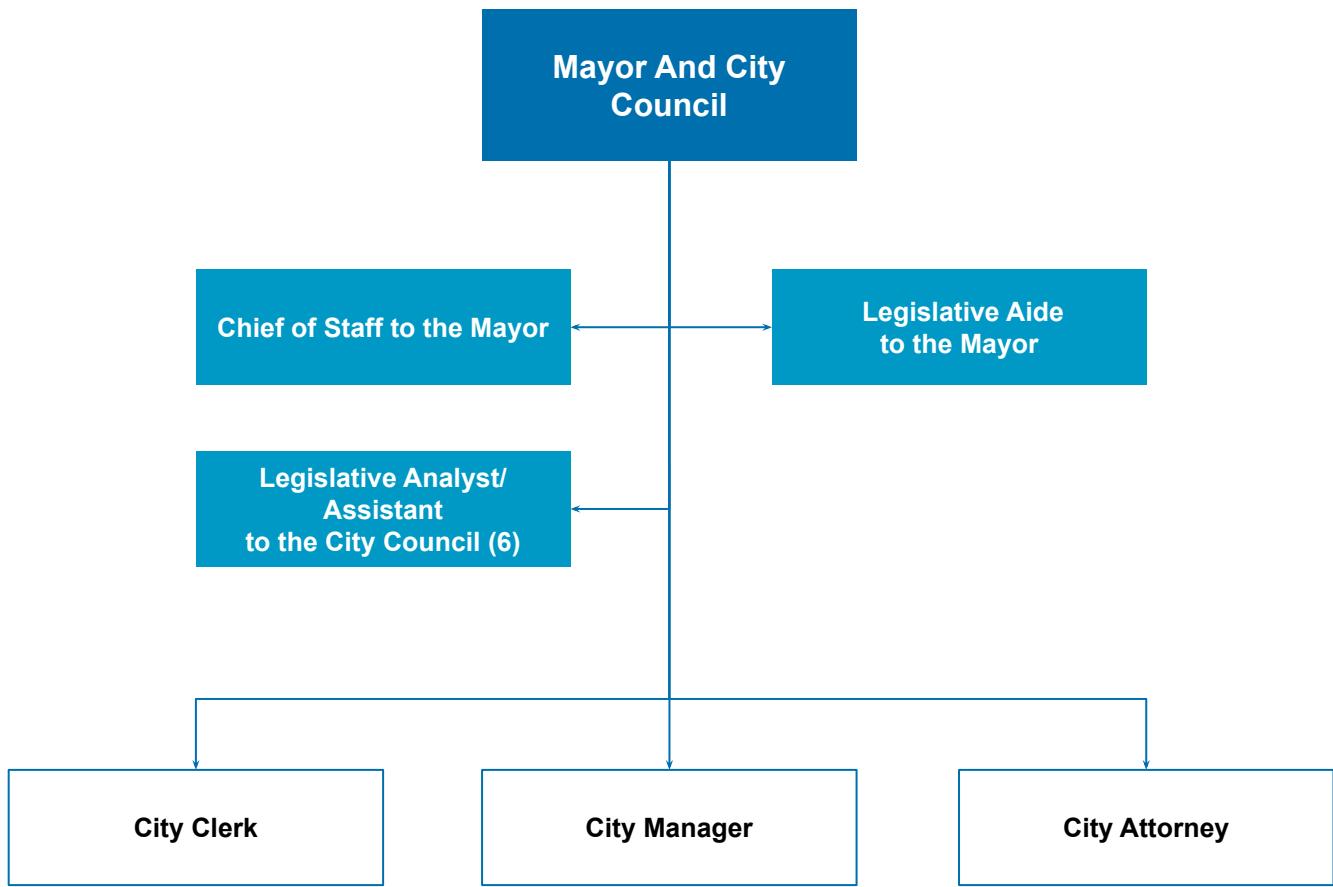
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# DEPARTMENT / OFFICES



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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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Legislative Analyst/Asst. to the City Council	6.00	7.00	6.00	6.00	6.00
Chief of Staff to the Mayor	1.00	1.00	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>9.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

### Program Expenditures

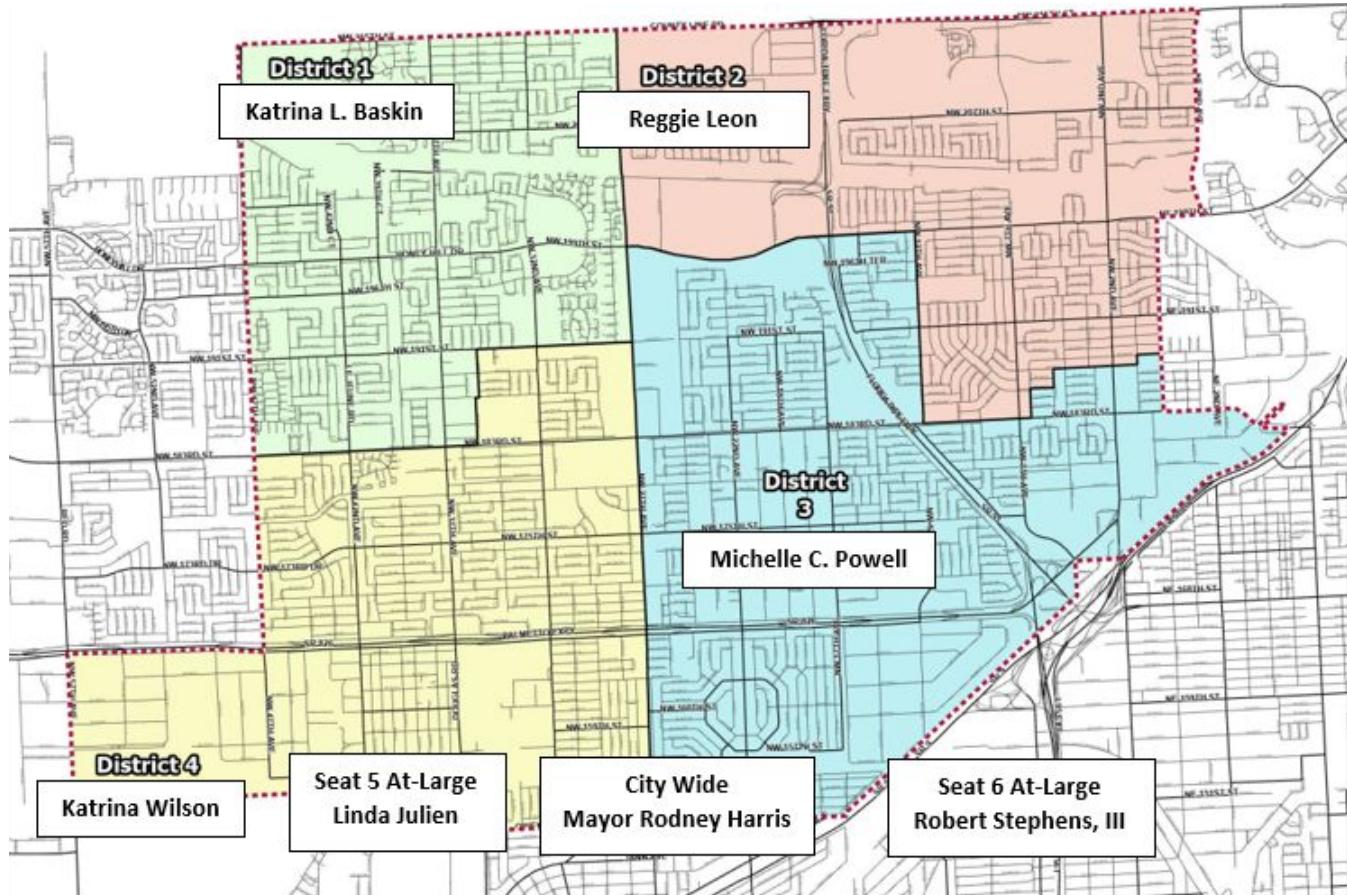
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$1,261,806	\$1,323,064	\$1,404,779	\$1,490,200	\$1,680,361
Operating Expenses	\$306,270	\$404,681	\$391,837	\$361,337	\$475,496
<b>TOTAL EXPENDITURES</b>	<b>\$1,568,076</b>	<b>\$1,727,745</b>	<b>\$1,796,616</b>	<b>\$1,851,537</b>	<b>\$2,155,857</b>

## Legislative Department

### Strategic Goals & Objectives

#### FY 2025-2026 Strategic Goals and Objectives

- Enhance Legislative Transparency and Accessibility by providing public access to legislative proceedings, agendas, and outcomes.
- Ensure Responsiveness to Constituent Needs through efficient communication and the availability of public information related to residents' inquiries and concerns.
- Advance Policy Priorities Through Effective Legislation by sponsoring and passing legislation aligned with the City's strategic plan and community needs.



City Council Boundary Map

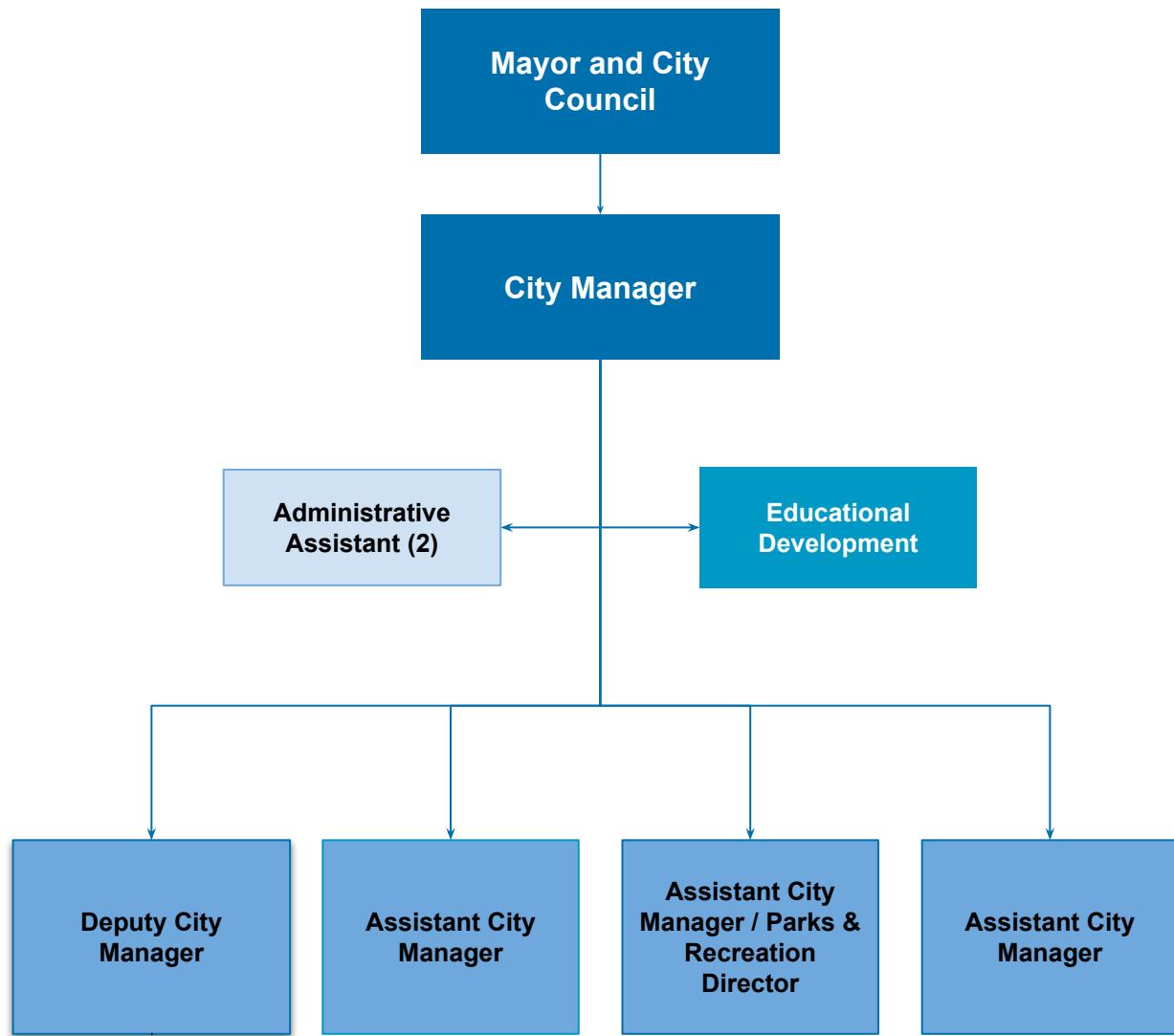
General Fund Office of the Mayor Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>					
001-11-00-511-310-00 Professional Services		\$62,000	\$75,000	\$67,500	\$75,000
001-11-00-511-400-00 Travel & Per Diem		\$7,683	\$15,000	\$15,000	\$15,000
001-11-00-511-523-00 CMG Junior Council		\$-	\$10,000	\$10,000	\$10,000
001-11-00-511-540-00 Books, Publications, and Dues		\$74,666	\$78,037	\$63,419	\$88,696
001-11-00-511-550-00 Educational & Training		\$-	\$25,000	\$-	\$25,000
<b>TOTAL OFFICE OF THE MAYOR</b>		<b>\$144,349</b>	<b>\$203,037</b>	<b>\$155,919</b>	<b>\$213,696</b>

General Fund Legislative Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-11-01-511-102-00 Regular Salaries and Wages	\$907,865	\$930,075	\$873,506	\$623,528
001-11-01-511-105-00 Special Pay	\$45,979	\$45,864	\$43,333	\$54,024
001-11-01-511-106-00 Mayor's Salary	\$-	\$-	\$-	\$95,000
001-11-01-511-107-00 Council Salaries	\$-	\$-	\$-	\$330,000
001-11-01-511-201-00 FICA	\$73,490	\$74,660	\$69,454	\$84,345
001-11-01-511-202-00 Retirement	\$130,504	\$126,772	\$128,224	\$147,108
001-11-01-511-203-00 Life and Health Insurance	\$246,120	\$310,195	\$237,737	\$343,379
001-11-01-511-204-00 Workers' Compensation	\$821	\$2,634	\$2,479	\$2,977
<b>Operating Expenditures</b>				
001-11-01-511-340-00 Other Contractual	\$3,622	\$-	\$3,975	\$4,000
001-11-01-511-400-00 Travel & Per Diem	\$55,653	\$25,000	\$25,000	\$25,000
001-11-01-511-411-00 Telephone Services	\$14,650	\$13,500	\$16,273	\$15,000
001-11-01-511-490-00 Mayor's Expense	\$14,505	\$14,400	\$14,400	\$28,400
001-11-01-511-491-00 Seat 1 Expense Account	\$12,345	\$14,400	\$14,400	\$28,400
001-11-01-511-492-00 Seat 2 Expense Account	\$18,773	\$14,400	\$14,400	\$28,400
001-11-01-511-493-00 Seat 3 Expense Account	\$23,553	\$14,400	\$14,400	\$28,400
001-11-01-511-494-00 Seat 4 Expense Account	\$24,861	\$14,400	\$14,400	\$28,400
001-11-01-511-495-00 Seat 5 Expense Account	\$23,016	\$14,400	\$14,400	\$28,400
001-11-01-511-496-00 Seat 6 Expense Account	\$22,596	\$14,400	\$14,400	\$28,400
001-11-01-511-510-00 Office Supplies	\$591	\$5,000	\$1,376	\$5,000
001-11-01-511-520-00 Operating Supplies	\$21,503	\$4,000	\$12,352	\$4,000
001-11-01-511-550-00 Educational & Training	\$11,820	\$10,000	\$10,000	\$10,000
<b>TOTAL LEGISLATIVE</b>	<b>\$1,652,267</b>	<b>\$1,648,500</b>	<b>\$1,524,509</b>	<b>\$1,942,161</b>



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## Office of the City Manager



## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
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	2.00	2.00
Assistant to the City Manager	1.00	1.50	1.30	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	2.00
Executive Administrator to the City Manager	1.00	1.00	1.00	1.00	0.00
Training & Development Administrator	0.00	0.00	0.00	1.00	1.00
Economic Development Representative	0.00	1.00	1.00	0.00	0.03
Director of Educational Development	0.00	0.00	1.00	0.00	0.00
Strategic Communication & Training Specialist	1.00	1.00	1.00	0.00	0.00
<b>TOTAL STAFFING</b>	<b>7.00</b>	<b>8.50</b>	<b>9.30</b>	<b>7.00</b>	<b>7.03</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$1,575,652	\$1,931,970	\$2,171,483	\$1,767,871	\$2,081,934
Operating Expenses	\$246,775	\$484,039	\$556,361	\$211,596	\$224,010
Operating Expenses	\$-	\$-	\$-	\$-	\$300,000
<b>TOTAL EXPENDITURES</b>	<b>\$1,822,427</b>	<b>\$2,416,009</b>	<b>\$2,727,844</b>	<b>\$1,979,467</b>	<b>\$2,605,944</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 an overall increase in salaries for all staff.

## Office of the City Manager

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### Strategic Goals & Objectives

#### **FY 2025-2026 Strategic Goals and Objectives**

- Promoting Transparent and Responsive Government by fostering open communication, accessibility, and accountability.
- Driving Operational Efficiency by ensuring the effective and efficient delivery of City services through innovation, technology, and continuous process improvement.
- Advancing Fiscal Stewardship and Sustainability by maintaining strong financial health through responsible budgeting, long-term financial planning, and resource management.
- Enhancing Community Resilience and Public Safety through the City's ability to prepare for, respond to and recover from emergencies, while ensuring the well-being of all residents.
- Supporting Economic Vitality and Opportunity by partnering with stakeholders to attract investment, create jobs and support local businesses to ensure sustainable economic growth.
- Strengthening Organizational Culture and Workforce Development by fostering a high-performing, motivated workforce through professional development, employee well-being initiatives and a culture of excellence.
- Aligning City Priorities with Community Vision by ensuring City policies, plans, and initiatives reflect the priorities of residents and contribute to a shared, forward-looking vision for the community.

General Fund Office of the City Manager Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-12-01-512-102-00 Regular Salaries and Wages	\$1,515,910	\$1,149,782	\$1,225,879	\$1,339,003
001-12-01-512-104-00 Overtime	\$421	\$-	\$3,299	\$-
001-12-01-512-105-00 Special Pay	\$23,394	\$25,800	\$30,107	\$26,415
001-12-01-512-201-00 FICA	\$92,921	\$65,803	\$80,496	\$72,172
001-12-01-512-202-00 Retirement	\$344,394	\$322,185	\$326,453	\$397,037
001-12-01-512-203-00 Life and Health Insurance	\$193,066	\$201,127	\$180,505	\$243,620
001-12-01-512-204-00 Workers' Compensation	\$1,377	\$3,174	\$3,426	\$3,687
<b>Operating Expenditures</b>				
001-12-01-512-310-00 Professional Services	\$432,217	\$111,000	\$217,876	\$125,000
001-12-01-512-340-00 Other Contractual	\$5,054	\$12,000	\$4,880	\$13,000
001-12-01-512-400-00 Travel & Per Diem	\$11,792	\$16,646	\$16,646	\$14,060
001-12-01-512-421-00 Postage & Freight	\$63	\$50	\$138	\$50
001-12-01-512-440-00 Rentals and Leases	\$2,674	\$4,440	\$1,178	\$4,440
001-12-01-512-470-00 Printing & Binding	\$2,478	\$120	\$1,389	\$120
001-12-01-512-480-00 Promotional Activities	\$109	\$-	\$1,429	\$-
001-12-01-512-492-00 Special Events	\$58,897	\$-	\$7,500	\$-
001-12-01-512-493-00 Software License	\$8,730	\$-	\$3,150	\$-
001-12-01-512-510-00 Office Supplies	\$855	\$2,000	\$1,765	\$2,000
001-12-01-512-520-00 Operating Supplies	\$7,928	\$2,000	\$7,500	\$2,000
001-12-01-512-540-00 Books, Publications, and Dues	\$4,324	\$3,640	\$4,800	\$3,640
001-12-01-512-550-00 Educational & Training	\$21,240	\$59,700	\$103,632	\$59,700
<b>Non-Operating Expenditures</b>				
001-12-01-512-991-00 Working Capital Reserve	\$-	\$-	\$-	\$300,000
<b>TOTAL CITY MANAGER</b>	<b>\$2,727,844</b>	<b>\$1,979,467</b>	<b>\$2,222,048</b>	<b>\$2,605,944</b>

## Office of Educational Development

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## Office of Educational Development

### Mission

The Educational Development program within the City Manager's Office is dedicated to empowering Miami Gardens residents with accessible higher education, workforce training, upskilling opportunities and youth enrichment programming. Through strategic partnerships and innovative initiatives, we equip residents with the skills, knowledge, and resources needed to achieve academic and career success.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Director of Educational Development	0.00	0.00	0.00	1.00	1.00
<b>TOTAL STAFFING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$-	\$-	\$-	\$155,761	\$167,663
Operating Expenses	\$-	\$-	\$-	\$51,130	\$63,631
<b>TOTAL EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$206,891</b>	<b>\$231,294</b>

### Analysis

In FY 2026, sufficient funding has been made available to conduct the necessary operations of the Office. Increased Operating expenses to expand and impact additional youth.

## Office of Educational Development

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### Strategic Goals & Objectives

#### **FY 2025-2026 Strategic Goals and Objectives**

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-3 Prioritize Stewardship of Community Resources**

- Secure and leverage educational programs tied to public, private, and philanthropic funding. Priority will be given to initiatives with built-in financial support, including scholarships for graduating seniors and current college students, to reduce financial barriers to postsecondary success.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG - 6 Continue Processing Improvements**

- Measure and Communicate Impact of Education Programs by tracking outcomes and share successes with stakeholders to drive continuous improvement.

##### **Strategic Pillar: Jobs & Economy (JE); Key Action: JE – 1 Align Jobs, Workforce and Education**

- Expand Access to Quality Education by increasing availability and affordability of learning programs for all City residents.
- Promote Career Readiness and Workforce Development by aligning education initiatives with local economic needs and job market trends.

##### **Strategic Pillar: Jobs & Economy (JE); Key Action: JE – 3 Build a Skilled and Resilient Workforce**

- Support Adult Education and Lifelong Learning by providing accessible educational and skill-building opportunities for adult learning.

##### **Strategic Pillar: Community (CO); Key Action: CO - 5 Attract Families**

- Expand youth enrichment programming NextGen Coders and Students on Stage—to increase the number of youth served citywide.

## Office of Educational Development

### Performance Indicators

Strategic Theme - Local Governance						
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026	
LG-3 Prioritize Stewardship of Community Resources	Secure and leverage educational programs tied to public, private, and philanthropic funding. Priority will be given to initiatives with built-in financial support, including scholarships for graduating seniors and current college students, to reduce financial barriers to postsecondary success.	Number of educational programs implemented with secured external funding	n/a	n/a	3 days	
		Number of new partnerships formed that award scholarships to graduating seniors and current college students	n/a	n/a	1	
LG-6 Continue Processing Improvements	Measure and Communicate Impact of Education Programs by tracking outcomes and share successes with stakeholders to drive continuous improvement.	Number of surveys conducted to assess learner satisfaction and perceived usefulness of the program	n/a	n/a	4	
		Number of residents reached through community outreach, marketing, or referral programs.	n/a	n/a	1,000+	

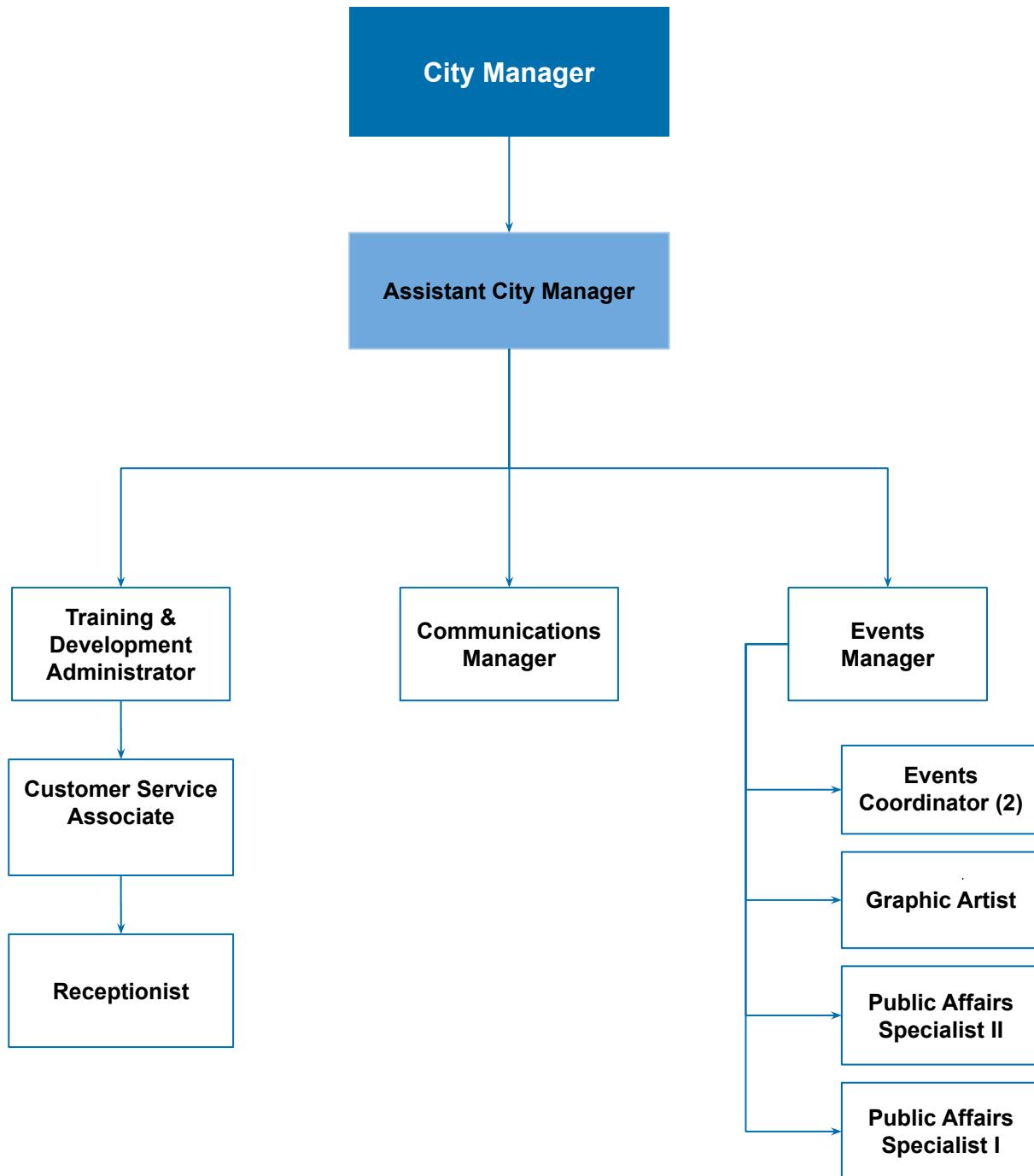
Strategic Theme - Jobs and Economy						
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026	
JE-1 Align Jobs, Workforce and Education	Expand Access to Quality Education by increasing availability and affordability of learning programs for all City residents.	Number of new workforce education programs and training opportunities launched. (e.g., healthcare, technology, skilled trades etc.)	n/a	n/a	2	
	Promote Career Readiness and Workforce Development by aligning education initiatives with local economic needs and job market trends.	Number of businesses providing internships, apprenticeships, or direct interview opportunities for program participants	n/a	n/a	2	
		Number of job fairs, career days and industry site visits for participants	n/a	n/a	2	

## Office of Educational Development

Strategic Theme - Jobs and Economy						
Strategic Goals		Objectives	Performance Indicators	Actual FY -1	Budget FY	Budget FY 1
JE-3	Build a Skilled and Resilient Workforce	Support Adult Education and Lifelong Learning by providing accessible educational and skill-building opportunities for adult learning.	Number of participants enrolled in education and skill-building programs	n/a	n/a	40
Strategic Theme - Community						
Strategic Goals		Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
CO- 5	Attract Families	Expand youth enrichment programming NextGen Coders and Students on Stage—to increase the number of youth served citywide.	Number of youth enrolled in NextGen Coders and Students on Stage  Number of public showcases, recitals, or coding demonstrations held to highlight student work.	n/a  n/a	n/a  n/a	100  2

General Fund Office of Educational Development Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-12-04-512-102-00 Regular Salaries and Wages	\$-	\$116,590	\$38,867	\$123,601
001-12-04-512-105-00 Special Pay	\$-	\$600	\$-	\$600
001-12-04-512-201-00 FICA	\$-	\$8,965	\$2,906	\$9,501
001-12-04-512-202-00 Retirement	\$-	\$15,891	\$5,298	\$17,341
001-12-04-512-203-00 Life and Health Insurance	\$-	\$13,399	\$6,817	\$16,285
001-12-04-512-204-00 Workers' Compensation	\$-	\$316	\$105	\$335
<b>Operating Expenditures</b>				
001-12-04-512-310-00 Professional Services	\$-	\$12,500	\$11,250	\$12,500
001-12-04-512-340-00 Other Contractual	\$-	\$20,000	\$11,392	\$35,000
001-12-04-512-400-00 Travel & Per Diem	\$-	\$4,000	\$-	\$2,000
001-12-04-512-480-00 Promotional Activities	\$-	\$10,000	\$5,198	\$10,000
001-12-04-512-510-00 Office Supplies	\$-	\$2,000	\$-	\$2,000
001-12-04-512-525-00 Uniforms	\$-	\$500	\$119	\$-
001-12-04-512-540-00 Books, Publications, and Dues	\$-	\$1,130	\$188	\$1,131
001-12-04-512-550-00 Educational & Training	\$-	\$1,000	\$1,275	\$1,000
<b>TOTAL EDUCATIONAL DEVELOPMENT</b>	<b>\$-</b>	<b>\$206,891</b>	<b>\$83,415</b>	<b>\$231,294</b>

## Office of Public Affairs



## Office of Public Affairs

### Mission

The Office of Public Affairs 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 Office is responsible for producing professionally written documents, brochures, summaries, books, manuals and reports as directed by the City Manager.

The role of the Office of Public Affairs 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 Office 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Assistant to the City Manager-					
Communications	1.00	0.00	0.00	0.00	0.00
Public Affairs Manager	1.00	1.00	1.00	0.00	0.00
Events Manager	0.00	1.00	1.00	1.00	1.00
Communications Specialist	0.00	0.00	0.00	1.00	0.00
Communications Manager	0.00	0.00	0.00	0.00	1.00
Graphic Artist	1.00	1.00	1.00	1.00	1.00
Public Affairs Specialist II	1.00	0.00	1.00	1.00	2.00
Public Affairs Specialist I	0.00	2.00	1.00	1.00	0.00
Digital Media Specialist	1.00	0.00	0.00	0.00	0.00
Events Coordinator	0.00	0.00	2.00	2.00	2.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Customer Service Associate	0.00	1.80	1.80	1.00	1.00
Receptionist	1.60	0.80	0.80	1.00	1.00
<b>TOTAL STAFFING</b>	<b>7.60</b>	<b>7.60</b>	<b>9.60</b>	<b>9.00</b>	<b>9.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$308,023	\$422,793	\$575,673	\$820,144	\$909,868
Operating Expenses	\$614,768	\$514,807	\$456,307	\$543,000	\$565,000
<b>TOTAL EXPENDITURES</b>	<b>\$922,791</b>	<b>\$937,600</b>	<b>\$1,031,980</b>	<b>\$1,363,144</b>	<b>\$1,474,868</b>

### Analysis

The budget for FY 2026 reflects standard increases for Personnel Services expenses. The increase in Operating expenses are attributed to addition training and development city-wide.

## Office of Public Affairs

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### Strategic Goals & Objectives

#### **FY 2025-2026 Strategic Goals and Objectives**

##### **Strategic Pillar: Community (CO); Key Action: CO-6 Continue Community Events**

- Enhance Community Engagement and Participation by fostering a sense of community by increasing attendance and participation in City-sponsored events.
- Deliver Safe, Inclusive, and High-Quality Public Events by collaborating with MGPD and other public safety agencies to ensure all events are accessible, enjoyable, and secure for all residents.

##### **Strategic Pillar: Culture (CU); Key Action: CU-1 Embrace Community Diversity**

- Promote Local Culture and Diversity by showcasing local talent through diverse programming at events.
- Support Economic Impact and Tourism Through Signature Events by driving support and spending at local businesses through festivals and large-scale events.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-3 Prioritize Stewardship of Community Resources**

- Execute all City events within budgeted allocations and/or secure additional resources to offset event costs by growing sponsorships, and partnerships.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-4 Facilitate Effective Training**

- Foster Staff Development and Volunteer Engagement by building a skilled, motivated team of event staff and volunteers.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-6 Continue Processing Improvement**

- Enhance Public Communication and Information Accessibility by using both digital platforms and traditional media to reach and engage residents to ensure timely, accurate, and clear communication of City policies, services, and updates.
- Support Crisis and Emergency Communications to ensure clear and coordinated communication during emergencies or public safety events.

## Office of Public Affairs

### Performance Indicators

Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-3	Prioritize Stewardship of Community Resources	Execute all City events within budgeted allocations and/or secure additional resources to offset event costs by growing sponsorships, and partnerships.	Number of new corporate or community sponsors secured Percentage of events completed with budget	n/a n/a	n/a n/a	5 100%
LG-4	Facilitate Effective Training	Foster Staff Development and Volunteer Engagement by building a skilled, motivated team of event staff and volunteers.	Number of event-specific trainings completed per staff member annually	n/a	n/a	2
LG-6	Continue Processing Improvement	Enhance Public Communication and Information Accessibility by using both digital platforms and traditional media to reach and engage residents to ensure timely, accurate, and clear communication of City policies, services, and updates.	Percentage of annual increase in social media followers	n/a	n/a	5%
			Percentage of annual increase in email subscribers	n/a	n/a	2%
			Percentage of distribution of printed newsletter to all addresses	n/a	n/a	100%
	Support Crisis and Emergency Communications to ensure clear and coordinated communication during emergencies or public safety events.	Average number of emergency	n/a	n/a	10	
			Percentage of	n/a	n/a	100%

## Office of Public Affairs

Strategic Theme - Community						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
CO-6	Continue Community Events	Enhance Community Engagement and Participation by fostering a sense of community by increasing attendance and participation in City-sponsored events.	Average percentage increase in event attendance year-over-year.  Deliver Safe, Inclusive, and High-Quality Public Events by collaborating with MGPD and other public safety agencies to ensure all events are accessible, enjoyable, and secure for all residents.	n/a  n/a	n/a  n/a	10%  100%

Strategic Theme - Culture						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
CU-1	Embrace Community Diversity	Promote Local Culture and Diversity by showcasing local talent through diverse programming at events.  Support Economic Impact and Tourism Through Signature Events by driving support and spending at local businesses through festivals and large-scale events.	Percentage of events featuring local performers, artists, or vendors at City events.  Average number of local business vendors participating at each City events.	n/a  n/a	n/a  n/a	60%  5

General Fund Public Affairs Office Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-12-02-512-102-00 Regular Salaries and Wages	\$397,521	\$593,687	\$393,762	\$612,125
001-12-02-512-104-00 Overtime	\$22,460	\$-	\$23,648	\$-
001-12-02-512-105-00 Special Pay	\$1,877	\$1,200	\$2,462	\$600
001-12-02-512-201-00 FICA	\$32,074	\$45,510	\$30,908	\$46,873
001-12-02-512-202-00 Retirement	\$57,102	\$80,920	\$56,893	\$85,881
001-12-02-512-203-00 Life and Health Insurance	\$64,343	\$97,221	\$85,733	\$162,735
001-12-02-512-204-00 Workers' Compensation	\$296	\$1,606	\$2,850	\$1,654
<b>Operating Expenditures</b>				
001-12-02-512-310-00 Professional Services	\$143,656	\$200,000	\$76,112	\$175,000
001-12-02-512-340-00 Other Contractual	\$1,630	\$-	\$1,768	\$2,000
001-12-02-512-400-00 Travel & Per Diem	\$9,211	\$4,000	\$(63)	\$4,000
001-12-02-512-421-00 Postage & Freight	\$166	\$-	\$-	\$-
001-12-02-512-440-00 Rentals and Leases	\$15,487	\$15,000	\$(2,850)	\$15,000
001-12-02-512-470-00 Printing & Binding	\$64,680	\$70,000	\$50,818	\$70,000
001-12-02-512-492-00 PA Special Events Mayor	\$12,265	\$16,000	\$16,000	\$16,000
001-12-02-512-492-01 PA Special Events Seat 1	\$11,999	\$16,000	\$16,000	\$16,000
001-12-02-512-492-02 PA Special Events Seat 2	\$16,000	\$16,000	\$16,000	\$16,000
001-12-02-512-492-03 PA Special Events Seat 3	\$22,500	\$16,000	\$16,000	\$16,000
001-12-02-512-492-04 PA Special Events Seat 4	\$15,245	\$16,000	\$16,000	\$16,000
001-12-02-512-492-05 PA Special Events Seat 5	\$16,318	\$16,000	\$16,000	\$16,000
001-12-02-512-492-06 PA Special Events Seat 6	\$15,337	\$16,000	\$16,000	\$16,000
001-12-02-512-493-00 Software License	\$36,512	\$30,000	\$17,993	\$30,000
001-12-02-512-494-00 Advertising	\$39,324	\$50,000	\$58,117	\$75,000
001-12-02-512-510-00 Office Supplies	\$1,195	\$5,000	\$2,181	\$2,500
001-12-02-512-520-00 Operating Supplies	\$3,088	\$5,000	\$3,092	\$2,500
001-12-02-512-540-00 Books, Publications, and Dues	\$2,766	\$2,000	\$1,567	\$2,000
001-12-02-512-550-00 Educational & Training	\$28,928	\$50,000	\$5,812	\$75,000
<b>TOTAL PUBLIC AFFAIRS</b>	<b>\$1,031,980</b>	<b>\$1,363,144</b>	<b>\$922,803</b>	<b>\$1,474,868</b>

## 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 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Operating Expenses	\$5,893,338	\$7,629,453	\$10,081,954	\$6,058,500	\$6,350,000
<b>TOTAL EXPENDITURES</b>	<b>\$5,893,338</b>	<b>\$7,629,453</b>	<b>\$10,081,954</b>	<b>\$6,058,500</b>	<b>\$6,350,000</b>

### Analysis

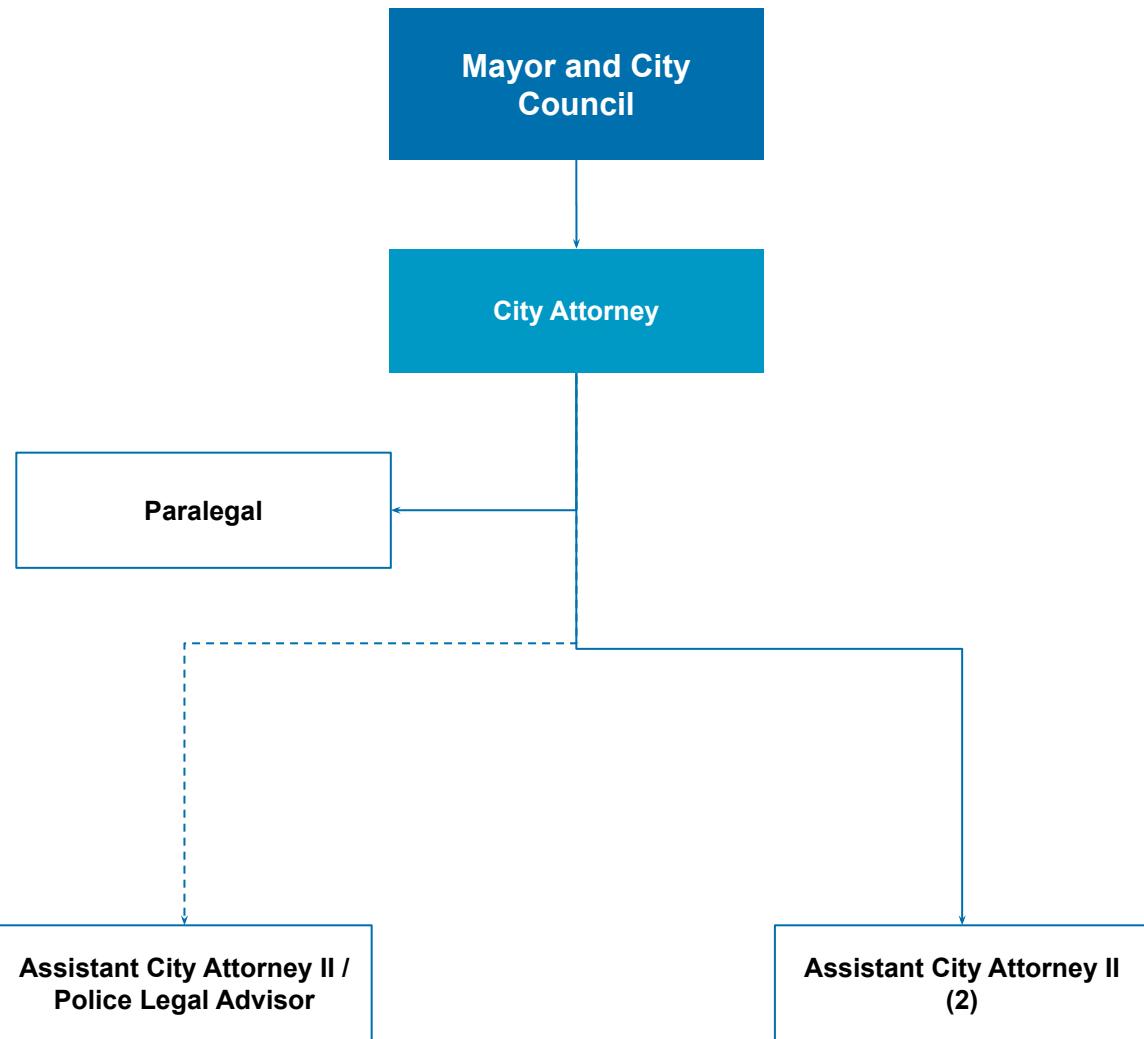
In FY 2026, the increase to Operating expense is attributed to an increase in the number of Special Events



2025 Jazz in the Gardens

General Fund Special Events Division Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
001-12-03-512-492-01 Pink Event	\$28,366	\$20,000	\$11,100	\$20,000
001-12-03-512-492-02 Easter Holiday Event	\$31,261	\$20,000	\$33,013	\$25,000
001-12-03-512-492-04 Senior Prom	\$22,499	\$25,000	\$10,000	\$35,000
001-12-03-512-492-05 July 4th Event	\$50,984	\$45,000	\$45,000	\$45,000
001-12-03-512-492-07 Martin Luther King Event	\$35,775	\$30,000	\$32,100	\$30,000
001-12-03-512-492-08 Science Fair Event	\$28,876	\$25,000	\$23,251	\$-
001-12-03-512-492-09 State of the City	\$11,256	\$56,000	\$33,805	\$35,000
001-12-03-512-492-11 Food Truck Invasion	\$-	\$12,000	\$12,000	\$-
001-12-03-512-492-12 Memorial Day	\$12,910	\$10,000	\$11,330	\$10,000
001-12-03-512-492-13 Tree Lighting Event	\$3,961	\$15,000	\$35,624	\$20,000
001-12-03-512-492-15 Black History	\$39,972	\$40,000	\$70,678	\$40,000
001-12-03-512-492-16 Veteran's Day	\$9,943	\$7,500	\$14,072	\$10,000
001-12-03-512-492-17 Halloween Event	\$48,767	\$40,000	\$38,269	\$70,000
001-12-03-512-492-19 Father's Day Event	\$48,879	\$40,000	\$40,000	\$10,000
001-12-03-512-492-20 Mother's Day Event	\$8,130	\$10,000	\$5,192	\$10,000
001-12-03-512-492-22 Women's Event	\$15,661	\$15,000	\$15,000	\$15,000
001-12-03-512-492-24 Juneteenth	\$422,483	\$250,000	\$400,000	\$250,000
001-12-03-512-492-25 Bahas Reunion	\$14,975	\$-	\$-	\$-
001-12-03-512-492-26 Senior Valentine's Day	\$20,000	\$20,000	\$20,000	\$20,000
001-12-03-512-492-27 STEM Program	\$297	\$30,000	\$25,000	\$50,000
001-12-03-512-492-28 Orange Blossom Classic	\$245,678	\$250,000	\$168,104	\$250,000
001-12-03-512-492-30 Vintage Car Show	\$22,601	\$-	\$-	\$-
001-12-03-512-492-31 Multi-Cultural Event	\$38,475	\$35,000	\$35,000	\$-
001-12-03-512-492-32 Karaoke in the Gardens	\$76,394	\$48,000	\$112,643	\$150,000
001-12-03-512-492-33 Fitness Challenge	\$14,486	\$15,000	\$3,913	\$15,000
001-12-03-512-492-34 Seniors Coolking with Love	\$10,379	\$-	\$-	\$-
Enrichment Program for Disabled				
001-12-03-512-492-36 Kids	\$-	\$-	\$12,318	\$-
001-12-03-512-492-37 Laugh It Off	\$-	\$-	\$-	\$45,000
001-12-03-512-492-38 Golf Tournament and Social	\$-	\$-	\$-	\$30,000
001-12-03-512-492-39 Senior Christmas Gala	\$-	\$-	\$-	\$10,000
001-12-03-512-492-43 Youth Basel	\$-	\$-	\$-	\$20,000
001-12-03-512-492-44 Love of Urban Design	\$-	\$-	\$-	\$90,000
001-12-03-512-492-45 Youth Music Festival	\$-	\$-	\$-	\$5,000
001-12-03-512-492-46 Broadway in the Garden	\$-	\$-	\$-	\$30,000
001-12-03-512-492-47 Arts in the Park	\$-	\$-	\$-	\$10,000
001-12-03-512-498-00 Jazz in the Gardens	\$8,818,946	\$5,000,000	\$8,000,000	\$5,000,000
<b>TOTAL SPECIAL EVENTS DIVISION</b>	<b>\$10,081,954</b>	<b>\$6,058,500</b>	<b>\$9,207,412</b>	<b>\$6,350,000</b>

## Office of the City Attorney



## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney II	1.00	1.00	1.00	1.00	2.00
Assistant City Attorney I	1.00	1.00	1.00	1.00	0.00
Paralegal	1.00	1.00	1.00	1.00	1.00
Legal Assistant	1.00	1.00	1.00	1.00	0.00
Intern	0.00	0.50	0.00	0.00	0.00
<b>TOTAL STAFFING</b>	<b>5.00</b>	<b>5.50</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$926,862	\$973,349	\$984,771	\$953,894	\$1,046,878
Operating Expenses	\$306,222	\$69,213	\$126,198	\$317,950	\$252,355
<b>TOTAL EXPENDITURES</b>	<b>\$1,233,084</b>	<b>\$1,042,562</b>	<b>\$1,110,969</b>	<b>\$1,271,844</b>	<b>\$1,299,233</b>

## Office of the City Attorney

### Strategic Goals & Objectives

#### FY 2025-2026 Strategic Goals and Objectives

##### Strategic Pillar: Local Governance (LG); Key Action: LG-2 Enhance Effectiveness and Responsiveness

- Serve as legal advisor to the City Council, City Manager, Directors & other City officials and agencies
- Provide formal written and informal/oral opinions as requested by City Council, City Manager, Directors and Staff
- Defend the City in lawsuits, brought in Court and in administrative proceedings and pursue suits on behalf of the City

##### Strategic Pillar: Local Governance (LG); Key Action: LG-3 Prioritize Stewardship of Community Resources

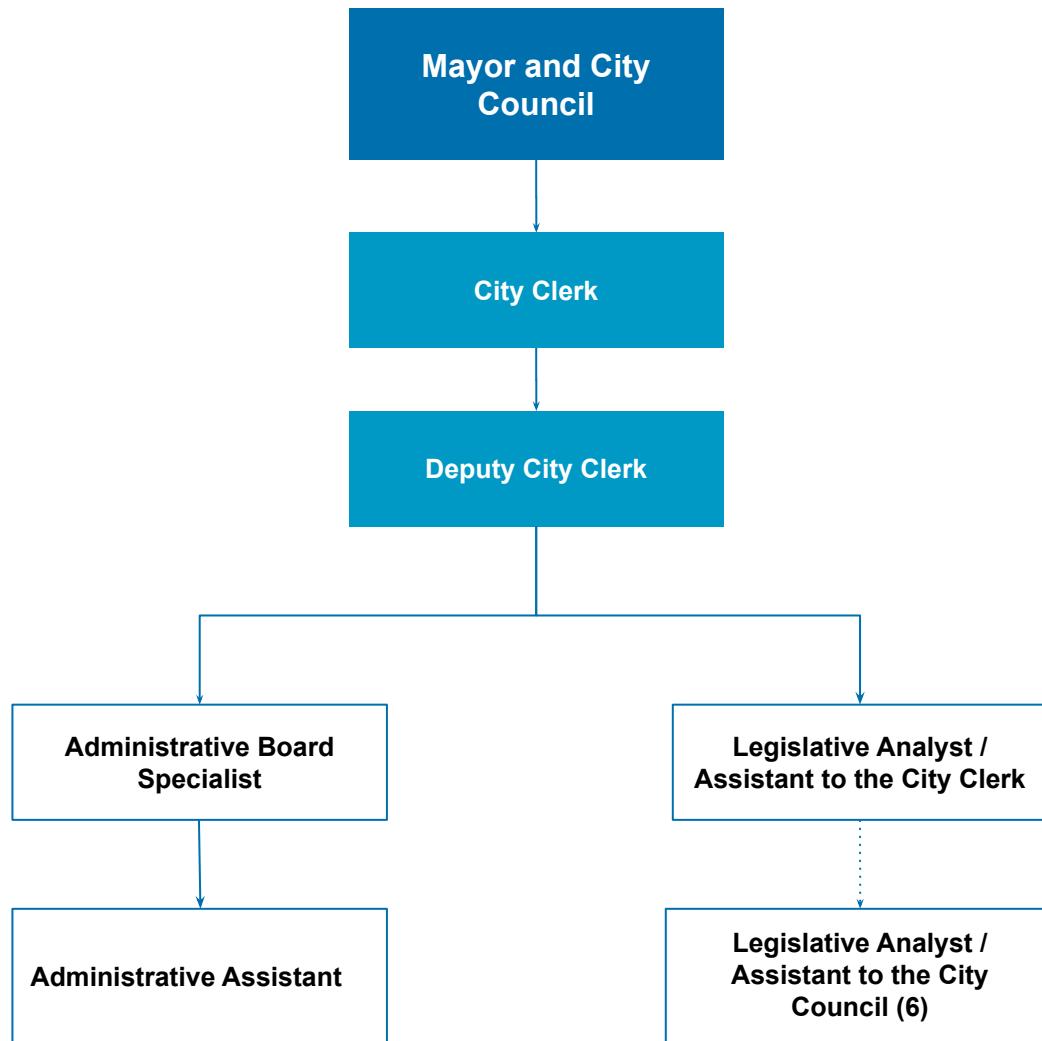
- Prepare City Ordinances
- Prepare City Resolutions
- Provide contracts and other document review and preparation

### Performance Indicators

Strategic Goals	Strategic Theme - Local Governance		Actual FY 2024	Budget FY 2025	Budget FY 2026
	Objectives	Performance Indicators			
LG-2 Enhance Effectiveness and Responsiveness	Serve as legal advisor to the City Council, City Manager, Directors & other City officials and agencies.	Frequency in which advice is rendered.	n/a	n/a	Daily
	Provide formal written and informal/oral opinions as requested by City Council, City Manager, Directors and Staff.	Number of legal opinions rendered.	n/a	n/a	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.	n/a	n/a	100%
LG-3 Prioritize Stewardship of Community Resources	Prepare city ordinances	Number of Ordinances.	n/a	n/a	12
	Prepare city resolutions	Number of Resolutions.	n/a	n/a	250
	Provide contract and other document review and preparation.	Number of contracts reviewed or prepared.	n/a	n/a	Approx. 75

General Fund Office of the City Attorney Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-14-00-514-102-00 Regular Salaries and Wages	\$699,274	\$646,580	\$609,275	\$706,638
001-14-00-514-104-00 Overtime	\$289	\$-	\$152	\$-
001-14-00-514-105-00 Special Pay	\$13,914	\$13,800	\$12,869	\$13,800
001-14-00-514-201-00 FICA	\$41,289	\$39,944	\$41,138	\$42,850
001-14-00-514-202-00 Retirement	\$143,524	\$150,907	\$141,592	\$160,335
001-14-00-514-203-00 Life and Health Insurance	\$86,045	\$100,881	\$86,315	\$121,310
001-14-00-514-204-00 Workers' Compensation	\$436	\$1,782	\$1,698	\$1,945
<b>Operating Expenditures</b>				
001-14-00-514-310-00 Professional Services	\$103,621	\$295,000	\$23,784	\$225,000
001-14-00-514-330-00 Court Reporter Services	\$1,859	\$500	\$-	\$500
001-14-00-514-340-00 Other Contractual	\$4,306	\$2,000	\$6,267	\$4,770
001-14-00-514-400-00 Travel & Per Diem	\$1,491	\$3,500	\$50	\$4,235
001-14-00-514-421-00 Postage & Freight	\$-	\$250	\$-	\$250
001-14-00-514-440-00 Rentals and Leases	\$1,639	\$2,000	\$1,435	\$2,000
001-14-00-514-510-00 Office Supplies	\$1,240	\$2,000	\$2,954	\$2,000
001-14-00-514-520-00 Operating Supplies	\$183	\$200	\$117	\$200
001-14-00-514-540-00 Books, Publications, and Dues	\$8,532	\$6,000	\$2,535	\$7,900
001-14-00-514-550-00 Educational & Training	\$3,327	\$6,500	\$188	\$5,500
<b>TOTAL CITY ATTORNEY</b>	<b>\$1,110,969</b>	<b>\$1,271,844</b>	<b>\$930,369</b>	<b>\$1,299,233</b>

## Office of the City Clerk



## Office of the City Clerk

### Mission

The Office of the City Clerk is dedicated to fostering transparency, accountability, and efficiency in local governance through exceptional customer service, safeguarding public records, and administering fair and accessible elections. By embracing innovation, process improvements, and continuous training, we enhance civic engagement and support the City's legislative functions with integrity and professionalism.

As the official custodian of the City's records, the Office of the City Clerk ensures the creation, maintenance, and accessibility of legislative documents, ordinances, resolutions, contracts, and historical records in compliance with Florida Statutes and the City of Miami Gardens Code of Ordinances. We prioritize the stewardship of community records through preservation, security, and accessibility while leveraging automation, technology, and best practices to improve document management.

Additionally, the Office of the City Clerk oversees all municipal elections with accuracy, integrity, and transparency. We ensure compliance with election laws, facilitate voter education, and uphold the democratic process through technology-driven enhancements and procedural improvements.

Our office also manages the preparation, organization, and distribution of the City Council agenda, ensuring transparency, accuracy, and accessibility in legislative decision-making. Through process improvements and technology, we streamline agenda management and support efficient legislative operations. Furthermore, we provide essential administrative support to municipal proceedings, ensuring compliance with legal requirements and procedural integrity.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
City Clerk	1.00	1.00	1.00	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
Administrative Board Specialist	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	0.00	1.00	1.00	1.00
<b>TOTAL STAFFING</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$494,485	\$685,616	\$811,648	\$879,890	\$968,505
Operating Expenses	\$131,282	\$152,531	\$226,194	\$180,865	\$231,180
<b>TOTAL EXPENDITURES</b>	<b>\$625,767</b>	<b>\$838,147</b>	<b>\$1,037,842</b>	<b>\$1,060,755</b>	<b>\$1,199,685</b>

### Analysis

In FY 2026 the increase in personnel costs can be attributed to an overall increase in salaries for all staff. The increase in Operating expenses is directly attributed to the expansion of the Legislative Internship Program.

## Office of the City Clerk

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### Strategic Goals & Objectives

#### **FY 2025-2026 Strategic Goals and Objectives**

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-1 Prioritize Customer Service**

- Implement ongoing customer service and professional development training to strengthen staff expertise and public engagement.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-2 Enhance Effectiveness and Responsiveness**

- Provide efficiency in responding to Public Record Requests

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-3 Prioritize Stewardship of Community Resources**

- Conduct a full review and update of records retention schedules to ensure compliance with legal standards and best practices for document management.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-6 Improve Online Presence**

- Develop the Office of the City Clerk Mobile App and enhance digital platforms to provide seamless access to records, meeting agendas, and election information.

##### **Strategic Pillar: Legacy (L); Key Action: L-3 Emphasize Identity, Culture, and Community Expectations**

- Evaluate and enhance the Advisory Board appointment, assessment, and training process to ensure alignment with community values and governance best practices.

## Office of the City Clerk

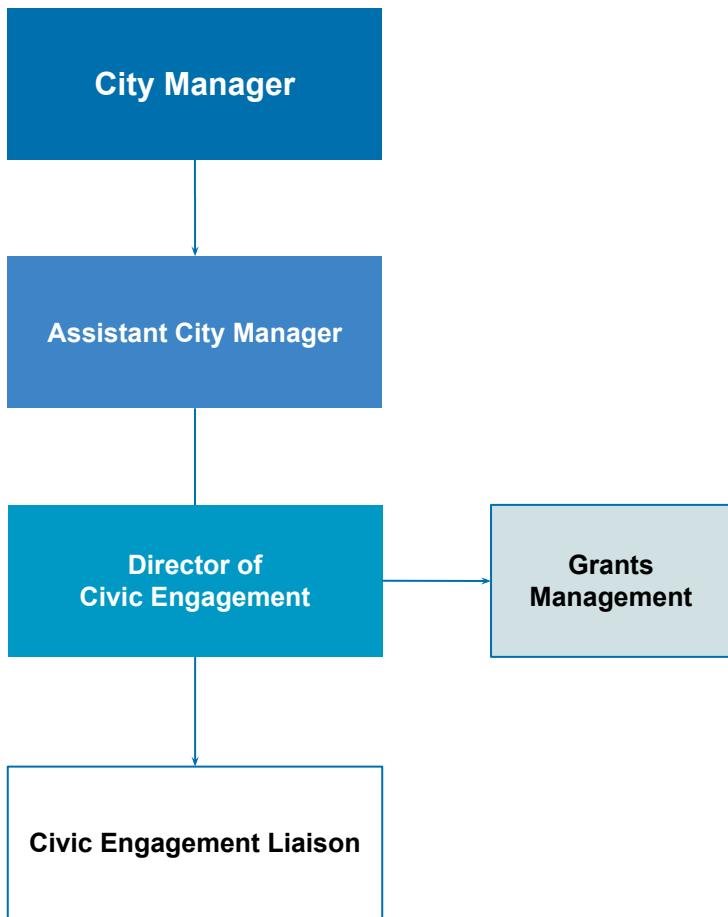
### Performance Indicators

Strategic Theme - Local Governance					
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-1 Prioritize Customer Service	Implement ongoing customer service and professional development training to strengthen staff expertise and public engagement	Percentage of employees trained by courses offered through the City and/or outside agencies	n/a	n/a	11%
LG-2 Enhance Effectiveness and Responsiveness	Provide efficiency in responding to Public Record Requests	Percentage of public records request responses within 15 working days	n/a	n/a	90%
LG-3 Prioritize Stewardship of Community	Conduct a full review and update of records retention schedules to ensure compliance with legal standards and best practices for document management	Increase destruction of records that have met records retention schedules to ensure compliance with legal standards.	n/a	n/a	600 cubic feet
LG-6 Improve Online Presence	Develop the Office of the City Clerk Mobile App and enhance digital platforms to provide seamless access to records, meeting agendas, and election information	Increase subscription for City Council Agendas and Public Meeting Youtube Channel	n/a	n/a	350 Subscribers

Strategic Theme - Legacy					
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
L-3 Emphasize Identity, Culture, and Community Expectations	Evaluate and enhance the Advisory Board appointment, assessment, and training process to ensure alignment with community values and governance best practices	Increase Advisory Board Applications	n/a	n/a	25 Applications

General Fund Office of the City Clerk Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-13-01-513-102-00 Regular Salaries and Wages	\$553,256	\$586,103	\$567,293	\$635,600
001-13-01-513-104-00 Overtime	\$271	\$500	\$701	\$500
001-13-01-513-105-00 Special Pay	\$15,124	\$10,800	\$14,088	\$15,000
001-13-01-513-201-00 FICA	\$38,437	\$40,456	\$39,439	\$42,692
001-13-01-513-202-00 Retirement	\$114,592	\$126,453	\$120,769	\$134,572
001-13-01-513-203-00 Life and Health Insurance	\$88,807	\$113,968	\$98,098	\$138,384
001-13-01-513-204-00 Workers' Compensation	\$1,161	\$1,610	\$1,577	\$1,757
<b>Operating Expenditures</b>				
001-13-01-513-310-00 Professional Services	\$6,300	\$41,450	\$21,495	\$72,950
001-13-01-513-340-00 Other Contractual	\$86,700	\$38,335	\$94,669	\$41,100
001-13-01-513-400-00 Travel & Per Diem	\$1,493	\$4,000	\$324	\$6,000
001-13-01-513-440-00 Rentals and Leases	\$9,291	\$6,000	\$8,318	\$6,000
001-13-01-513-491-00 Election	\$60,755	\$60,000	\$94,983	\$75,000
001-13-01-513-494-00 Advertising	\$20,908	\$6,000	\$10,257	\$3,500
001-13-01-513-510-00 Office Supplies	\$11,997	\$5,000	\$1,226	\$5,000
001-13-01-513-520-00 Operating Supplies	\$23,265	\$10,000	\$2,603	\$10,000
001-13-01-513-540-00 Books, Publications, and Dues	\$999	\$1,280	\$225	\$1,630
001-13-01-513-550-00 Educational & Training	\$4,486	\$8,800	\$-	\$10,000
<b>TOTAL CITY CLERK</b>	<b>\$1,037,842</b>	<b>\$1,060,755</b>	<b>\$1,076,065</b>	<b>\$1,199,685</b>

## Office of Civic Engagement



## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
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 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$243,921	\$256,262	\$282,845	\$295,611	\$316,930
Operating Expenses	\$49,856	\$32,473	\$44,809	\$69,500	\$40,250
<b>TOTAL EXPENDITURES</b>	<b>\$293,777</b>	<b>\$288,735</b>	<b>\$327,654</b>	<b>\$365,111</b>	<b>\$357,180</b>

### Analysis

Sufficient funding has been made available to conduct the necessary operations of the Office.

## Office of Civic Engagement

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### Strategic Goals & Objectives

#### FY 2025-2026 Strategic Goals and Objectives

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-2 Enhance Effectiveness and Responsiveness**

- Leverage Technology to Facilitate Transparent Feedback through the implementation of CityCares to ensure community input results in visible action or follow-up by the City.
- Strengthen Relationships with Community-Based Organizations (CBOs) by partnering with trusted local organizations to amplify engagement, build community trust and educate the community about resources available beyond City services and programs.
- Promote City Services and Programs and Facilitate Feedback through participation at HOA Meetings, Crime Watch Meetings, Neighborhood Meetings, etc.
- Increase Resident Participation in City Community Meetings by creating an awareness of the ongoing public forums in which residents may participate to receive City updates and information.
- Improve Access to City Information and Resources to assist with providing clear, timely, and accessible information to the public about City programs and opportunities.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-3 Prioritize Stewardship of Community Resources**

- Enhance Volunteerism and Civic Service Opportunities by building a volunteer program and aligning opportunities for public involvement.

##### **Strategic Pillar: Jobs & Economy (JE); Key Action: JE-3 Build a Skilled and Resilient Workforce**

- Expand Access to Resources to Assist Small Businesses by establishing partnerships to provide support and technical assistance.

##### **Strategic Pillar: Community (CO); Key Action: CO-6 Continue Community Events**

- Empower Residents by providing accessible educational workshops that provide practical knowledge and skills to improve daily living.

## Office of Civic Engagement

### Performance Indicators

Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-2	Enhance Effectiveness and Responsiveness	Leverage Technology to Facilitate Transparent Feedback through the implementation of CityCares to ensure community input results in visible action or follow-up by the City.	Number of reports on resident inquiries and resolutions	n/a	n/a	4
		Strengthen Relationships with Community-Based Organizations (CBOs) by partnering with trusted local organizations to amplify engagement, build community trust and educate the community about resources available beyond City services and programs.	Number of active partnerships with CBOs or faith-based organizations	n/a	n/a	25
		Promote City Services and Programs and Facilitate Feedback through participation at HOA Meetings, Crime Watch Meetings, Neighborhood Meetings, etc.	Number of meetings/outreach engagements	n/a	n/a	75
		Increase Resident Participation in City Community Meetings by creating an awareness of the ongoing public forums in which residents may participate to receive City updates and information.	Number of residents participating in City public meetings, forums, townhalls and workshops	n/a	n/a	2,000

## Office of Civic Engagement

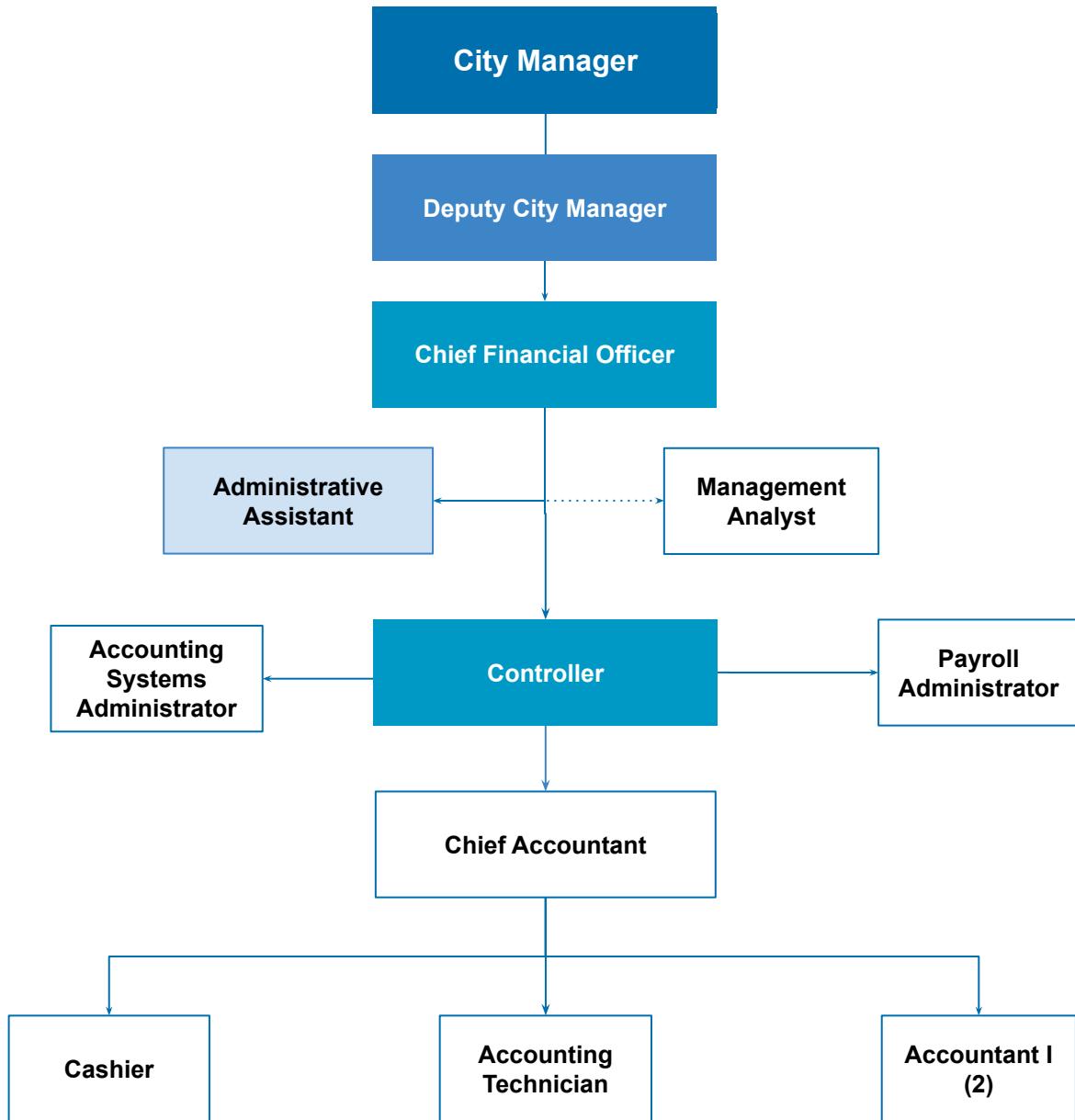
Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-2	Enhance Effectiveness and Responsiveness	<p>Improve Access to City Information and Resources to assist with providing clear, timely, and accessible information to the public about City programs and opportunities.</p>	Number of service-line communication materials distributed at engagement events (P&Z info, Building, District Maps, etc.)	n/a	n/a	2,500
			Number of residents assisted with subscribing to receive information via the City's digital platforms	n/a	n/a	1,000
LG-3	Prioritize Stewardship of Community Resources	Enhance Volunteerism and Civic Service Opportunities by building a volunteer program and aligning opportunities for public involvement.	Number of active City volunteers	n/a	n/a	500

Strategic Theme - Community						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
CO-6	Continue Community Events	Empower Residents by providing accessible educational workshops that provide practical knowledge and skills to improve daily living.	Number of City co-hosted community workshops/summit	n/a	n/a	5

Strategic Theme - Jobs and Economy						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
JE-3	Build a Skilled and Resilient Workforce	<p>Expand Access to Resources to Assist Small Businesses by establishing partnerships to provide support and technical assistance.</p>	Number of Minority Business Certification Workshops	n/a	n/a	4
			Number of Businesses receiving support and technical assistance	n/a	n/a	250

General Fund Office of Civic Engagement Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-11-02-511-102-00 Regular Salaries and Wages	\$205,615	\$219,709	\$199,139	\$222,023
001-11-02-511-105-00 Special Pay	\$4,417	\$4,560	\$4,252	\$4,560
001-11-02-511-201-00 FICA	\$15,457	\$17,128	\$15,083	\$16,768
001-11-02-511-202-00 Retirement	\$26,409	\$29,947	\$27,143	\$31,150
001-11-02-511-203-00 Life and Health Insurance	\$29,081	\$23,662	\$29,345	\$41,817
001-11-02-511-204-00 Workers' Compensation	\$1,866	\$605	\$552	\$612
<b>Operating Expenditures</b>				
001-11-02-511-310-00 Professional Services	\$-	\$20,000	\$20,000	\$10,000
001-11-02-511-340-00 Other Contractual	\$10,293	\$10,000	\$10,000	\$10,750
001-11-02-511-400-00 Travel & Per Diem	\$4,879	\$5,000	\$5,000	\$3,000
001-11-02-511-480-00 Promotional Activities	\$15,239	\$10,000	\$29,534	\$5,000
001-11-02-511-493-00 Software License	\$150	\$-	\$-	\$-
001-11-02-511-494-00 Advertising	\$2,000	\$-	\$-	\$-
001-11-02-511-510-00 Office Supplies	\$2,374	\$5,000	\$746	\$2,000
001-11-02-511-520-00 Operating Supplies	\$4,300	\$7,500	\$7,500	\$5,000
001-11-02-511-540-00 Books, Publications, and Dues	\$1,519	\$5,000	\$5,000	\$2,500
001-11-02-511-550-00 Educational & Training	\$4,055	\$7,000	\$7,000	\$2,000
<b>TOTAL CIVIC ENGAGEMENT</b>	<b>\$327,654</b>	<b>\$365,111</b>	<b>\$360,294</b>	<b>\$357,180</b>

## Finance Department



## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Chief Financial Officer	0.00	0.00	0.00	1.00	1.00
Finance Director	1.00	1.00	1.00	0.00	0.00
Assistant Finance Director	2.00	2.00	2.00	2.00	0.00
Controller	0.00	0.00	0.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Senior Budget Analyst	0.00	0.00	1.00	1.00	0.00
Chief Accountant	0.00	0.00	0.00	0.00	1.00
Accounting Systems Administrator	0.00	0.00	0.00	1.00	1.00
Payroll Administrator	0.00	0.00	0.00	1.00	1.00
Budget Analyst	2.00	2.00	1.00	1.00	0.00
Accountant III	2.00	2.00	2.00	0.00	0.00
Accountant II	0.00	1.00	1.00	0.00	0.00
Accountant I	1.00	0.00	0.00	2.00	2.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00
Cashier	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	1.00	1.00	1.00	1.00
Intern	0.00	0.00	1.00	0.00	0.00
<b>TOTAL STAFFING</b>	<b>11.50</b>	<b>12.00</b>	<b>13.00</b>	<b>14.00</b>	<b>11.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$1,289,928	\$1,440,872	\$1,653,593	\$1,878,681	\$1,374,794
Operating Expenses	\$113,278	\$117,239	\$109,483	\$98,213	\$130,388
<b>TOTAL EXPENDITURES</b>	<b>\$1,403,206</b>	<b>\$1,558,111</b>	<b>\$1,763,076</b>	<b>\$1,976,894</b>	<b>\$1,505,182</b>

In FY 2026, the decrease in personnel costs can be attributed to the transfer of the Assis. Finance Director, Senior Budget Analyst, and Budget Analyst positions from Finance to the Office of Management & Budget. The increase in operating expenses are related to increase training and development for staff.

## Finance Department

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### Strategic Goals & Objectives

#### FY 2025-2026 Strategic Goals and Objectives

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-3 Prioritize Stewardship of Community Resources**

- Ensure Long-Term Financial Sustainability by maintaining a balanced budget and healthy reserves to support current and future City operations.
- Produce Timely and Accurate Financial Reporting by delivering high-quality financial statements and reports in compliance with regulatory standards.
- Enhance Financial Transparency and Public Trust by providing clear, accessible financial information to the City Council and the public.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-4 Facilitate Effective Training**

- Support Departments with Financial Guidance and Tools by providing effective training and support to ensure fiscal responsibility across all City departments.
- Maintain a Skilled, Ethical, and Accountable Finance Team by fostering professional development and upholding high standards of integrity and performance.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-6 Continue Processing Improvements**

- Improve Revenue Forecasting and Collection Efficiency by maximizing and accurately projecting revenue to support City services.
- Ensure Compliance with All Financial Regulations and Policies by meeting all applicable federal, state, and local financial management requirements.
- Leverage Technology to Streamline Financial Operations by automating processes and improving access to real-time financial data.

## Finance Department

### Performance Indicators

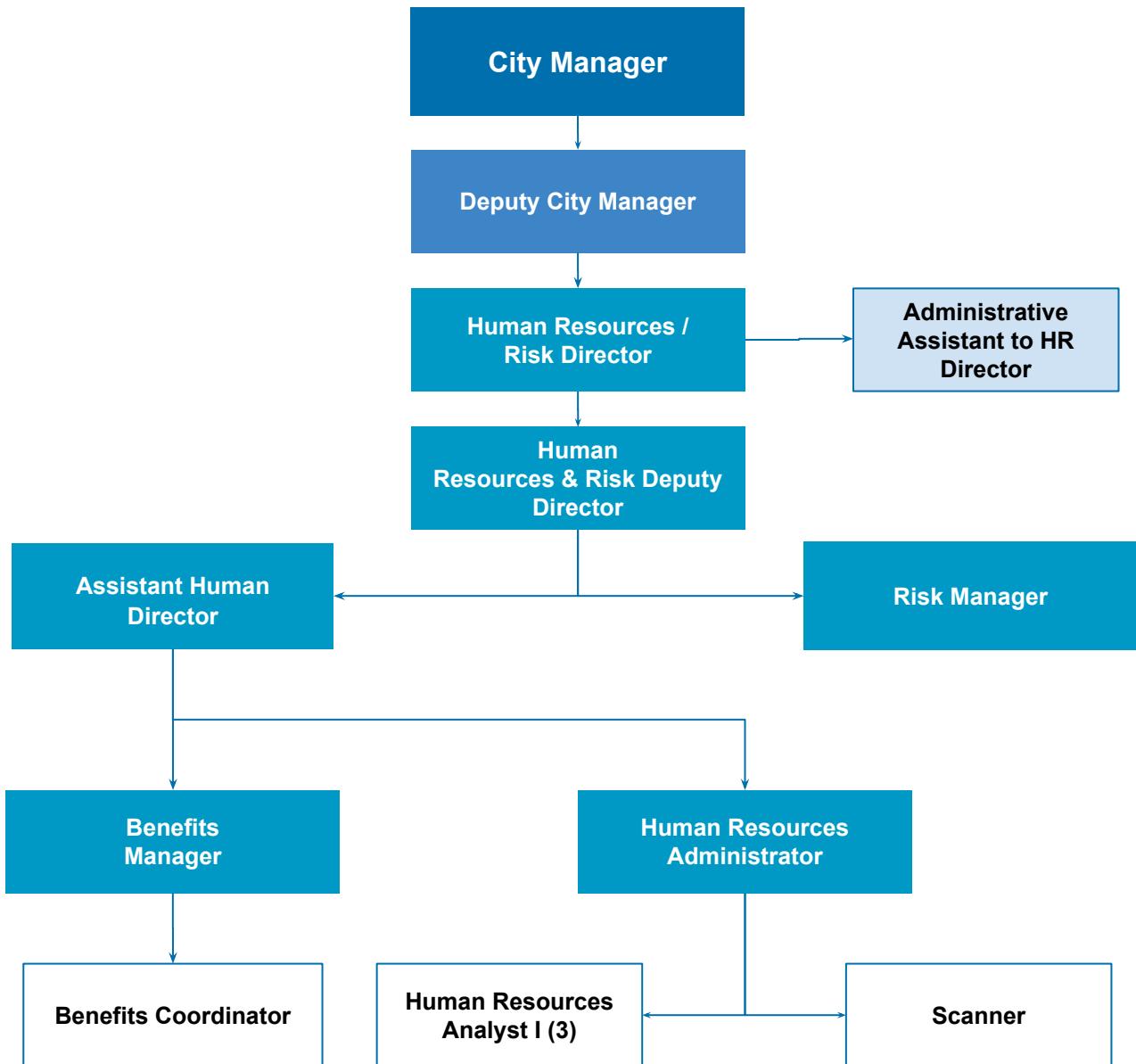
		Strategic Theme - Local Governance			Actual FY 2024	Budget FY 2025	Budget FY 2026
	Strategic Goals	Objectives	Performance Indicators				
LG-3	Prioritize Stewardship of Community Resources	Ensure Long-Term Financial Sustainability by maintaining a balanced budget and healthy reserves to support current and future City operations.	General Fund reserve level as a percentage of annual operating expenditures	n/a	n/a	50%	
		Produce Timely and Accurate Financial Reporting by delivering high-quality financial statements and reports in compliance with regulatory standards.	Percentage of completion of Comprehensive Annual Financial Report (CAFR) within required timeframe	n/a	n/a	100%	
			Obtain Certificate of Achievement for Excellence in Financial Reporting from GFOA	n/a	n/a	100%	
			Obtain Annual Financial Reporting Award from GFOA	n/a	n/a	100%	
LG-4	Facilitate Effective Training	Enhance Financial Transparency and Public Trust by providing clear, accessible financial information to the City Council and the public.	Number of public-facing financial dashboards or reports published	n/a	n/a	2	
		Support Departments with Financial Guidance and Tools by providing effective training and support to ensure fiscal responsibility across all City departments.	Number of financial training sessions delivered annually	n/a	n/a	2	
			Number of departmental meetings regarding year-end financial closeout	n/a	n/a	10	
		Maintain a Skilled, Ethical, and Accountable Finance Team by fostering professional development and upholding high standards of integrity and performance.	Number of finance staff with professional certifications (e.g., CPA, CGFM, CGFO)	n/a	n/a	3	
			Number of trainings completed per staff member annually	n/a	n/a	2	

## Finance Department

Strategic Theme - Local Governance						
Strategic Goals		Objectives	Performance Indicators			
LG-6	Continue Processing Improvements	Improve Revenue Forecasting and Collection Efficiency by maximizing and accurately projecting revenue to support City services.	Accuracy rate of annual revenue forecasts (variance <5%)	n/a	n/a	95%
			Percentage of property taxes and fees collected within due dates	n/a	n/a	100%
			Collection rate on outstanding accounts receivable	n/a	n/a	95%
	Ensure Compliance with All Financial Regulations and Policies by meeting all applicable federal, state, and local financial management requirements.		Number of compliance violations or audit exceptions	n/a	n/a	0
			Percentage of finance staff completing required compliance training annually	n/a	n/a	100%
			Timely filing of all mandated financial disclosures and reports	n/a	n/a	100%
	Leverage Technology to Streamline Financial Operations by automating processes and improving access to real-time financial data.		Percentage of financial transactions processed digitally	n/a	n/a	90%
			Number of legacy systems upgraded or integrated	n/a	n/a	1

General Fund Finance Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-13-02-513-102-00 Regular Salaries and Wages	\$1,190,427	\$1,342,350	\$1,338,754	\$972,670
001-13-02-513-104-00 Overtime	\$14,298	\$-	\$5,246	\$-
001-13-02-513-105-00 Special Pay	\$2,857	\$3,600	\$3,724	\$600
001-13-02-513-106-00 Off Duty Services	\$2,896	\$-	\$4,170	\$-
001-13-02-513-201-00 FICA	\$90,103	\$96,472	\$98,878	\$71,374
001-13-02-513-202-00 Retirement	\$200,312	\$224,466	\$216,376	\$174,135
001-13-02-513-203-00 Life and Health Insurance	\$151,783	\$208,158	\$153,741	\$153,387
001-13-02-513-204-00 Workers' Compensation	\$917	\$3,635	\$2,843	\$2,628
<b>Operating Expenditures</b>				
001-13-02-513-310-00 Professional Services	\$9,000	\$10,995	\$4,800	\$10,995
001-13-02-513-320-00 Accounting and Auditing	\$66,300	\$65,000	\$62,800	\$69,800
001-13-02-513-340-00 Other Contractual	\$7,183	\$-	\$6,073	\$4,000
001-13-02-513-400-00 Travel & Per Diem	\$5,422	\$7,943	\$-	\$14,166
001-13-02-513-421-00 Postage & Freight	\$86	\$-	\$-	\$-
001-13-02-513-440-00 Rentals and Leases	\$1,400	\$3,600	\$2,100	\$3,600
001-13-02-513-493-00 Software License	\$10,319	\$-	\$-	\$12,107
001-13-02-513-510-00 Office Supplies	\$2,321	\$3,030	\$2,659	\$3,030
001-13-02-513-520-00 Operating Supplies	\$3,366	\$2,870	\$1,810	\$6,240
001-13-02-513-525-00 Uniforms	\$-	\$-	\$-	\$2,000
001-13-02-513-540-00 Books, Publications, and Dues	\$2,396	\$1,875	\$1,260	\$450
001-13-02-513-550-00 Educational & Training	\$1,690	\$2,900	\$-	\$4,000
<b>TOTAL FINANCE</b>	<b>\$1,763,076</b>	<b>\$1,976,894</b>	<b>\$1,905,234</b>	<b>\$1,505,182</b>

## Human Resources Department



## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
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
Human Resource & Risk Deputy Director	0.00	0.00	0.00	0.00	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	1.00	1.00	1.00	1.00	0.00
Benefits Manager	0.00	0.00	0.00	0.00	1.00
Benefits Coordinator	0.00	0.00	0.00	0.00	1.00
Human Resources Analyst II	1.00	1.00	1.00	1.00	0.00
Human Resources Analyst I	0.00	0.00	0.00	1.00	3.00
Recruiter	0.80	1.00	1.00	0.00	0.00
Scanner	0.80	0.80	0.80	0.80	1.00
Human Resources Assistant	1.00	1.00	1.00	0.00	0.00
Admin Assistant to the HR & Risk Director	0.00	0.00	0.00	0.00	1.00
Human Resources/Risk Assistant	0.00	0.00	0.00	1.00	0.00
<b>TOTAL STAFFING</b>	<b>8.60</b>	<b>8.80</b>	<b>8.80</b>	<b>8.80</b>	<b>12.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$1,123,121	\$1,264,987	\$1,353,934	\$1,384,391	\$1,842,827
Operating Expenses	\$145,475	\$189,226	\$141,812	\$131,610	\$216,026
<b>TOTAL EXPENDITURES</b>	<b>\$1,268,596</b>	<b>\$1,454,213</b>	<b>\$1,495,746</b>	<b>\$1,516,001</b>	<b>\$2,058,853</b>

### Analysis

In FY 2026, sufficient funding for personnel services as well as funding for basic operations such as drug/physical/psychological testing for new hires; background verifications; and outside counsel to assist with labor negotiations and other personnel issues. During FY 25 there were several personnel changes. New positions were created for a Benefits Coordinator, HR Analyst I and HR & Risk Deputy Director. The scanner position was also upgraded from part-time to full-time.

## Human Resources Department

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### Strategic Goals & Objectives

#### FY 2025-2026 Strategic Goals and Objectives

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-6 Continue Processing Improvements**

- Maintaining Compliance with HR Federal reporting requirements.
- Improve HR Service Delivery and Responsiveness by providing timely, accurate, and user-friendly HR support and resources.
- Practice Competitive and Equitable Compensation Practices by maintaining fair pay structures that attract and retain top talent.
- Leverage Technology and Data for Strategic HR Management by using data and digital tools to streamline HR operations and guide decision-making.

##### **Strategic Pillar: Jobs & Economy (JE); Key Action: JE-3 Build a Skilled and Resilient Workforce**

- Attract High-Performing, Diverse Workforce by recruiting top talent.
- Deliver Timely and Effective Employee Onboarding by ensuring new hires are well-integrated from day one.

##### **Strategic Pillar: Community (CO); Key Action: CO-2 Improve our City's Employee Experience**

- Enhance Employee Engagement and Satisfaction by assisting with creating a positive work environment that supports morale, collaboration, and job satisfaction.
- Foster a Culture of Performance, Recognition, and Accountability by aligning employee goals with City priorities and recognize high achievement.

## Human Resources Department

### Performance Indicators

Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-6	Continue Processing Improvements	Maintaining Compliance with HR Federal reporting requirements.	Filing I9 forms with supporting documents to E-Verify	n/a	n/a	Within 4 business days
		Improve HR Service Delivery and Responsiveness by providing timely, accurate, and user-friendly HR support and resources.	Average response time to HR service requests or inquiries	n/a	n/a	Within 4 business days
		Practice Competitive and Equitable Compensation Practices by maintaining fair pay structures that attract and retain top talent.	Number of salary market analysis or equity reviews performed	n/a	n/a	5 per year
		Leverage Technology and Data for Strategic HR Management by using data and digital tools to streamline HR operations and guide decision-making.	Percentage of HR processes digitized or automated	n/a	n/a	80%

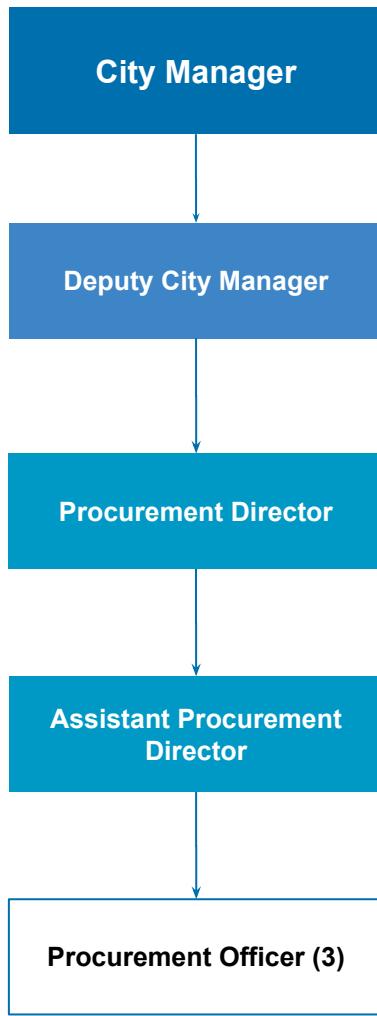
Strategic Theme - Community						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
CO-2	Improve our City's Employee Experience	Enhance Employee Engagement and Satisfaction by assisting with creating a positive work environment that supports morale, collaboration, and job satisfaction.	Periodic anonymous surveys to gauge employee job satisfaction	n/a	n/a	90%
		Foster a Culture of Performance, Recognition, and Accountability by aligning employee goals with City priorities and recognize high achievement.	Percentage of employees receiving annual performance evaluations on time	n/a	n/a	80%

## Human Resources Department

Strategic Theme - Jobs & Economy						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
JE-3	Build a Skilled and Resilient Workforce	<p>Attract High-Performing, Diverse Workforce by recruiting top talent.</p> <p>Deliver Timely and Effective Employee Onboarding by ensuring new hires are well-integrated from day one.</p>	<p>Time-to-fill for open positions (average days)</p> <p>Percentage of new employees completing onboarding within first 30 days</p>	n/a	n/a	60 days after interview

General Fund Human Resources Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-13-03-513-102-00 Regular Salaries and Wages	\$926,277	\$922,312	\$949,652	\$1,252,652
001-13-03-513-104-00 Overtime	\$4,093	\$500	\$10,930	\$500
001-13-03-513-105-00 Special Pay	\$9,074	\$9,000	\$8,693	\$9,600
001-13-03-513-201-00 FICA	\$71,167	\$68,318	\$71,676	\$93,344
001-13-03-513-202-00 Retirement	\$154,275	\$163,289	\$165,038	\$192,803
001-13-03-513-203-00 Life and Health Insurance	\$96,421	\$118,457	\$86,204	\$190,520
001-13-03-513-204-00 Workers' Compensation	\$450	\$2,515	\$2,417	\$3,408
001-13-03-513-231-00 Retiree Insurance Stipend	\$92,177	\$100,000	\$160,630	\$100,000
<b>Operating Expenditures</b>				
001-13-03-513-310-00 Professional Services	\$33,395	\$39,000	\$70,261	\$80,000
001-13-03-513-313-00 Background Verifications	\$6,159	\$9,700	\$4,861	\$10,900
001-13-03-513-314-00 Drug & Physical	\$52,300	\$32,163	\$48,290	\$44,938
001-13-03-513-316-00 Psychological/Physical Testing	\$24,615	\$-	\$25,418	\$24,000
001-13-03-513-340-00 Other Contractual	\$4,366	\$-	\$3,511	\$3,015
001-13-03-513-400-00 Travel & Per Diem	\$-	\$7,250	\$-	\$6,676
001-13-03-513-421-00 Postage & Freight	\$16	\$200	\$-	\$200
001-13-03-513-440-00 Rentals and Leases	\$4,971	\$7,500	\$4,192	\$7,500
001-13-03-513-493-00 Software License	\$-	\$22,712	\$-	\$22,712
001-13-03-513-510-00 Office Supplies	\$3,937	\$5,000	\$2,433	\$5,000
001-13-03-513-520-00 Operating Supplies	\$6,178	\$-	\$3,397	\$3,000
001-13-03-513-540-00 Books, Publications, and Dues	\$3,267	\$4,335	\$34,937	\$4,335
001-13-03-513-550-00 Educational & Training	\$2,608	\$3,750	\$1,824	\$3,750
<b>TOTAL HUMAN RESOURCES</b>	<b>\$1,495,746</b>	<b>\$1,516,001</b>	<b>\$1,654,364</b>	<b>\$2,058,853</b>

## Office of Procurement Management



## Office of Procurement Management

### Mission

The Office of Procurement Management is committed to reducing the cost of government spending by promoting a cohesive procurement system that ensures integrity and fairness, to acquire commodities, services and construction, while creating opportunities for vendor participation and encouraging business and residential economic growth within the City of Miami Gardens Community. The Office of Procurement Management is dedicated to supporting the City of Miami Gardens' strategic goals by fostering a fair, competitive, transparent, efficient, and inclusive procurement system. We strive to reduce government spending while promoting local governance and driving economic growth by creating opportunities for vendor participation and encouraging business and residential economic growth within the City of Miami Gardens Community. Through fair, competitive and equitable vendor engagement, we create pathways for the city, local businesses and residents to thrive—honoring the rich culture and legacy of our community.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Procurement Director	1.00	1.00	1.00	1.00	1.00
Assistant Procurement Director	0.00	1.00	1.00	1.00	1.00
Senior Procurement Officer	1.00	0.00	0.00	0.00	0.00
Procurement Officer	1.00	2.00	1.00	1.00	3.00
Buyer	1.00	1.00	0.00	0.00	0.00
Contract Administrator	0.00	0.00	1.00	1.00	0.00
Purchasing Assistant	1.00	0.00	0.00	0.00	0.00
<b>TOTAL STAFFING</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$479,193	\$439,580	\$558,816	\$600,525	\$755,038
Operating Expenses	\$29,917	\$30,274	\$22,734	\$12,650	\$17,035
<b>TOTAL EXPENDITURES</b>	<b>\$509,110</b>	<b>\$469,854</b>	<b>\$581,550</b>	<b>\$613,175</b>	<b>\$772,073</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 2026, the Operating expenses increased for additional training and development for staff. In FY 25, a new Procurement Officer position was added.

## Office of Procurement Management

### Strategic Goals & Objectives

#### FY 2025-2026 Strategic Goals and Objectives

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-1 Prioritize Customer Service**

- Provide Internal Customer Service and Department Support through qualitative measurement of efficient, responsive procurement support to City departments.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-2 Enhance Effectiveness and Responsiveness**

- Provide Procurement Cycle Processing Efficiency with effective and timely communication with internal Departments and vendors to maintain quality of service delivery.
- Contract renewals and applicable Amendments will evidence Vendor Performance evaluation form completed to ensure contract compliance by vendors to meet contract terms and conditions.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-3 Prioritize Stewardship of Community Resources**

- Provide Fair, Transparent, and Competitive Procurement Processes by promoting integrity and openness in all purchasing activities.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-4 Facilitate Effective Training**

- Provide Ongoing Training and Professional Development for Staff to ensure continuous learning for procurement staff remain knowledgeable, certified, and up to date on best practices.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-6 Continue Processing Improvements**

- Modernize Procurement Systems and Use of Technology by improving procurement operations through digital tools and automation.
- Strengthen Procurement Policy and contractual risk by mitigating legal, financial, and operational risks through effective contractual terms and conditions, robust policies and oversight.

##### **Strategic Pillar: Jobs and Economy (JE); Key Action: JE-1 Align Jobs, Workforce and Education**

- Increase Participation from Local and Small Businesses through education and expanding access to contracting opportunities.

## Office of Procurement Management

### Performance Indicators

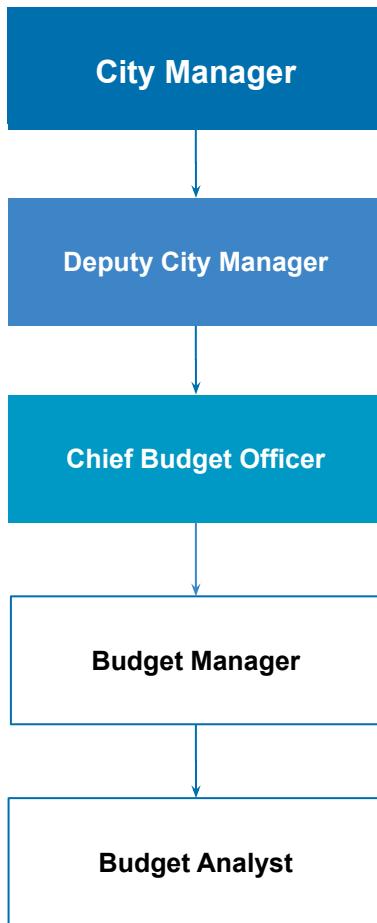
Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-1	Prioritize Customer Service	Provide Internal Customer Service and Department Support through qualitative measurement of efficient, responsive procurement support to City departments.	Average response time to Departmental procurement inquiries	n/a	n/a	Less than 3 days
LG-2	Enhance Effectiveness and Responsiveness	Provide Procurement Cycle Processing Efficiency with effective and timely communication with internal Departments and vendors to maintain quality of service delivery.	Average number of days from requisition to purchase order issuance Percentage of purchase order processed within established timelines	n/a n/a	n/a n/a	2 90%
		Contract renewals and applicable Amendments will evidence Vendor Performance evaluation form completed to ensure contract compliance by vendors to meet contract terms and conditions.	Percentage of contracts renewals and amendments evidencing completed performance evaluation forms	n/a	n/a	90%
LG-3	Prioritize Stewardship of Community Resources	Provide Fair, Transparent, and Competitive Procurement Processes by promoting integrity and openness in all purchasing activities.	Percentage of required contracts awarded through competitive bidding Number of bid protests received	n/a n/a	n/a n/a	100% Less than 3

## Office of Procurement Management

Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-4	Facilitate Effective Training	Provide Ongoing Training and Professional Development for Staff to ensure continuous learning for procurement staff remain knowledgeable, certified, and up to date on best practices.	Percentage of staff with current procurement certifications Percentage of staff engaged in professional trainings annually	n/a n/a	n/a n/a	90% 100%
LG-6	Continue Processing Improvements	Modernize Procurement Systems and Use of Technology by improving procurement operations through digital tools and automation. Strengthen Procurement Policy and contractual risk by mitigating legal, financial, and operational risks through effective contractual terms and conditions, robust policies and oversight.	Percentage of procurement solicitations processed electronically Number of policy training sessions held with internal Departments annually	n/a n/a	n/a n/a	100% 2

Strategic Theme - Jobs and Economy						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
JE-1	Align Jobs, Workforce, and Education.	Increase Participation from Local and Small Businesses through education and expanding access to contracting opportunities.	Number of outreach events held for small business vendors annually	n/a	n/a	2

General Fund Office of Procurement Management Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-13-05-513-102-00 Regular Salaries and Wages	\$372,021	\$386,633	\$364,322	\$483,801
001-13-05-513-104-00 Overtime	\$41	\$-	\$532	\$-
001-13-05-513-105-00 Special Pay	\$3,025	\$3,000	\$2,797	\$3,000
001-13-05-513-201-00 FICA	\$26,837	\$29,807	\$26,081	\$37,240
001-13-05-513-202-00 Retirement	\$76,787	\$79,647	\$65,500	\$95,458
001-13-05-513-203-00 Life and Health Insurance	\$79,884	\$100,386	\$84,416	\$134,225
001-13-05-513-204-00 Workers' Compensation	\$221	\$1,052	\$1,010	\$1,314
<b>Operating Expenditures</b>				
001-13-05-513-340-00 Other Contractual	\$1,271	\$-	\$1,407	\$1,360
001-13-05-513-400-00 Travel & Per Diem	\$2,558	\$4,000	\$309	\$5,000
001-13-05-513-421-00 Postage & Freight	\$18	\$50	\$-	\$50
001-13-05-513-440-00 Rentals and Leases	\$1,738	\$750	\$2,520	\$2,500
001-13-05-513-470-00 Printing & Binding	\$-	\$150	\$-	\$300
001-13-05-513-493-00 Software License	\$12,166	\$-	\$1,247	\$700
001-13-05-513-510-00 Office Supplies	\$983	\$2,500	\$542	\$1,500
001-13-05-513-520-00 Operating Supplies	\$-	\$550	\$-	\$550
001-13-05-513-540-00 Books, Publications, and Dues	\$1,436	\$800	\$1,512	\$1,075
001-13-05-513-550-00 Educational & Training	\$2,564	\$3,850	\$-	\$4,000
<b>TOTAL OFFICE OF PROCUREMENT MANAGEMENT</b>	<b>\$581,550</b>	<b>\$613,175</b>	<b>\$552,195</b>	<b>\$772,073</b>



## Office of Management and Budget

### Mission

The Office of Management and Budget (OMB) is responsible for developing and monitoring the annual operating and capital improvements budgets, fiscal policy analysis and special project research. In addition to continuously reviewing and streamlining the budget process, OMB provides the reliable information, expert analysis, guidance, resources, and oversight needed to support excellent public service delivery and to ensure a fiscally responsible local government that is accountable to the community.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Chief Budget Officer	0.00	0.00	0.00	0.00	1.00
Budget Manager	0.00	0.00	0.00	0.00	1.00
Budget Analyst	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>3.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$-	\$-	\$-	\$-	\$557,441
Operating Expenses	\$-	\$-	\$-	\$-	\$17,990
<b>TOTAL EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$575,431</b>

### Analysis

In FY 26, the Office of Management & Budget has been established and transferred from Finance. Sufficient funding has been made available to conduct the necessary operations of the department.

## Office of Management and Budget

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### Strategic Goals & Objectives

#### FY 2025-2026 Strategic Goals and Objectives

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-1 Prioritize Customer Service**

- Provide information to the public about the City's financial operations and budget.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-3 Prioritize Stewardship of Community Resources**

- Develop and maintain a Balanced Annual Budget by ensuring City resources are allocated effectively to meet priorities while maintaining financial stability.
- Provide Budget Transparency by providing accessible and understandable budget information to stakeholders.
- Produce a budget document that reflects both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-4 Facilitate Effective Training**

- Strengthen Departmental Budget Collaboration and Support by assisting Departments with effective financial planning and monitoring.
- Build Staff Capacity and Professional Excellence in Budgeting by supporting staff development and best practices in public budgeting and financial analysis.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-6 Continue Processing Improvements**

- Monitor and Report on Budget Performance Throughout the Year by providing timely updates on financial performance to avoid deficits and support adjustments.

## Office of Management and Budget

### Performance Indicators

Strategic Theme - Local Governance						
Strategic Goals		Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-1	Prioritize Customer Service	Provide information to the public about the City's financial operations and budget	Number of days to post budget documents on website after approval	n/a	n/a	3 days
LG-3	Prioritize Stewardship of Community Resources	Develop and Maintain a Balanced Annual Budget by ensuring City resources are allocated effectively to meet priorities while maintaining financial stability	Percentage of departments that came in under budget	n/a	n/a	90%
		Provide Budget Transparency by providing accessible and understandable budget information to stakeholders	Percentage variance between actuals and budgeted costs in the General Fund	n/a	n/a	5%
		Average timeframe to produce quarterly financial reports after ending period	n/a	n/a	30 days	
		Produce a budget document that reflects both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting.	Receive GFOA Distinguished Budget Presentation Award annually	n/a	n/a	Yes
			Earn an average rating of four <sup>(4)</sup> to demonstrate the budget document excels as a policy document, financial plan, operations guide, and communication tool	n/a	n/a	4
LG-4	Facilitate Effective Training	Strengthen Departmental Budget Collaboration and Support by assisting Departments with effective financial planning and monitoring.	Number of budget training sessions conducted annually	n/a	n/a	2
		Build staff capacity and professional excellence in Budgeting by supporting staff development and best practices in public budgeting and financial analysis.	Percentage of staff obtaining budget or finance certifications	n/a	n/a	100%
			Number of conferences/training webinars completed per staff member annually	n/a	n/a	4

## Office of Management and Budget

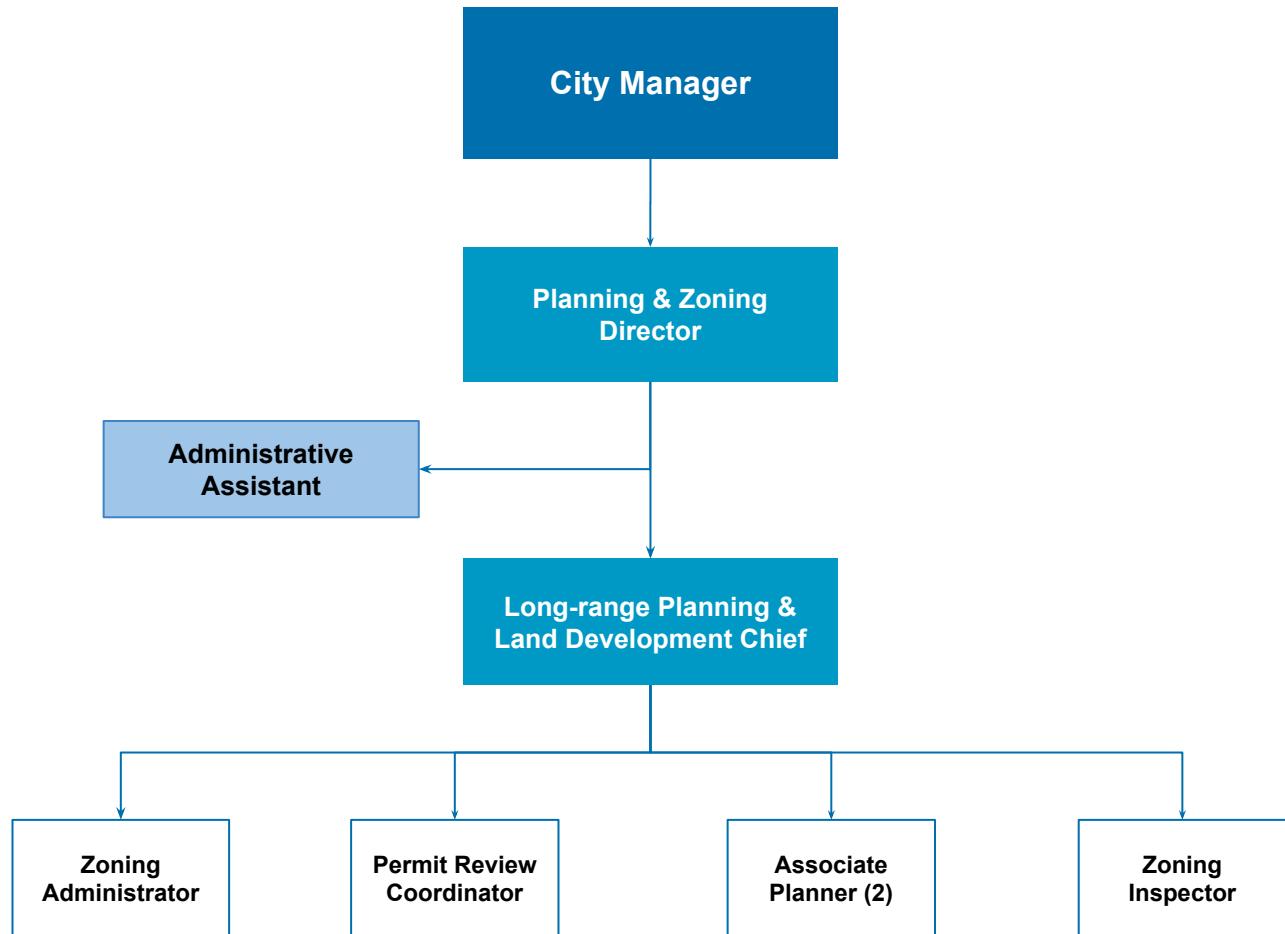
Strategic Theme - Local Governance					
Strategic Goals	Objectives	Performance Indicators	Actual FY -1	Budget FY	Budget FY 1
LG-6 Continue Processing Improvements	Monitor and report on Budget Performance throughout the year by providing timely updates on financial performance to avoid deficits and support adjustments.	Frequency of budget monitoring reports  Percentage of budget transfers/adjustments reviewed and processed within 2 business days.	n/a  n/a	n/a  n/a	Quarterly  95%

General Fund Finance Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-13-06-513-102-00 Regular Salaries and Wages	\$-	\$-	\$-	\$385,730
001-13-06-513-105-00 Special Pay	\$-	\$-	\$-	\$3,000
001-13-06-513-201-00 FICA	\$-	\$-	\$-	\$26,508
001-13-06-513-202-00 Retirement	\$-	\$-	\$-	\$91,788
001-13-06-513-203-00 Life and Health Insurance	\$-	\$-	\$-	\$49,365
001-13-06-513-204-00 Workers' Compensation	\$-	\$-	\$-	\$1,050
<b>Operating Expenditures</b>				
001-13-06-513-400-00 Travel & Per Diem	\$-	\$-	\$-	\$9,200
001-13-06-513-440-00 Rentals and Leases	\$-	\$-	\$-	\$2,500
001-13-06-513-470-00 Printing & Binding	\$-	\$-	\$-	\$120
001-13-06-513-510-00 Office Supplies	\$-	\$-	\$-	\$500
001-13-06-513-520-00 Operating Supplies	\$-	\$-	\$-	\$1,050
001-13-06-513-525-00 Uniforms	\$-	\$-	\$-	\$500
001-13-06-513-540-00 Books, Publications, and Dues	\$-	\$-	\$-	\$2,020
001-13-06-513-550-00 Educational & Training	\$-	\$-	\$-	\$2,100
<b>TOTAL FINANCE</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$575,431</b>



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## Planning and Zoning Division



## Planning and Zoning Division

### Mission

The Planning and Zoning (P&Z) Department is part of the Development Services Division. Planning and Zoning is responsible for all planning and zoning activities throughout the City to include long range planning and current planning initiatives. The Department's mission is to utilize the Land Development Regulations as an economic development tool to promote development activities which provide employment opportunities for residents, business expansion within the community, and enhancement of the City's built environment.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Community Improvement Director	0.20	0.00	0.00	0.00	0.00
Planning & Zoning Director	1.00	1.00	1.00	1.00	1.00
Asst. Planning & Zoning Director	0.00	0.00	1.00	1.00	0.00
Long-range Planning & Land Development					
Chief	0.00	0.00	0.00	0.00	1.00
Principal Planner	1.00	1.00	1.00	1.00	0.00
Senior Planner	0.00	1.00	0.00	0.00	0.00
Associate Planner	2.00	1.00	0.00	1.00	2.00
Executive Secretary	0.10	0.10	0.00	0.00	0.00
Zoning Administrator	1.00	1.00	1.00	1.00	1.00
Zoning Inspector	1.00	1.00	1.00	1.00	1.00
Zoning Technician	0.00	1.00	1.00	0.00	0.00
Site Planner/Landscape Reviewer	0.00	1.00	0.00	0.00	0.00
Environmental Permit Coordinator	1.00	0.00	0.00	0.00	0.00
Permit Review Coordinator	0.00	0.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.10	0.10	0.10
Intern	0.50	0.00	0.00	0.00	0.00
<b>TOTAL STAFFING</b>	<b>7.80</b>	<b>8.10</b>	<b>7.10</b>	<b>7.10</b>	<b>7.10</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$640,097	\$704,765	\$744,988	\$887,400	\$948,639
Operating Expenses	\$79,506	\$209,259	\$141,509	\$173,156	\$178,472
Capital Outlay	\$21,557	\$3,944	\$6,740	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$741,160</b>	<b>\$917,968</b>	<b>\$893,237</b>	<b>\$1,060,556</b>	<b>\$1,127,111</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 the City continues to attract commercial and industrial development along with entertainment uses.

## Planning and Zoning Division

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### Strategic Goals & Objectives

#### **FY 2025-2026 Strategic Goals and Objectives**

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-4 Facilitate Effective Training**

- Enhance Staff Capacity through training and resource allocation.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-5 Improve Online Experience**

- Enhance Transparency and Access to Planning Data by making planning documents and GIS tools publicly accessible.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-6 Continue Processing Improvement**

- Improve public understanding of the Zoning Ordinance
- Streamline Review of Zoning Business Inquiries by reducing turnaround time and improving efficiency.
- Maintain Up-to-Date Zoning Ordinances and Maps by ensuring zoning regulations and maps are current, clear, and aligned with community needs.

##### **Strategic Pillar: Community Appearance: Key Action: CA-4 Revitalize the Old and Shape the New**

- Promote Sustainable Growth and Development by guiding land use and development in ways that support long-term environmental, economic, and social sustainability.
- Improve Zoning Compliance Among Non-Conforming Shopping Centers by providing education and outreach on acceptable standards.

##### **Strategic Pillar: Jobs & Economy (JE): Key Action: JE-2 Identify and Protect Prime Development Sites**

- Support Economic Development and Revitalization by using zoning and planning tools to encourage investment and revitalization within older, existing industrial areas.

## Planning and Zoning Division

### Performance Indicators

Strategic Theme - Community Appearance					
	Strategic Goal	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025
					Budget FY 2026
CA-4	Revitalize the Old and Shape the New	Promote Sustainable Growth and Development by guiding land use and development in ways that support long-term environmental, economic, and social sustainability.	Percentage of new developments that advance strategic goals of the City's Comprehensive Master Plan related to mixed-use development, walkability and infill development	n/a	n/a
			Complete CPTED Ordinance (Crime Prevention Through Environmental Design) and corresponding standards for new development and redevelopment	n/a	n/a
		Improve Zoning Compliance Among Non-Conforming Shopping Centers by providing education and outreach on acceptable standards.	Percentage of non-conforming Shopping Centers contacted to establish baseline for outreach	n/a	20%
			Percentage of non-conforming Shopping Centers contacted to establish baseline for outreach	n/a	20%
Strategic Theme - Local Governance					
	Strategic Goal	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025
					Budget FY 2026
LG-4	Facilitate Effective Training	Enhance Staff Capacity through training and resource allocation.	Number of Plan Review and Permitting Process/ Procedures specific training modules completed by staff annually	n/a	n/a
LG-5	Improve Online Experience	Enhance Transparency and Access to Planning Data by making planning documents and GIS tools publicly accessible.	Percentage of Planning documents and data available online	n/a	n/a
					30%

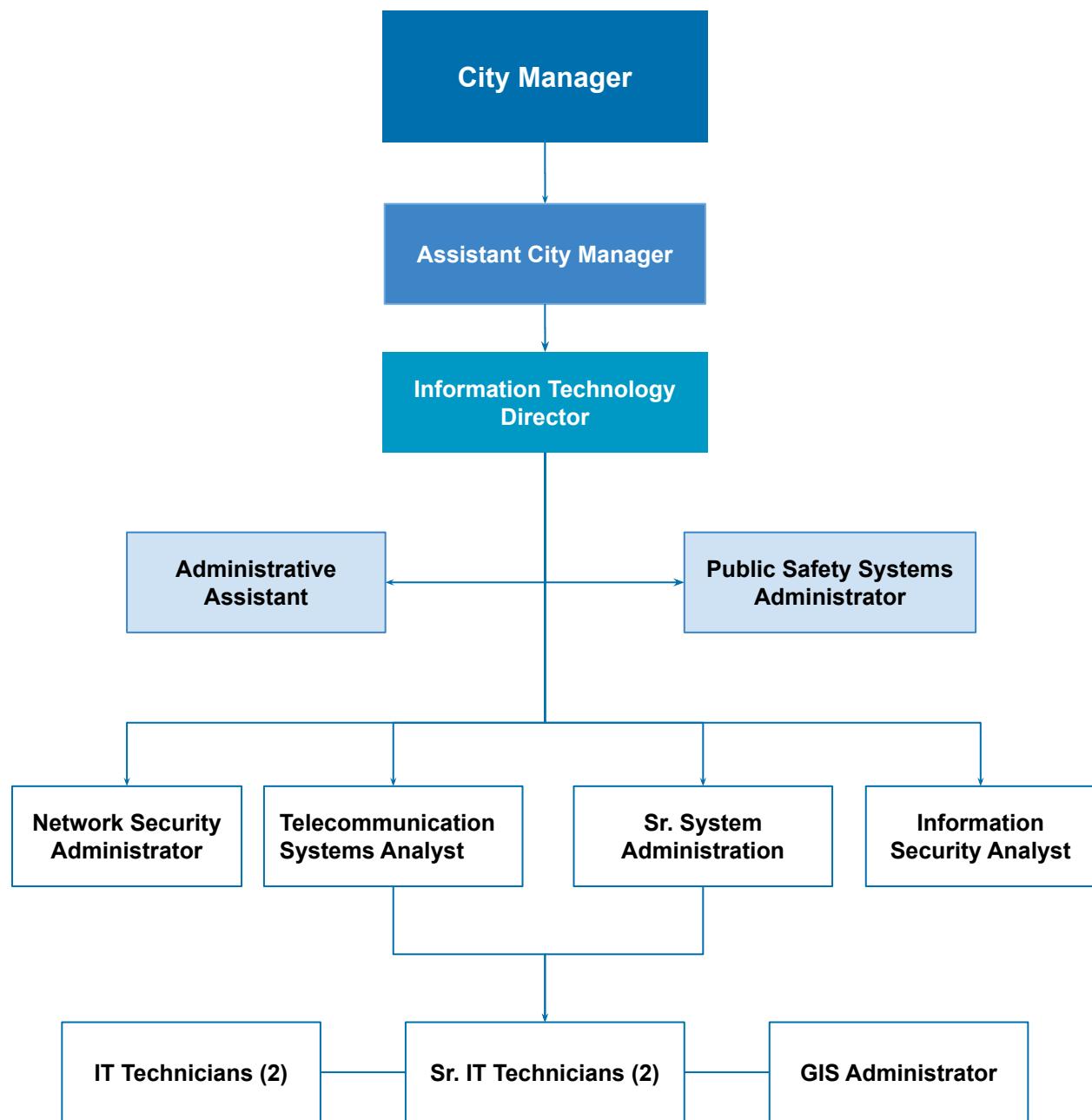
## Planning and Zoning Division

Strategic Theme - Local Governance				Actual FY 2024	Budget FY 2025	Budget FY 2026
	Strategic Goal	Objectives	Performance Indicators			
LG-6	Continue Processing Improvements	Improve public understanding of the Zoning Ordinance	Number of zoning exhibits and support guides created	n/a	n/a	5
		Streamline Review of Zoning Business Inquiries by reducing turnaround time and improving efficiency.	Average number of days to review completed Zoning Business Inquiries	n/a	n/a	10
		Maintain Up-to-Date Zoning Ordinances and Maps by ensuring zoning regulations and maps are current, clear, and aligned with community needs.	Percentage of Zoning Codes reviewed and updated annually	n/a	n/a	2
			Number of GIS-based zoning map updates	n/a	n/a	5

Strategic Theme - Jobs & Economy				Actual FY 2024	Budget FY 2025	Budget FY 2026
	Strategic Goal	Objectives	Performance Indicators			
JE-2	Identify and Protect Prime Development Sites	Support Economic Development and Revitalization by using zoning and planning tools to encourage investment and revitalization within older, existing industrial areas.	Number of site plan or permit applications and requests for zoning modifications submitted for redevelopment projects in older industrial areas	n/a	n/a	3

General Fund Planning & Zoning Office Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-15-01-515-102-00 Regular Salaries and Wages	\$531,670	\$639,294	\$593,259	\$631,788
001-15-01-515-104-00 Overtime	\$8,647	\$-	\$2,460	\$-
001-15-01-515-105-00 Special Pay	\$5,235	\$4,260	\$5,361	\$4,260
001-15-01-515-201-00 FICA	\$40,777	\$48,687	\$44,813	\$48,385
001-15-01-515-202-00 Retirement	\$73,410	\$87,136	\$74,126	\$117,148
001-15-01-515-203-00 Life and Health Insurance	\$84,726	\$104,384	\$91,239	\$143,346
001-15-01-515-204-00 Workers' Compensation	\$523	\$3,639	\$3,258	\$3,712
<b>Operating Expenditures</b>				
001-15-01-515-310-00 Professional Services	\$83,171	\$125,000	\$139,310	\$125,000
001-15-01-515-340-00 Other Contractual	\$1,823	\$-	\$2,273	\$2,000
001-15-01-515-400-00 Travel & Per Diem	\$2,333	\$2,488	\$1,100	\$2,488
001-15-01-515-410-00 Communications Svc.	\$-	\$938	\$-	\$938
001-15-01-515-470-00 Printing & Binding	\$-	\$500	\$5,278	\$500
001-15-01-515-493-00 Software License	\$40,956	\$28,140	\$30,243	\$34,956
001-15-01-515-494-00 Advertising	\$3,770	\$9,000	\$3,184	\$2,500
001-15-01-515-510-00 Office Supplies	\$1,204	\$2,000	\$833	\$5,000
001-15-01-515-520-00 Operating Supplies	\$2,816	\$1,000	\$185	\$1,000
001-15-01-515-540-00 Books, Publications, and Dues	\$3,028	\$2,500	\$-	\$2,500
001-15-01-515-550-00 Educational & Training	\$2,408	\$1,590	\$263	\$1,590
<b>Capital Outlay</b>				
001-15-01-515-643-00 Computer Software	\$6,740	\$-	\$-	\$-
<b>TOTAL PLANNING &amp; ZONING</b>	<b>\$893,237</b>	<b>\$1,060,556</b>	<b>\$997,185</b>	<b>\$1,127,111</b>

## Information Technology Department



## Information Technology Department

### Mission

The Information Technology Department empowers Miami Gardens to thrive now and into the future by delivering secure, innovative, and community-driven technology solutions. Aligned with the city's strategic pillars, we support smarter infrastructure, enhance resident engagement, enable data-informed governance, and strengthen public safety. Our commitment is to ensure every department, employee, and resident benefits from a connected, responsive, and forward-thinking digital city.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
IT Director	1.00	1.00	1.00	1.00	1.00
Public Safety Systems Administrator	0.00	0.00	0.00	0.00	1.00
Senior Systems Administrator	1.00	1.00	1.00	1.00	1.00
Network Administrator	1.00	1.00	1.00	0.00	0.00
Network Security Administrator	0.00	0.00	0.00	1.00	1.00
IT Security Administrator	0.00	0.00	1.00	0.00	0.00
GIS Administrator	0.00	0.00	0.50	0.50	0.50
IT Project Manager	0.00	0.00	1.00	0.00	0.00
Telecommunications System Analyst	1.00	1.00	0.00	1.00	1.00
IT Security Auditor	1.00	1.00	0.00	0.00	0.00
Information Security Analyst	0.00	0.00	0.00	1.00	1.00
GIS Analyst	0.50	0.50	0.00	0.00	0.00
IT Support Technician II	0.00	2.00	2.00	2.00	2.00
IT Support Technician	4.00	2.00	2.00	2.00	2.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00
<b>TOTAL STAFFING</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>11.50</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$989,822	\$1,224,078	\$1,200,718	\$1,340,913	\$1,547,911
Operating Expenses	\$1,532,195	\$1,645,393	\$1,914,564	\$2,771,864	\$3,509,558
Capital Outlay	\$169,338	\$376,004	\$29,731	\$8,500	\$8,500
<b>TOTAL EXPENDITURES</b>	<b>\$2,691,355</b>	<b>\$3,245,475</b>	<b>\$3,145,013</b>	<b>\$4,121,277</b>	<b>\$5,065,969</b>

### Analysis

The Office of Information Technology continues to support the City's technology infrastructure, cybersecurity, and digital services. Sufficient funding sustains core operations, system maintenance, and user support, while allowing for gradual modernizations efforts. Strategic investments in cybersecurity and cloud-based solutions remain a priority to ensure operational efficiency and data security. In FY 2026, operating increases are attributable to new ERP software implementation, data storage, along with security and threat assessments.

## Information Technology Department

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### Strategic Goals & Objectives

#### **FY 2025-2026 Strategic Goals and Objectives**

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-3 Prioritize Stewardship of Community Resources**

- Enhance IT Budget Efficiency and Resource Allocation by maximizing return on investment for IT expenditures through strategic planning and cost management.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-4 Facilitate Effective Training**

- Increase Cybersecurity Awareness Among Staff by equipping City employees with the skills to effectively use new technologies.
- Enhance IT Infrastructure Reliability and Performance by ensuring the City's IT systems are secure, stable, and scalable to support daily operations.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-6 Continue Processing Improvements**

- Strengthen Cybersecurity and Data Protection by protecting City networks, systems, and data from internal and external threats.
- Modernize Legacy Systems and Applications by replacing or upgrading outdated technology to improve functionality and reduce risk.
- Support Citywide Digital Transformation Initiatives by collaborating with Departments to implement technology that improves service delivery.
- Ensure High-Quality End-User Support and Helpdesk Services by providing fast, effective IT support to City staff to reduce downtime and improve productivity.
- Expand Use of Data Analytics and Business Intelligence by equipping Departments with tools to make data-driven decisions.
- Promote IT Governance and Strategic Planning by establishing clear policies, procedures, and frameworks to align technology with City goals.

## Information Technology Department

### Performance Indicators

		Strategic Theme - Local Governance		Actual FY 2024	Budget FY 2025	Budget FY 2026
Strategic Goals		Objectives	Performance Indicators			
LG-3	Prioritize Stewardship of Community Resources	Enhance IT Budget Efficiency and Resource Allocation by maximizing return on investment for IT expenditures through strategic planning and cost management.	Percentage of IT projects completed on time and within budget	n/a	n/a	70%
LG-4	Facilitate Effective Training	Increase Cybersecurity Awareness Among Staff by equipping City employees with the skills to effectively use new technologies.	Percentage of employees completing annual Cybersecurity training sessions	n/a	n/a	100%
		Enhance IT Infrastructure Reliability and Performance by ensuring the City's IT systems are secure, stable, and scalable to support daily operations.	Percentage of system uptime Number of unplanned system outages per quarter	n/a n/a	n/a n/a	99% 3%
LG-6	Continue Processing Improvements	Strengthen Cybersecurity and Data Protection by protecting City networks, systems, and data from internal and external threats.	Percentage of security incidents detected and resolved	n/a	n/a	100%
		Modernize Legacy Systems and Applications by replacing or upgrading outdated technology to improve functionality and reduce risk.	Percentage of legacy systems modernized annually Percentage of reduction in support tickets related to outdated systems	n/a n/a	n/a n/a	30% 25%
		Support Citywide Digital Transformation Initiatives by collaborating with Departments to implement technology that improves service delivery.	Percentage of cross-departmental digital projects completed as scheduled	n/a	n/a	100%
		Ensure High-Quality End-User Support and Helpdesk Services by providing fast, effective IT support to City staff to reduce downtime and improve productivity.	Average helpdesk ticket resolution time	n/a	n/a	2 hours

## Information Technology Department

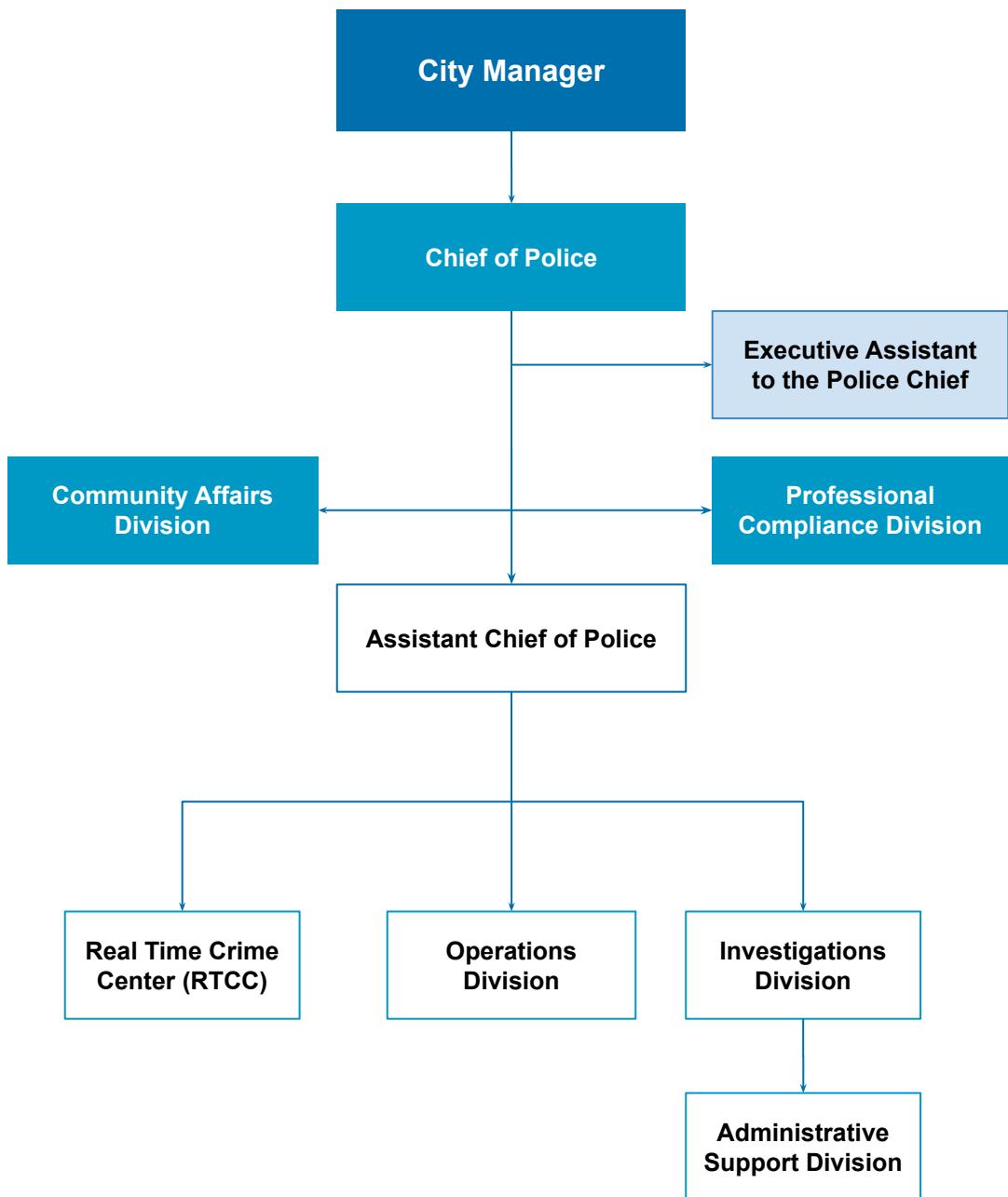
		Strategic Theme - Local Governance		Actual FY 2024	Budget FY 2025	Budget FY 2026
Strategic Goals	Objectives	Performance Indicators				
LG-6 Continue Processing Improvements	Expand Use of Data Analytics and Business Intelligence by equipping Departments with tools to make data-driven decisions.	Number of Departments using dashboards or data analytics tools	n/a	n/a	n/a	4
	Promote IT Governance and Strategic Planning by establishing clear policies, procedures, and frameworks to align technology with City goals.	Percentage of IT policies created or updated annually				60%

General Fund Office of Information Technology Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-16-01-516-102-00 Regular Salaries and Wages	\$810,674	\$920,598	\$801,914	\$1,042,457
001-16-01-516-104-00 Overtime	\$48,450	\$20,000	\$45,149	\$20,000
001-16-01-516-105-00 Special Pay	\$6,186	\$6,300	\$4,010	\$6,300
001-16-01-516-201-00 FICA	\$64,965	\$72,398	\$63,621	\$80,595
001-16-01-516-202-00 Retirement	\$145,681	\$158,915	\$145,190	\$180,794
001-16-01-516-203-00 Life and Health Insurance	\$124,305	\$160,198	\$127,887	\$214,933
001-16-01-516-204-00 Workers' Compensation	\$457	\$2,504	\$2,081	\$2,832
<b>Operating Expenditures</b>				
001-16-01-516-310-00 Professional Services	\$62,701	\$141,950	\$91,943	\$142,950
001-16-01-516-340-00 Other Contractual	\$3,030	\$-	\$3,379	\$3,200
001-16-01-516-400-00 Travel & Per Diem	\$620	\$5,000	\$1,143	\$5,000
001-16-01-516-410-00 Communications Svc.	\$375,190	\$424,526	\$343,523	\$379,700
001-16-01-516-411-00 Telephone Services	\$8,706	\$11,050	\$16,733	\$11,200
001-16-01-516-421-00 Postage & Freight	\$40	\$100	\$15	\$100
001-16-01-516-460-00 Repairs and Maintenance Service	\$293,292	\$399,934	\$429,713	\$684,253
001-16-01-516-493-00 Software License	\$965,044	\$1,384,104	\$866,144	\$2,135,055
001-16-01-516-510-00 Office Supplies	\$1,780	\$2,000	\$537	\$2,000
001-16-01-516-520-00 Operating Supplies	\$54,010	\$5,700	\$9,274	\$5,700
001-16-01-516-521-00 Computers	\$137,238	\$377,000	\$114,079	\$119,900
001-16-01-516-524-00 Computer software less than \$5K	\$-	\$2,000	\$-	\$2,000
001-16-01-516-525-00 Uniforms	\$712	\$1,000	\$892	\$1,000
001-16-01-516-540-00 Books, Publications, and Dues	\$174	\$1,000	\$801	\$1,000
001-16-01-516-550-00 Educational & Training	\$12,027	\$16,500	\$7,442	\$16,500
<b>Capital Outlay</b>				
001-16-01-516-642-00 Computer Hardware Upgrade	\$29,731	\$8,500	\$-	\$8,500
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$3,145,013</b>	<b>\$4,121,277</b>	<b>\$3,075,470</b>	<b>\$5,065,969</b>



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## Public Safety Department



## Public Safety Department

### Mission

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

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 children by facilitating their safe access to and from school.

### Public Safety Department Expenditures

Expenditures By Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$40,348,497	\$48,989,133	\$50,094,951	\$50,124,739	\$51,957,225
Operating Expenses	\$2,693,489	\$3,103,650	\$3,737,493	\$2,828,691	\$2,827,958
Capital Outlay	\$53,934	\$144,540	\$42,368	\$-	\$-
Non-Operating Expenses	\$10,122	\$9,300	\$50,674	\$55,000	\$55,000
<b>TOTAL EXPENDITURES</b>	<b>\$43,106,042</b>	<b>\$52,246,623</b>	<b>\$53,925,486</b>	<b>\$53,008,430</b>	<b>\$54,840,183</b>

Expenditures By Program	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Administration Division	\$41,663,214	\$50,264,657	\$51,856,311	\$51,647,868	\$53,452,484
Investigations Division	\$154,099	\$153,983	\$171,201	\$130,440	\$131,440
Operations Division	\$73,372	\$74,455	\$59,690	\$50,200	\$46,700
Support Services Division	\$381,198	\$442,544	\$387,432	\$376,078	\$335,833
School Crossing Guard Program	\$456,581	\$667,955	\$939,202	\$803,844	\$873,726
<b>General Fund Total</b>	<b>\$42,728,464</b>	<b>\$51,603,594</b>	<b>\$53,413,836</b>	<b>\$53,008,430</b>	<b>\$54,840,183</b>
UASI Grant	\$-	\$488,737	\$260,769	\$-	\$-
DOJ- Edward Bryne Grant	\$110,312	\$17,752	\$100,077	\$-	\$-
Project Safe Neighborhoods Grant	\$-	\$-	\$24,274	\$-	\$-
COVID Emergency Supplemental Funding	\$133,090	\$-	\$-	\$-	\$-
State Grant- VOCA (Public Safety)	\$134,176	\$136,540	\$126,530	\$-	\$-
<b>Grant Fund Total</b>	<b>\$377,578</b>	<b>\$643,029</b>	<b>\$511,650</b>	<b>\$-</b>	<b>\$-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$43,106,042</b>	<b>\$52,246,623</b>	<b>\$53,925,486</b>	<b>\$53,008,430</b>	<b>\$54,840,183</b>

## Public Safety Department

### Staffing Levels

Police Administration, Investigations , Operations & Support Services Divisions		FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Authorized Positions						
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	2.00	2.00	2.00	1.00	1.00	1.00
Assistant Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
Executive Officer to the Chief of Police	0.00	0.00	0.00	0.00	0.00	1.00
Commander	2.00	2.00	2.00	2.00	3.00	
Major	2.00	2.00	2.00	3.00	3.00	
Captain	10.00	10.00	10.00	10.00	9.00	
Sergeant	34.00	34.00	34.00	31.00	27.00	
Police Officers	185.00	185.00	192.00	194.00	189.00	
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	1.00	1.00	1.00	1.00	1.00	
Police Training Assistant	1.00	1.00	1.00	1.00	1.00	
Diversion Coordinator	0.00	1.00	1.00	1.00	1.00	
Administrative Assistant	4.00	4.00	4.00	5.00	5.00	
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	
Community Service Aide	3.00	3.00	6.00	6.00	9.00	
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	15.00	
Telecommunicator Trainee	4.00	4.00	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	3.00	3.00	3.00	
Sr. Real Time Crime Analyst	0.00	0.00	0.00	0.00	1.00	
Real Time Crime Analyst	8.00	8.00	8.00	8.00	7.00	
Intelligence Analyst	0.00	0.00	0.00	0.00	1.00	
Investigative Specialist	0.00	0.00	0.00	0.00	1.00	
Crime Analyst Supervisor	1.00	1.00	1.00	1.00	0.00	
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	1.60	1.60	2.00	2.00	
Video Retrieval Specialist	0.00	0.00	1.00	1.00	1.00	

## Public Safety Department

Traffic Assistant	2.00	2.00	2.00	2.00	3.00
Background Investigator	0.00	0.00	0.00	0.00	2.00
Police Fleet Services Coordinator	0.00	0.00	0.00	0.00	1.00
Social Media Specialist	0.00	0.00	0.00	0.00	1.00
Receptionist	0.00	0.00	0.00	0.00	1.00
<b>TOTAL STAFFING</b>	<b>301.00</b>	<b>303.60</b>	<b>315.60</b>	<b>316.00</b>	<b>317.00</b>

### Analysis

For FY 2026, the department has added several positions such as a Receptionist & Social Media Specialist and reclassified various positions to achieve efficiencies.

## Public Safety Department

### Strategic Goals & Objectives

#### FY 2025-2026 Strategic Goals and Objectives

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-1 Prioritize Customer Service**

- Improve Emergency Response Times by ensuring timely and efficient responses to emergency calls.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-2 Enhance Effectiveness and Responsiveness**

- Enhance Public Safety and Crime Prevention by reducing crime rates through proactive Policing, community collaboration and improved investigative strategies and case management tools.
- Strengthen Community Trust and Engagement by fostering strong relationships with residents through transparency, outreach, and respect.
- Strengthen Partnerships with Other Agencies and Stakeholders by collaborating with regional, state, and federal agencies to address public safety.
- Maintain High Standards of Ethics and Accountability by ensuring Police Officers and staff uphold the highest standards of conduct and integrity.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-4 Facilitate Effective Training**

- Ensure Fair and Equitable Policing by promoting unbiased practices and ensuring accountability.
- Improve Recruitment and Workforce Diversity by building a Police Department that reflects the diversity of the community.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-6 Continue Processing Improvements**

- Ensure Fair and Equitable Policing by promoting unbiased practices and ensuring accountability.

##### **Strategic Pillar: Transportation and Infrastructure (TI); Key Action TI-1 Prioritize Safety and Enforcement**

- Enhance Public Safety by reducing traffic fatalities Citywide through proactive Policing and strategic enforcement details.

##### **Strategic Pillar: Community (CO); Key Action CO-4 Motivate and Acknowledge Youth**

- Expand Youth and Prevention Programs by engaging youth through positive interaction and early intervention programs.

## Public Safety Department

### Performance Indicators

Strategic Theme - Community						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
CO-4	Motivate and Acknowledge Youth	Expand Youth and Prevention Programs by engaging youth through positive interaction and early intervention programs.	Number of youth outreach or mentorship programs implemented	N/A	N/A	7
			Number of youths excelling in PAL program	N/A	N/A	800
Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-1	Prioritize Customer Service	Improve Emergency Response Times by ensuring timely and efficient responses to emergency calls.	Reduce the annual number of calls for service holding beyond 15 minutes	N/A	N/A	3,891
			Increase number of Police Officers assigned to the PM shift	N/A	N/A	6
LG-2	Enhance Effectiveness and Responsiveness	Enhance Public Safety and Crime Prevention by reducing crime rates through proactive Policing, community collaboration and improved investigative strategies and case management tools.	Percentage of homicide cases cleared	N/A	N/A	68%
			Percentage of increase of Victim Advocate's utilization	N/A	N/A	10%
		Strengthen Community Trust and Engagement by fostering strong relationships with residents through transparency, outreach, and respect.	Number of Police Command Staff community/business walks conducted	N/A	N/A	10
			Number of community meetings, HOA meetings and Crime Watch meetings attended	N/A	N/A	24
			Number of MGPD community events held annually	N/A	N/A	6

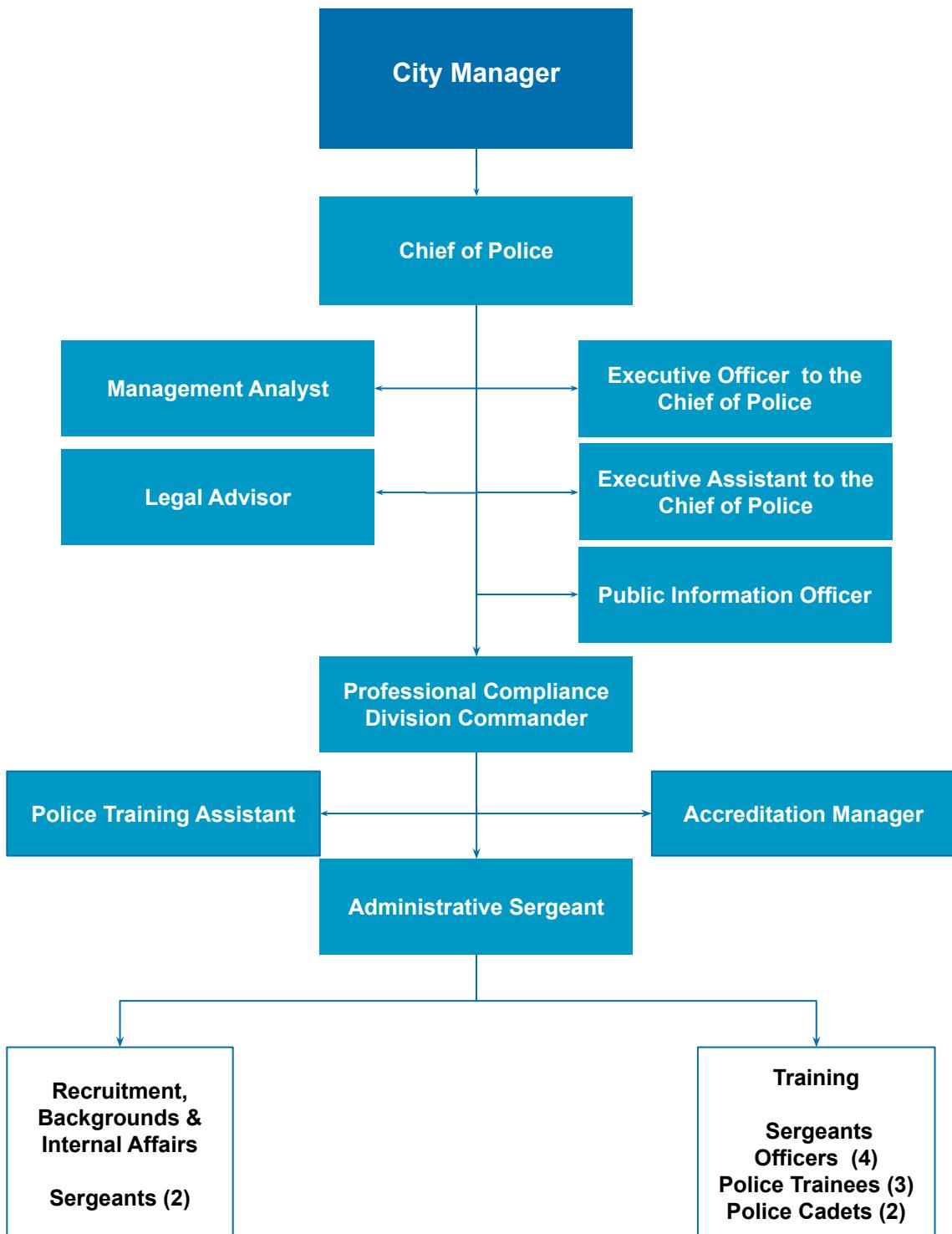
## Public Safety Department

		Strategic Theme - Local Governance				
Strategic Goals		Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-2	Enhance Effectiveness and Responsiveness	Strengthen Community Trust and Engagement by fostering strong relationships with residents through transparency, outreach, and respect.	Process, file and provide public records requests from public in compliance with the law	N/A	N/A	100%
			Maintain records of all property and evidence handled by the Police Department in compliance with the law	N/A	N/A	100%
		Strengthen Partnerships with Other Agencies and Stakeholders by collaborating with regional, state, and federal agencies to address public safety.	Number of joint task forces or operations conducted annually	N/A	N/A	7 joint task forces / 63 operations
			Number of cross-agency, information-sharing initiatives	N/A	N/A	5
LG-4	Facilitate Effective Training		Percentage of major investigations supported through external partnerships	N/A	N/A	100%
		Maintain High Standards of Ethics and Accountability by ensuring Police Officers and staff uphold the highest standards of conduct and integrity.	Number of internal audits or policy reviews completed	N/A	N/A	28
			Average time to complete disciplinary reviews and document outcomes	N/A	N/A	160- 170 days
		Ensure Fair and Equitable Policing by promoting unbiased practices and ensuring accountability.	Percentage of Officers trained in de-escalation, cultural awareness, and bias prevention	N/A	N/A	100%
		Improve Recruitment and Workforce Diversity by building a Police Department that reflects the diversity of the community.	Number of outreach events conducted to promote careers in the Police Department	N/A	N/A	8
			Number of recruitment activities/campaigns undertaken	N/A	N/A	8

## Public Safety Department

Strategic Theme - Local Governance							
Strategic Goals		Objectives	Performance Indicators				
LG-6	Continue Processing Improvements	Increase Use of Technology and Data-Driven Policing by leveraging technology and analytics to improve operational efficiency and crime prevention.	Number of technology upgrades or implementations completed	N/A	N/A	5	
			Number of data-driven patrol deployments or hotspot analyses performed	N/A	N/A	27	
Strategic Theme - Transportation and Infrastructure							
Strategic Goals		Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026	
TI-1	Prioritize Safety and Enforcement	Enhance Public Safety by reducing traffic fatalities Citywide through proactive Policing and strategic enforcement details.	Percentage of reduction in traffic homicides	N/A	N/A	40%	
			Number of proactive enforcement details conducted	N/A	N/A	5	

## Public Safety Department - Police Administration Division



## Public Safety Department - Police Administration Division

### Mission

The Police Administration Division (PAD) encompasses the Office of the Chief (Executive Assistant to the Chief, Management Analyst, and Legal Advisor), the Professional Compliance Section (Recruitment and Backgrounds; Internal Affairs, Accreditation, and Training), and the Community Affairs Section. The PAD is responsible for the overall command of all sworn officers and non-sworn employees. Members of this Division coordinate; long-range planning, policy development and review, accreditation requirements, employee development and training, labor relations and personnel management, internal investigations, financial management and purchasing, employee accountability, media relations, legal advisory, community policing and pre-arrest diversion. The Division also provides direct services to the community (i.e. community events, citizen concerns, meetings, and traffic and quality of life issues within the City).

### Program Expenditures

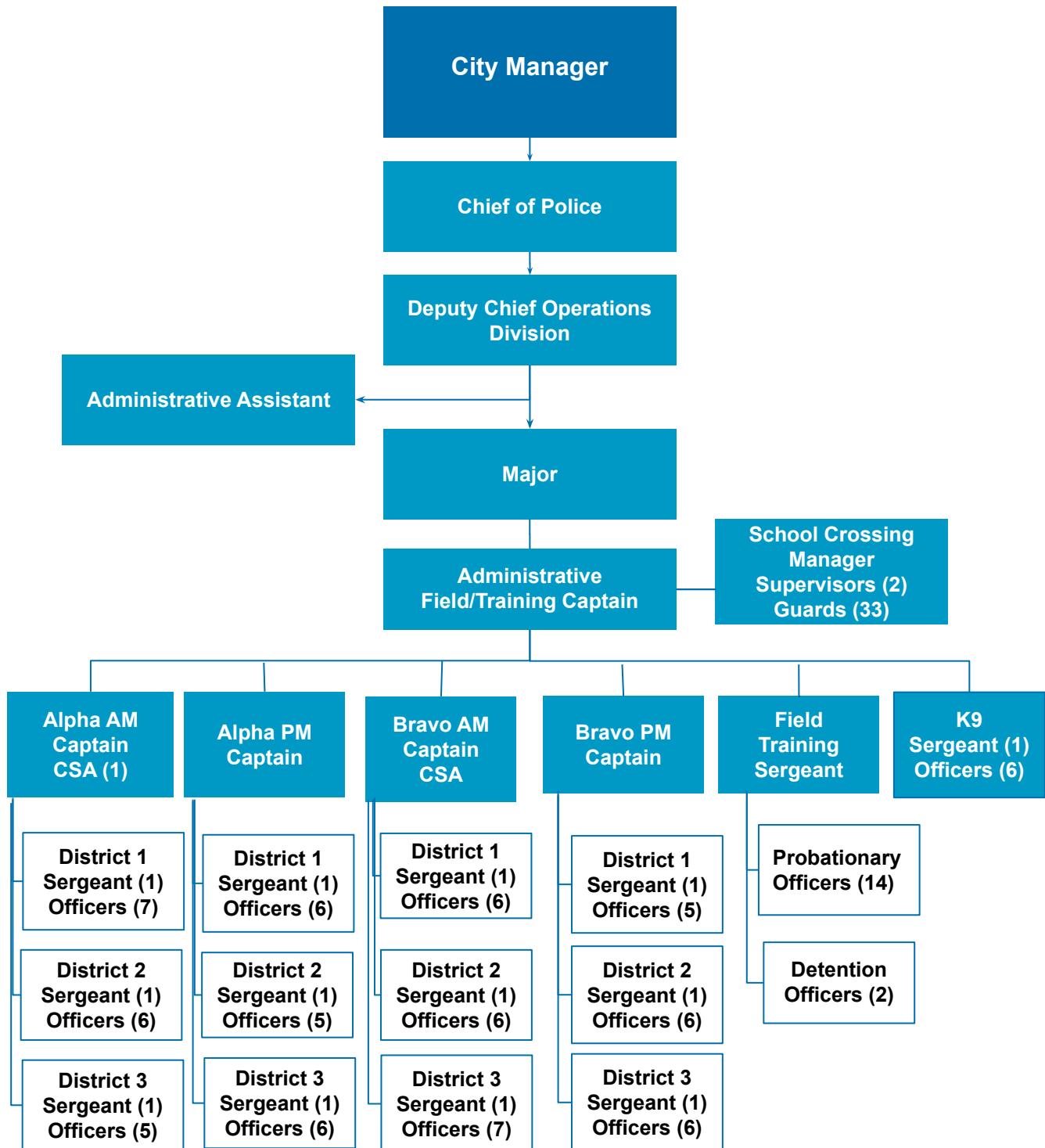
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$39,725,290	\$48,199,204	\$49,023,862	\$49,341,095	\$51,107,796
Operating Expenses	\$1,927,802	\$2,056,153	\$2,781,775	\$2,251,773	\$2,289,688
Non-Operating Expenses	\$10,122	\$9,300	\$50,674	\$55,000	\$55,000
<b>TOTAL EXPENDITURES</b>	<b>\$41,663,214</b>	<b>\$50,264,657</b>	<b>\$51,856,311</b>	<b>\$51,647,868</b>	<b>\$53,452,484</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.

General Fund Public Safety Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Police Administration Division</b>				
<b>Personnel Services</b>				
001-21-01-521-102-00 Regular Salaries and Wages	\$23,902,263	\$26,491,146	\$21,543,328	\$25,407,160
001-21-01-521-104-00 Overtime	\$5,781,772	\$3,500,000	\$5,297,706	\$5,000,000
001-21-01-521-105-00 Special Pay	\$361,481	\$363,120	\$368,305	\$327,240
001-21-01-521-106-00 Off Duty Services	\$3,088,918	\$1,300,000	\$2,952,643	\$1,300,000
001-21-01-521-201-00 FICA	\$2,399,712	\$2,400,151	\$2,142,181	\$2,421,350
001-21-01-521-202-00 Retirement	\$9,481,490	\$9,393,959	\$8,690,951	\$10,159,436
001-21-01-521-203-00 Life and Health Insurance	\$3,519,249	\$4,905,040	\$3,377,805	\$5,558,166
001-21-01-521-204-00 Workers' Compensation	\$488,977	\$987,679	\$1,077,885	\$934,444
<b>Operating Expenditures</b>				
001-21-01-521-310-00 Professional Services	\$573,224	\$658,000	\$517,749	\$657,500
001-21-01-521-340-00 Other Contractual	\$112,786	\$-	\$139,529	\$124,630
001-21-01-521-400-00 Travel & Per Diem	\$54,821	\$31,735	\$6,939	\$31,000
001-21-01-521-410-00 Communications Svc.	\$37,912	\$-	\$25,499	\$-
001-21-01-521-421-00 Postage & Freight	\$773	\$2,500	\$3,231	\$1,500
001-21-01-521-431-00 Electricity	\$1,454	\$1,500	\$1,274	\$1,500
001-21-01-521-434-00 Cable T.V. service	\$2,713	\$-	\$3,313	\$-
001-21-01-521-440-00 Rentals and Leases	\$49,687	\$40,500	\$35,853	\$39,500
001-21-01-521-460-00 Repairs and Maintenance Service	\$219,190	\$308,200	\$106,712	\$178,200
001-21-01-521-493-00 Software License	\$981,727	\$843,249	\$1,046,580	\$928,983
001-21-01-521-494-00 Advertising	\$-	\$300	\$-	\$325
001-21-01-521-510-00 Office Supplies	\$4,622	\$4,000	\$2,893	\$2,500
001-21-01-521-520-00 Operating Supplies	\$633,136	\$275,839	\$189,606	\$258,900
001-21-01-521-540-00 Books, Publications, and Dues	\$3,872	\$5,950	\$4,304	\$5,150
001-21-01-521-550-00 Educational & Training	\$105,858	\$80,000	\$64,525	\$60,000
<b>Non-Operating Expenditures</b>				
001-21-01-521-821-00 Aids to Community Organization	\$8,000	\$15,000	\$15,000	\$15,000
Other Grants and Aids (Pal				
001-21-01-521-830-01 Program)	\$22,670	\$20,000	\$20,000	\$20,000
Other Grants and Aids (Police				
001-21-01-521-830-02 Explorer)	\$20,004	\$20,000	\$20,000	\$20,000
<b>TOTAL POLICE - ADMINISTRATION</b>	<b>\$51,856,311</b>	<b>\$51,647,868</b>	<b>\$47,653,811</b>	<b>\$53,452,484</b>

## 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

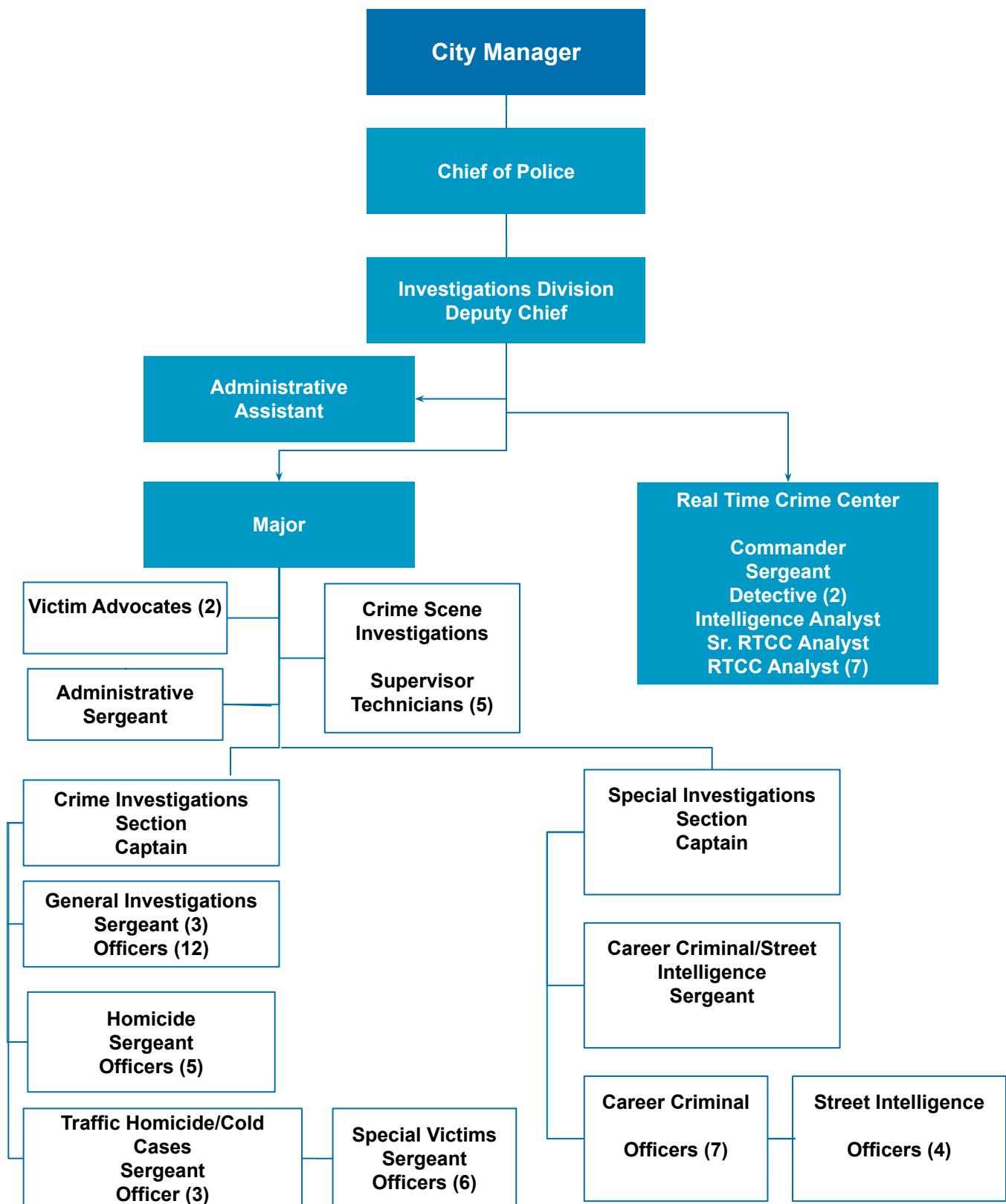
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Operating Expenses	\$73,372	\$74,455	\$59,690	\$50,200	\$46,700
<b>TOTAL EXPENDITURES</b>	<b>\$73,372</b>	<b>\$74,455</b>	<b>\$59,690</b>	<b>\$50,200</b>	<b>\$46,700</b>

### Analysis

For Fiscal Year 2026, 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.

General Fund Public Safety Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Police Operations Division</b>				
<b>Operating Expenditures</b>				
001-21-03-521-340-00 Other Contractual	\$43,288	\$31,000	\$46,789	\$31,000
001-21-03-521-460-00 Repairs and Maintenance Service	\$2,760	\$7,400	\$3,353	\$5,900
001-21-03-521-510-00 Office Supplies	\$1,251	\$3,000	\$3,115	\$2,000
001-21-03-521-520-00 Operating Supplies	\$12,391	\$8,800	\$3,687	\$7,800
<b>TOTAL POLICE - OPERATIONS</b>	<b>\$59,690</b>	<b>\$50,200</b>	<b>\$56,944</b>	<b>\$46,700</b>

## 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

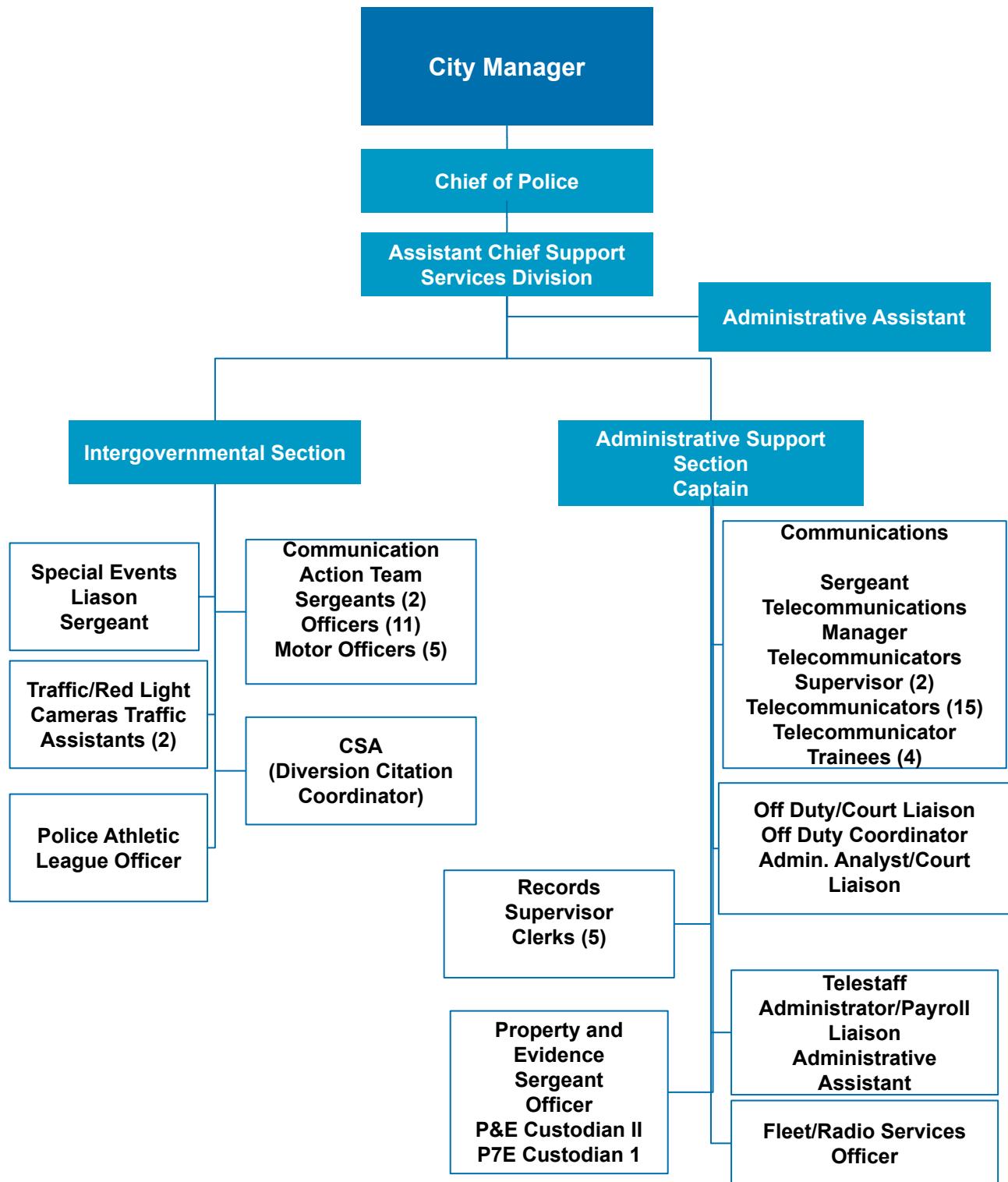
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Operating Expenses	\$154,099	\$153,983	\$171,201	\$130,440	\$131,440
<b>TOTAL EXPENDITURES</b>	<b>\$154,099</b>	<b>\$153,983</b>	<b>\$171,201</b>	<b>\$130,440</b>	<b>\$131,440</b>

### Analysis

The budget for FY 26 reflects an increase in funding to reflect cost associated with rental vehicles designated to undercover personnel within the unit.

General Fund Public Safety Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Police Investigations Division</b>				
<b>Operating Expenditures</b>				
001-21-02-521-310-00 Professional Services	\$11,420	\$2,340	\$3,956	\$2,340
001-21-02-521-350-00 Investigations	\$5,980	\$5,500	\$10,080	\$5,500
001-21-02-521-400-00 Travel & Per Diem	\$-	\$1,000	\$-	\$1,000
001-21-02-521-440-00 Rentals and Leases	\$139,980	\$98,000	\$109,696	\$100,000
001-21-02-521-493-00 Software License	\$390	\$-	\$-	\$-
001-21-02-521-510-00 Office Supplies	\$3,993	\$6,000	\$6,265	\$6,000
001-21-02-521-520-00 Operating Supplies	\$9,438	\$17,600	\$5,207	\$16,600
<b>TOTAL POLICE - INVESTIGATIONS</b>	<b>\$171,201</b>	<b>\$130,440</b>	<b>\$135,204</b>	<b>\$131,440</b>

Public Safety Department - Police Support Services Division



## Public Safety Department - Police Support Services Division

### Mission

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

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Operating Expenses	\$381,198	\$442,544	\$387,432	\$376,078	\$335,833
<b>TOTAL EXPENDITURES</b>	<b>\$381,198</b>	<b>\$442,544</b>	<b>\$387,432</b>	<b>\$376,078</b>	<b>\$335,833</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.

General Fund Public Safety Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Police Support Services Division</b>				
<b>Operating Expenditures</b>				
001-21-04-521-310-00 Professional Services	\$74,933	\$63,960	\$83,014	\$63,960
001-21-04-521-400-00 Travel & Per Diem	\$1,596	\$-	\$-	\$-
001-21-04-521-440-00 Rentals and Leases	\$-	\$-	\$393	\$-
001-21-04-521-460-00 Repairs and Maintenance Service	\$65,400	\$53,111	\$34,141	\$47,111
001-21-04-521-470-00 Printing & Binding	\$14,935	\$15,000	\$1,155	\$10,000
001-21-04-521-497-00 Other Obligations	\$602	\$602	\$903	\$602
001-21-04-521-510-00 Office Supplies	\$4,991	\$5,000	\$5,872	\$4,500
001-21-04-521-520-00 Operating Supplies	\$89,182	\$57,405	\$65,033	\$39,660
001-21-04-521-525-00 Uniforms	\$135,443	\$181,000	\$162,547	\$170,000
001-21-04-521-540-00 Books, Publications, and Dues	\$350	\$-	\$-	\$-
<b>TOTAL POLICE SUPPORT</b>	<b>\$387,432</b>	<b>\$376,078</b>	<b>\$353,058</b>	<b>\$335,833</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 Bryne Grant, UASI Grant, Project Safe Neighborhoods Grant, COVID Emergency Supplemental Funding and State Grant- VOCA (Public Safety).

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$177,695	\$129,509	\$147,440	\$-	\$-
Operating Expenses	\$145,949	\$368,980	\$321,842	\$-	\$-
Capital Outlay	\$53,934	\$144,540	\$42,368	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$377,578</b>	<b>\$643,029</b>	<b>\$511,650</b>	<b>\$-</b>	<b>\$-</b>

Grant Fund DOJ - UASI Grant Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Capital Outlay</b>				
102-21-09-521-520-00 Operating Supplies	\$238,978	\$-	\$-	\$-
102-21-09-521-640-00 Machinery & Equipment	\$21,791	\$-	\$304,783	\$-
<b>TOTAL UASI GRANT EXPENDITURES</b>	<b>\$260,769</b>	<b>\$-</b>	<b>\$304,783</b>	<b>\$-</b>
Grant Fund DOJ - Edward Byrne Grant Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
102-21-10-521-493-00 Software License	\$20,161	\$-	\$-	\$-
102-21-10-521-520-00 Operating Supplies	\$59,339	\$-	\$84,369	\$-
102-21-10-521-640-00 Machinery & Equipment	\$20,577	\$-	\$-	\$-
<b>TOTAL BYRNE GRANT EXPENDITURES</b>	<b>\$100,077</b>	<b>\$-</b>	<b>\$84,369</b>	<b>\$-</b>
Grant Fund State Grant – VOCA (Public Safety)	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
102-21-21-521-102-00 Regular Salaries and Wages	\$123,166	\$-	\$-	\$-
102-21-21-521-421-00 Postage & Freight	\$77	\$-	\$-	\$-
102-21-21-521-520-00 Operating Supplies	\$3,287	\$-	\$-	\$-
<b>TOTAL STATE GRANT – VOCA (PUBLIC SAFETY)</b>	<b>\$126,530</b>	<b>\$-</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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
School Crossing Guard Manager	1.00	1.00	1.00	1.00	1.00
School Crossing Guard Supervisor	1.40	1.50	1.50	1.50	2.00
School Crossing Guard (Part Time)	13.75	13.75	13.75	13.75	13.75
<b>TOTAL STAFFING</b>	<b>16.15</b>	<b>16.25</b>	<b>16.25</b>	<b>16.25</b>	<b>16.75</b>

### Program Expenditures

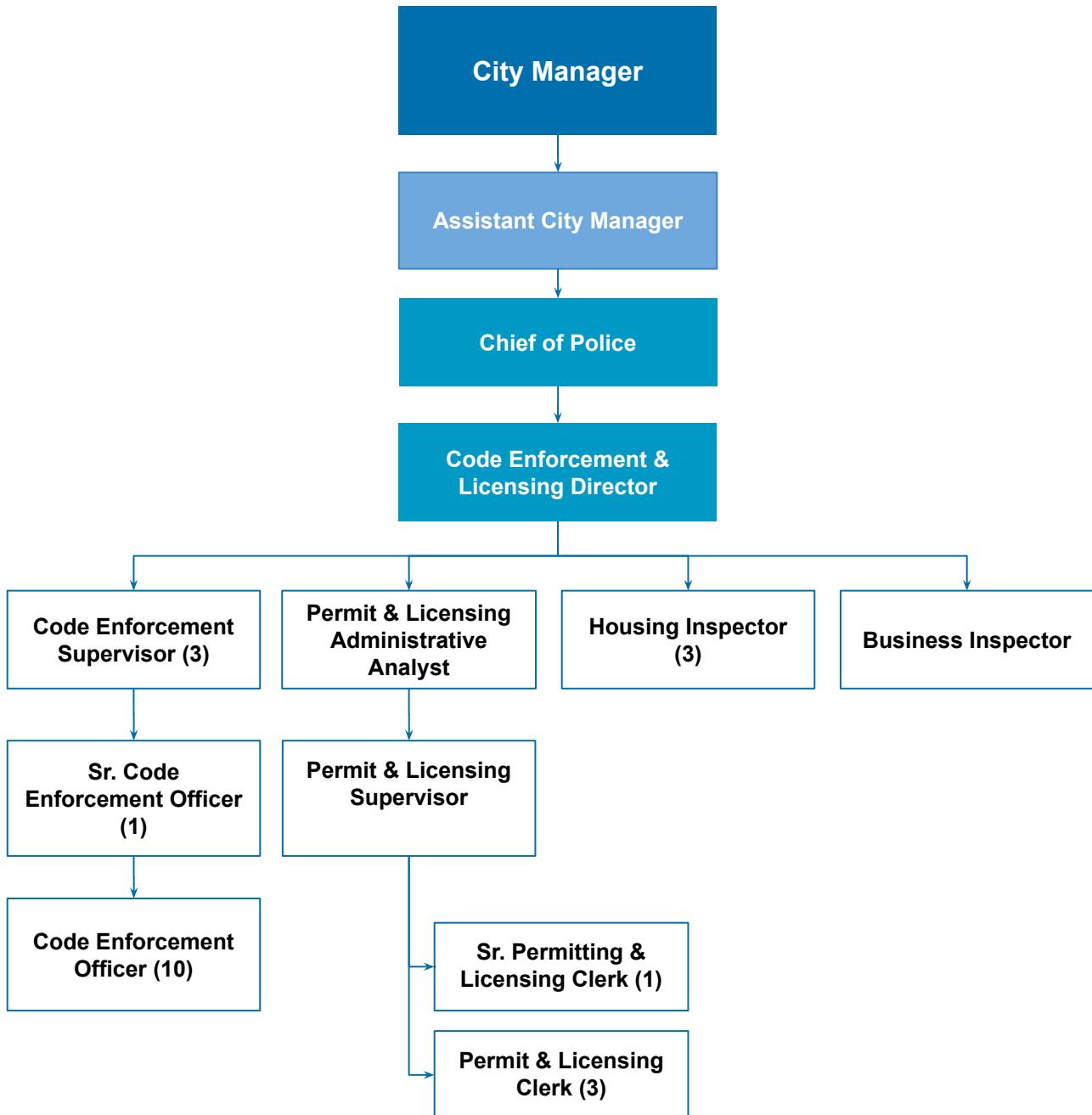
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budgeted FY 24-25	Budget FY 25-26
Personnel Services	\$445,512	\$660,420	\$923,649	\$783,644	\$849,429
Operating Expenses	\$11,069	\$7,535	\$15,553	\$20,200	\$24,297
<b>TOTAL EXPENDITURES</b>	<b>\$456,581</b>	<b>\$667,955</b>	<b>\$939,202</b>	<b>\$803,844</b>	<b>\$873,726</b>

### Analysis

Funding for FY 26 remains relatively flat compared to that of the previous fiscal year.

General Fund Public Safety Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>School Crossing Guard Program Division</b>				
<b>Personnel Services</b>				
001-21-00-521-102-00 Regular Salaries and Wages	\$642,186	\$596,257	\$723,431	\$151,756
Other Salaries and Wages (PT/				
001-21-00-521-103-00 Temp)	\$-	\$-	\$-	\$487,240
001-21-00-521-104-00 Overtime	\$4,534	\$5,000	\$32,885	\$5,000
001-21-00-521-105-00 Special Pay	\$2,783	\$2,160	\$1,897	\$2,760
001-21-00-521-106-00 Off Duty Services	\$88,287	\$-	\$48,714	\$-
001-21-00-521-201-00 FICA	\$58,011	\$46,177	\$61,203	\$49,477
001-21-00-521-202-00 Retirement	\$85,215	\$81,957	\$109,685	\$90,353
001-21-00-521-203-00 Life and Health Insurance	\$28,253	\$26,911	\$70,857	\$35,825
001-21-00-521-204-00 Workers' Compensation	\$11,668	\$25,182	\$25,935	\$27,018
001-21-00-521-206-00 ICMA Deferred Comp- Benefit	\$2,712	\$-	\$1,997	\$-
<b>Operating Expenditures</b>				
001-21-00-521-340-00 Other Contractual	\$2,992	\$3,000	\$5,133	\$3,250
001-21-00-521-400-00 Travel & Per Diem	\$-	\$-	\$-	\$3,000
001-21-00-521-440-00 Rentals and Leases	\$2,304	\$-	\$632	\$-
001-21-00-521-510-00 Office Supplies	\$618	\$2,000	\$1,398	\$1,500
001-21-00-521-520-00 Operating Supplies	\$4,450	\$7,000	\$5,980	\$12,027
001-21-00-521-525-00 Uniforms	\$5,189	\$5,000	\$823	\$-
001-21-00-521-540-00 Books, Publications, and Dues	\$-	\$200	\$-	\$200
001-21-00-521-550-00 Educational & Training	\$-	\$3,000	\$-	\$4,320
<b>TOTAL SCHOOL CROSSING GUARDS</b>	<b>\$939,202</b>	<b>\$803,844</b>	<b>\$1,090,570</b>	<b>\$873,726</b>

## Code Compliance Division



## 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, in alignment with the City's Strategic Plan.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Community Improvement Director	0.20	0.20	0.00	0.00	0.00
Code Enforcement & License Director	1.00	1.00	1.00	1.00	1.00
Code Enforcement Supervisor	2.00	2.00	2.00	2.00	3.00
Sr. Code Enforcement Officer	0.00	1.00	1.00	2.00	1.00
Code Enforcement Officer	8.50	8.50	7.00	7.00	7.00
Code Enforcement Officer Trainee	1.00	1.00	4.00	3.00	3.00
Permit & Licensing Administrative Analyst	0.00	1.00	1.00	1.00	1.00
Permit & License Clerk Supervisor	1.00	1.00	1.00	1.00	1.00
Sr. Permit & License Clerk	2.00	2.00	2.00	1.00	1.00
Permit & License Clerk	3.00	3.00	2.00	3.00	3.00
Housing Inspector	2.00	2.00	2.00	3.00	3.00
Business Inspector	0.00	1.00	1.00	1.00	1.00
<b>TOTAL STAFFING</b>	<b>20.70</b>	<b>23.70</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$1,483,793	\$1,488,422	\$1,775,252	\$2,284,190	\$2,445,779
Operating Expenses	\$147,714	\$225,505	\$371,059	\$303,788	\$380,147
Capital Outlay	\$89,007	\$16,268	\$27,801	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$1,720,514</b>	<b>\$1,730,195</b>	<b>\$2,174,112</b>	<b>\$2,587,978</b>	<b>\$2,825,926</b>

### Analysis

For FY 2026, the department converted one Code Enforcement Officer Trainee position to a Housing Inspector position and reclassified a Sr. Permitting and License Clerk position to a Permitting & Licensing Clerk position. Additionally, funds were added to this year's budget for Tax & License Administration for short-term rentals.

## Code Compliance Division

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### Accomplishments, Goals & Objectives

#### **FY 2025-2026 Strategic Goals and Objectives**

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-2 Enhance Effectiveness and Responsiveness**

- Adopt a Transparent and User-Friendly Resident Feedback Process by making it easy for residents to report issues and track resolution progress to improve efficiency and responsiveness.

##### **Strategic Pillar: Local Governance (LG); Key Action: : LG-3 Prioritize Customer Service**

- Ensure Consistent and Timely Enforcement of Municipal Codes by applying Code regulations uniformly across all neighborhoods and responding to complaints and other customer requests promptly.

##### **Strategic Pillar: Local Governance (LG); Key Action: : LG-4 Facilitate Effective Training**

- Enhance Officer Training, Safety, and Professional Development by ensuring Code Enforcement Officers are well-trained, supported, and prepared for field work.

##### **Strategic Pillar: Local Governance (LG); Key Action: : LG-6 Continue Processing Improvements**

- Improve Coordination with Other Departments and Agencies by strengthening collaboration with Planning & Zoning, Building, Public Works, and Police for more effective Code Enforcement.

##### **Strategic Pillar: Community Appearance (CA): Key Action: CA-5 Maintain a Clean, Attractive, Safe, Proud Community**

- Promote Clean, Safe, and Healthy Neighborhoods by addressing property maintenance, nuisance violations, and health hazards to improve community quality of life.
- Strengthen Enforcement of Registration of Recreational Vehicles (RVs) by locating and registering RVs to ensure compliance.
- Strengthen Enforcement of Vacant, Abandoned, and Blighted Properties by identifying and addressing problem properties that contribute to neighborhood decline.
- Increase Voluntary Compliance Through Education and Outreach by providing property owners and residents with clear information about Code requirements and how to comply.

## Code Compliance Division

Strategic Theme - Local Governance					
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-2 Enhance Effectiveness and Responsiveness	Adopt a Transparent and User-Friendly Resident Feedback Process by making it easy for residents to report issues and track resolution progress to improve efficiency and responsiveness.	Percentage of complaints submitted through online or mobile app	n/a	n/a	30%
		Percentage of complainants notified of resolution status via online or mobile app	n/a	n/a	100%
LG-3 Prioritize Customer Service	Ensure Consistent and Timely Enforcement of Municipal Codes by applying Code regulations uniformly across all neighborhoods and responding to complaints and other customer requests promptly.	Average response time to new complaints Percentage of cases resolved within 30 days	n/a n/a	n/a n/a	24 to 48 hours 45%
LG-4 Facilitate Effective Training	Enhance Officer Training, Safety, and Professional Development by ensuring Code Enforcement Officers are well-trained, supported, and prepared for field work.	Percentage of Officers completing annual trainings, certifications or recertifications	n/a	n/a	100%
LG-6 Continue Processing Improvements	Improve Coordination with Other Departments and Agencies by strengthening collaboration with Planning & Zoning, Building, Public Works, and Police for more effective Code Enforcement.	Number of joint inspections or interdepartmental task forces	n/a	n/a	30
		Number of cross-departmental Code cases resolved collaboratively	n/a	n/a	300
		Frequency of coordination meetings held	n/a	n/a	4

## Code Compliance Division

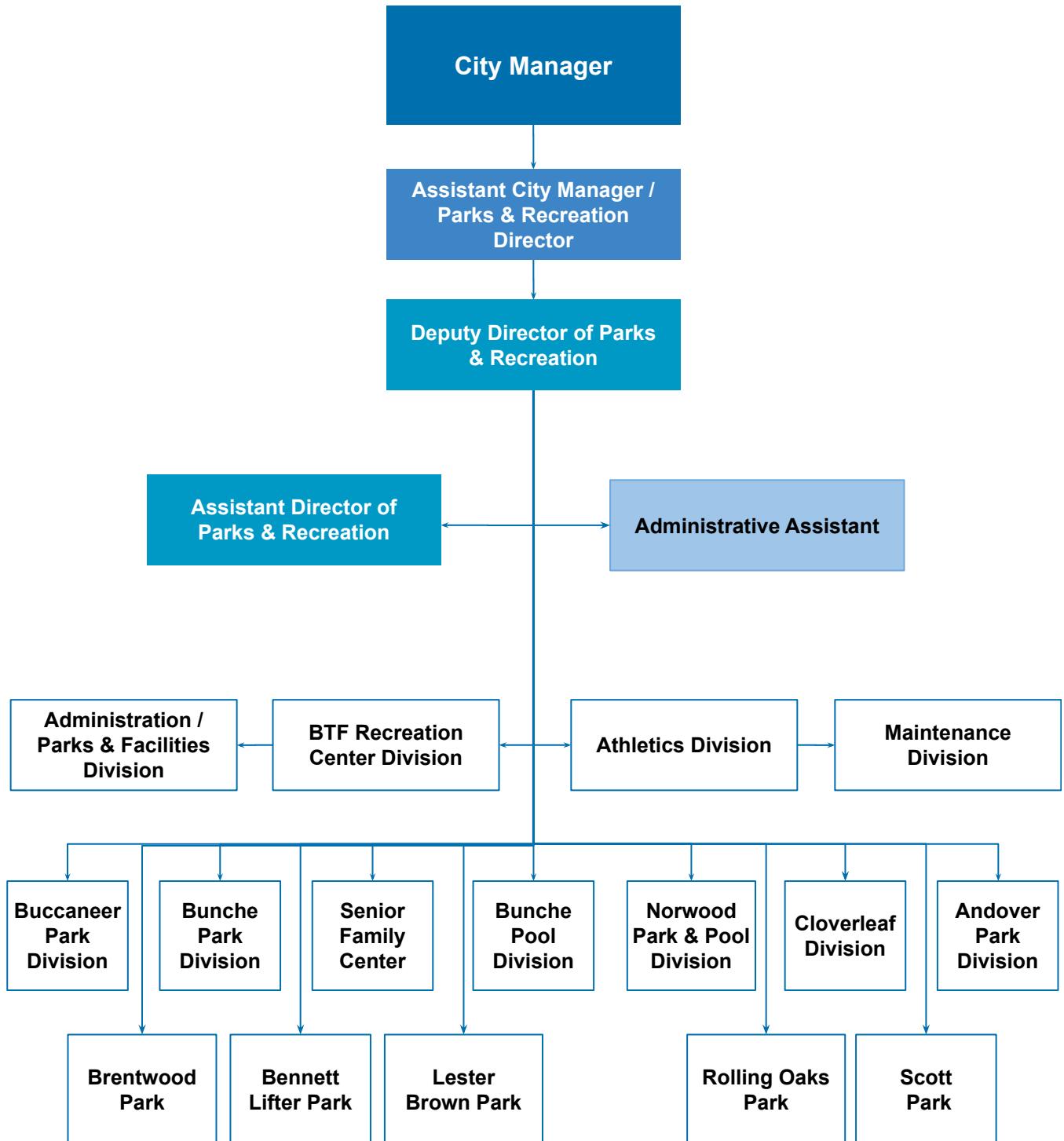
		Strategic Theme - Community Appearance			Actual FY 2024	Budget FY 2025	Budget FY 2026
Strategic Goals	Objectives	Performance Indicators					
CA-5 Maintain a Clean, Attractive, Safe, Proud Community	Promote Clean, Safe, and Healthy Neighborhoods by addressing property maintenance, nuisance violations, and health hazards to improve community quality of life.	Number of high-priority health and safety violations resolved	n/a	n/a	25		
	Strengthen Enforcement of Registration of Recreational Vehicles (RVs) by locating and registering RVs to ensure compliance.	Percentage of reduction in repeat violations at the same property	n/a	n/a	70%		
	Strengthen Enforcement of Vacant, Abandoned, and Blighted Properties by identifying and addressing problem properties that contribute to neighborhood decline.	Number of abatements completed or compliance agreements initiated	n/a	n/a	60		
	Increase Voluntary Compliance Through Education and Outreach by providing property owners and residents with clear information about Code requirements and how to comply.	Percentage of recreational vehicles registered	n/a	n/a	60%		
CA-6 Ensure Safe and Healthy Neighborhoods	Number of vacant properties tracked and monitored	n/a	n/a	25			
	Percentage of vacant/blighted properties brought into compliance or remediated	n/a	n/a	60%			
	Time to resolution for nuisance property cases	n/a	n/a	2-4 months			
CA-7 Promote Transparency and Accountability	Number of educational materials distributed (flyers, door hangers, web traffic)	n/a	n/a	1500			
	Percentage of violations resolved prior to Special Master Hearing	n/a	n/a	45%			

General Fund Code Compliance Division Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-29-01-529-102-00 Regular Salaries and Wages	\$1,099,137	\$1,485,309	\$1,083,699	\$1,526,413
001-29-01-529-104-00 Overtime	\$200,822	\$100,000	\$121,054	\$130,000
001-29-01-529-105-00 Special Pay	\$7,640	\$8,400	\$4,476	\$5,400
001-29-01-529-106-00 Off Duty Services	\$838	\$-	\$1,381	\$-
001-29-01-529-201-00 FICA	\$99,546	\$121,919	\$90,404	\$126,913
001-29-01-529-202-00 Retirement	\$170,628	\$245,143	\$160,227	\$260,725
001-29-01-529-203-00 Life and Health Insurance	\$183,496	\$292,711	\$197,469	\$364,827
001-29-01-529-204-00 Workers' Compensation	\$8,404	\$30,708	\$24,077	\$31,501
001-29-01-529-206-00 ICMA Deferred Comp- Benefit	\$4,741	\$-	\$4,106	\$-
<b>Operating Expenditures</b>				
001-29-01-529-310-00 Professional Services	\$14,125	\$-	\$15,345	\$10,000
001-29-01-529-340-00 Other Contractual	\$186,571	\$176,330	\$49,038	\$176,260
001-29-01-529-410-00 Communications Svc.	\$5,409	\$6,491	\$4,868	\$6,492
001-29-01-529-421-00 Postage & Freight	\$-	\$300	\$-	\$300
001-29-01-529-440-00 Rentals and Leases	\$8,169	\$12,000	\$6,556	\$12,000
001-29-01-529-470-00 Printing & Binding	\$15,782	\$10,000	\$7,979	\$10,000
001-29-01-529-493-00 Software License	\$119,732	\$76,757	\$125,114	\$132,185
001-29-01-529-510-00 Office Supplies	\$3,661	\$6,000	\$4,629	\$6,000
001-29-01-529-520-00 Operating Supplies	\$8,268	\$6,000	\$9,562	\$10,000
001-29-01-529-525-00 Uniforms	\$5,235	\$-	\$-	\$7,000
001-29-01-529-540-00 Books, Publications, and Dues	\$2,317	\$2,010	\$3,263	\$2,010
001-29-01-529-550-00 Educational & Training	\$1,790	\$7,900	\$-	\$7,900
<b>Capital Outlay</b>				
001-29-01-529-643-00 Computer Software	\$27,801	\$-	\$-	\$-
<b>TOTAL CODE ENFORCEMENT</b>	<b>\$2,174,112</b>	<b>\$2,587,978</b>	<b>\$1,913,247</b>	<b>\$2,825,926</b>



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## Parks and Recreation Department



## 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 Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$4,530,106	\$5,484,323	\$6,441,095	\$10,662,671	\$10,613,356
Operating Expenses	\$3,321,520	\$4,274,801	\$5,072,824	\$5,576,995	\$5,980,146
Capital Outlay	\$-	\$25,393	\$40,955	\$64,100	\$2,010
Reserve for Facilities Operations	\$-	\$-	\$-	\$200,000	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$7,851,626</b>	<b>\$9,784,517</b>	<b>\$11,554,874</b>	<b>\$16,503,766</b>	<b>\$16,595,512</b>

Expenditures By Program	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Administration Division	\$2,052,395	\$2,167,785	\$2,349,460	\$2,854,605	\$3,395,379
BTFRC Division	\$1,305,608	\$1,472,503	\$1,688,283	\$2,394,797	\$2,340,604
Athletics Division	\$882,401	\$1,113,093	\$981,379	\$1,027,558	\$1,056,492
Bunche Pool Division	\$275,572	\$281,248	\$318,600	\$548,876	\$524,843
Maintenance Division	\$1,401,273	\$1,676,782	\$1,823,580	\$2,846,798	\$2,508,303
Buccaneer Park Division	\$439,082	\$597,315	\$498,524	\$718,490	\$717,049
Norwood Park & Pool	\$399,718	\$555,747	\$381,566	\$491,673	\$478,605
Bunche Park Division	\$351,602	\$503,920	\$759,653	\$679,163	\$520,965
Senior Family Center	\$492,384	\$739,904	\$878,866	\$1,122,942	\$1,164,953
Cloverleaf Park	\$73,617	\$238,615	\$229,518	\$304,413	\$307,259
Andover Park	\$20,223	\$57,011	\$122,506	\$168,164	\$361,515
Bennett Lifter Park	\$-	\$73,022	\$367,341	\$352,764	\$362,985
Lester Brown Park	\$-	\$142,053	\$499,352	\$593,862	\$604,661
Brentwood Park	\$-	\$-	\$-	\$-	\$393,431
Rolling Oaks Park	\$-	\$-	\$-	\$-	\$1,208,468
<b>General Fund Total</b>	<b>\$7,693,875</b>	<b>\$9,618,998</b>	<b>\$10,898,628</b>	<b>\$14,104,105</b>	<b>\$15,945,512</b>
Children's Trust- YAS Prog	\$119,804	\$165,519	\$385,552	\$650,000	\$650,000
Alliance For A Healthier Generation	\$1,605	\$-	\$-	\$-	\$-
Healthy Out Of School Time	\$464	\$-	\$-	\$-	\$-
Children's Trust- YEN Prog	\$35,878	\$-	\$-	\$-	\$-
<b>Grant Fund Total</b>	<b>\$157,751</b>	<b>\$165,519</b>	<b>\$385,552</b>	<b>\$650,000</b>	<b>\$650,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$7,851,626</b>	<b>\$9,784,517</b>	<b>\$11,284,180</b>	<b>\$14,754,105</b>	<b>\$16,595,512</b>

## Parks and Recreation Department

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### Strategic Goals & Objectives

#### **FY 2025-2026 Strategic Goals and Objectives**

##### **Strategic Pillar: Community Appearance (CA); Key Action CA-5 Maintain a Clean, Attractive, Safe, Proud Community**

- Maintain Clean, Safe, and Accessible Parks and Facilities by ensuring all parks and recreational facilities are well-maintained and safe for all users.
- Promote Environmental Stewardship and Sustainability by protecting natural resources and implementing sustainable practices in park operations.

##### **Strategic Pillar: Community (C); Key Action CO-3 Care for Elderly/Seniors and CO-4 Motivate and Acknowledge Youth**

- Support Youth and Senior Programs that Build Social Connection by offering inclusive programs that serve all age groups, especially youth and older adults.

##### **Strategic Pillar: Community (CO); Key Action CO-5 Attract Families**

- Increase Community Participation in Recreational Programs by expanding access to variety of recreation programs for all ages.

##### **Strategic Pillar: Local Governance (LG); Key Action LG-1 Prioritize Customer Service**

- Enhance Customer Service by improving response time to public Inquiries related to parks, programs, and facilities and deploying program customer satisfaction surveys.

##### **Strategic Pillar: Local Governance (LG); Key Action LG-3 Prioritize Stewardship of Community Resources**

- Foster Partnerships and Community Engagement by collaborating with residents, nonprofits, schools, and businesses to support parks and programs.

##### **Strategic Pillar: Local Governance (LG); Key Action LG-4 Facilitate Effective Training**

- Cultivate a Skilled and Responsive Staff Team by investing in professional development and support for Department staff.

## Parks and Recreation Department

### Performance Indicators

Strategic Theme - Local Governance					
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-1 Prioritize Customer Service	Enhance Customer Service by improving response time to public inquiries related to parks, programs, and facilities and deploying program customer satisfaction surveys	Percentage of programs surveyed for customer satisfaction	n/a	n/a	75%
		Percentage of public inquiries responded to within 48 hours	n/a	n/a	75%
LG-3 Prioritize Stewardship of Community Resources	Foster Partnerships and Community Engagement by collaborating with residents, nonprofits, schools, and businesses to support parks and programs.	Number of active partnerships supporting programs	n/a	n/a	15 partners
		Percentage of programs operated through partnerships or sponsorships	n/a	n/a	25%
		Number of Memorandums of Understanding (MOUs) or partnership agreements formalized annually	n/a	n/a	15
		Number of initiatives or events that address health, equity, or environmental justice	n/a	n/a	10
LG-4 Facilitate Effective Training	Cultivate a Skilled and Responsive Staff Team by investing in professional development and support for Department staff.	Number of trainings completed per employee annually	n/a	n/a	4
		Percentage of staff membership in professional organizations	n/a	n/a	5%

## Parks and Recreation Department

Strategic Theme - Community					
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
CO-3 Care for Elderly	Support Youth and Senior Programs that Build Social Connection by offering inclusive programs that serve all age groups, especially youth and older adults.	Percentage of participants who return for future programs	n/a	n/a	50%
CO-4 Motivate and Acknowledge Youth		Number of new senior programs added	n/a	n/a	5
		Percentage of seniors reporting reduced isolation after program participation	n/a	n/a	30%
		Percentage of youth and seniors participating in multiple programs	n/a	n/a	25%
CO-5 Attract Families	Increase Community Participation in Recreational Programs by expanding access to variety of recreation programs for all ages.	Percentage increase in program registrations year-over-year	n/a	n/a	5%
		Number of new programs added	n/a	n/a	1
		Number of programs offered outside of traditional hours (evenings/weekends)	n/a	n/a	10
		Number of annual parent engagement activities	n/a	n/a	10

Strategic Theme - Community Appearance					
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
CA- 5 Maintain a Clean, Attractive, Safe, Proud Community	Maintain Clean, Safe, and Accessible Parks and Facilities by ensuring all parks and recreational facilities are well-maintained and safe for all users.	Number of maintenance work orders completed within target time	n/a	n/a	100
	Promote Environmental Stewardship and Sustainability by protecting natural resources and implementing sustainable practices in park operations.	Percentage of park amenities compliant with ADA standards	n/a	n/a	100%
		Number of trees or community gardens planted annually	n/a	n/a	5
		Acres of natural habitat restored or preserved	n/a	n/a	3 Acres

## Parks and Recreation Department

### Staffing Levels

Parks & Recreation Department		FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Authorized Positions						
ACM / Parks & Recreation Director		0.00	0.00	0.00	1.00	1.00
Parks & Recreation Director		1.00	1.00	1.00	0.00	0.00
Deputy Director of Parks & Recreation		0.00	0.00	0.00	1.00	1.00
Assistant Parks & Recreation Director		2.00	2.00	2.00	1.00	1.00
Operations Service Manager		1.00	1.00	1.00	1.00	1.00
Community Center Manager		4.00	4.00	4.00	6.00	7.00
Assistant Community Center Manager		3.00	1.00	0.00	0.00	0.00
Park Manager		3.00	9.00	14.00	11.00	11.00
Program Manager		1.60	0.80	0.80	0.80	0.80
Information Officer/Customer Service		1.00	0.00	0.00	0.00	0.00
Administrative Projects Manager- Parks		0.00	1.00	1.00	1.00	1.00
Administrative Parks Specialist		0.00	0.00	0.00	1.00	0.00
Events Specialist		2.00	0.00	0.00	0.00	0.00
Recreation Superintendent		0.00	1.00	1.00	1.00	1.00
Recreation Supervisor II		2.00	1.00	0.00	0.00	0.00
Recreation Supervisor		4.00	0.00	0.00	0.00	0.00
Recreation Coordinator		1.00	1.00	1.00	1.00	1.00
Recreation Aide II		9.00	7.00	10.00	15.00	17.00
Recreation Aide I		9.00	5.00	4.00	3.00	3.00
Recreation Aide		45.20	35.05	37.45	40.40	44.20
Aquatic Facility Manager		1.00	1.00	1.00	1.00	1.00
Lead Lifeguard Water Safety Instructor		3.80	3.80	3.80	4.00	4.00
Lifeguard Water Safety Instructor (FT)		4.00	4.00	4.00	5.00	5.00
Lifeguard Water Safety Instructor (PT)		3.55	3.55	3.55	3.05	2.55
Lifeguard		4.40	2.90	2.90	2.90	3.40
Athletics Manager		1.00	1.00	1.00	0.00	0.00
Athletics Supervisor		1.00	1.00	0.00	0.00	0.00
Athletics Coordinator		1.00	1.00	1.00	2.00	2.00
Health & Fitness Instructor		2.40	2.40	2.40	2.40	2.40
Chess Instructor		0.50	0.50	0.50	0.50	0.50
Teacher		4.00	3.20	3.20	3.25	3.25
Parks Superintendent		1.00	1.00	1.00	1.00	1.00
Maintenance District Supervisor		1.00	0.00	0.00	0.00	0.00
Park Maintenance Manager		0.00	1.00	1.00	1.00	1.00
Janitorial Supervisor		3.00	3.00	3.00	3.00	3.00
Janitorial Crew Worker		4.60	4.80	6.00	10.00	9.00
Landscape Supervisor		2.00	1.00	1.00	2.00	1.00

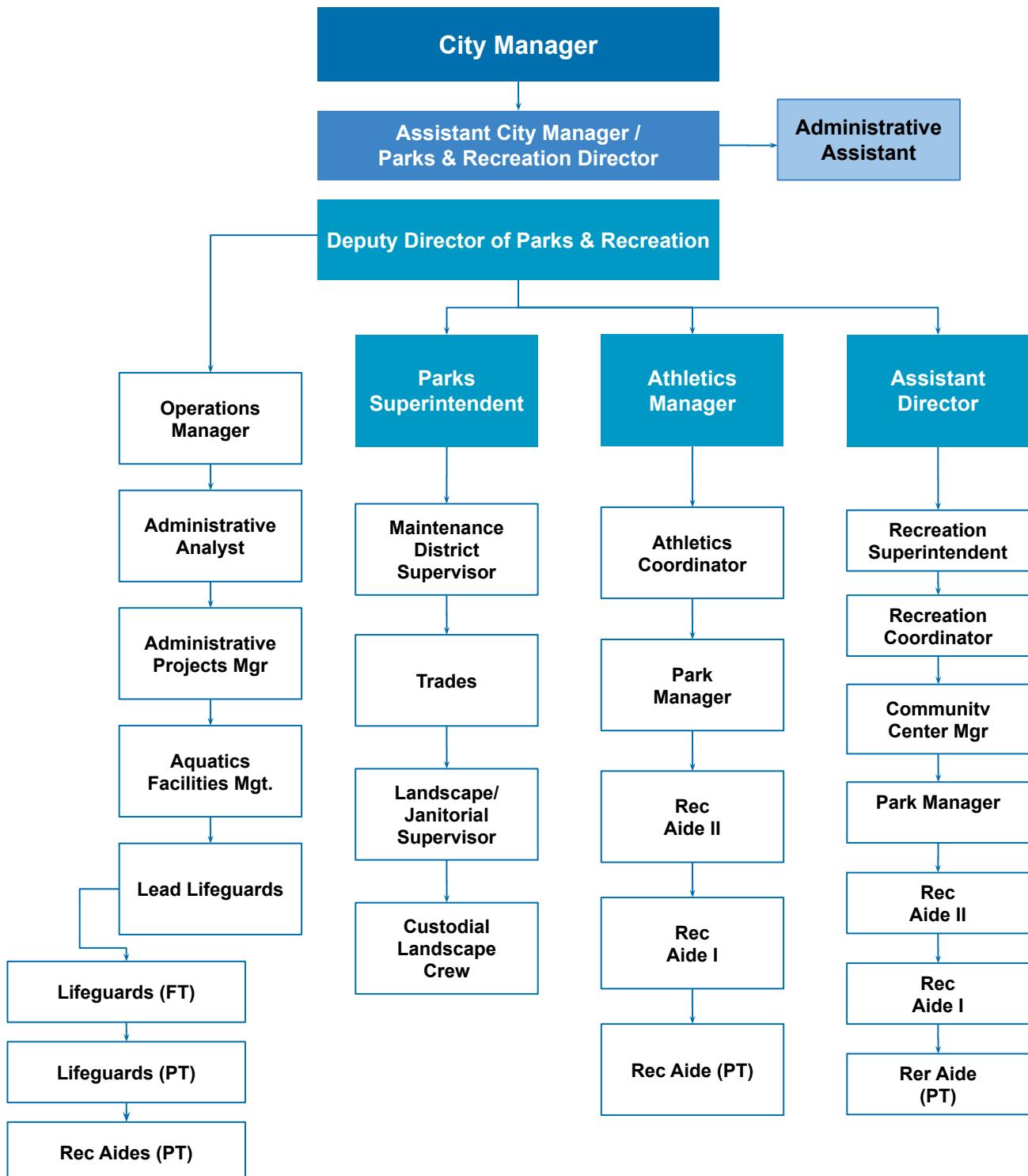
## Parks and Recreation Department

Landscape Crew Worker	6.00	6.00	6.00	6.00	7.00
Trades Worker Supervisor	0.00	0.00	0.00	1.00	1.00
Trades Worker	6.00	6.00	6.00	7.00	7.00
Irrigation Supervisor	0.30	0.30	0.30	0.30	0.30
Park Aide	0.00	6.20	7.00	14.20	15.80
Park Ranger	2.40	3.20	4.00	4.00	4.00
Community Garden Specialist	0.00	0.00	0.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	1.00	2.00	4.00	4.00
<b>TOTAL STAFFING</b>	<b>144.75</b>	<b>128.70</b>	<b>138.90</b>	<b>163.80</b>	<b>170.20</b>

### Analysis

The staffing increase is attributed to the opening of two new parks in FY 25, Rolling Oaks Park and Brentwood Park, in addition to Scott Park opening FY26.

## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Parks & Recreation Director	1.00	1.00	1.00	0.00	0.00
Assis. City Manager / Parks & Recreation Director	0.00	0.00	0.00	0.00	1.00
Deputy Director of Parks & Recreation	0.00	0.00	0.00	0.00	1.00
Teacher	1.70	1.70	1.95	2.00	2.00
Operations Service Manager	1.00	1.00	1.00	1.00	1.00
Recreation Aides II	3.00	2.00	1.00	1.00	1.00
Recreation Aides I	2.00	1.00	1.00	0.00	0.00
Recreation Aides	10.40	7.65	9.25	9.00	9.00
Information Officer	1.00	0.00	0.00	0.00	0.00
Recreation Supervisor	3.00	0.00	0.00	0.00	0.00
Recreation Coordinator	1.00	1.00	1.00	1.00	0.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	2.00	2.00
Assistant Parks & Recreation Director	2.00	2.00	2.00	1.00	1.00
Park Manager	0.00	2.00	3.00	2.00	2.00
Recreation Superintendent	0.00	1.00	1.00	1.00	1.00
Recreation Manager	0.00	0.00	0.00	0.00	1.00
Administrative Parks Specialist	0.00	0.00	0.00	1.00	1.00
Administrative Projects Manager	0.00	1.00	1.00	1.00	1.00
<b>TOTAL STAFFING</b>	<b>28.10</b>	<b>23.35</b>	<b>25.20</b>	<b>23.00</b>	<b>25.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$1,405,174	\$1,682,477	\$1,819,407	\$2,170,986	\$2,452,661
Operating Expenses	\$647,221	\$485,308	\$530,053	\$483,619	\$942,718
Reserve for Facilities Operations	\$-	\$-	\$-	\$200,000	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$2,052,395</b>	<b>\$2,167,785</b>	<b>\$2,349,460</b>	<b>\$2,854,605</b>	<b>\$3,395,379</b>

### Analysis

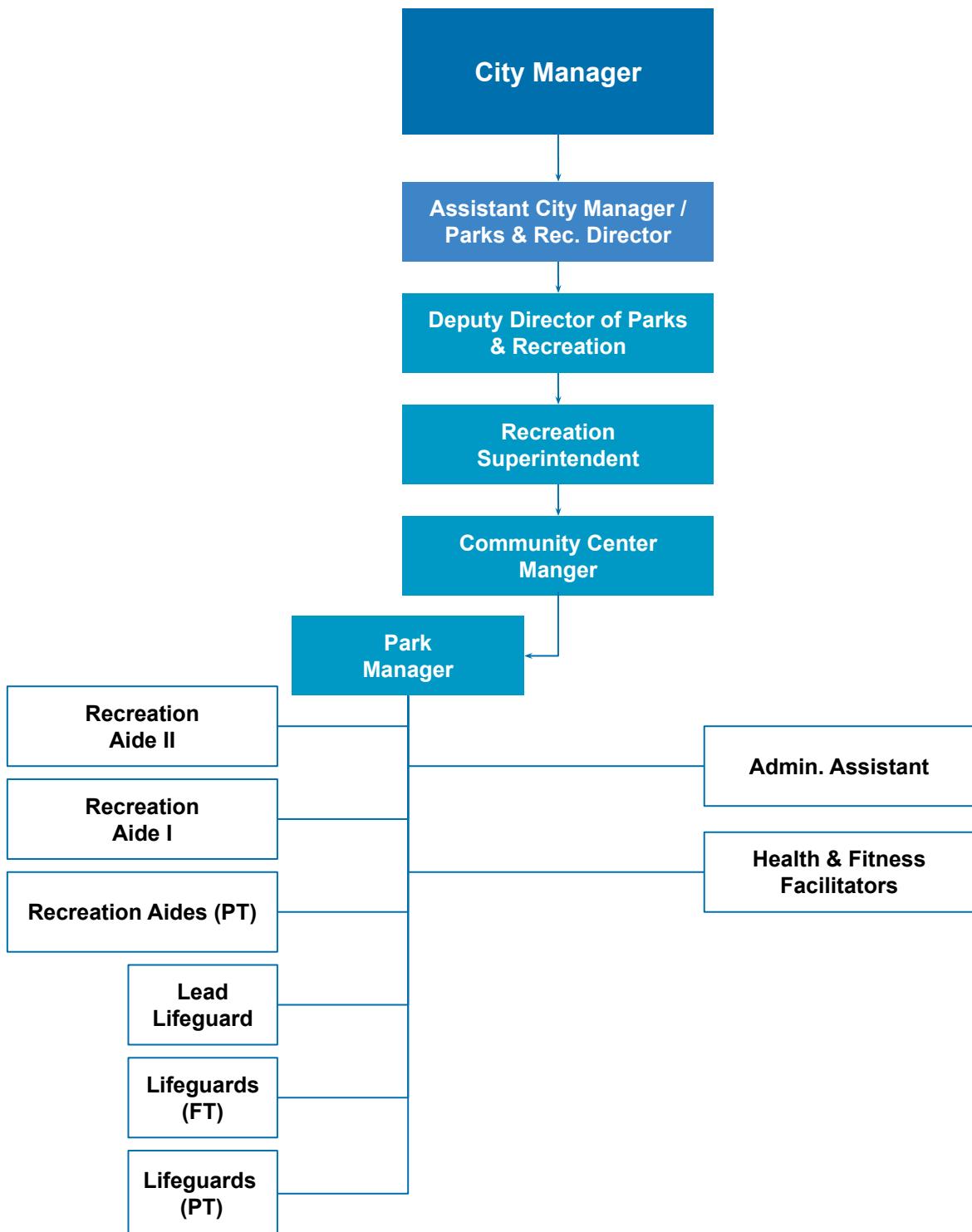
The recreation program will focus on improving the aesthetics, safety, and cleanliness of our parks and recreation facilities. Funding has been placed in reserves for any emergency maintainance issues that may arise.

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Administration Division</b>				
<b>Personnel Services</b>				
001-72-00-572-102-00 Regular Salaries and Wages	\$1,288,249	\$1,526,201	\$1,920,760	\$1,708,348
001-72-00-572-104-00 Overtime	\$39,113	\$20,000	\$73,331	\$20,000
001-72-00-572-105-00 Special Pay	\$9,309	\$10,080	\$11,167	\$10,080
001-72-00-572-201-00 FICA	\$102,260	\$118,208	\$152,564	\$128,036
001-72-00-572-202-00 Retirement	\$223,635	\$241,567	\$306,264	\$278,820
001-72-00-572-203-00 Life and Health Insurance	\$139,532	\$206,141	\$227,129	\$253,386
001-72-00-572-204-00 Workers' Compensation	\$17,309	\$48,789	\$58,197	\$53,991
<b>Operating Expenditures</b>				
001-72-00-572-310-00 Professional Services	\$4,667	\$3,000	\$15	\$3,000
001-72-00-572-313-00 Background Verifications	\$59	\$-	\$(-2,295)	\$-
001-72-00-572-340-00 Other Contractual	\$55,156	\$29,000	\$48,954	\$51,400
001-72-00-572-400-00 Travel & Per Diem	\$4,275	\$3,000	\$6,319	\$3,000
001-72-00-572-410-00 Communications Svc.	\$2,641	\$2,250	\$2,050	\$2,000
001-72-00-572-411-00 Telephone Services	\$68,105	\$100,000	\$50,885	\$60,000
001-72-00-572-431-00 Electricity	\$91,660	\$105,000	\$79,297	\$95,000
001-72-00-572-432-00 Water	\$31,001	\$32,500	\$25,920	\$30,000
001-72-00-572-433-00 Gas	\$-	\$120	\$-	\$-
001-72-00-572-440-00 Rentals and Leases	\$15,222	\$15,500	\$11,271	\$15,500
001-72-00-572-460-00 Repairs and Maintenance Service	\$14,641	\$25,319	\$22,721	\$100,620
001-72-00-572-461-00 Facility/Grounds Maint	\$9,467	\$17,900	\$15,762	\$9,800
001-72-00-572-470-00 Printing & Binding	\$3,064	\$2,350	\$87	\$2,360
001-72-00-572-493-00 Software License	\$1,454	\$-	\$-	\$-
001-72-00-572-494-00 Advertising	\$5,000	\$-	\$-	\$-
001-72-00-572-497-00 Other Obligations	\$140,229	\$90,730	\$125,251	\$91,588
001-72-00-572-510-00 Office Supplies	\$2,087	\$1,000	\$916	\$1,000
001-72-00-572-520-00 Operating Supplies	\$64,165	\$43,500	\$51,488	\$464,000
001-72-00-572-525-00 Uniforms	\$11,489	\$7,000	\$7,321	\$8,000
001-72-00-572-540-00 Books, Publications, and Dues	\$1,947	\$3,700	\$566	\$3,700
001-72-00-572-550-00 Educational & Training	\$3,724	\$1,750	\$(-15)	\$1,750
<b>Capital Outlay</b>				
<b>Non-Operating Expenditures</b>				
001-72-00-572-991-00 Working Capital Reserve	\$-	\$200,000	\$-	\$-
<b>TOTAL PARKS &amp; RECREATION - ADMINISTRATION</b>	<b>\$2,349,460</b>	<b>\$2,854,605</b>	<b>\$3,190,925</b>	<b>\$3,395,379</b>



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## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Community Center Manager	1.00	0.00	1.00	1.00	1.00
Assistant Community Center Manager	1.00	1.00	0.00	0.00	0.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Recreation Supervisor	1.00	0.00	0.00	0.00	0.00
Janitorial Crew Worker	1.60	0.80	1.00	1.00	1.00
Park Ranger	2.40	2.40	2.40	2.40	2.40
Recreation Aide	4.80	5.60	4.00	4.80	4.80
Recreation Aide I	2.00	2.00	1.00	1.00	1.00
Recreation Aide II	0.00	0.00	1.00	1.00	1.00
Health & Fitness Facilitator	2.40	2.40	2.40	2.40	2.40
Event Specialist	1.00	0.00	0.00	0.00	0.00
Lead Lifeguard Water Safety In	0.00	1.00	1.00	1.00	1.00
Lifeguard Water Safety Instruc	0.00	0.80	0.80	0.80	0.80
Lifeguard Water Sfty Inst (Ft)	0.00	3.00	3.00	3.00	3.00
Lifeguard	0.00	0.00	0.50	0.50	0.50
Aquatic Facility Manager	0.00	1.00	1.00	1.00	1.00
Park Manager	0.00	1.00	2.00	2.00	2.00
Chess Instructor	0.50	0.50	0.50	0.50	0.50
<b>TOTAL STAFFING</b>	<b>18.70</b>	<b>21.50</b>	<b>21.60</b>	<b>22.40</b>	<b>22.40</b>

### Program Expenditures

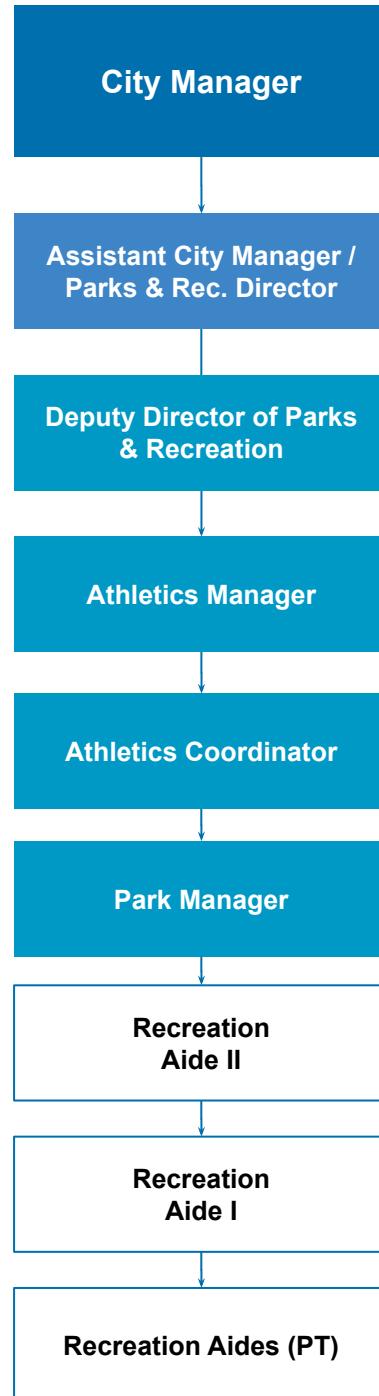
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$584,855	\$592,336	\$849,023	\$1,445,515	\$1,432,273
Operating Expenses	\$720,753	\$880,167	\$839,260	\$949,282	\$908,331
<b>TOTAL EXPENDITURES</b>	<b>\$1,305,608</b>	<b>\$1,472,503</b>	<b>\$1,688,283</b>	<b>\$2,394,797</b>	<b>\$2,340,604</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.

General Fund Parks & Recreation Department Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Betty T. Ferguson Community Center Division</b>					
<b>Personnel Services</b>					
001-72-02-572-102-00	Regular Salaries and Wages	\$593,015	\$1,035,106	\$659,495	\$981,064
001-72-02-572-104-00	Overtime	\$48,936	\$15,000	\$40,709	\$25,000
001-72-02-572-105-00	Special Pay	\$2,283	\$1,800	\$1,679	\$1,200
001-72-02-572-201-00	FICA	\$49,388	\$80,471	\$53,181	\$77,056
001-72-02-572-202-00	Retirement	\$86,185	\$143,127	\$95,781	\$141,151
001-72-02-572-203-00	Life and Health Insurance	\$59,532	\$127,394	\$60,680	\$166,431
001-72-02-572-204-00	Workers' Compensation	\$9,684	\$42,617	\$28,734	\$40,371
<b>Operating Expenditures</b>					
001-72-02-572-310-00	Professional Services	\$2,175	\$19,500	\$-	\$11,750
001-72-02-572-340-00	Other Contractual	\$9,319	\$8,200	\$4,273	\$9,640
001-72-02-572-341-00	Contractual Svc. Maint	\$7,548	\$8,100	\$6,187	\$8,100
001-72-02-572-344-00	Instructors payments	\$51,278	\$51,200	\$48,815	\$49,000
001-72-02-572-400-00	Travel & Per Diem	\$162	\$500	\$190	\$500
001-72-02-572-410-00	Communications Svc.	\$1,804	\$19,199	\$-	\$19,199
001-72-02-572-411-00	Telephone Services	\$-	\$5,700	\$-	\$5,700
001-72-02-572-431-00	Electricity	\$221,552	\$215,000	\$180,016	\$225,000
001-72-02-572-432-00	Water	\$57,967	\$60,000	\$38,715	\$60,000
001-72-02-572-440-00	Rentals and Leases	\$19,312	\$32,971	\$15,260	\$26,580
001-72-02-572-460-00	Repairs and Maintenance Service	\$143,864	\$205,088	\$165,961	\$182,388
001-72-02-572-461-00	Facility/Grounds Maint	\$257,595	\$275,164	\$267,763	\$277,564
001-72-02-572-470-00	Printing & Binding	\$5,087	\$3,000	\$5,177	\$2,750
001-72-02-572-497-00	Other Obligations	\$692	\$660	\$211	\$660
001-72-02-572-510-00	Office Supplies	\$4,638	\$4,500	\$1,964	\$4,500
001-72-02-572-520-00	Operating Supplies	\$47,981	\$33,500	\$46,985	\$18,000
001-72-02-572-525-00	Uniforms	\$6,323	\$5,500	\$8,720	\$5,500
001-72-02-572-528-00	Small Tools and Equipment	\$165	\$1,000	\$-	\$1,000
001-72-02-572-540-00	Books, Publications, and Dues	\$770	\$500	\$-	\$500
001-72-02-572-550-00	Educational & Training	\$1,028	\$-	\$-	\$-
<b>TOTAL BTF COMMUNITY CENTER</b>		<b>\$1,688,283</b>	<b>\$2,394,797</b>	<b>\$1,730,496</b>	<b>\$2,340,604</b>

## Parks and Recreation Department - Athletics Division



## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Community Center Manager	0.00	1.00	0.00	0.00	0.00
Park Manager	0.00	0.00	1.00	1.00	1.00
Athletics Manager	1.00	1.00	1.00	0.00	0.00
Athletics Coordinator	1.00	1.00	1.00	2.00	2.00
Athletics Supervisor	1.00	1.00	0.00	0.00	0.00
Aquatic Facility Manager	1.00	0.00	0.00	0.00	0.00
Recreation Aide I	2.00	1.00	0.00	0.00	0.00
Recreation Aide II	2.00	1.00	1.00	1.00	1.00
Lead Lifeguard Water Safety	1.00	0.00	0.00	0.00	0.00
Lifeguard Water Safety Instructor	3.80	0.00	0.00	0.00	0.00
Lifeguard	0.50	0.50	0.00	0.00	0.00
Recreation Aide	4.00	0.80	0.80	0.80	0.80
<b>TOTAL STAFFING</b>	<b>17.30</b>	<b>7.30</b>	<b>4.80</b>	<b>4.80</b>	<b>4.80</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$410,069	\$481,872	\$377,859	\$392,879	\$414,052
Operating Expenses	\$472,332	\$631,221	\$603,520	\$634,679	\$642,440
<b>TOTAL EXPENDITURES</b>	<b>\$882,401</b>	<b>\$1,113,093</b>	<b>\$981,379</b>	<b>\$1,027,558</b>	<b>\$1,056,492</b>

### Analysis

The Athletics Division will continue to offer exceptional programs to the community. In FY25/26 the division will focus on offering more leagues such as baseball, soccer and t-ball to provide additional programs to our residents. The division will also explore adult leagues such as kickball, softball and flag football.

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Athletics Program</b>				
<b>Personnel Services</b>				
001-72-04-572-102-00 Regular Salaries and Wages	\$241,990	\$252,131	\$237,196	\$257,015
001-72-04-572-104-00 Overtime	\$23,453	\$15,000	\$47,765	\$15,000
001-72-04-572-105-00 Special Pay	\$859	\$600	\$560	\$600
001-72-04-572-201-00 FICA	\$19,770	\$20,481	\$21,191	\$20,855
001-72-04-572-202-00 Retirement	\$36,064	\$36,411	\$38,729	\$38,164
001-72-04-572-203-00 Life and Health Insurance	\$51,701	\$57,869	\$55,299	\$71,830
001-72-04-572-204-00 Workers' Compensation	\$4,022	\$10,387	\$11,099	\$10,588
<b>Operating Expenditures</b>				
001-72-04-572-310-00 Professional Services	\$69,281	\$56,700	\$67,902	\$55,200
001-72-04-572-340-00 Other Contractual	\$294,767	\$318,000	\$354,852	\$345,300
001-72-04-572-344-00 Instructor Payments	\$7,546	\$20,100	\$-	\$20,100
001-72-04-572-400-00 Travel & Per Diem	\$2,131	\$3,000	\$-	\$3,000
001-72-04-572-410-00 Communications Svc.	\$2,290	\$1,200	\$2,611	\$1,200
001-72-04-572-440-00 Rentals and Leases	\$106,466	\$73,079	\$68,585	\$83,040
001-72-04-572-450-00 Insurance	\$7,497	\$10,000	\$-	\$10,000
001-72-04-572-460-00 Repairs and Maintenance Service	\$10,099	\$20,000	\$2,325	\$20,000
001-72-04-572-470-00 Printing & Binding	\$817	\$-	\$-	\$-
001-72-04-572-510-00 Office Supplies	\$746	\$600	\$-	\$600
001-72-04-572-520-00 Operating Supplies	\$89,695	\$93,000	\$44,132	\$93,000
001-72-04-572-540-00 Books, Publications, and Dues	\$11,140	\$38,000	\$300	\$10,000
001-72-04-572-550-00 Educational & Training	\$1,045	\$1,000	\$-	\$1,000
<b>TOTAL ATHLETIC DIVISION</b>	<b>\$981,379</b>	<b>\$1,027,558</b>	<b>\$952,546</b>	<b>\$1,056,492</b>

## Parks and Recreation Department - Bunche Pool Division



## Parks and Recreation Department - Bunche Pool Division

### Mission

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

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Lead Lifeguard Water Safety Instructor	0.80	1.00	1.00	1.00	1.00
Lifeguard Water Safety Instructor (PT)	2.75	2.75	2.75	2.25	1.75
Lifeguard Water Sfty Inst (FT)	1.00	1.00	1.00	2.00	2.00
Park Manager	2.00	0.00	0.00	0.00	0.00
<b>TOTAL STAFFING</b>	<b>6.55</b>	<b>4.75</b>	<b>4.75</b>	<b>5.25</b>	<b>4.75</b>

### Program Expenditures

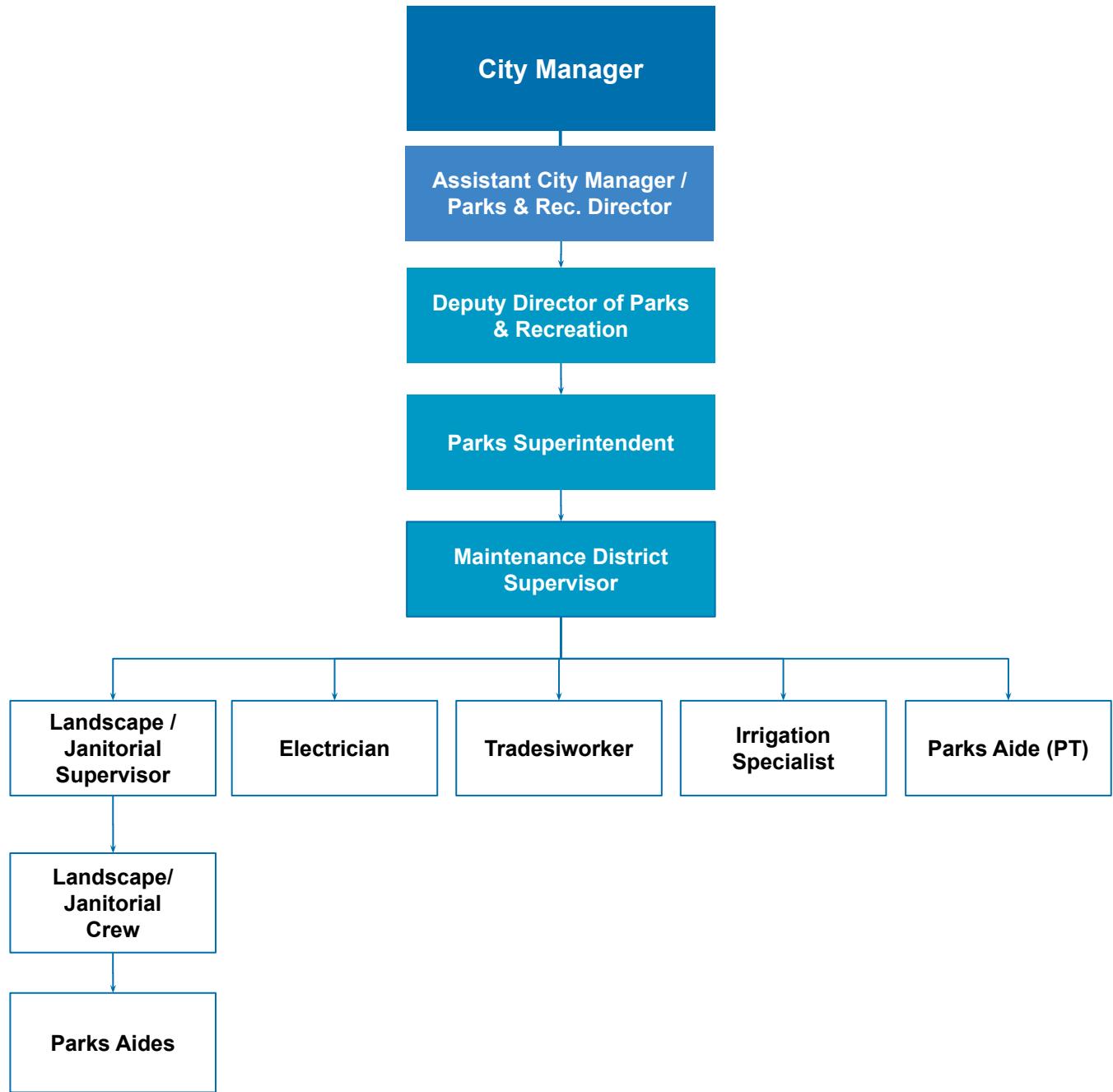
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$149,425	\$152,678	\$138,112	\$340,931	\$325,388
Operating Expenses	\$126,147	\$128,570	\$180,488	\$207,945	\$199,455
<b>TOTAL EXPENDITURES</b>	<b>\$275,572</b>	<b>\$281,248</b>	<b>\$318,600</b>	<b>\$548,876</b>	<b>\$524,843</b>

### Analysis

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

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Bunche Pool Program</b>				
<b>Personnel Services</b>				
001-72-05-572-102-00 Regular Salaries and Wages	\$77,937	\$230,958	\$76,978	\$215,243
001-72-05-572-104-00 Overtime	\$7,721	\$250	\$3,859	\$250
001-72-05-572-201-00 FICA	\$5,651	\$17,688	\$5,220	\$16,485
001-72-05-572-202-00 Retirement	\$11,632	\$31,517	\$11,018	\$30,234
001-72-05-572-203-00 Life and Health Insurance	\$33,868	\$51,024	\$20,348	\$54,329
001-72-05-572-204-00 Workers' Compensation	\$1,303	\$9,494	\$3,242	\$8,847
<b>Operating Expenditures</b>				
001-72-05-572-340-00 Other Contractual	\$32,974	\$32,618	\$17,564	\$33,138
001-72-05-572-411-00 Telephone Services	\$-	\$1,000	\$-	\$1,000
001-72-05-572-431-00 Electricity	\$15,273	\$25,000	\$15,565	\$18,000
001-72-05-572-432-00 Water	\$83,752	\$100,000	\$(72,012)	\$100,000
001-72-05-572-440-00 Rentals and Leases	\$2,929	\$3,800	\$2,069	\$3,800
001-72-05-572-460-00 Repairs and Maintenance Service	\$18,056	\$13,218	\$26,845	\$13,468
001-72-05-572-461-00 Facility/Grounds Maint	\$1,133	\$3,390	\$5,990	\$3,630
001-72-05-572-510-00 Office Supplies	\$-	\$1,000	\$-	\$1,000
001-72-05-572-520-00 Operating Supplies	\$24,871	\$26,419	\$26,479	\$23,919
001-72-05-572-525-00 Uniforms	\$1,500	\$1,500	\$-	\$1,500
<b>TOTAL BUNCHE POOL</b>	<b>\$318,600</b>	<b>\$548,876</b>	<b>\$143,165</b>	<b>\$524,843</b>

## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Maintenance District Supervisor	1.00	0.00	0.00	0.00	0.00
Park Maintenance Manager	0.00	1.00	1.00	1.00	1.00
Janitorial Supervisor	3.00	3.00	3.00	3.00	3.00
Janitorial Crew Worker	3.00	4.00	4.00	4.00	4.00
Landscape Supervisor	2.00	1.00	1.00	2.00	1.00
Landscape Crew Worker	6.00	6.00	6.00	6.00	7.00
Trades Worker	4.00	5.00	5.00	5.00	5.00
Trades Worker Supervisor	0.00	0.00	0.00	1.00	1.00
Irrigation Supervisor	0.30	0.30	0.30	0.30	0.30
Park Aide	0.00	6.20	7.00	7.00	7.00
Parks Superintendent	1.00	1.00	1.00	1.00	1.00
<b>TOTAL STAFFING</b>	<b>20.30</b>	<b>27.50</b>	<b>28.30</b>	<b>30.30</b>	<b>30.30</b>

### Program Expenditures

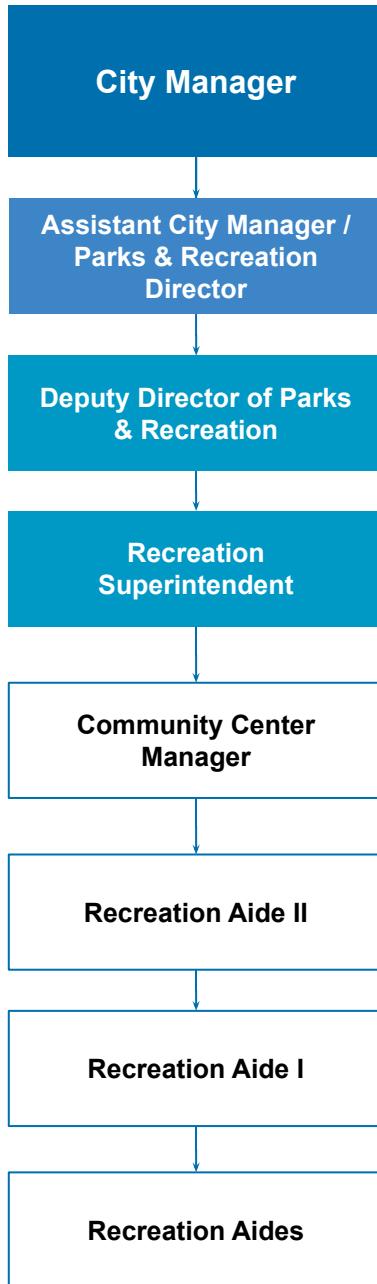
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$1,001,879	\$1,145,697	\$1,243,485	\$2,075,851	\$1,838,887
Operating Expenses	\$399,394	\$531,085	\$565,095	\$710,947	\$669,416
Capital Outlay	\$-	\$-	\$15,000	\$60,000	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$1,401,273</b>	<b>\$1,676,782</b>	<b>\$1,823,580</b>	<b>\$2,846,798</b>	<b>\$2,508,303</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.

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Maintenance Division</b>				
<b>Personnel Services</b>				
001-72-01-572-102-00 Regular Salaries and Wages	\$795,131	\$1,362,278	\$806,307	\$1,156,349
001-72-01-572-104-00 Overtime	\$86,768	\$50,000	\$115,753	\$50,000
001-72-01-572-105-00 Special Pay	\$7,788	\$4,380	\$5,286	\$5,220
001-72-01-572-201-00 FICA	\$66,642	\$108,376	\$68,311	\$92,685
001-72-01-572-202-00 Retirement	\$117,801	\$192,494	\$123,928	\$169,251
001-72-01-572-203-00 Life and Health Insurance	\$152,476	\$286,515	\$172,893	\$307,328
001-72-01-572-204-00 Workers' Compensation	\$14,554	\$71,808	\$39,861	\$58,054
001-72-01-572-206-00 ICMA Deferred Comp- Benefit	\$2,325	\$-	\$1,984	\$-
<b>Operating Expenditures</b>				
001-72-01-572-310-00 Professional Services	\$645	\$-	\$-	\$-
001-72-01-572-340-00 Other Contractual	\$247,173	\$440,599	\$244,510	\$400,279
001-72-01-572-400-00 Travel & Per Diem	\$14	\$-	\$(21)	\$-
001-72-01-572-410-00 Communications Svc.	\$2,757	\$-	\$6,915	\$-
001-72-01-572-431-00 Electricity	\$608	\$1,500	\$338	\$1,500
001-72-01-572-432-00 Water	\$9,073	\$3,000	\$3,124	\$3,000
001-72-01-572-440-00 Rentals and Leases	\$31,414	\$45,448	\$44,302	\$45,442
001-72-01-572-460-00 Repairs and Maintenance Service	\$93,150	\$105,850	\$57,954	\$97,395
001-72-01-572-461-00 Facility/Grounds Maint	\$14,932	\$25,000	\$11,460	\$20,000
001-72-01-572-497-00 Other Obligations	\$1,125	\$-	\$-	\$-
001-72-01-572-510-00 Office Supplies	\$368	\$300	\$-	\$300
001-72-01-572-520-00 Operating Supplies	\$107,030	\$65,000	\$93,896	\$60,000
001-72-01-572-525-00 Uniforms	\$5,020	\$5,500	\$6,976	\$5,500
001-72-01-572-528-00 Small Tools and Equipment	\$1,238	\$-	\$-	\$-
001-72-01-572-531-00 Landscape Supplies/Materials	\$50,548	\$17,500	\$38,643	\$35,000
<b>001-72-01-572-550-00 Educational &amp; Training</b>	\$-	\$1,250	\$-	\$1,000
<b>Capital Outlay</b>				
001-72-01-572-640-00 Machinery & Equipment	\$15,000	\$60,000	\$-	\$-
<b>TOTAL PARKS &amp; RECREATION - MAINTENANCE</b>	<b>\$1,823,580</b>	<b>\$2,846,798</b>	<b>\$1,842,420</b>	<b>\$2,508,303</b>

## Parks and Recreation Department - Buccaneer Park Division



## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
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	1.00	1.00	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	5.00	5.00	5.00	5.00
<b>TOTAL STAFFING</b>	<b>7.40</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

### Program Expenditures

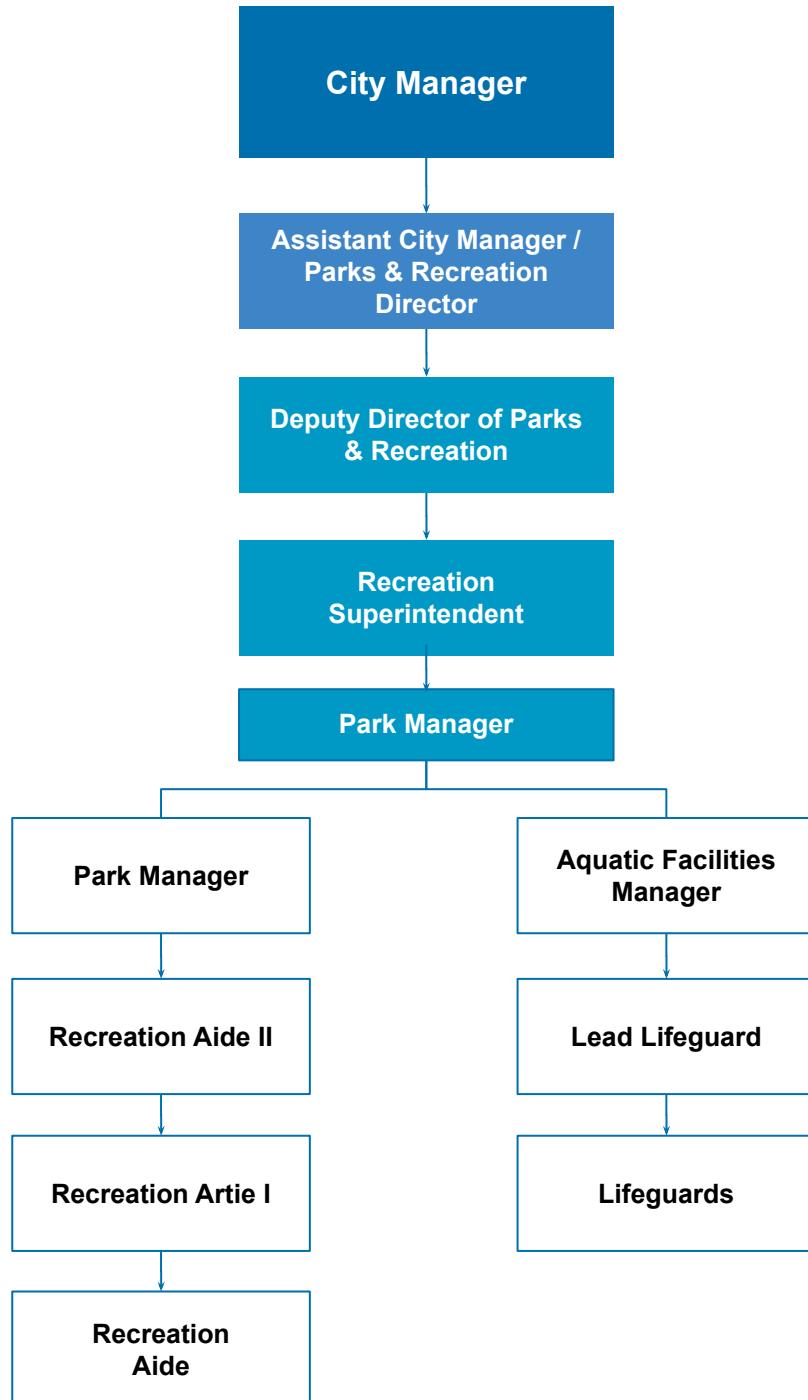
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$283,673	\$392,563	\$365,626	\$525,187	\$511,096
Operating Expenses	\$155,409	\$204,752	\$132,898	\$193,303	\$205,953
<b>TOTAL EXPENDITURES</b>	<b>\$439,082</b>	<b>\$597,315</b>	<b>\$498,524</b>	<b>\$718,490</b>	<b>\$717,049</b>

### Analysis

Funding for FY 2025 remains relatively flat compared to the previous fiscal year. Buccaneer Park will continue to provide spring and winter camps.

General Fund Parks & Recreation Department Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Buccaneer Park</b>					
<b>Personnel Services</b>					
001-72-06-572-102-00	Regular Salaries and Wages	\$271,117	\$372,015	\$103,902	\$366,638
001-72-06-572-104-00	Overtime	\$9,736	\$5,000	\$7,908	\$5,000
001-72-06-572-105-00	Special Pay	\$605	\$600	\$26	\$600
001-72-06-572-201-00	FICA	\$21,720	\$28,888	\$8,517	\$28,476
001-72-06-572-202-00	Retirement	\$32,759	\$51,389	\$15,137	\$52,141
001-72-06-572-203-00	Life and Health Insurance	\$25,377	\$51,982	\$3,734	\$43,148
001-72-06-572-204-00	Workers' Compensation	\$4,312	\$15,313	\$4,503	\$15,093
<b>Operating Expenditures</b>					
001-72-06-572-340-00	Other Contractual	\$65,637	\$109,416	\$75,086	\$110,066
001-72-06-572-400-00	Travel & Per Diem	\$636	\$-	\$-	\$-
001-72-06-572-410-00	Communications Svc.	\$3,787	\$3,000	\$3,056	\$3,000
001-72-06-572-411-00	Telephone Services	\$-	\$4,466	\$-	\$4,466
001-72-06-572-431-00	Electricity	\$14,100	\$15,000	\$11,065	\$12,000
001-72-06-572-432-00	Water	\$7,785	\$6,500	\$6,798	\$6,500
001-72-06-572-440-00	Rentals and Leases	\$833	\$2,400	\$487	\$2,400
001-72-06-572-460-00	Repairs and Maintenance Service	\$15,039	\$21,840	\$24,588	\$11,840
001-72-06-572-461-00	Facility/Grounds Maint	\$3,396	\$7,056	\$9,750	\$7,056
001-72-06-572-470-00	Printing & Binding	\$251	\$500	\$-	\$500
001-72-06-572-492-00	Special Events	\$1,148	\$1,500	\$-	\$1,500
001-72-06-572-497-00	Other Obligations	\$83	\$-	\$-	\$-
001-72-06-572-510-00	Office Supplies	\$1,019	\$1,200	\$1,112	\$1,200
001-72-06-572-520-00	Operating Supplies	\$18,008	\$18,775	\$9,403	\$18,775
001-72-06-572-521-00	Computers	\$-	\$-	\$-	\$25,000
001-72-06-572-525-00	Uniforms	\$1,000	\$1,000	\$599	\$1,000
001-72-06-572-540-00	Books, Publications, and Dues	\$160	\$650	\$-	\$650
001-72-06-572-550-00	Educational & Training	\$16	\$-	\$60	\$-
<b>TOTAL BUCCANEER PARK</b>		<b>\$498,524</b>	<b>\$718,490</b>	<b>\$285,731</b>	<b>\$717,049</b>

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



## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Recreation Supervisor II	1.00	0.00	0.00	0.00	0.00
Recreation Aide II	1.00	0.00	0.00	0.00	0.00
Recreation Aide I	1.00	0.00	0.00	0.00	0.00
Recreation Aide	4.00	1.20	1.20	1.20	1.20
Lead Lifeguard Water Safety	2.00	1.80	1.80	2.00	2.00
Lifeguard	3.90	2.40	2.40	2.40	2.40
Park Manager	0.00	2.00	1.00	0.00	0.00
<b>TOTAL STAFFING</b>	<b>12.90</b>	<b>7.40</b>	<b>6.40</b>	<b>5.60</b>	<b>5.60</b>

### Program Expenditures

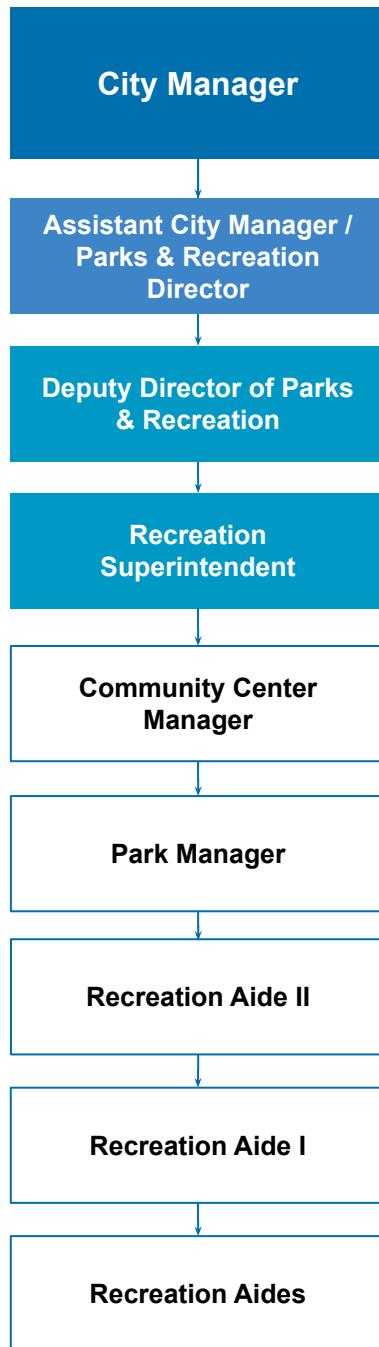
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$170,820	\$244,373	\$178,881	\$291,452	\$296,016
Operating Expenses	\$228,898	\$311,374	\$202,685	\$200,221	\$182,589
<b>TOTAL EXPENDITURES</b>	<b>\$399,718</b>	<b>\$555,747</b>	<b>\$381,566</b>	<b>\$491,673</b>	<b>\$478,605</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.

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Norwood Park</b>				
<b>Personnel Services</b>				
001-72-07-572-102-00 Regular Salaries and Wages	\$121,434	\$217,897	\$86,439	\$220,022
001-72-07-572-104-00 Overtime	\$14,840	\$3,000	\$1,942	\$3,000
001-72-07-572-105-00 Special Pay	\$472	\$-	\$-	\$-
001-72-07-572-201-00 FICA	\$10,775	\$16,899	\$6,993	\$17,061
001-72-07-572-202-00 Retirement	\$17,422	\$30,108	\$12,210	\$31,290
001-72-07-572-203-00 Life and Health Insurance	\$11,862	\$14,594	\$3,074	\$15,600
001-72-07-572-204-00 Workers' Compensation	\$2,076	\$8,954	\$3,738	\$9,043
<b>Operating Expenditures</b>				
001-72-07-572-340-00 Other Contractual	\$36,795	\$41,433	\$36,495	\$41,953
001-72-07-572-341-00 Contractual Svc. Maint	\$16,526	\$16,000	\$-	\$16,000
001-72-07-572-400-00 Travel & Per Diem	\$1,220	\$1,000	\$-	\$1,000
001-72-07-572-410-00 Communications Svc.	\$732	\$-	\$2,100	\$-
001-72-07-572-411-00 Telephone Services	\$-	\$1,500	\$-	\$1,500
001-72-07-572-431-00 Electricity	\$13,849	\$12,500	\$12,429	\$12,500
001-72-07-572-432-00 Water	\$6,518	\$9,000	\$10,172	\$9,000
001-72-07-572-433-00 Gas	\$15,350	\$36,000	\$3,152	\$20,000
001-72-07-572-440-00 Rentals and Leases	\$2,212	\$8,778	\$2,447	\$8,778
001-72-07-572-460-00 Repairs and Maintenance Service	\$61,236	\$24,508	\$79,226	\$24,508
001-72-07-572-461-00 Facility/Grounds Maint	\$2,859	\$8,202	\$2,895	\$8,200
001-72-07-572-470-00 Printing & Binding	\$500	\$500	\$-	\$500
001-72-07-572-492-00 Special Events	\$1,500	\$1,500	\$-	\$1,500
001-72-07-572-510-00 Office Supplies	\$1,626	\$1,700	\$-	\$1,700
001-72-07-572-520-00 Operating Supplies	\$39,567	\$34,150	\$24,931	\$32,000
001-72-07-572-525-00 Uniforms	\$1,500	\$1,500	\$898	\$1,500
001-72-07-572-540-00 Books, Publications, and Dues	\$-	\$700	\$-	\$700
001-72-07-572-550-00 Educational & Training	\$695	\$1,250	\$-	\$1,250
<b>TOTAL NORWOOD PARK</b>	<b>\$381,566</b>	<b>\$491,673</b>	<b>\$289,141</b>	<b>\$478,605</b>

## Parks and Recreation Department - Bunche Park Division



## Parks and Recreation Department - Bunche Park Division

### Mission

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

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Community Center Manager	1.00	1.00	1.00	1.00	1.00
Park Manager	0.00	1.00	1.00	0.00	0.00
Recreation Supervisor II	1.00	1.00	0.00	0.00	0.00
Event Specialist	1.00	0.00	0.00	0.00	0.00
Recreation Aide II	1.00	0.00	0.00	0.00	0.00
Recreation Aide I	1.00	0.00	1.00	1.00	1.00
Recreation Aide	5.00	2.80	2.00	2.00	2.00
<b>TOTAL STAFFING</b>	<b>10.00</b>	<b>5.80</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>

### Program Expenditures

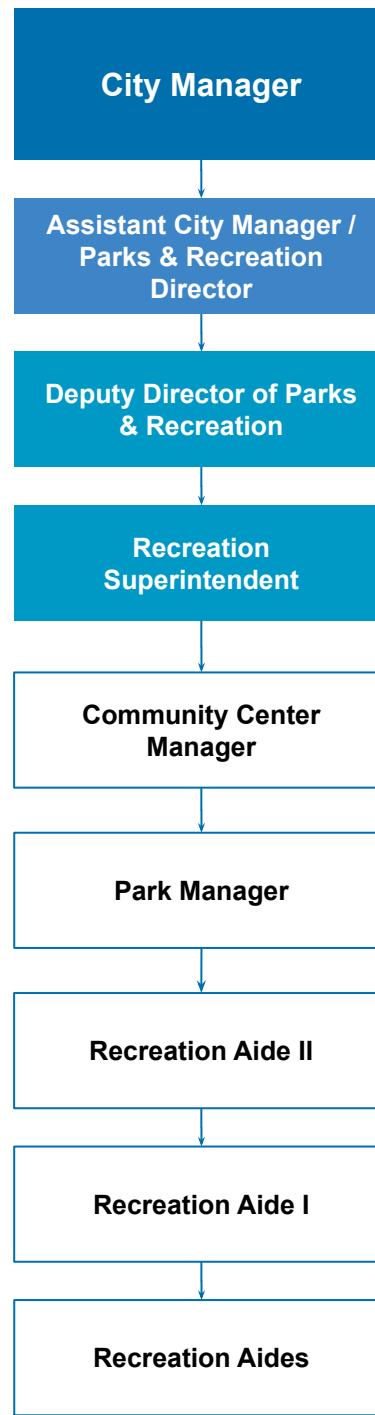
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$133,931	\$170,796	\$213,395	\$245,587	\$244,619
Operating Expenses	\$217,671	\$307,731	\$546,258	\$433,576	\$276,346
Capital Outlay	\$-	\$25,393	\$-	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$351,602</b>	<b>\$503,920</b>	<b>\$759,653</b>	<b>\$679,163</b>	<b>\$520,965</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.

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Bunche Park</b>				
<b>Personnel Services</b>				
001-72-08-572-102-00 Regular Salaries and Wages	\$147,694	\$172,238	\$110,572	\$169,448
001-72-08-572-104-00 Overtime	\$4,923	\$1,800	\$2,526	\$1,800
001-72-08-572-105-00 Special Pay	\$605	\$600	\$560	\$600
001-72-08-572-201-00 FICA	\$11,891	\$13,361	\$8,629	\$13,146
001-72-08-572-202-00 Retirement	\$19,910	\$23,722	\$19,812	\$24,026
001-72-08-572-203-00 Life and Health Insurance	\$26,071	\$26,762	\$17,209	\$28,610
001-72-08-572-204-00 Workers' Compensation	\$2,301	\$7,104	\$4,655	\$6,989
<b>Operating Expenditures</b>				
001-72-08-572-340-00 Other Contractual	\$53,328	\$62,887	\$54,911	\$63,667
001-72-08-572-341-00 Contractual Svc. Maint	\$67,384	\$71,727	\$64,644	\$71,727
001-72-08-572-344-00 Instructor Payments	\$4,740	\$10,000	\$11,054	\$7,500
001-72-08-572-400-00 Travel & Per Diem	\$763	\$1,200	\$-	\$1,200
001-72-08-572-410-00 Communications Svc.	\$19,243	\$4,800	\$14,034	\$4,800
001-72-08-572-411-00 Telephone Services	\$540	\$-	\$270	\$-
001-72-08-572-431-00 Electricity	\$45,161	\$50,000	\$43,107	\$45,000
001-72-08-572-432-00 Water	\$3,829	\$4,500	\$3,377	\$3,750
001-72-08-572-440-00 Rentals and Leases	\$9,385	\$7,907	\$4,569	\$7,907
001-72-08-572-460-00 Repairs and Maintenance Service	\$33,187	\$43,696	\$36,231	\$43,696
001-72-08-572-461-00 Facility/Grounds Maint	\$3,708	\$8,314	\$8,864	\$8,554
001-72-08-572-470-00 Printing & Binding	\$731	\$900	\$-	\$900
001-72-08-572-492-00 Special Events	\$224,180	\$150,900	\$218,384	\$900
001-72-08-572-510-00 Office Supplies	\$482	\$720	\$132	\$720
001-72-08-572-520-00 Operating Supplies	\$77,477	\$13,700	\$20,495	\$13,700
001-72-08-572-525-00 Uniforms	\$900	\$900	\$539	\$900
001-72-08-572-540-00 Books, Publications, and Dues	\$160	\$525	\$-	\$525
001-72-08-572-550-00 Educational & Training	\$1,060	\$900	\$-	\$900
<b>Capital Outlay</b>				
<b>TOTAL BUNCHE PARK</b>	<b>\$759,653</b>	<b>\$679,163</b>	<b>\$644,574</b>	<b>\$520,965</b>

## Parks and Recreation Department - Senior Family Center Division



## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
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	1.00	1.00	2.00	2.00	2.00
Recreation Aide II	1.00	2.00	3.00	3.00	3.00
Trades Worker	1.00	1.00	1.00	1.00	1.00
Recreation Aide	4.00	3.20	3.20	3.20	3.20
<b>TOTAL STAFFING</b>	<b>9.00</b>	<b>8.20</b>	<b>10.20</b>	<b>10.20</b>	<b>10.20</b>

### Program Expenditures

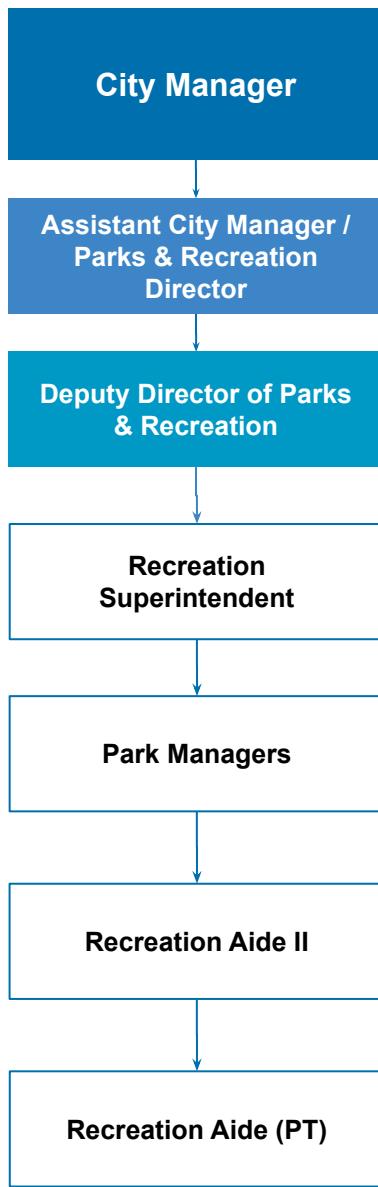
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$222,369	\$347,146	\$417,104	\$670,004	\$681,446
Operating Expenses	\$270,015	\$392,758	\$461,762	\$452,938	\$483,507
<b>TOTAL EXPENDITURES</b>	<b>\$492,384</b>	<b>\$739,904</b>	<b>\$878,866</b>	<b>\$1,122,942</b>	<b>\$1,164,953</b>

### Analysis

In FY25-26, the Senior Center will enhance its recreational activities for residents. Our goal is to 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.

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Senior Family Center</b>				
<b>Personnel Services</b>				
001-72-10-572-102-00 Regular Salaries and Wages	\$282,445	\$450,289	\$263,318	\$441,390
001-72-10-572-104-00 Overtime	\$16,504	\$10,000	\$11,393	\$10,000
001-72-10-572-105-00 Special Pay	\$951	\$1,200	\$560	\$1,200
001-72-10-572-201-00 FICA	\$22,842	\$35,303	\$20,359	\$34,623
001-72-10-572-202-00 Retirement	\$40,848	\$62,737	\$37,643	\$63,330
001-72-10-572-203-00 Life and Health Insurance	\$48,946	\$91,922	\$58,574	\$112,713
001-72-10-572-204-00 Workers' Compensation	\$4,568	\$18,553	\$11,240	\$18,190
<b>Operating Expenditures</b>				
001-72-10-572-310-00 Professional Services	\$3,670	\$2,000	\$771	\$2,000
001-72-10-572-340-00 Other Contractual	\$257,642	\$191,916	\$186,553	\$225,116
001-72-10-572-341-00 Contractual Svc. Maint	\$52,704	\$59,202	\$53,356	\$59,202
001-72-10-572-344-00 Instructor Payments	\$27,530	\$45,000	\$17,783	\$30,000
001-72-10-572-400-00 Travel & Per Diem	\$763	\$-	\$-	\$-
001-72-10-572-410-00 Communications Svc.	\$3,854	\$15,624	\$4,599	\$12,524
001-72-10-572-431-00 Electricity	\$31,349	\$31,625	\$24,836	\$31,625
001-72-10-572-432-00 Water	\$13,379	\$16,500	\$12,339	\$16,500
001-72-10-572-433-00 Gas	\$-	\$400	\$-	\$400
001-72-10-572-440-00 Rentals and Leases	\$5,804	\$10,500	\$7,870	\$10,500
001-72-10-572-460-00 Repairs and Maintenance Service	\$24,719	\$26,380	\$13,389	\$28,850
001-72-10-572-461-00 Facility/Grounds Maint	\$1,650	\$23,916	\$1,954	\$23,915
001-72-10-572-470-00 Printing & Binding	\$2,482	\$2,500	\$-	\$2,500
001-72-10-572-497-00 Other Obligations	\$73	\$-	\$847	\$-
001-72-10-572-510-00 Office Supplies	\$1,200	\$1,000	\$523	\$1,000
001-72-10-572-520-00 Operating Supplies	\$31,513	\$20,500	\$11,619	\$33,500
001-72-10-572-525-00 Uniforms	\$1,500	\$1,500	\$898	\$1,500
001-72-10-572-540-00 Books, Publications, and Dues	\$116	\$875	\$-	\$875
001-72-10-572-550-00 Educational & Training	\$1,814	\$3,500	\$-	\$3,500
<b>TOTAL SENIOR FAMILY CENTER</b>	<b>\$878,866</b>	<b>\$1,122,942</b>	<b>\$740,424</b>	<b>\$1,164,953</b>

## Parks and Recreation Department - Cloverleaf Park Division



## Parks and Recreation Department - Cloverleaf Park Division

### Mission

Cloverleaf 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Park Manager	0.00	1.00	1.00	1.00	1.00
Recreation Aide II	0.00	1.00	1.00	1.00	1.00
Recreation Aide	0.00	1.60	1.60	1.60	1.60
<b>TOTAL STAFFING</b>	<b>0.00</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>

### Program Expenditures

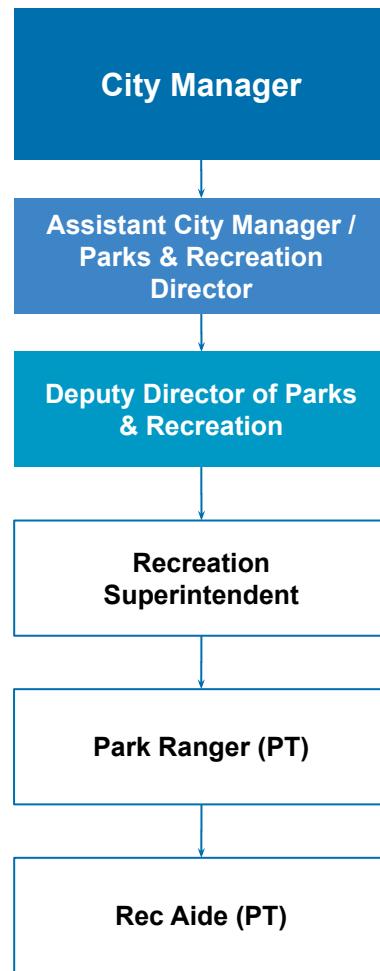
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$31,018	\$136,498	\$151,204	\$205,948	\$216,673
Operating Expenses	\$42,599	\$102,117	\$78,314	\$98,465	\$90,586
<b>TOTAL EXPENDITURES</b>	<b>\$73,617</b>	<b>\$238,615</b>	<b>\$229,518</b>	<b>\$304,413</b>	<b>\$307,259</b>

### Analysis

In FY25-26, the Cloverleaf Park will enhance its recreational activities for residents. Our goal is to create innovative programming to educate while providing physical fitness, as well as establish a partnership with organization to provide programs and activities for residents.

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Cloverleaf Park Division</b>				
<b>Personnel Services</b>				
001-72-11-572-102-00 Regular Salaries and Wages	\$5,832	\$146,169	\$-	\$-
001-72-11-572-104-00 Overtime	\$212	\$2,000	\$-	\$-
001-72-11-572-201-00 FICA	\$461	\$11,335	\$-	\$-
001-72-11-572-202-00 Retirement	\$820	\$20,803	\$-	\$-
001-72-11-572-203-00 Life and Health Insurance	\$412	\$31,349	\$-	\$-
001-72-11-572-204-00 Workers' Compensation	\$246	\$6,008	\$-	\$-
<b>Operating Expenditures</b>				
001-72-11-572-340-00 Other Contractual	\$8,749	\$24,852	\$-	\$-
001-72-11-572-341-00 Contractual Svc. Maint	\$1,999	\$11,721	\$-	\$-
001-72-11-572-410-00 Communications Svc.	\$1,686	\$3,000	\$-	\$-
001-72-11-572-431-00 Electricity	\$655	\$11,250	\$-	\$-
001-72-11-572-432-00 Water	\$6,967	\$10,000	\$-	\$-
001-72-11-572-440-00 Rentals and Leases	\$767	\$920	\$-	\$-
001-72-11-572-460-00 Repairs and Maintenance Service	\$709	\$13,066	\$-	\$-
001-72-11-572-461-00 Facility/Grounds Maint	\$650	\$7,806	\$-	\$-
001-72-11-572-510-00 Office Supplies	\$-	\$500	\$-	\$-
001-72-11-572-520-00 Operating Supplies	\$420	\$12,500	\$-	\$-
001-72-11-572-540-00 Books, Publications, and Dues	\$-	\$350	\$-	\$-
001-72-11-572-550-00 Educational & Training	\$-	\$2,500	\$-	\$-
<b>TOTAL CLOVERLEAF PARK</b>	<b>\$30,585</b>	<b>\$316,129</b>	<b>\$-</b>	<b>\$-</b>

## 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 residents. The overall goal is to ensure that the park is clean and safe for patrons to enjoy.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Park Ranger	0.00	0.80	0.80	0.80	0.80
Recreation Aide	0.00	1.60	1.60	1.60	1.60
<b>TOTAL STAFFING</b>	<b>0.00</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$-	\$7,444	\$76,494	\$104,502	\$105,593
Operating Expenses	\$20,223	\$49,567	\$46,012	\$63,662	\$255,922
<b>TOTAL EXPENDITURES</b>	<b>\$20,223</b>	<b>\$57,011</b>	<b>\$122,506</b>	<b>\$168,164</b>	<b>\$361,515</b>

### Analysis

In FY25-26, Andover Park will enhance its recreational activities for residents. The goal is to create and nurture an environment for residents to enjoy outdoor activities to include: playground, basketball court, open greens space and a walking trail.

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Andover Park Division</b>				
<b>Personnel Services</b>				
001-72-12-572-102-00 Regular Salaries and Wages	\$60,584	\$83,342	\$33,894	\$82,009
001-72-12-572-104-00 Overtime	\$1,985	\$-	\$1,032	\$2,000
001-72-12-572-201-00 FICA	\$4,924	\$6,376	\$2,672	\$6,427
001-72-12-572-202-00 Retirement	\$8,071	\$11,359	\$4,760	\$11,786
001-72-12-572-204-00 Workers' Compensation	\$930	\$3,425	\$1,435	\$3,371
<b>Operating Expenditures</b>				
001-72-12-572-340-00 Other Contractual	\$35,109	\$37,912	\$30,833	\$38,172
001-72-12-572-431-00 Electricity	\$-	\$7,500	\$-	\$2,500
001-72-12-572-432-00 Water	\$-	\$6,000	\$-	\$3,000
001-72-12-572-460-00 Repairs and Maintenance Service	\$2,449	\$7,500	\$1,350	\$7,500
001-72-12-572-520-00 Operating Supplies	\$8,454	\$4,750	\$-	\$204,750
<b>TOTAL ANDOVER PARK</b>	<b>\$122,506</b>	<b>\$168,164</b>	<b>\$75,976</b>	<b>\$361,515</b>

## Parks and Recreation Department - Bennett Lifter Park Division



## Parks and Recreation Department - Bennett Lifter Park Division

### Mission

Bennett Lifter Park is committed to providing a space that appeals to residents of all ages. The Park offers a playground and basketball court, as well as a meeting place and pavilions for social interaction.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Park Manager	0.00	0.00	1.00	1.00	1.00
Recreation Aide II	0.00	0.00	1.00	1.00	1.00
Recreation Aide	0.00	0.00	1.60	1.60	1.60
<b>TOTAL STAFFING</b>	<b>0.00</b>	<b>0.00</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>

### Program Expenditures

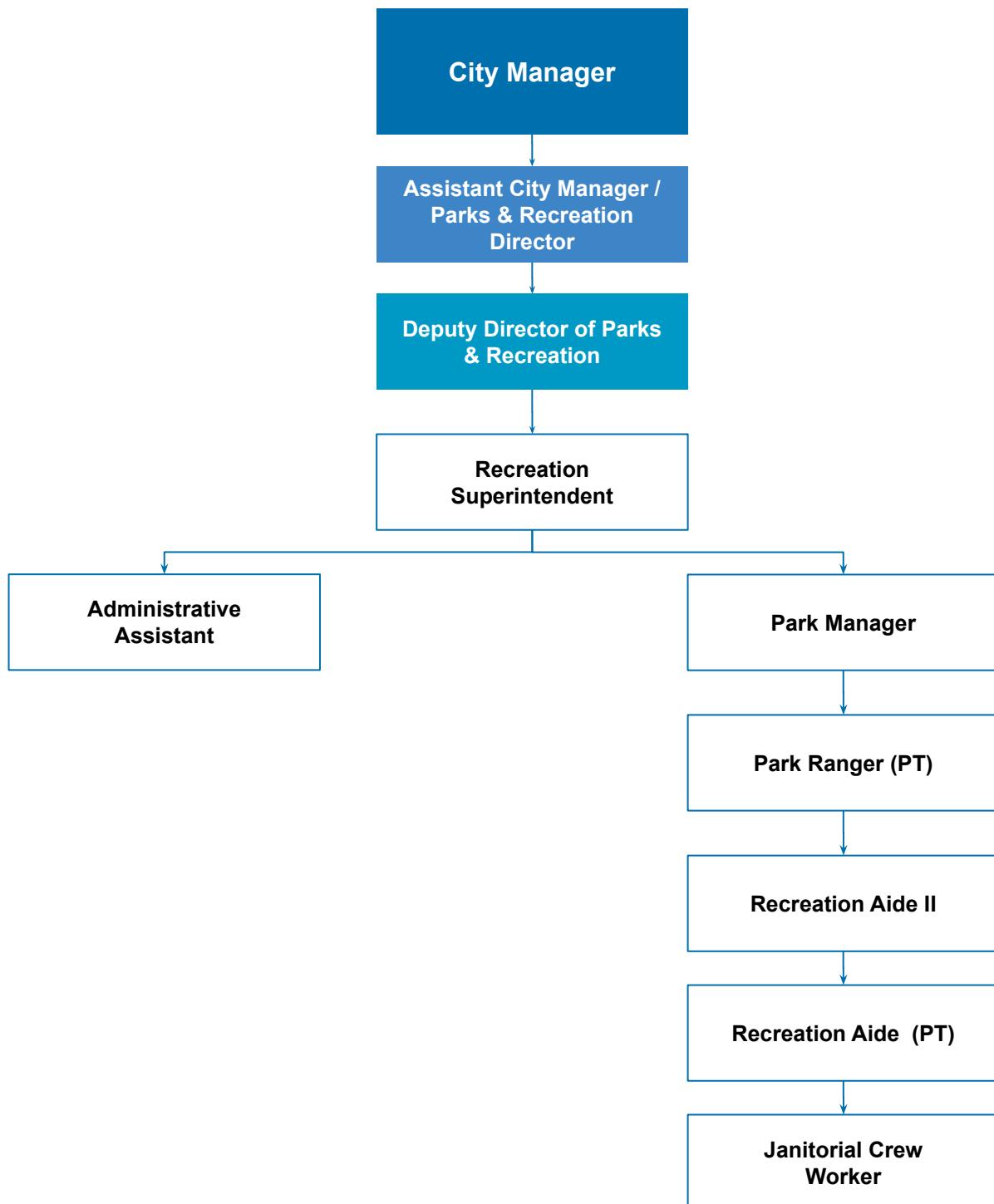
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$-	\$24,987	\$172,712	\$201,144	\$220,227
Operating Expenses	\$-	\$48,035	\$194,629	\$151,620	\$142,758
<b>TOTAL EXPENDITURES</b>	<b>\$-</b>	<b>\$73,022</b>	<b>\$367,341</b>	<b>\$352,764</b>	<b>\$362,985</b>

### Analysis

The Park will continue to improve the overall aesthetics through landscaping, facility cleanliness and safety protocols; as well as through execution of annual maintenance service agreements.

General Fund Parks & Recreation Department Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Bennett Lifter Park Division</b>					
<b>Personnel Services</b>					
001-72-13-572-102-00	Regular Salaries and Wages	\$108,716	\$138,683	\$73,215	\$139,104
001-72-13-572-104-00	Overtime	\$12,883	\$-	\$7,615	\$10,000
001-72-13-572-105-00	Special Pay	\$605	\$600	\$560	\$600
001-72-13-572-201-00	FICA	\$9,205	\$10,655	\$6,009	\$11,452
001-72-13-572-202-00	Retirement	\$16,527	\$18,902	\$11,017	\$20,919
001-72-13-572-203-00	Life and Health Insurance	\$23,231	\$26,581	\$21,637	\$32,410
001-72-13-572-204-00	Workers' Compensation	\$1,545	\$5,723	\$3,270	\$5,742
<b>Operating Expenditures</b>					
001-72-13-572-310-00	Professional Services	\$-	\$-	\$11	\$-
001-72-13-572-340-00	Other Contractual	\$42,198	\$79,898	\$37,540	\$71,536
001-72-13-572-344-00	Instructor Payments	\$-	\$5,000	\$7,500	\$2,500
001-72-13-572-410-00	Communications Svc.	\$31,895	\$3,000	\$4,058	\$3,000
001-72-13-572-431-00	Electricity	\$4,615	\$7,000	\$4,436	\$5,000
001-72-13-572-432-00	Water	\$56,302	\$6,000	\$89,881	\$15,000
001-72-13-572-440-00	Rentals and Leases	\$-	\$1,150	\$-	\$1,150
001-72-13-572-460-00	Repairs and Maintenance Service	\$10,305	\$9,316	\$3,310	\$9,316
001-72-13-572-461-00	Facility/Grounds Maint	\$-	\$4,806	\$2,850	\$4,806
001-72-13-572-470-00	Printing & Binding	\$500	\$250	\$-	\$250
001-72-13-572-510-00	Office Supplies	\$683	\$1,000	\$413	\$1,000
001-72-13-572-520-00	Operating Supplies	\$46,810	\$31,500	\$23,242	\$26,500
001-72-13-572-525-00	Uniforms	\$1,200	\$1,200	\$1,368	\$1,200
001-72-13-572-550-00	Educational & Training	\$121	\$1,500	\$-	\$1,500
<b>TOTAL BENNETT LIFTER PARK</b>		<b>\$367,341</b>	<b>\$352,764</b>	<b>\$297,932</b>	<b>\$362,985</b>

## Parks and Recreation Department - Lester Brown Park Division



## Parks and Recreation Department - Lester Brown Park Division

### Mission

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

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Park Manager	0.00	0.00	1.00	1.00	1.00
Recreation Adie II	0.00	0.00	1.00	1.00	1.00
Park Ranger	0.00	0.00	0.80	0.80	0.80
Janitorial Crew Worker	0.00	0.00	1.00	1.00	1.00
Recreation Aide	0.00	0.00	1.60	1.60	1.60
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
<b>TOTAL STAFFING</b>	<b>0.00</b>	<b>0.00</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>

### Program Expenditures

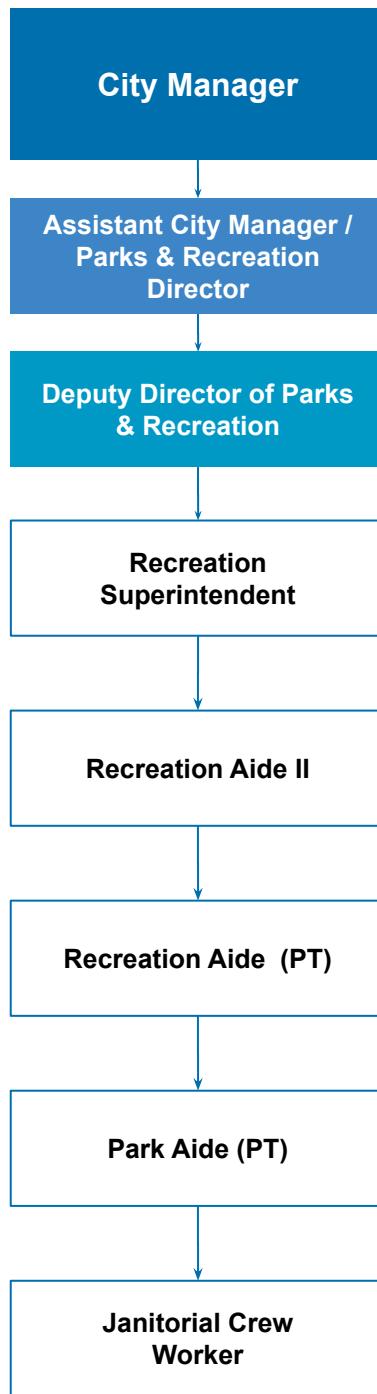
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$-	\$9,988	\$285,256	\$363,687	\$413,969
Operating Expenses	\$-	\$132,065	\$188,141	\$230,175	\$190,692
<b>TOTAL EXPENDITURES</b>	<b>\$-</b>	<b>\$142,053</b>	<b>\$473,397</b>	<b>\$593,862</b>	<b>\$604,661</b>

### Analysis

In FY 26, the Park will continue to contribute to the health and wellbeing of residents through the provision of athletics programs, outdoor fitness area, multipurpose field and walking trail.

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Lester Brown Park Division</b>				
<b>Personnel Services</b>				
001-72-14-572-102-00 Regular Salaries and Wages	\$176,849	\$259,220	\$199,705	\$262,555
001-72-14-572-104-00 Overtime	\$26,018	\$-	\$23,521	\$20,000
001-72-14-572-105-00 Special Pay	\$588	\$600	\$594	\$600
001-72-14-572-201-00 FICA	\$15,458	\$19,876	\$16,696	\$21,661
001-72-14-572-202-00 Retirement	\$27,567	\$35,331	\$30,426	\$39,643
001-72-14-572-203-00 Life and Health Insurance	\$35,950	\$40,004	\$44,058	\$60,715
001-72-14-572-204-00 Workers' Compensation	\$2,826	\$8,656	\$8,929	\$8,795
<b>Operating Expenditures</b>				
001-72-14-572-340-00 Other Contractual	\$61,013	\$75,999	\$47,290	\$74,169
001-72-14-572-344-00 Instructor Payments	\$-	\$59,402	\$-	\$8,000
001-72-14-572-400-00 Travel & Per Diem	\$127	\$-	\$-	\$-
001-72-14-572-410-00 Communications Svc.	\$7,763	\$4,500	\$5,096	\$4,500
001-72-14-572-431-00 Electricity	\$20,194	\$9,000	\$19,573	\$9,000
001-72-14-572-432-00 Water	\$-	\$6,000	\$-	\$6,000
001-72-14-572-440-00 Rentals and Leases	\$10,283	\$9,852	\$9,474	\$9,852
001-72-14-572-460-00 Repairs and Maintenance Service	\$13,865	\$12,316	\$2,981	\$14,061
001-72-14-572-461-00 Facility/Grounds Maint	\$4,012	\$4,806	\$6,825	\$16,810
001-72-14-572-470-00 Printing & Binding	\$364	\$250	\$-	\$250
001-72-14-572-510-00 Office Supplies	\$308	\$1,000	\$-	\$1,000
001-72-14-572-520-00 Operating Supplies	\$68,234	\$43,000	\$21,786	\$43,000
001-72-14-572-525-00 Uniforms	\$1,200	\$1,200	\$-	\$1,200
001-72-14-572-540-00 Books, Publications, and Dues	\$120	\$-	\$-	\$-
001-72-14-572-550-00 Educational & Training	\$658	\$2,850	\$-	\$2,850
<b>Capital Outlay</b>				
001-72-14-572-640-00	\$25,955	\$-	\$-	\$-
<b>TOTAL LESTER BROWN PARK</b>	<b>\$499,352</b>	<b>\$593,862</b>	<b>\$436,954</b>	<b>\$604,661</b>

## Parks and Recreation Department - Brentwood Park Division



## Parks and Recreation Department - Brentwood Park Division

### Mission

Brentwood Park is committed to providing for the enrichment of the city's residents by fostering and promoting socialization and wellness for its residents through the provision of picnic areas, walking trails, outdoor fitness court and multi-purpose fields.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Recreation Adie II	0.00	0.00	0.00	3.00	3.00
Janitorial Crew Worker	0.00	0.00	0.00	1.00	1.00
Recreation Aide	0.00	0.00	0.00	2.40	2.40
Park Aide	0.00	0.00	0.00	0.80	0.80
<b>TOTAL STAFFING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7.20</b>	<b>7.20</b>

### Program Expenditures

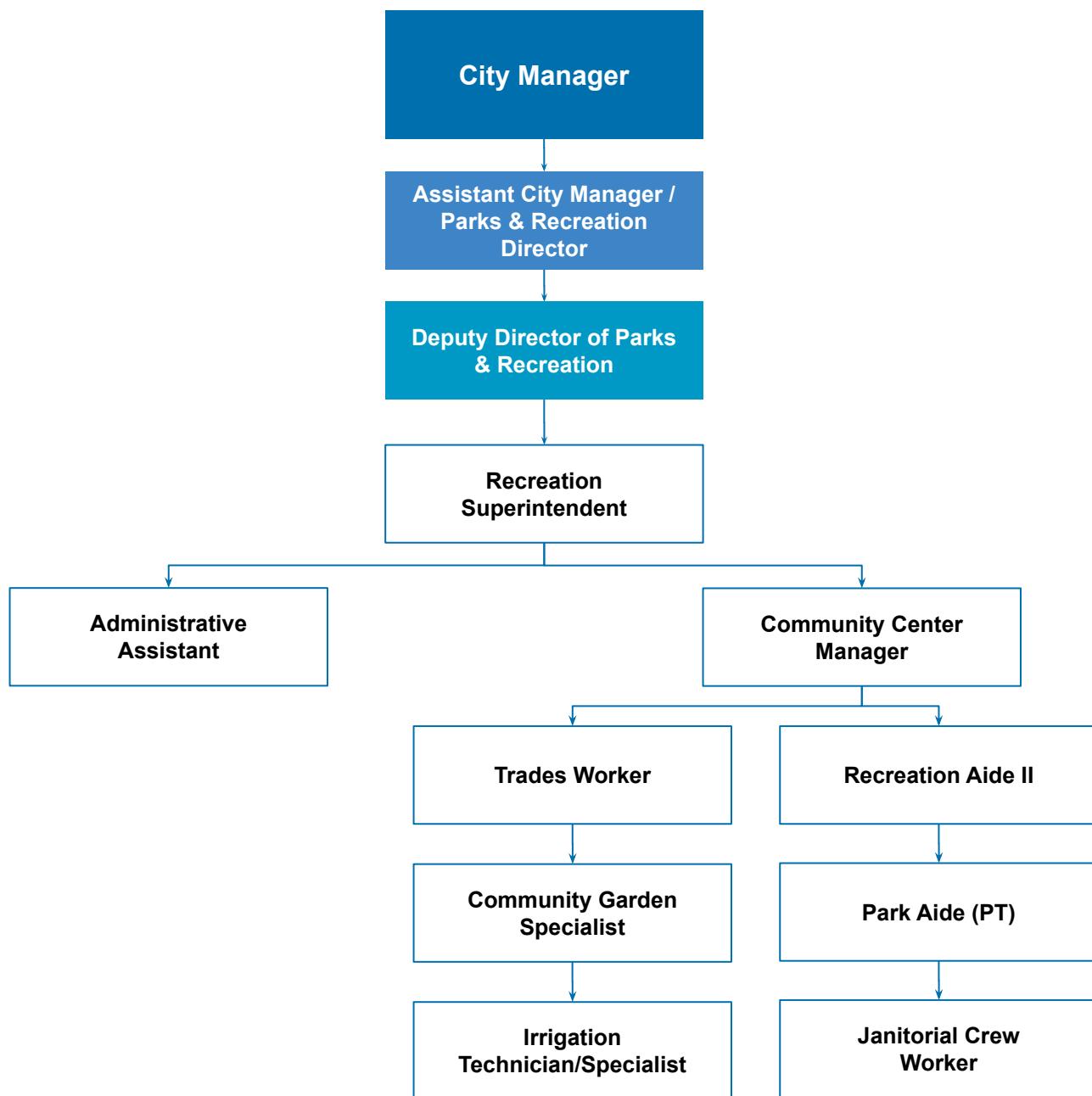
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$-	\$-	\$11,451	\$376,135	\$307,891
Operating Expenses	\$-	\$-	\$30,498	\$86,752	\$85,540
<b>TOTAL EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$41,949</b>	<b>\$462,887</b>	<b>\$393,431</b>

### Analysis

Brentwood Park is committed to providing an open green space, walking trail, outdoor tennis and basketball courts and an exercise pad for our residents. Our goal is to ensure that the park is clean and safe for our patrons to enjoy.

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Brentwood Park Division</b>				
<b>Personnel Services</b>				
001-72-15-572-102-00 Regular Salaries and Wages	\$7,130	\$261,448	\$35,855	\$197,758
001-72-15-572-104-00 Overtime	\$1,012	\$-	\$5,187	\$2,000
001-72-15-572-201-00 FICA	\$606	\$19,999	\$3,016	\$15,281
001-72-15-572-202-00 Retirement	\$1,110	\$35,634	\$5,594	\$28,026
001-72-15-572-203-00 Life and Health Insurance	\$1,474	\$48,312	\$11,009	\$56,698
001-72-15-572-204-00 Workers' Compensation	\$119	\$10,742	\$1,638	\$8,128
<b>Operating Expenditures</b>				
001-72-15-572-340-00 Other Contractual	\$4,274	\$12,720	\$6,368	\$10,610
001-72-15-572-410-00 Communications Svc.	\$1,065	\$-	\$2,100	\$-
001-72-15-572-431-00 Electricity	\$993	\$2,000	\$2,340	\$2,000
001-72-15-572-432-00 Water	\$-	\$4,000	\$-	\$4,000
001-72-15-572-460-00 Repairs and Maintenance Service	\$720	\$61,582	\$3,249	\$62,480
001-72-15-572-461-00 Facility/Grounds Maint	\$-	\$3,450	\$270	\$3,450
001-72-15-572-470-00 Printing & Binding	\$450	\$-	\$-	\$-
001-72-15-572-520-00 Operating Supplies	\$20,248	\$3,000	\$345	\$3,000
001-72-15-572-525-00 Uniforms	\$2,748	\$-	\$-	\$-
<b>TOTAL BRENTWOOD PARK</b>	<b>\$41,949</b>	<b>\$462,887</b>	<b>\$76,971</b>	<b>\$393,431</b>

## Parks and Recreation Department - Rolling Oaks Park Division



## Parks and Recreation Department - Rolling Oaks Park Division

### Mission

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

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Community Center Manager	0.00	0.00	0.00	2.00	2.00
Administrative Assistant	0.00	0.00	0.00	1.00	1.00
Recreation Aide II	0.00	0.00	0.00	2.00	2.00
Janitorial Crew Worker	0.00	0.00	0.00	3.00	2.00
Trades Worker	0.00	0.00	0.00	1.00	1.00
Community Garden Specialist	0.00	0.00	0.00	1.00	1.00
Park Aide	0.00	0.00	0.00	6.40	6.40
<b>TOTAL STAFFING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.40</b>	<b>15.40</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$-	\$-	\$19,149	\$994,884	\$893,563
Operating Expenses	\$-	\$-	\$209,596	\$291,890	\$314,905
<b>TOTAL EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$228,745</b>	<b>\$1,286,774</b>	<b>\$1,208,468</b>

### Analysis

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

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Rolling Oaks Park Division</b>				
<b>Personnel Services</b>				
001-72-16-572-102-00 Regular Salaries and Wages	\$13,063	\$697,515	\$53,380	\$587,684
001-72-16-572-104-00 Overtime	\$-	\$-	\$2,091	\$10,000
001-72-16-572-105-00 Special Pay	\$-	\$1,200	\$-	\$1,800
001-72-16-572-201-00 FICA	\$989	\$53,450	\$4,160	\$45,861
001-72-16-572-202-00 Retirement	\$1,780	\$95,070	\$7,561	\$83,855
001-72-16-572-203-00 Life and Health Insurance	\$3,122	\$120,973	\$11,045	\$142,292
001-72-16-572-204-00 Workers' Compensation	\$195	\$26,676	\$2,251	\$22,071
<b>Operating Expenditures</b>				
001-72-16-572-340-00 Other Contractual	\$3,068	\$127,260	\$139,442	\$145,115
001-72-16-572-344-00 Instructor Payments	\$-	\$10,000	\$-	\$10,000
001-72-16-572-410-00 Communications Svc.	\$852	\$4,000	\$4,201	\$4,000
001-72-16-572-431-00 Electricity	\$-	\$9,000	\$16,416	\$15,000
001-72-16-572-432-00 Water	\$-	\$6,000	\$53,172	\$6,000
001-72-16-572-440-00 Rentals and Leases	\$-	\$14,664	\$6,897	\$14,664
001-72-16-572-460-00 Repairs and Maintenance Service	\$-	\$17,870	\$6,371	\$17,870
001-72-16-572-461-00 Facility/Grounds Maint	\$1,307	\$6,846	\$3,540	\$7,806
001-72-16-572-470-00 Printing & Binding	\$500	\$500	\$1,440	\$500
001-72-16-572-510-00 Office Supplies	\$-	\$1,000	\$-	\$1,200
001-72-16-572-520-00 Operating Supplies	\$202,121	\$89,500	\$112,479	\$87,500
001-72-16-572-525-00 Uniforms	\$1,748	\$2,400	\$1,765	\$2,400
001-72-16-572-550-00 Educational & Training	\$-	\$2,850	\$-	\$2,850
<b>TOTAL ROLLING OAKS PARK</b>	<b>\$228,745</b>	<b>\$1,286,774</b>	<b>\$426,211</b>	<b>\$1,208,468</b>

## Parks and Recreation Department - Scott Park Division



## Parks and Recreation Department - Scott Park Division

### Mission

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

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Community Center Manager	0.00	0.00	0.00	0.00	1.00
Recreation Aide II	0.00	0.00	0.00	0.00	2.00
Recreation Aide	0.00	0.00	0.00	0.00	3.80
Park 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>8.40</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$-	\$-	\$-	\$-	\$242,835
Operating Expenses	\$-	\$-	\$-	\$-	\$319,113
<b>TOTAL EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$561,948</b>

### Analysis

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

General Fund Parks & Recreation Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Scott Park Division</b>				
<b>Personnel Services</b>				
001-72-17-572-102-00 Regular Salaries and Wages	\$-	\$-	\$-	\$163,926
001-72-17-572-201-00 FICA	\$-	\$-	\$-	\$12,540
001-72-17-572-202-00 Retirement	\$-	\$-	\$-	\$22,999
001-72-17-572-203-00 Life and Health Insurance	\$-	\$-	\$-	\$36,633
001-72-17-572-204-00 Workers' Compensation	\$-	\$-	\$-	\$6,737
<b>Operating Expenditures</b>				
001-72-17-572-340-00 Other Contractual	\$-	\$-	\$-	\$75,852
001-72-17-572-344-00 Instructor Payments	\$-	\$-	\$-	\$9,000
001-72-17-572-410-00 Communications Svc.	\$-	\$-	\$-	\$3,373
001-72-17-572-431-00 Electricity	\$-	\$-	\$-	\$6,750
001-72-17-572-432-00 Water/Sewer	\$-	\$-	\$-	\$4,500
001-72-17-572-440-00 Rentals and Leases	\$-	\$-	\$-	\$10,998
001-72-17-572-460-00 Repairs & Maintenance Svc	\$-	\$-	\$-	\$85,450
001-72-17-572-461-00 Facility/Grounds Maint	\$-	\$-	\$-	\$7,040
001-72-17-572-470-00 Printing & Binding	\$-	\$-	\$-	\$500
001-72-17-572-510-00 Office Supplies	\$-	\$-	\$-	\$900
001-72-17-572-520-00 Operating Supplies	\$-	\$-	\$-	\$77,500
001-72-17-572-525-00 Uniforms	\$-	\$-	\$-	\$2,400
001-72-17-572-528-00 Small Tools and Equipment	\$-	\$-	\$-	\$32,000
001-72-17-572-550-00 Educational & Training	\$-	\$-	\$-	\$2,850
<b>TOTAL SCOTT PARK</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$561,948</b>

## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Teacher	1.50	1.50	1.25	1.25	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>7.90</b>	<b>7.90</b>	<b>7.65</b>	<b>7.65</b>	<b>7.65</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$105,466	\$95,468	\$121,937	\$257,979	\$259,002
Operating Expenses	\$14,338	\$70,051	\$263,615	\$387,921	\$388,988
Capital Outlay	\$-	\$-	\$-	\$4,100	\$2,010
<b>TOTAL EXPENDITURES</b>	<b>\$119,804</b>	<b>\$165,519</b>	<b>\$385,552</b>	<b>\$650,000</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.

Grant Fund Children's Trust - YAS Program Grant Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
102-72-03-572-102-00 Regular Salaries and Wages	\$109,823	\$228,161	\$149,159	\$232,962
102-72-03-572-104-00 Overtime	\$-	\$-	\$3,696	\$-
102-72-03-572-201-00 FICA	\$8,397	\$17,453	\$11,397	\$17,822
102-72-03-572-202-00 Retirement	\$-	\$4,266	\$24,043	\$-
102-72-03-572-203-00 Life and Health Insurance	\$-	\$-	\$2,170	\$-
102-72-03-572-204-00 Workers' Compensation	\$3,717	\$8,099	\$5,061	\$8,218
<b>Operating Expenditures</b>				
102-72-03-572-310-00 Professional Services	\$32,951	\$35,893	\$-	\$34,522
102-72-03-572-313-00 Background Verifications	\$55	\$210	\$27	\$210
102-72-03-572-320-00 Accounting and Auditing	\$4,500	\$4,500	\$9,000	\$4,500
102-72-03-572-340-00 Other Contractual	\$10,135	\$58,680	\$6,771	\$58,680
102-72-03-572-344-00 Instructor Payments	\$156,824	\$216,773	\$267,567	\$216,773
102-72-03-572-400-00 Travel & Per Diem	\$12,711	\$14,490	\$13,883	\$14,490
102-72-03-572-492-00 Special Events	\$-	\$10,000	\$-	\$10,000
102-72-03-572-494-00 Advertising	\$-	\$2,000	\$-	\$2,000
102-72-03-572-497-00 Other Obligations	\$19,267	\$7,346	\$2,937	\$7,346
102-72-03-572-510-00 Office Supplies	\$2,290	\$4,077	\$3,000	\$4,077
102-72-03-572-520-00 Operating Supplies	\$23,617	\$29,052	\$5,027	\$31,490
102-72-03-572-521-00 Computers	\$-	\$3,500	\$-	\$3,500
102-72-03-572-540-00 Books, Publications, and Dues	\$412	\$-	\$-	\$-
102-72-03-572-550-00 Educational & Training	\$853	\$1,400	\$-	\$1,400
<b>Capital Outlay</b>				
102-72-03-572-640-00 Machinery & Equipment	\$-	\$4,100	\$-	\$2,010
<b>TOTAL YAS PROGRAM GRANT EXPENDITURES</b>	<b>\$385,552</b>	<b>\$650,000</b>	<b>\$503,738</b>	<b>\$650,000</b>

## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Teacher	4.00	0.00	0.00	0.00	0.00
Recreation Aide	0.80	0.00	0.00	0.00	0.00
Program Manager	0.80	0.00	0.00	0.00	0.00
<b>TOTAL STAFFING</b>	<b>5.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$31,427	\$-	\$-	\$-	\$-
Operating Expenses	\$4,451	\$-	\$-	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$35,878</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

### Analysis

Funding for this program was eliminated in FY 2023

## Healthy Out Of School Time Grant

### Mission

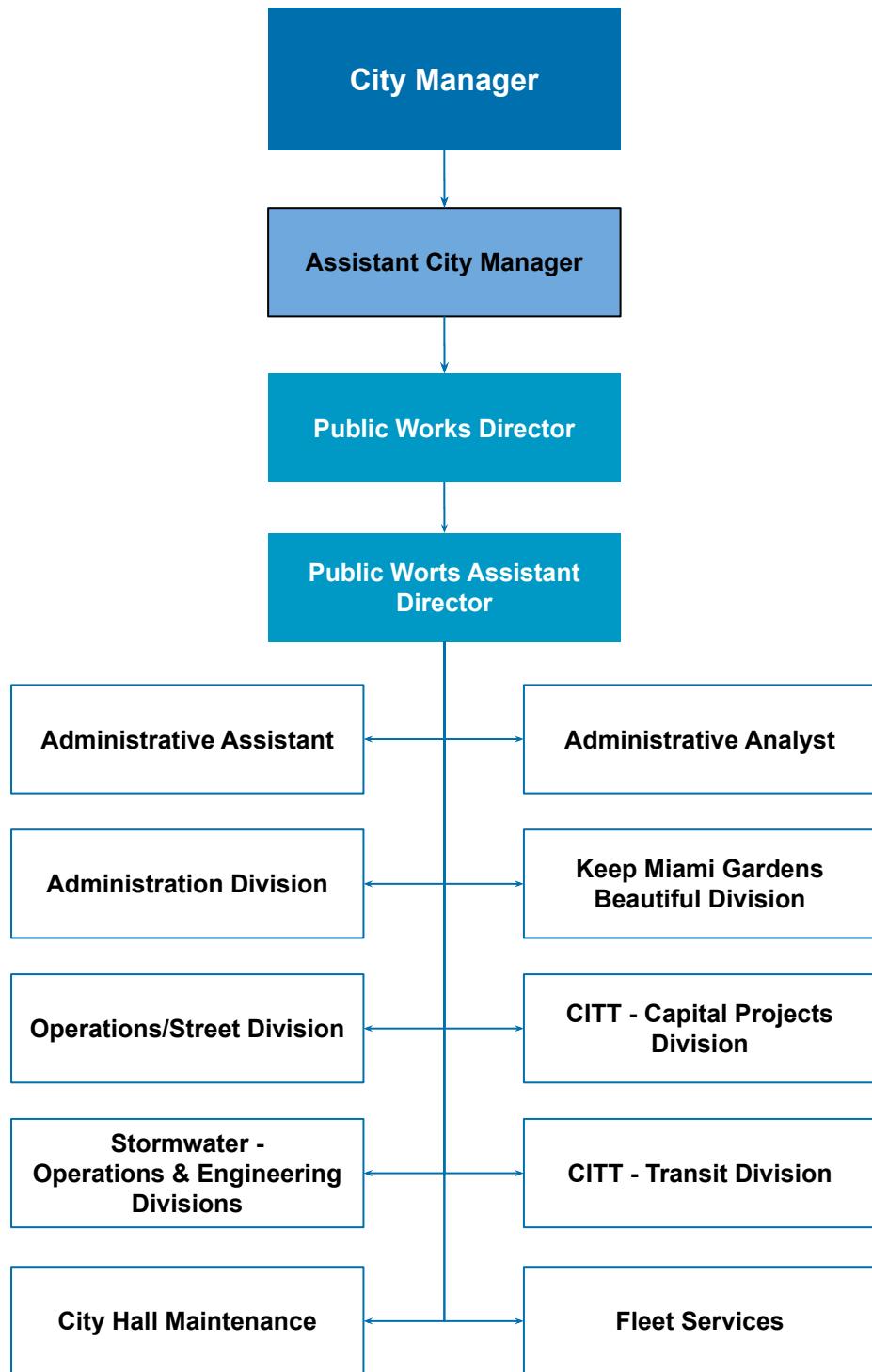
The City of Miami Gardens Parks and Recreation Department was awarded grant funding from The Alliance For A Healthier Generation.

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 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Operating Expenses	\$2,069	\$-	\$-	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$2,069</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Public Works Department



## 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 Category	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Budget FY 26-ar
Personnel Services	\$4,240,960	\$4,383,852	\$4,606,672	\$5,503,734	\$5,727,559
Operating Expenses	\$7,877,547	\$9,404,344	\$7,418,627	\$8,655,798	\$9,755,030
Capital Outlay	\$3,364,057	\$5,618,712	\$7,523,497	\$7,422,000	\$7,645,000
Debt Service	\$285,631	\$232,743	\$2,334,530	\$547,264	\$547,242
Non-Operating Expenses	\$1,640,735	\$1,756,801	\$2,200,983	\$1,487,427	\$1,472,540
<b>TOTAL EXPENDITURES</b>	<b>\$17,408,930</b>	<b>\$21,396,452</b>	<b>\$24,084,309</b>	<b>\$23,616,223</b>	<b>\$25,147,371</b>

Expenditures By Program	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Fleet Services Division	\$11,352,598	\$4,700,369	\$6,353,643	\$4,197,236	\$5,160,014
City Hall Maintenance	\$930,300	\$990,422	\$1,014,798	\$1,055,627	\$1,159,065
<b>General Fund Total</b>	<b>\$12,282,898</b>	<b>\$5,690,791</b>	<b>\$7,368,441</b>	<b>\$5,252,863</b>	<b>\$6,319,079</b>
Administration Division	\$1,921,918	\$2,107,511	\$2,501,975	\$1,749,902	\$1,770,577
KMGB Division	\$174,599	\$246,863	\$215,019	\$326,818	\$337,039
Operations/Street Division	\$2,042,533	\$2,369,777	\$2,523,761	\$2,544,177	\$2,679,267
CITT- Capital Proj Division	\$3,566,880	\$5,873,314	\$7,430,675	\$4,957,274	\$5,129,273
CITT- Transit Division	\$1,315,133	\$1,697,325	\$1,866,494	\$2,321,491	\$3,068,191
<b>Transportation Fund Total</b>	<b>\$9,021,063</b>	<b>\$12,294,790</b>	<b>\$14,537,924</b>	<b>\$11,899,662</b>	<b>\$12,984,347</b>
Stormwater Operations	\$3,031,748	\$3,468,941	\$3,656,862	\$3,855,345	\$3,949,987
Engineering Division	\$394,655	\$226,367	\$198,732	\$2,945,254	\$2,966,284
<b>Stormwater Fund Total</b>	<b>\$3,426,403</b>	<b>\$3,695,308</b>	<b>\$3,855,594</b>	<b>\$6,800,599</b>	<b>\$6,916,271</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,730,364</b>	<b>\$21,680,889</b>	<b>\$25,761,959</b>	<b>\$23,953,124</b>	<b>\$26,219,697</b>

## Public Works Department

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### Strategic Goals & Objectives

#### **FY 2025-2026 Strategic Goals and Objectives**

##### **Strategic Pillar: Community Appearance (CA); Key Action CA-5 Maintain a Clean, Attractive, Safe, Proud Community**

- Maintain and Improve City Infrastructure by ensuring safe, reliable, and well-maintained roads, sidewalks, infrastructure and public facilities.
- Improve Stormwater and Drainage Systems by reducing flooding risks and protecting water quality through proactive maintenance.

##### **Strategic Pillar: Culture (CU); Key Action: CU-2 Community Distinction Through Fiscal Responsibility**

- Secure Additional Financial Support for Public Projects by identifying and pursuing supplemental funding opportunities.

##### **Strategic Pillar: Transportation and Infrastructure (TI); Key Action: TI-1 Prioritize Safety and Enforcement**

- Maintain Clean, Efficient and Safe Transit Services by promoting cleanliness and regular inspections to improve resident experience and grow ridership.

##### **Strategic Pillar: Transportation and Infrastructure (TI); Key Action: TI-3 Enhance Walkability and Bikeability**

- Enhance Infrastructure for Non-Vehicular Resident Experience by completing pedestrian infrastructure improvements within the City.

##### **Strategic Pillar: Local Governance (LG); Key Action LG-1 Prioritize Customer Service**

- Enhance Response Time for Service Requests by responding quickly and effectively to resident reported issues and concerns.

##### **Strategic Pillar: Local Governance (LG); Key Action LG-4 Facilitate Effective Training**

- Ensure Worker Safety and Promote Workforce Development by protecting employee health and safety while investing in professional growth.

##### **Strategic Pillar: Local Governance (LG); Key Action LG-6 Continue Processing Improvements**

- Optimize Fleet and Facilities Asset Management and Maintenance Programs by using data-driven methods to manage public assets efficiently and extend their lifespan.

## Public Works Department

### Performance Indicators

		Strategic Theme - Community Appearance				
Strategic Goals		Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
CA-5	Maintain a Clean, Attractive, Safe, Proud Community	Enhance Response Time for Service Requests by responding quickly and effectively to resident reported issues and concerns.	Number of lane miles of asphalt resurfaced	n/a	n/a	35
			Number of potholes repaired	n/a	n/a	200
			Number of linear feet of sidewalk trip hazards repaired by in-house staff	n/a	n/a	3,000
			Number of acres of irrigated/maintained swale area completed	n/a	n/a	250
			Number of acres of non-irrigated/maintained swale area completed	n/a	n/a	160
			Number of volunteers recruited for KMGB for cleanup efforts	n/a	n/a	2,000
			Number of trees planted	n/a	n/a	500
			Number of bags of litter removed	n/a	n/a	10,000
			Number of roads adopted	n/a	n/a	12
			Number of catch basins/manholes to be cleaned and inspected	n/a	n/a	1,800
CA-6	Improve Stormwater and Drainage Systems by reducing flooding risks and protecting water quality through proactive maintenance.		Number of linear feet of drainage pipes to be cleaned and inspected	n/a	n/a	74,000
			Number of miles of streets to be swept	n/a	n/a	4,500
			Number of culverts to be cleaned, inspected or maintained	n/a	n/a	300

## Public Works Department

Strategic Theme - Culture						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
CU-2	Community Distinction Through Fiscal Responsibility	Secure Additional Financial Support for Public Projects by identifying and pursuing supplemental funding opportunities.	Number of grant applications submitted Amount of grants, donations, or sponsorships secured annually	n/a n/a	n/a n/a	6 2,000,000
Strategic Theme - Transportation and Infrastructure						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
TI-1	Prioritize Safety and Enforcement	Maintain Clean, Efficient and Safe Transit Services by promoting cleanliness and regular inspections to improve resident experience and grow ridership.	Number of inspections and cleaning of bus shelters Punctuality of bus arrivals Average number of riders per month	n/a n/a n/a	n/a n/a n/a	500 85% 6,500
TI-3	Enhance Walkability and Bikeability	Enhance Infrastructure for Non-Vehicular Resident Experience by completing pedestrian infrastructure improvements within the City.	Number of linear feet of sidewalk installations/repairs to be completed	n/a	n/a	40,000
Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-1	Prioritize Customer Service	Enhance Response Time for Service Requests by responding quickly and effectively to resident reported issues and concerns.	Percentage of non-emergency work orders addressed within 48 hours Percentage of work orders completed annually	n/a n/a	n/a n/a	90% 100%

## Public Works Department

Strategic Theme - Local Governance					
Strategic Goals	Objectives	Performance Indicators	Actual FY 2026	Budget FY 2027	Budget FY 2028
LG-4	Facilitate Effective Training	Ensure Worker Safety and Promote Workforce Development by protecting employee health and safety while investing in professional growth.	Percentage of staff completing annual safety trainings	n/a	n/a
			Percentage of staff completing annual job-specific trainings	n/a	100%
LG-6	Continue Processing Improvements	Optimize Fleet and Facilities Asset Management and Maintenance Programs by using data-driven methods to manage public assets efficiently and extend their lifespan.	Number of vehicle preventive maintenance completed	n/a	n/a
			Number of facilities work orders completed	n/a	800

## Public Works Department

### Staffing Levels

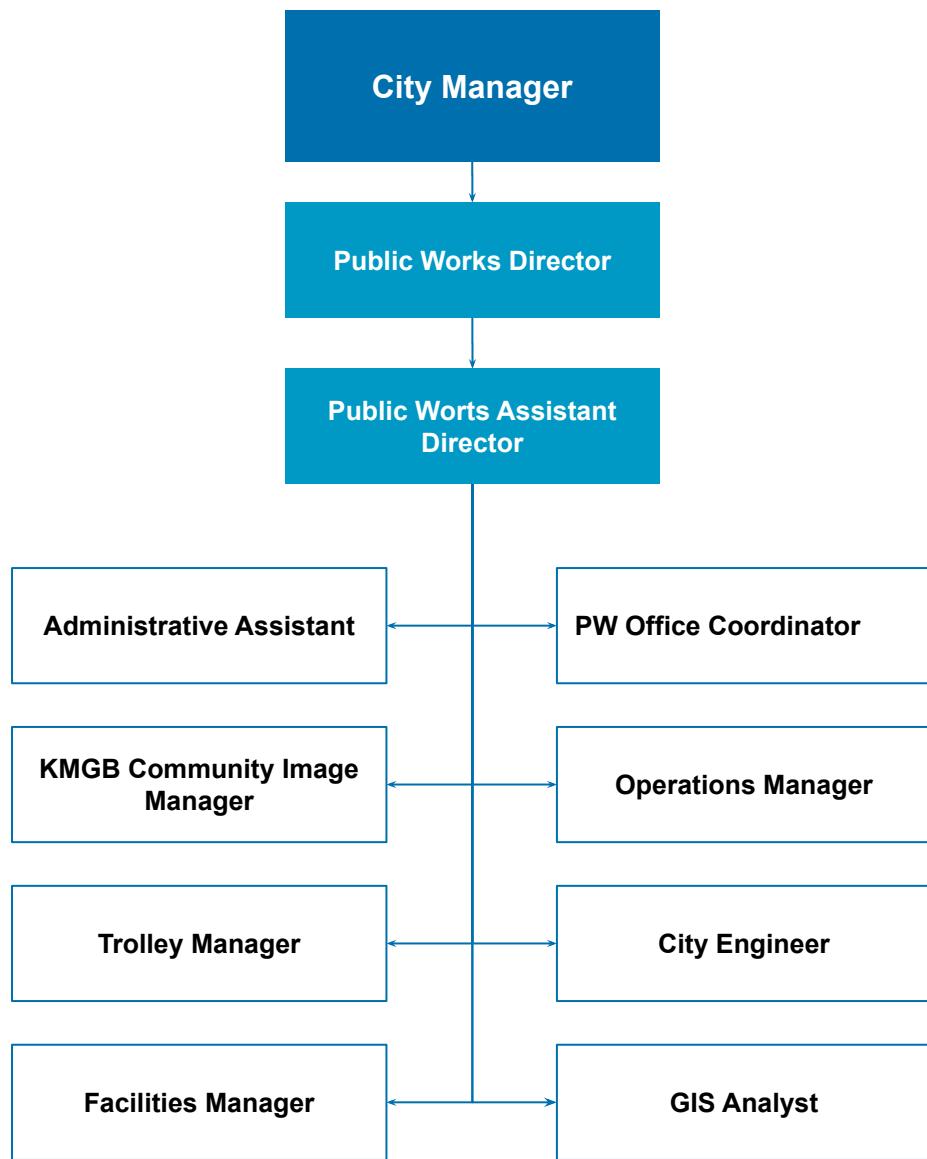
Public Works Department	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Authorized Positions					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	1.00	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00	1.00
KMGB Program Coordinator	1.00	1.00	1.00	1.00	1.00
KMGB Program Manager	1.00	0.00	0.00	0.00	0.00
KMGB Community Image Manager	0.00	1.00	1.00	1.00	1.00
Irrigation Specialist	1.00	1.00	1.00	1.00	1.00
Irrigation Supervisor	0.70	0.70	0.70	0.70	0.70
Landscaping Superintendent	1.00	1.00	1.00	1.00	1.00
Public Service Supervisor	6.00	6.00	6.00	6.00	5.00
Public Service Worker I	8.00	8.00	8.00	7.00	7.00
Public Service Worker II	9.00	9.00	9.00	10.00	10.00
Public Service Worker III	2.00	2.00	2.00	2.00	3.00
Tree Care Specialist	1.00	1.00	1.00	1.00	1.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00	1.00
Traffic Coordinator	0.00	1.00	1.00	1.00	1.00
Trolley Program Manager	1.00	1.00	0.00	0.00	1.00
Fleet & Trolley Program Manager	0.00	0.00	1.00	1.00	0.00
Transit Coordinator	0.00	0.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	0.00	0.00	1.00
Administrative Assistant	1.00	1.00	2.00	2.00	1.00
PW Office Coordinator	0.00	0.00	1.00	1.00	1.00
Stormwater Worker I	4.00	4.00	4.00	2.00	3.00
Stormwater Worker III	2.00	2.00	2.00	4.00	3.00
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
Code Enforcement Officer	0.50	0.50	0.00	0.00	0.00
Building Inspector/Plans Examiner	0.20	0.20	0.20	0.20	0.20
Chief Plumbing Inspector/Plans Examiner	0.20	0.20	0.20	0.20	0.20
City Engineer	1.00	1.00	1.00	1.00	1.00
GIS Analyst	0.25	0.00	0.00	0.00	0.00
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
Fleet Services Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Fleet Services Representatives	1.00	1.00	0.00	0.00	0.00
Facilities Manager	1.00	1.00	1.00	1.00	1.00

## Public Works Department

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<b>TOTAL STAFFING</b>	<b>53.85</b>	<b>54.60</b>	<b>55.10</b>	<b>55.10</b>	<b>55.10</b>
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## Public Works Department - Administration Division



## Public Works Department - Administration Division

### Mission

The mission of the Public Works Department is to preserve, enhance and promote quality of life and public safety through the responsible development and maintenance of reliable and sustainable infrastructure and services in the City of Miami Gardens. The Department operates through Eight (8) Divisions- Administration Division, Keep Miami Gardens Beautiful Program Division, Transit Division, Streets Division, Stormwater Utility Operations and Engineering Division, Fleet Division, and City Hall Complex Facilities Maintenance Division. 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Public Works Director	1.00	1.00	1.00	1.00	1.00
Assistant Public Works 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	0.00
GIS Analyst	0.25	0.00	0.00	0.00	0.00
<b>TOTAL STAFFING</b>	<b>4.25</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>

### Program Expenditures

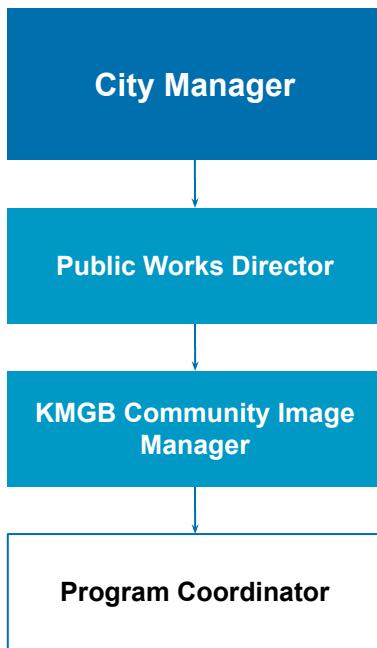
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$641,491	\$684,193	\$743,363	\$748,143	\$742,587
Operating Expenses	\$74,076	\$151,223	\$89,022	\$70,735	\$71,139
Capital Outlay	\$10,851	\$14,091	\$27,953	\$10,000	\$10,000
Interfund Transfers	\$1,195,500	\$1,258,004	\$1,641,637	\$921,024	\$946,851
<b>TOTAL EXPENDITURES</b>	<b>\$1,921,918</b>	<b>\$2,107,511</b>	<b>\$2,501,975</b>	<b>\$1,749,902</b>	<b>\$1,770,577</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 2026, the division will continue to work with Florida Department of Transportation to ensure city projects are completed in a timely manner.

Transportation Fund Public Works Department Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Administration Division</b>				
<b>Personnel Services</b>				
100-41-00-541-102-00 Regular Salaries and Wages	\$526,508	\$517,355	\$324,367	\$506,861
100-41-00-541-104-00 Overtime	\$3,164	\$-	\$-	\$-
100-41-00-541-105-00 Special Pay	\$5,166	\$5,880	\$2,586	\$2,880
100-41-00-541-201-00 FICA	\$38,544	\$35,720	\$24,740	\$35,939
100-41-00-541-202-00 Retirement	\$116,324	\$111,628	\$69,667	\$105,619
100-41-00-541-203-00 Life and Health Insurance	\$51,818	\$65,551	\$34,557	\$78,682
100-41-00-541-204-00 Workers' Compensation	\$1,839	\$12,009	\$13,945	\$12,606
<b>Operating Expenditures</b>				
100-41-00-541-310-00 Professional Services	\$507	\$1,000	\$49,997	\$5,000
100-41-00-541-340-00 Other Contractual	\$1,644	\$-	\$-	\$-
100-41-00-541-400-00 Travel & Per Diem	\$3,961	\$4,000	\$-	\$4,000
100-41-00-541-421-00 Postage & Freight	\$24	\$50	\$13	\$50
100-41-00-541-440-00 Rentals and Leases	\$2,007	\$1,100	\$1,003	\$1,100
100-41-00-541-460-00 Repairs and Maintenance Service	\$1,110	\$1,000	\$-	\$1,000
100-41-00-541-493-00 Software License	\$-	\$9,304	\$-	\$5,708
100-41-00-541-497-00 Other Obligations	\$967	\$2,321	\$967	\$2,321
100-41-00-541-510-00 Office Supplies	\$2,267	\$2,500	\$2,425	\$2,500
100-41-00-541-520-00 Operating Supplies	\$1,138	\$1,000	\$2,229	\$1,000
100-41-00-541-525-00 Uniforms	\$400	\$400	\$400	\$400
100-41-00-541-527-00 Gasoline & Lubricants	\$73,062	\$45,000	\$69,756	\$45,000
100-41-00-541-540-00 Books, Publications, and Dues	\$387	\$1,560	\$-	\$1,560
100-41-00-541-550-00 Educational & Training	\$1,548	\$1,500	\$24	\$1,500
<b>Capital Outlay</b>				
100-41-00-541-643-00 Computer Software	\$27,953	\$10,000	\$13,805	\$10,000
<b>Non-Operating Expenditures</b>				
100-41-00-541-914-01 Transfer to General Fund	\$819,217	\$819,217	\$819,217	\$844,728
100-41-00-541-918-21 Transfer to Debt Service Fund	\$822,420	\$101,807	\$101,807	\$102,123
<b>TOTAL ADMINISTRATION</b>	<b>\$2,501,975</b>	<b>\$1,749,902</b>	<b>\$1,531,505</b>	<b>\$1,770,577</b>

## Public Works Department - Keep Miami Gardens Beautiful Division



## Public Works Department - Keep Miami Gardens Beautiful Division

### Mission

The Keep Miami Gardens Beautiful Program (KMGB) Division of the Public Works Department is responsible for the beautification activities within the City right-of-way including City entrance signs and planted areas. The Division is responsible for monitoring and managing the City's litter control efforts through volunteer events, staff and contractor assignments. The Division oversees the City's tree infrastructure through on-going tree canopy assessment, residential tree care support, a street tree partnership program, and beautification projects, that promote environmental stewardship, bring public awareness, educate residents and foster community resiliency.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
KMGB Program Manager	1.00	-	0.00	0.00	0.00
KMGB Community Image Manager	0.00	1.00	1.00	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 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$138,830	\$199,253	\$141,477	\$217,718	\$227,490
Operating Expenses	\$35,769	\$47,610	\$73,542	\$109,100	\$109,549
<b>TOTAL DIVISION</b>	<b>\$174,599</b>	<b>\$246,863</b>	<b>\$215,019</b>	<b>\$326,818</b>	<b>\$337,039</b>

### Analysis

The Division continues to be involved with environmental education. In FY 26, the City continues to provide programs to include the Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, Great American Clean-up, Arbor Day and Recycling.

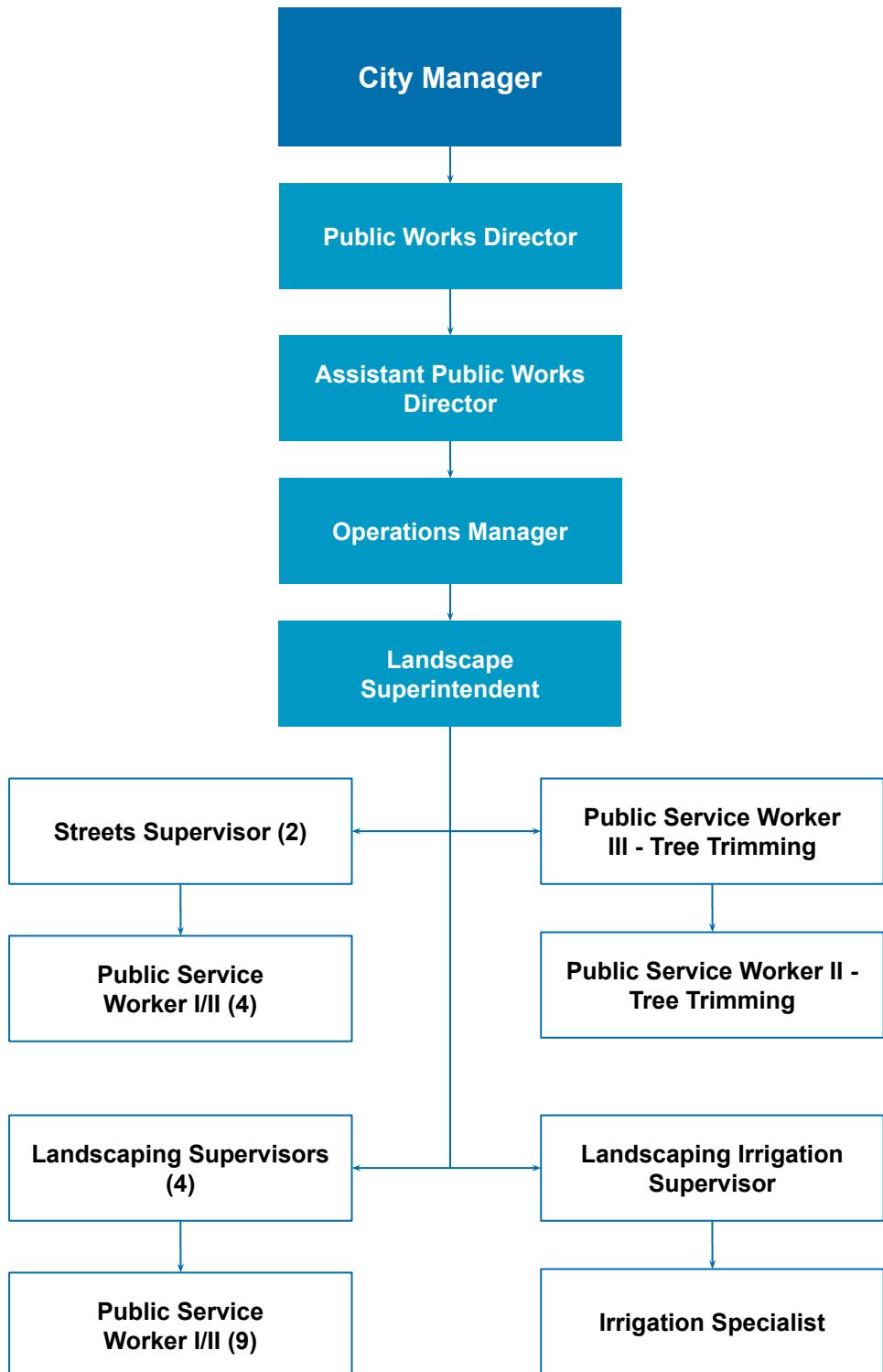


Transportation Fund Public Works Department Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Keep Miami Gardens Beautiful Program Division</b>					
<b>Personnel Services</b>					
100-41-01-541-102-00	Regular Salaries and Wages	\$102,035	\$154,997	\$77,699	\$160,002
100-41-01-541-104-00	Overtime	\$1,504	\$2,500	\$-	\$2,500
100-41-01-541-105-00	Speical Pay	\$813	\$600	\$560	\$600
100-41-01-541-201-00	FICA	\$7,956	\$12,095	\$5,916	\$12,477
100-41-01-541-202-00	Retirement	\$14,063	\$21,467	\$10,590	\$22,799
100-41-01-541-203-00	Life and Health Insurance	\$14,259	\$25,639	\$11,379	\$28,678
100-41-01-541-204-00	Workers' Compensation	\$847	\$420	\$7,766	\$434
<b>Operating Expenditures</b>					
100-41-01-541-310-00	Professional Services	\$50	\$3,000	\$-	\$-
100-41-01-541-340-00	Other Contractual	\$1,118	\$-	\$-	\$-
100-41-01-541-400-00	Travel & Per Diem	\$3,652	\$3,000	\$252	\$3,000
100-41-01-541-470-00	Printing & Binding	\$73	\$500	\$-	\$500
100-41-01-541-494-00	Advertising	\$129	\$500	\$-	\$749
100-41-01-541-510-00	Office Supplies	\$166	\$800	\$339	\$800
100-41-01-541-520-00	Operating Supplies	\$46,103	\$69,000	\$73,182	\$69,000
100-41-01-541-530-00	Road Materials and Supplies	\$19,395	\$30,000	\$16,374	\$33,000
100-41-01-541-540-00	Books, Publications, and Dues	\$1,214	\$800	\$-	\$1,000
100-41-01-541-550-00	Educational & Training	\$1,642	\$1,500	\$175	\$1,500
<b>TOTAL KEEP MIAMI GARDENS BEAUTIFUL</b>		<b>\$215,019</b>	<b>\$326,818</b>	<b>\$204,232</b>	<b>\$337,039</b>



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## Public Works Department - Operations/Streets Division



## Public Works Department - Operations/Streets Division

### Mission

The mission of the Streets Division of the Public Works Department is to provide a safe, clean and aesthetically pleasing public right-of-way environment for motorists and pedestrians. The Division is responsible for maintenance of the City's approximately 370 miles of roadways and right-of-way, including medians, sidewalks, and curbs, and approximately 450 acres of irrigated and non-irrigated grassed and landscaped areas.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Landscape Superintendent	1.00	1.00	1.00	1.00	1.00
Public Service Supervisor	6.00	6.00	6.00	6.00	5.00
Public Service Worker I	7.00	7.00	7.00	6.00	6.00
Public Service Worker II	7.00	7.00	7.00	7.50	7.50
Public Service Worker III	2.00	2.00	2.00	2.00	3.00
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	0.25	0.25	0.25	0.25	0.25
Code Enforcement Officer	0.50	0.50	0.00	0.00	0.00
<b>TOTAL STAFFING</b>	<b>25.45</b>	<b>25.45</b>	<b>24.95</b>	<b>24.45</b>	<b>24.45</b>

### Program Expenditures

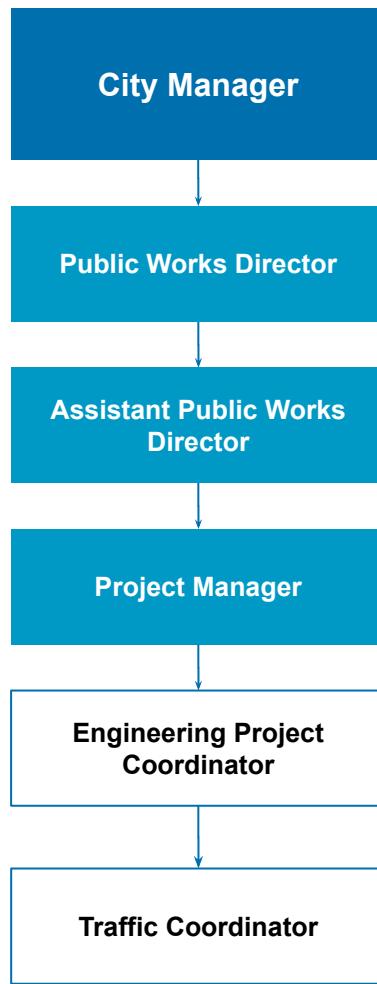
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$1,653,698	\$1,829,836	\$1,922,259	\$2,041,809	\$2,091,238
Operating Expenses	\$349,689	\$444,188	\$485,637	\$502,368	\$588,029
Capital Outlay	\$24,729	\$61,888	\$82,479	\$-	\$-
Debt Service (Lease)	\$14,417	\$33,865	\$33,386	\$-	\$-
<b>Total Division</b>	<b>\$2,042,533</b>	<b>\$2,369,777</b>	<b>\$2,523,761</b>	<b>\$2,544,177</b>	<b>\$2,679,267</b>

### Analysis

In Fiscal Year 2026, CITT Funds will cover repaving roads and replacing/installing sidewalks and replacing broken sidewalks throughout the City under the Public Works' Engineering Division. The Street Division will continue to repair potholes and sinkholes as needed.

Transportation Fund Public Works Department Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Streets Division</b>					
<b>Personnel Services</b>					
100-41-02-541-102-00	Regular Salaries and Wages	\$1,087,821	\$1,213,271	\$963,566	\$1,217,142
100-41-02-541-104-00	Overtime	\$216,520	\$50,000	\$230,709	\$50,000
100-41-02-541-105-00	Speical Pay	\$22,709	\$4,170	\$10,504	\$5,370
100-41-02-541-201-00	FICA	\$97,362	\$96,959	\$88,737	\$97,347
100-41-02-541-202-00	Retirement	\$175,428	\$172,183	\$158,953	\$177,780
100-41-02-541-203-00	Life and Health Insurance	\$276,581	\$384,650	\$232,069	\$422,519
100-41-02-541-204-00	Workers' Compensation	\$45,838	\$118,576	\$110,387	\$119,073
100-41-02-541-205-00	Unemployment Compensation	\$-	\$2,000	\$-	\$2,007
<b>Operating Expenditures</b>					
100-41-02-541-310-00	Professional Services	\$190	\$28,000	\$-	\$28,000
100-41-02-541-340-00	Other Contractual	\$78,546	\$55,000	\$81,291	\$60,081
100-41-02-541-431-00	Electricity	\$16,677	\$30,000	\$11,295	\$30,000
100-41-02-541-432-00	Water	\$165,735	\$160,000	\$84,317	\$160,000
100-41-02-541-440-00	Rentals and Leases	\$71,994	\$101,580	\$66,002	\$166,320
100-41-02-541-460-00	Repairs and Maintenance Service	\$20,278	\$40,000	\$39,927	\$40,000
100-41-02-541-520-00	Operating Supplies	\$8,696	\$10,000	\$596	\$10,000
100-41-02-541-525-00	Uniforms	\$5,336	\$7,288	\$6,330	\$8,128
100-41-02-541-528-00	Small Tools and Equipment	\$31,581	\$4,000	\$2,350	\$4,000
100-41-02-541-530-00	Road Materials and Supplies	\$80,205	\$60,000	\$71,303	\$75,000
100-41-02-541-540-00	Books, Publications, and Dues	\$462	\$500	\$-	\$500
100-41-02-541-550-00	Educational & Training	\$5,937	\$6,000	\$2,550	\$6,000
<b>Capital Outlay</b>					
100-41-02-541-630-01	Lake Lucerne Traffic Calming	\$6,600	\$-	\$-	\$-
100-41-02-541-640-01	Leases	\$75,879	\$-	\$-	\$-
<b>Debt Service</b>					
100-41-02-541-710-01	Principal- Debt Service (Leases)	\$32,912	\$-	\$-	\$-
100-41-02-541-720-01	Interest- Debt Service (Leases)	\$474	\$-	\$-	\$-
<b>TOTAL STREETS DIVISION</b>		<b>\$2,523,761</b>	<b>\$2,544,177</b>	<b>\$2,160,886</b>	<b>\$2,679,267</b>

## Public Works Department - CITT Capital Projects Division



## Public Works Department - CITT Capital Projects Division

### Mission

The Capital Projects Division is funded through the Citizens Independent Transportation Trust Fund, with a mission to plan and implement capital improvement projects aimed at improving roadway infrastructure, pedestrian mobility, ADA access, and implementation of traffic calming measures, to enhance the comfort and safety motorists and pedestrians.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Project Manager	1.00	1.00	1.00	1.00	1.00
Transportation Engineer	0.00	1.00	1.00	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>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

### Program Expenditures

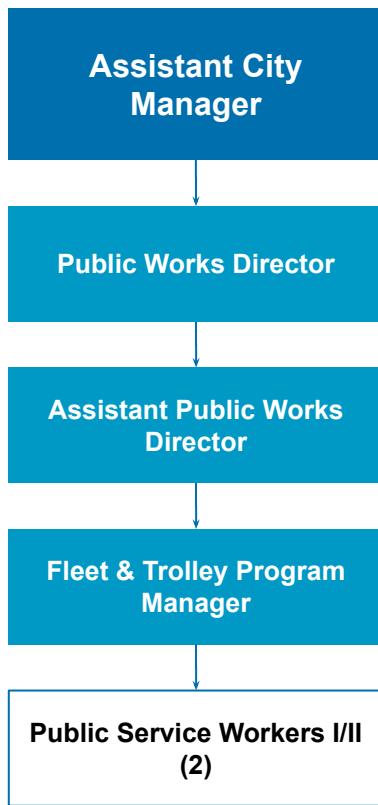
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$246,600	\$327,705	\$375,594	\$430,724	\$452,722
Operating Expenses	\$2,379	\$30,492	\$9,370	\$1,550	\$1,551
Capital Outlay	\$3,275,163	\$5,505,153	\$7,039,177	\$4,525,000	\$4,675,000
Debt Service (Lease)	\$42,738	\$9,964	\$6,534	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$3,566,880</b>	<b>\$5,873,314</b>	<b>\$7,430,675</b>	<b>\$4,957,274</b>	<b>\$5,129,273</b>

### Analysis

In Fiscal Year 2026, CITT Funds will cover the pavement management program to include but not limited to repaving roads and replace/install sidewalks throughout the City.

Transportation Fund Public Works Department Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Citizens Independent Transportation Trust - Capital Projects</b>					
<b>Personnel Services</b>					
100-41-05-541-102-00	Regular Salaries and Wages	\$279,339	\$300,492	\$274,279	\$309,885
100-41-05-541-104-00	Overtime	\$428	\$-	\$3,087	\$-
100-41-05-541-105-00	Special Pay	\$1,538	\$1,800	\$1,679	\$1,800
100-41-05-541-201-00	FICA	\$21,567	\$23,125	\$21,409	\$23,844
100-41-05-541-202-00	Retirement	\$37,261	\$40,956	\$37,805	\$43,477
100-41-05-541-203-00	Life and Health Insurance	\$29,759	\$40,348	\$33,978	\$48,968
100-41-05-541-204-00	Workers' Compensation	\$5,702	\$24,003	\$20,111	\$24,748
<b>Operating Expenditures</b>					
100-41-05-541-340-00	Other Contractual	\$995	\$-	\$770	\$-
100-41-05-541-410-00	Communications Svc.	\$591	\$550	\$345	\$551
100-41-05-541-440-00	Rentals and Leases	\$(6,501)	\$-	\$-	\$-
100-41-05-541-493-00	Software License	\$14,285	\$-	\$-	\$-
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	\$6,005,940	\$4,000,000	\$7,545,740	\$3,650,000
100-41-05-541-630-13	Irrigation Pump System (CITT Roads)	\$-	\$25,000	\$6,700	\$25,000
100-41-05-541-630-14	Road Traffic Calming Lighting	\$233,169	\$150,000	\$162,958	\$250,000
100-41-05-541-630-15	CITT Sidewalk Stand-alone	\$252,680	\$250,000	\$250,000	\$250,000
100-41-05-541-630-16	Pavement Project	\$-	\$100,000	\$-	\$100,000
	Sidewalk/Resurf (2 Av-7 Av/7 Av				
100-41-05-541-630-19	X-183 St	\$15,686	\$-	\$-	\$-
100-41-05-541-630-22	Rolling Oaks	\$531,702	\$-	\$-	\$-
100-41-05-541-640-00	Machinery & Equipment	\$-	\$-	\$-	\$400,000
<b>Debt Service</b>					
100-41-05-541-710-01	Principal- Debt Service (Leases)	\$6,355	\$-	\$-	\$-
100-41-05-541-720-01	Interest- Debt Service (Leases)	\$179	\$-	\$-	\$-
<b>TOTAL CITT- CAPITAL PROJECTS</b>		<b>\$7,430,675</b>	<b>\$4,957,274</b>	<b>\$8,358,861</b>	<b>\$5,129,273</b>

## Public Works Department - CITT Transit Division



## Public Works Department - CITT Transit Division

### Mission

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

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
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	1.00	1.00	1.00
Trolley Program Manager	1.00	1.00	-	0.00	1.00
Fleet & Trolley Program Manager	0.00	0.00	0.75	0.75	-
<b>TOTAL STAFFING</b>	<b>3.00</b>	<b>3.00</b>	<b>3.75</b>	<b>3.75</b>	<b>4.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$261,345	\$318,324	\$400,725	\$377,173	\$426,328
Operating Expenses	\$1,000,474	\$1,341,421	\$1,426,688	\$1,794,318	\$2,491,863
Capital Outlay	\$53,314	\$37,580	\$39,081	\$150,000	\$150,000
<b>Total Division</b>	<b>\$1,315,133</b>	<b>\$1,697,325</b>	<b>\$1,866,494</b>	<b>\$2,321,491</b>	<b>\$3,068,191</b>

### Analysis

For Fiscal Year 2026, 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 other related items.

Transportation Fund Public Works Department Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Citizens Independent Transportation Trust - Transit</b>					
<b>Personnel Services</b>					
100-41-06-541-102-00	Regular Salaries and Wages	\$234,479	\$211,936	\$181,066	\$241,073
100-41-06-541-104-00	Overtime	\$52,997	\$45,000	\$48,259	\$45,000
100-41-06-541-105-00	Special Pay	\$2,322	\$450	\$1,681	\$600
100-41-06-541-201-00	FICA	\$21,867	\$19,691	\$17,200	\$21,930
100-41-06-541-202-00	Retirement	\$38,323	\$35,022	\$31,257	\$40,136
100-41-06-541-203-00	Life and Health Insurance	\$48,751	\$55,884	\$40,632	\$67,975
100-41-06-541-204-00	Workers' Compensation	\$1,986	\$9,190	\$5,575	\$9,614
<b>Operating Expenditures</b>					
100-41-06-541-310-00	Professional Services	\$1,212,179	\$1,332,000	\$1,332,000	\$2,023,500
100-41-06-541-340-00	Other Contractual	\$57,972	\$78,500	\$21,607	\$79,475
100-41-06-541-400-00	Travel & Per Diem	\$9	\$1,500	\$-	\$1,500
100-41-06-541-410-00	Communications Svc.	\$2,937	\$2,160	\$1,027	\$2,160
100-41-06-541-440-00	Rentals and Leases	\$74,141	\$78,158	\$59,302	\$83,228
100-41-06-541-460-00	Repairs and Maintenance Service	\$68,365	\$290,000	\$238,894	\$290,000
100-41-06-541-470-00	Printing & Binding	\$4,797	\$3,000	\$-	\$3,000
100-41-06-541-494-00	Advertising	\$1,653	\$2,000	\$-	\$2,000
100-41-06-541-520-00	Operating Supplies	\$3,773	\$5,000	\$3,335	\$5,000
100-41-06-541-528-00	Small Tools and Equipment	\$862	\$2,000	\$231	\$2,000
<b>Capital Outlay</b>					
100-41-06-541-630-00	Infrastructure Improvements	\$39,081	\$150,000	\$100,000	\$150,000
<b>TOTAL CITT- TRANSIT</b>		<b>\$1,866,494</b>	<b>\$2,321,491</b>	<b>\$2,082,066</b>	<b>\$3,068,191</b>

## Public Works Department - CITT Settlement Division

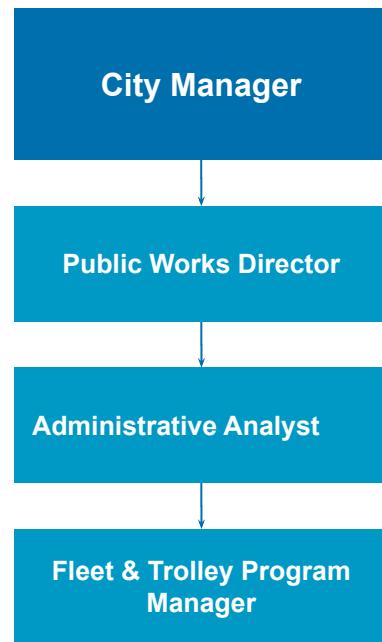
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### **Mission**

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.

Transportation Fund Public Works Department Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Citizens Independent Transportation Trust - Transit</b>					
<b>Personnel Services</b>					
100-41-06-541-102-00	Regular Salaries and Wages	\$234,479	\$211,936	\$181,066	\$241,073
100-41-06-541-104-00	Overtime	\$52,997	\$45,000	\$48,259	\$45,000
100-41-06-541-105-00	Special Pay	\$2,322	\$450	\$1,681	\$600
100-41-06-541-201-00	FICA	\$21,867	\$19,691	\$17,200	\$21,930
100-41-06-541-202-00	Retirement	\$38,323	\$35,022	\$31,257	\$40,136
100-41-06-541-203-00	Life and Health Insurance	\$48,751	\$55,884	\$40,632	\$67,975
100-41-06-541-204-00	Workers' Compensation	\$1,986	\$9,190	\$5,575	\$9,614
<b>Operating Expenditures</b>					
100-41-06-541-310-00	Professional Services	\$1,212,179	\$1,332,000	\$1,332,000	\$2,023,500
100-41-06-541-340-00	Other Contractual	\$57,972	\$78,500	\$21,607	\$79,475
100-41-06-541-400-00	Travel & Per Diem	\$9	\$1,500	\$-	\$1,500
100-41-06-541-410-00	Communications Svc.	\$2,937	\$2,160	\$1,027	\$2,160
100-41-06-541-440-00	Rentals and Leases	\$74,141	\$78,158	\$59,302	\$83,228
100-41-06-541-460-00	Repairs and Maintenance Service	\$68,365	\$290,000	\$238,894	\$290,000
100-41-06-541-470-00	Printing & Binding	\$4,797	\$3,000	\$-	\$3,000
100-41-06-541-494-00	Advertising	\$1,653	\$2,000	\$-	\$2,000
100-41-06-541-520-00	Operating Supplies	\$3,773	\$5,000	\$3,335	\$5,000
100-41-06-541-528-00	Small Tools and Equipment	\$862	\$2,000	\$231	\$2,000
<b>Capital Outlay</b>					
100-41-06-541-630-00	Infrastructure Improvements	\$39,081	\$150,000	\$100,000	\$150,000
<b>TOTAL CITT- TRANSIT</b>		<b>\$1,866,494</b>	<b>\$2,321,491</b>	<b>\$2,082,066</b>	<b>\$3,068,191</b>
<b>TOTAL TRANSPORTATION FUND EXPENDITURES</b>		<b>\$14,537,924</b>	<b>\$11,899,662</b>	<b>\$14,337,550</b>	<b>\$12,984,347</b>

## Public Works Department - Fleet Services Division



## Public Works Department - Fleet Services Division

### Mission

The Mission of the Fleet Division is to provide the most efficient and cost-effective support, maintenance and operation of all City vehicles, and associated equipment. The Division continues to replace all light duty vehicles with leased vehicles under a contract with Enterprise Fleet Management.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Fleet Services Representative	1.00	1.00	0.00	0.00	0.00
Fleet & Trolley Program Manager	0.00	0.00	0.25	0.25	0.00
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>1.25</b>	<b>1.25</b>	<b>1.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$81,122	\$88,018	\$86,462	\$128,705	\$101,898
Operating Expenses	\$2,162,134	\$2,117,854	\$2,777,705	\$4,068,531	\$5,058,116
Capital Outlay	\$6,981,309	\$334,807	\$1,526,158	\$-	\$-
Debt Service (Lease)	\$2,128,033	\$2,159,690	\$1,963,318	\$-	\$-
<b>TOTAL EXPENDITURES</b>	<b>\$11,352,598</b>	<b>\$4,700,369</b>	<b>\$6,353,643</b>	<b>\$4,197,236</b>	<b>\$5,160,014</b>

### Analysis

For Fiscal Year 2026, 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.

General Fund Fleet Division Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-19-03-519-102-00 Regular Salaries and Wages	\$61,436	\$92,017	\$76,940	\$69,760
001-19-03-519-104-00 Overtime	\$318	\$-	\$732	\$-
001-19-03-519-105-00 Special Pay	\$605	\$150	\$3,624	\$600
001-19-03-519-201-00 FICA	\$4,784	\$7,051	\$6,191	\$5,383
001-19-03-519-202-00 Retirement	\$8,389	\$12,542	\$10,587	\$9,787
001-19-03-519-203-00 Life and Health Insurance	\$10,905	\$16,696	\$11,732	\$16,178
001-19-03-519-204-00 Workers' Compensation	\$25	\$249	\$219	\$190
<b>Operating Expenditures</b>				
001-19-03-519-310-00 Professional Services	\$900	\$-	\$-	\$-
001-19-03-519-340-00 Other Contractual	\$28,836	\$72,000	\$73,955	\$72,250
001-19-03-519-400-00 Travel & Per Diem	\$1,200	\$800	\$824	\$1,200
001-19-03-519-440-00 Rentals and Leases	\$887,178	\$2,645,531	\$2,955,681	\$3,634,466
001-19-03-519-460-00 Repairs and Maintenance Service	\$777,652	\$500,000	\$661,328	\$500,000
001-19-03-519-510-00 Office Supplies	\$148	\$200	\$56	\$200
001-19-03-519-527-00 Gasoline & Lubricants	\$1,081,791	\$850,000	\$570,693	\$850,000
<b>Capital Outlay</b>				
001-19-03-519-640-01 Leases	\$1,526,158	\$-	\$-	\$-
001-19-03-519-710-01 Principal- Debt Service (Leases)	\$1,951,512	\$-	\$-	\$-
001-19-03-519-720-01 Interest- Debt Service (Leases)	\$11,806	\$-	\$-	\$-
<b>TOTAL FLEET</b>	<b>\$6,353,643</b>	<b>\$4,197,236</b>	<b>\$4,372,562</b>	<b>\$5,160,014</b>

## Public Works Department - City Hall Maintenance Division



## Public Works Department - City Hall Maintenance Division

### Mission

The mission of the City Hall Complex Maintenance Division is to provide clean, safe, and secure City Facilities for visitors and City employees in a cost-effective and efficient manner. The City Hall Complex includes the City Hall Administrative Building, Police Building and Parking Garage. The Division is also responsible for maintenance of the Public Works and Old Police Buildings.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
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

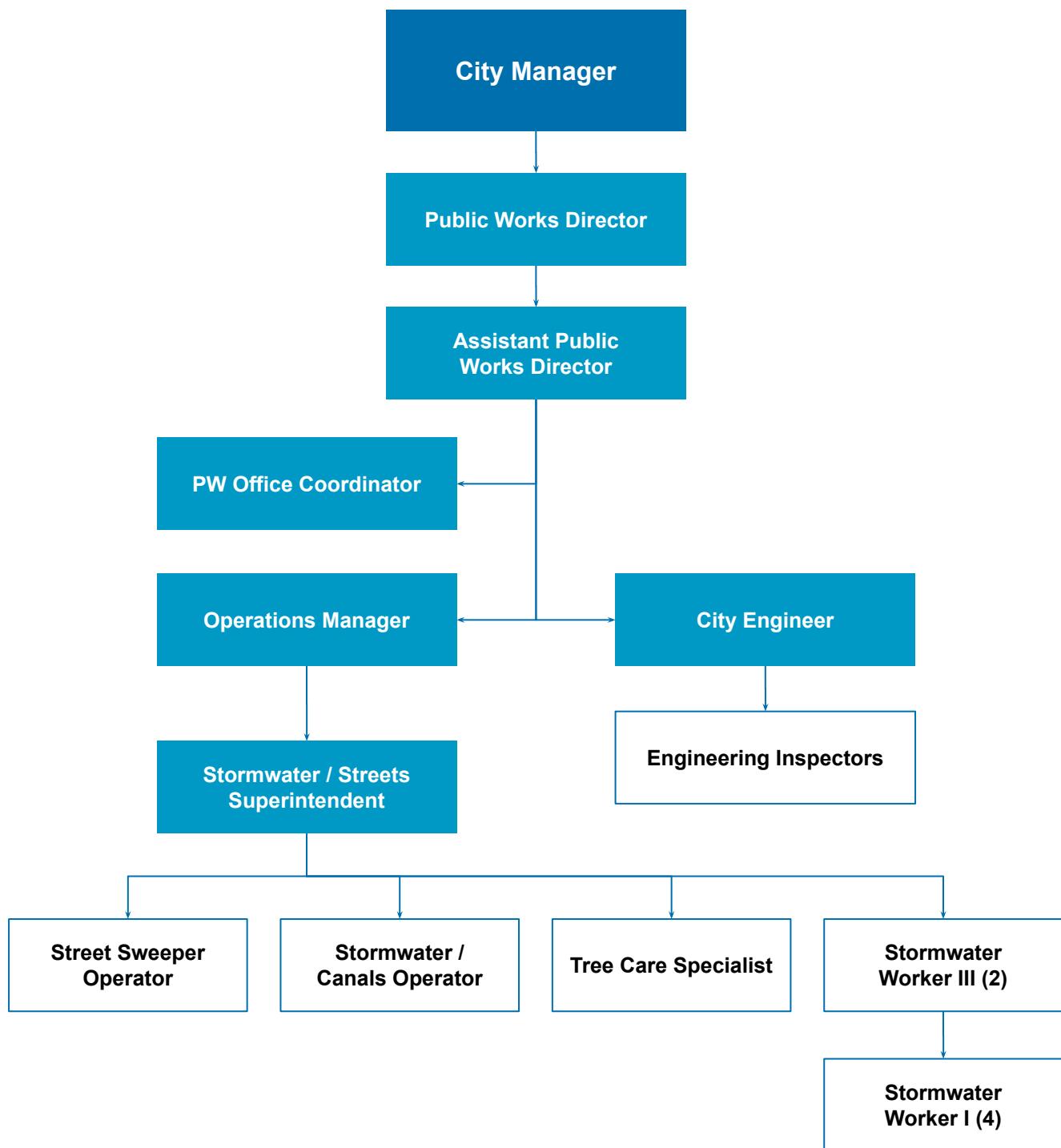
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$236,095	\$221,927	\$235,585	\$245,104	\$262,704
Operating Expenses	\$694,205	\$768,495	\$779,213	\$810,523	\$896,361
<b>TOTAL DIVISION</b>	<b>\$930,300</b>	<b>\$990,422</b>	<b>\$1,014,798</b>	<b>\$1,055,627</b>	<b>\$1,159,065</b>

### Analysis

In FY 2026 the budget for the division will increase slightly as compared to the previous year. The Operating Expenditure increase can be attributed to an increase in funding for repairs and maintenance service, as well as an increase to cover water utilitiy charges.

General Fund City Hall Maintenance Division Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-19-04-519-102-00 Regular Salaries and Wages	\$165,220	\$172,173	\$161,060	\$181,235
001-19-04-519-104-00 Overtime	\$6,153	\$3,500	\$28,768	\$3,500
001-19-04-519-105-00 Special Pay	\$3,364	\$2,160	\$2,014	\$2,160
001-19-04-519-201-00 FICA	\$13,441	\$13,604	\$14,717	\$14,297
001-19-04-519-202-00 Retirement	\$23,127	\$23,944	\$25,874	\$25,918
001-19-04-519-203-00 Life and Health Insurance	\$23,255	\$26,815	\$22,554	\$32,565
001-19-04-519-204-00 Workers' Compensation	\$1,025	\$2,908	\$8,004	\$3,029
<b>Operating Expenditures</b>				
001-19-04-519-340-00 Other Contractual	\$195,832	\$195,769	\$165,707	\$260,687
001-19-04-519-431-00 Electricity	\$252,842	\$258,881	\$256,342	\$258,881
001-19-04-519-432-00 Water	\$88,990	\$85,000	\$87,370	\$85,000
001-19-04-519-434-00 Cable T.V. service	\$189	\$-	\$-	\$-
001-19-04-519-460-00 Repairs and Maintenance Service	\$234,171	\$262,007	\$373,061	\$282,927
001-19-04-519-497-00 Other Obligations	\$3,127	\$1,516	\$7,265	\$1,516
001-19-04-519-510-00 Office Supplies	\$-	\$300	\$-	\$300
001-19-04-519-520-00 Operating Supplies	\$3,767	\$5,300	\$5,962	\$5,300
001-19-04-519-525-00 Uniforms	\$295	\$250	\$150	\$250
001-19-04-519-527-00 Gasoline & Lubricants	\$-	\$1,500	\$3,926	\$1,500
<b>TOTAL CITY HALL MAINTENANCE</b>	<b>\$1,014,798</b>	<b>\$1,055,627</b>	<b>\$1,162,774</b>	<b>\$1,159,065</b>

## Stormwater Operations & Engineering Divisions



## Stormwater Operations & Engineering Divisions

### Mission

The mission of the Stormwater Utility Division is to protect people, property and the environment by managing flooding, maintaining and improving water quality of the canals and other water bodies within the City. The Stormwater Utility Division houses the Stormwater Operations and Engineering personnel of the Public Works Department who are responsible for the effective and efficient management of the stormwater runoff drainage infrastructure in public right-of-way within the City boundaries, through the implementation of programs such as street sweeping, catch basin and drainage pipe cleaning, canal maintenance, drainage system repairs, inspections, and construction of new drainage systems.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Administrative Analyst	1.00	1.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
PW Office Coordinator	0.00	0.00	1.00	1.00	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	4.00	3.00
Stormwater Worker I	4.00	4.00	4.00	2.00	3.00
Public Service Worker II	0.00	0.00	0.00	0.50	0.50
Chief Plumbing Inspector/Plans Examiner	0.20	0.20	0.20	0.20	0.20
Tree Care Specialist	0.75	0.75	0.75	0.75	0.75
<b>TOTAL STAFFING</b>	<b>13.15</b>	<b>13.15</b>	<b>14.15</b>	<b>14.65</b>	<b>14.65</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$927,212	\$707,324	\$713,309	\$1,329,662	\$1,419,501
Operating Expenses	\$1,825,480	\$2,300,273	\$2,448,019	\$1,620,270	\$1,613,839
Capital Outlay	\$-	\$-	\$-	\$2,737,000	\$2,810,000
Debt Service	\$228,476	\$188,914	\$134,920	\$547,264	\$547,242
Interfund Transfers	\$445,235	\$498,797	\$559,346	\$566,403	\$525,689
<b>TOTAL DIVISION</b>	<b>\$3,426,403</b>	<b>\$3,695,308</b>	<b>\$3,855,594</b>	<b>\$6,800,599</b>	<b>\$6,916,271</b>

### Analysis

In FY 2026, the operations divisions continues to complete more drainage improvement projects throughout the city. Additional funding has also been provided for canal maintenance per an Interlocal Agreement with Miami-Dade County.

Stormwater Utility Fund Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Budget	Proposed 2026 Budget
<b>Operating Division</b>					
<b>Personnel Services</b>					
401-41-03-538-102-00	Regular Salaries and Wages	\$420,315	\$628,003	\$648,378	\$643,474
401-41-03-538-104-00	Overtime	\$14,565	\$20,000	\$41,108	\$20,000
401-41-03-538-105-00	Special Pay	\$7,172	\$4,050	\$9,587	\$4,050
401-41-03-538-201-00	FICA	\$32,351	\$49,881	\$51,254	\$51,066
401-41-03-538-202-00	Retirement	\$56,629	\$88,325	\$93,977	\$93,085
401-41-03-538-203-00	Life and Health Insurance	\$82,441	\$143,399	\$149,470	\$188,572
401-41-03-538-204-00	Workers' Compensation	\$13,027	\$41,830	\$50,640	\$41,807
401-41-03-538-260-00	OPEB Expenses	\$(512)	\$-	\$-	\$-
<b>Operating Expenditures</b>					
401-41-03-538-310-00	Professional Services	\$253,537	\$275,000	\$486,668	\$285,000
401-41-03-538-315-00	Fee Collection Charges	\$58,518	\$54,000	\$56,996	\$54,000
401-41-03-538-340-00	Other Contractual	\$760,434	\$750,120	\$621,455	\$750,944
401-41-03-538-360-00	Pension Benefits	\$5,579	\$-	\$-	\$-
401-41-03-538-400-00	Travel & Per Diem	\$219	\$4,000	\$139	\$4,000
401-41-03-538-410-00	Communications Svc.	\$7,743	\$1,000	\$4,015	\$1,000
401-41-03-538-421-00	Postage & Freight	\$-	\$200	\$-	\$200
401-41-03-538-431-00	Electricity	\$7,973	\$8,000	\$6,725	\$8,000
401-41-03-538-432-00	Water	\$4,268	\$1,500	\$3,874	\$1,500
401-41-03-538-440-00	Rentals and Leases	\$75,337	\$78,124	\$86,717	\$61,920
401-41-03-538-460-00	Repairs and Maintenance Service	\$90,307	\$96,152	\$177,483	\$96,152
401-41-03-538-470-00	Printing & Binding	\$612	\$3,000	\$272	\$3,000
401-41-03-538-493-00	Software License	\$880	\$-	\$-	\$-
401-41-03-538-494-00	Advertising	\$-	\$1,700	\$-	\$1,700
401-41-03-538-497-00	Other Obligations	\$29,643	\$42,359	\$22,060	\$42,361
401-41-03-538-510-00	Office Supplies	\$780	\$1,400	\$1,000	\$1,400
401-41-03-538-520-00	Operating Supplies	\$24,433	\$29,500	\$8,282	\$29,500
401-41-03-538-521-00	Computers	\$-	\$1,750	\$-	\$1,750
401-41-03-538-524-00	Computer software	\$710	\$19,895	\$725	\$19,895
401-41-03-538-525-00	Uniforms	\$8,289	\$8,990	\$8,880	\$10,180
401-41-03-538-527-00	Gasoline & Lubricants	\$7,046	\$40,000	\$17,592	\$40,000
401-41-03-538-528-00	Small Tools and Equipment	\$2,303	\$6,000	\$2,401	\$6,000
401-41-03-538-530-00	Road Materials and Supplies	\$6,603	\$15,000	\$551	\$15,000
401-41-03-538-531-00	Landscape Supplies/Materials	\$2,056	\$2,300	\$500	\$2,300
401-41-03-538-540-00	Books, Publications, and Dues	\$1,680	\$2,200	\$75	\$2,200
401-41-03-538-550-00	Educational & Training	\$13,037	\$7,000	\$394	\$7,000
401-41-03-538-590-00	Depreciation Expenses IOTHB	\$650,730	\$-	\$-	\$-
401-41-03-538-591-90	Depreciation Exp- E&M	\$323,891	\$-	\$-	\$-
<b>Capital Outlay</b>					
	Stormwater Treatment Swale				
401-41-03-538-635-00	Projects	\$-	\$180,000	\$102,343	\$180,000
401-41-03-538-640-00	Machinery & Equipment	\$-	\$137,000	\$85,804	\$210,000
<b>Debt Service</b>					
401-41-03-538-710-00	Principal- Debt Service	\$-	\$428,807	\$428,807	\$450,225
401-41-03-538-720-00	Interest- Debt Service	\$127,608	\$118,457	\$118,457	\$97,017
401-41-03-538-720-01	Interest- Debt Service (Leases)	\$112	\$-	\$-	\$-
<b>401-41-03-538-740-00</b>	<b>Lease Amortization</b>	<b>\$7,200</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Non-Operating Expenditures</b>					
401-41-03-538-914-01	Transfer to General Fund	\$324,100	\$324,100	\$324,100	\$276,117

Stormwater Utility Fund Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Budget	Proposed 2026 Budget
<b>Operating Division</b>					
401-41-03-538-917-00	Transfer to Transportation Fund	\$235,246	\$242,303	\$242,303	\$249,572
<b>TOTAL STORMWATER OPERATIONS</b>		<b>\$3,656,862</b>	<b>\$3,855,345</b>	<b>\$3,853,032</b>	<b>\$3,949,987</b>

Stormwater Utility Fund Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Budget	Proposed 2026 Budget
<b>Engineering Division</b>					
<b>Personnel Services</b>					
401-41-09-538-102-00	Regular Salaries and Wages	\$59,541	\$244,234	\$182,699	\$247,894
401-41-09-538-104-00	Overtime	\$828	\$4,000	\$11,652	\$4,000
401-41-09-538-105-00	Special Pay	\$605	\$600	\$1,144	\$1,200
401-41-09-538-201-00	FICA	\$4,657	\$19,035	\$14,887	\$19,362
401-41-09-538-202-00	Retirement	\$8,205	\$33,834	\$26,490	\$35,341
401-41-09-538-203-00	Life and Health Insurance	\$11,448	\$40,767	\$34,240	\$48,424
401-41-09-538-204-00	Workers' Compensation	\$2,037	\$11,704	\$11,633	\$21,226
<b>Operating Expenditures</b>					
401-41-09-538-310-00	Professional Services	\$91,946	\$128,000	\$93,330	\$130,000
401-41-09-538-340-00	Other Contractual	\$231	\$-	\$394	\$-
401-41-09-538-400-00	Travel & Per Diem	\$-	\$1,500	\$79	\$1,500
401-41-09-538-410-00	Communications Svc.	\$-	\$3,000	\$-	\$3,000
401-41-09-538-421-00	Postage & Freight	\$-	\$9,000	\$-	\$9,000
401-41-09-538-470-00	Printing & Binding	\$90	\$3,800	\$-	\$3,800
401-41-09-538-493-00	Software License	\$13,778	\$16,644	\$11,382	\$10,207
401-41-09-538-494-00	Advertising	\$-	\$500	\$-	\$750
401-41-09-538-510-00	Office Supplies	\$837	\$500	\$220	\$500
401-41-09-538-520-00	Operating Supplies	\$418	\$500	\$44	\$500
401-41-09-538-521-00	Computers	\$98	\$-	\$-	\$-
401-41-09-538-524-00	Computer software	\$3,300	\$4,100	\$4,100	\$6,000
401-41-09-538-525-00	Uniforms	\$395	\$436	\$370	\$480
401-41-09-538-540-00	Books, Publications, and Dues	\$-	\$1,850	\$-	\$1,850
401-41-09-538-550-00	Educational & Training	\$318	\$1,250	\$439	\$1,250
<b>Capital Outlay</b>					
401-41-09-538-630-00	Infrastructure Improvements	\$-	\$2,400,000	\$3,449,974	\$2,400,000
401-41-09-538-630-02	Culvert/Headwall Repairs Project	\$-	\$-	\$387,765	\$-
401-41-09-538-630-16	Vista Verde Phase IV	\$-	\$-	\$37,429	\$-
401-41-09-538-630-21	Canal Erosion Protection Project	\$-	\$-	\$1,186,701	\$-
401-41-09-538-643-00	Computer Software	\$-	\$20,000	\$21,548	\$20,000
<b>TOTAL STORMWATER ENGINEERING</b>		<b>\$198,732</b>	<b>\$2,945,254</b>	<b>\$5,476,520</b>	<b>\$2,966,284</b>

## Special Taxing District Funds Programming

### Mission

The Special Taxing District appropriations are used to account for the expenditures of the City's special lighting districts program.

### Program Expenditures

Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Operating Expenses	\$657,348	\$703,467	\$708,627	\$921,081	\$921,081
<b>TOTAL DEPARTMENT</b>	<b>\$657,348</b>	<b>\$703,467</b>	<b>\$708,627</b>	<b>\$921,081</b>	<b>\$921,081</b>

Special Taxing District Fund SLD Crestview Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
121-41-10-541-310-00 Professional Services	\$343	\$343	\$-	\$-
121-41-10-541-315-00 Fee Collection Charges	\$664	\$591	\$625	\$600
121-41-10-541-431-00 Electricity	\$44,110	\$68,144	\$65,810	\$68,478
<b>TOTAL SLD CRESTVIEW EXPENDITURES</b>	<b>\$45,117</b>	<b>\$69,078</b>	<b>\$66,435</b>	<b>\$69,078</b>
Special Taxing District Fund SLD Bunche Park Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
122-41-10-541-310-00 Professional Services	\$333	\$333	\$-	\$-
122-41-10-541-315-00 Fee Collection Charges	\$653	\$532	\$587	\$581
122-41-10-541-431-00 Electricity	\$49,126	\$66,091	\$76,462	\$66,375
<b>TOTAL SLD BUNCHE PARK EXPENDITURES</b>	<b>\$50,112</b>	<b>\$66,956</b>	<b>\$77,049</b>	<b>\$66,956</b>
Special Taxing District Fund SLD Scott Lake Manor Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
123-41-10-541-310-00 Professional Services	\$304	\$304	\$-	\$-
123-41-10-541-315-00 Fee Collection Charges	\$542	\$483	\$549	\$519
123-41-10-541-431-00 Electricity	\$58,444	\$60,282	\$78,595	\$60,550
<b>TOTAL SLD SCOTT LAKE MANOR EXPENDITURES</b>	<b>\$59,290</b>	<b>\$61,069</b>	<b>\$79,144</b>	<b>\$61,069</b>
Special Taxing District Fund SLD Scott Lake Manor East Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
124-41-10-541-310-00 Professional Services	\$798	\$798	\$-	\$-
124-41-10-541-315-00 Fee Collection Charges	\$1,579	\$1,424	\$1,464	\$1,406
124-41-10-541-431-00 Electricity	\$130,744	\$158,425	\$191,865	\$159,241
<b>TOTAL SLD SCOTT LAKE MANOR E. EXPENDITURES</b>	<b>\$133,121</b>	<b>\$160,647</b>	<b>\$193,329</b>	<b>\$160,647</b>

Special Taxing District Fund SLD Andover Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
125-41-10-541-310-00 Professional Services	\$138	\$138	\$-	\$-
125-41-10-541-315-00 Fee Collection Charges	\$499	\$447	\$696	\$459
125-41-10-541-431-00 Electricity	\$38,931	\$76,127	\$52,685	\$76,253
<b>TOTAL SLD ANDOVER EXPENDITURES</b>	<b>\$39,568</b>	<b>\$76,712</b>	<b>\$53,381</b>	<b>\$76,712</b>
Special Taxing District Fund SLD Stoneybrook Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
126-41-10-541-310-00 Professional Services	\$57	\$57	\$-	\$-
126-41-10-541-315-00 Fee Collection Charges	\$110	\$98	\$101	\$99
126-41-10-541-431-00 Electricity	\$7,711	\$11,346	\$12,177	\$11,402
<b>TOTAL SLD STONEYBROOK EXPENDITURES</b>	<b>\$7,878</b>	<b>\$11,501</b>	<b>\$12,278</b>	<b>\$11,501</b>
Special Taxing District Fund SLD Westwood Manor Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
127-41-10-541-310-00 Professional Services	\$33	\$33	\$-	\$-
127-41-10-541-315-00 Fee Collection Charges	\$63	\$56	\$61	\$58
127-41-10-541-431-00 Electricity	\$5,606	\$6,512	\$7,540	\$6,543
<b>TOTAL SLD WESTWOOD MANOR EXPENDITURES</b>	<b>\$5,702</b>	<b>\$6,601</b>	<b>\$7,601</b>	<b>\$6,601</b>
Special Taxing District Fund SLD Miami Gardens Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
128-41-10-541-310-00 Professional Services	\$157	\$157	\$-	\$-
128-41-10-541-315-00 Fee Collection Charges	\$306	\$256	\$280	\$274
128-41-10-541-431-00 Electricity	\$28,111	\$31,246	\$41,845	\$31,385
<b>TOTAL SLD MIAMI GARDENS EXPENDITURES</b>	<b>\$28,574</b>	<b>\$31,659</b>	<b>\$42,125</b>	<b>\$31,659</b>

Special Taxing District Fund SLD Peachtree Lane Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
129-41-10-541-310-00 Professional Services	\$33	\$33	\$-	\$-
129-41-10-541-315-00 Fee Collection Charges	\$63	\$58	\$61	\$57
129-41-10-541-431-00 Electricity	\$7,014	\$6,461	\$10,546	\$6,495
<b>TOTAL SLD PEACHTREE LANE EXPENDITURES</b>	<b>\$7,110</b>	<b>\$6,552</b>	<b>\$10,607</b>	<b>\$6,552</b>
Special Taxing District Fund SLD Lake Lucerne Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
130-41-10-541-310-00 Professional Services	\$119	\$119	\$-	\$-
130-41-10-541-315-00 Fee Collection Charges	\$229	\$208	\$219	\$208
130-41-10-541-431-00 Electricity	\$20,015	\$23,534	\$26,928	\$23,653
<b>TOTAL SLD LAKE LUCERNE EXPENDITURES</b>	<b>\$20,363</b>	<b>\$23,861</b>	<b>\$27,147</b>	<b>\$23,861</b>
Special Taxing District Fund SLD Andover First Addition Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
131-41-10-541-310-00 Professional Services	\$99	\$-	\$-	\$-
131-41-10-541-315-00 Fee Collection Charges	\$319	\$-	\$-	\$-
<b>TOTAL SLD ANDOVER 1ST ADD'N EXPENDITURES</b>	<b>\$418</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Special Taxing Distri SLD Liberty Homes Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
132-41-10-541-310-00 Professional Services	\$3	\$3	\$-	\$-
132-41-10-541-315-00 Fee Collection Charges	\$353	\$291	\$314	\$313
132-41-10-541-431-00 Electricity	\$23,090	\$36,539	\$32,267	\$36,520
<b>TOTAL SLD LIBERTY HOMES EXPENDITURES</b>	<b>\$23,446</b>	<b>\$36,833</b>	<b>\$32,581</b>	<b>\$36,833</b>

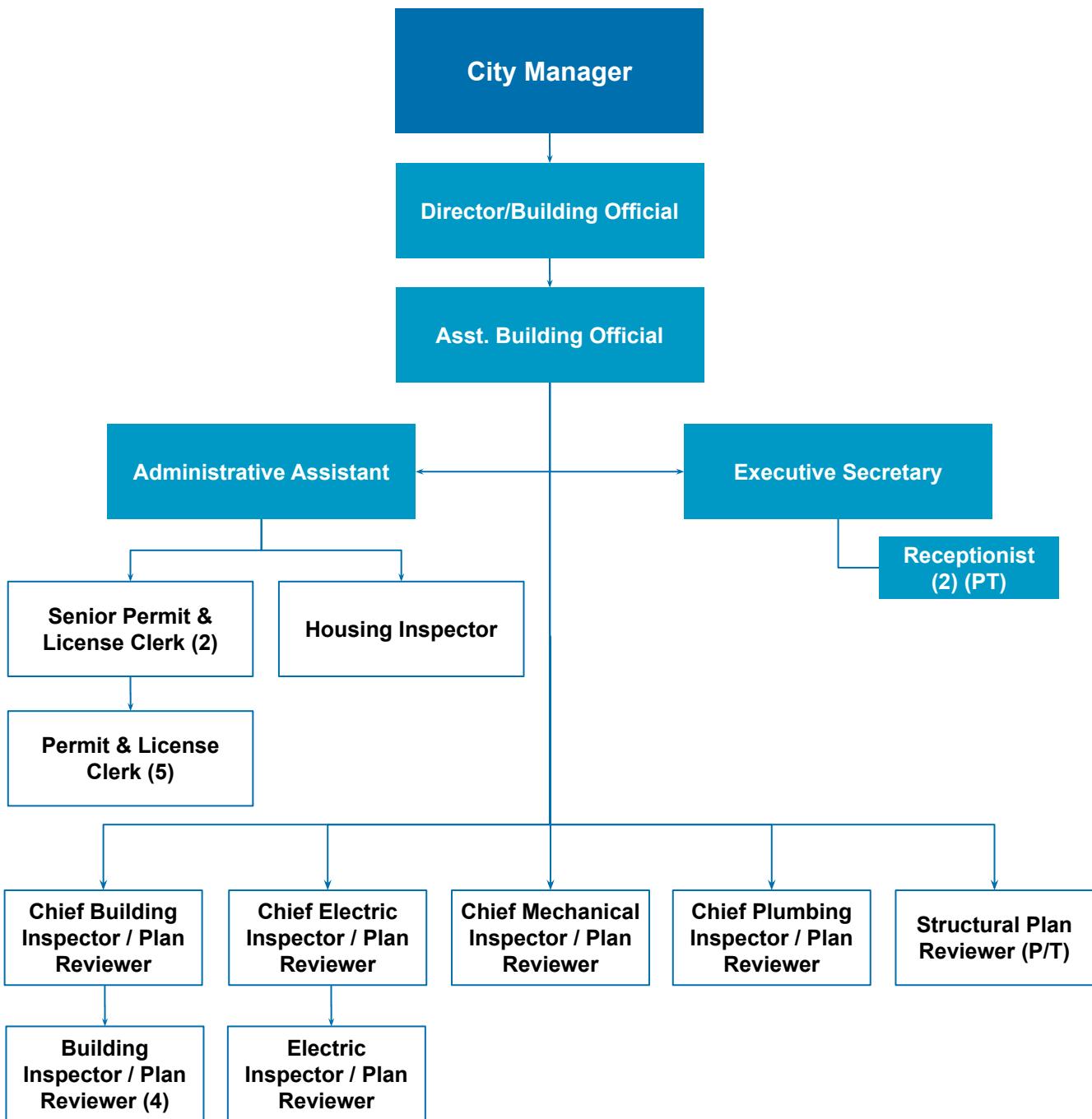
Special Taxing District Fund SLD Riverdale Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
133-41-10-541-310-00 Professional Services	\$2	\$2	\$-	\$-
133-41-10-541-315-00 Fee Collection Charges	\$240	\$206	\$221	\$215
133-41-10-541-431-00 Electricity	\$13,744	\$24,714	\$19,325	\$24,707
<b>TOTAL SLD RIVERDALE EXPENDITURES</b>	<b>\$13,986</b>	<b>\$24,922</b>	<b>\$19,546</b>	<b>\$24,922</b>
Special Taxing District Fund SLD Rolling Oaks Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
134-41-10-541-310-00 Professional Services	\$60	\$60	\$-	\$-
134-41-10-541-315-00 Fee Collection Charges	\$116	\$101	\$110	\$105
134-41-10-541-431-00 Electricity	\$12,791	\$11,922	\$17,716	\$11,978
<b>TOTAL SLD ROLLING OAKS EXPENDITURES</b>	<b>\$12,967</b>	<b>\$12,083</b>	<b>\$17,826</b>	<b>\$12,083</b>
Special Taxing District Fund SLD Venetian Acres Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
135-41-10-541-310-00 Professional Services	\$59	\$59	\$-	\$-
135-41-10-541-315-00 Fee Collection Charges	\$154	\$117	\$129	\$119
135-41-10-541-431-00 Electricity	\$7,753	\$13,970	\$12,130	\$14,027
<b>TOTAL SLD VENTIAN ACRES EXPENDITURES</b>	<b>\$7,966</b>	<b>\$14,146</b>	<b>\$12,259</b>	<b>\$14,146</b>
Special Taxing District Fund SLD North Dade Country Club Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
136-41-10-541-310-00 Professional Services	\$351	\$351	\$-	\$-
136-41-10-541-315-00 Fee Collection Charges	\$663	\$587	\$618	\$597
136-41-10-541-431-00 Electricity	\$64,625	\$68,137	\$86,851	\$68,478
<b>TOTAL SLD N. DADE COUNTRY CLUB EXPENDITURES</b>	<b>\$65,639</b>	<b>\$69,075</b>	<b>\$87,469</b>	<b>\$69,075</b>

Special Taxing District Fund SLD Bunche Park South Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
137-41-10-541-310-00 Professional Services	\$94	\$94	\$-	\$-
137-41-10-541-315-00 Fee Collection Charges	\$183	\$160	\$169	\$164
137-41-10-541-431-00 Electricity	\$13,092	\$18,598	\$18,765	\$18,688
<b>TOTAL SLD BUNCHE PARK SOUTH EXPENDITURES</b>	<b>\$13,369</b>	<b>\$18,852</b>	<b>\$18,934</b>	<b>\$18,852</b>
 <b>Special Taxing District Fund SLD Greendale Expenditures</b>				
<b>Operating Expenditures</b>				
138-41-10-541-310-00 Professional Services	\$37	\$37	\$-	\$-
138-41-10-541-315-00 Fee Collection Charges	\$71	\$60	\$68	\$65
138-41-10-541-431-00 Electricity	\$8,125	\$7,382	\$10,078	\$7,414
<b>TOTAL SLD GREENDALE EXPENDITURES</b>	<b>\$8,233</b>	<b>\$7,479</b>	<b>\$10,146</b>	<b>\$7,479</b>
 <b>Special Taxing District Fund SLD Jordan's Landing Maint Dist Expenditures</b>				
<b>Operating Expenditures</b>				
139-41-10-541-310-00 Professional Services	\$96	\$96	\$-	\$-
139-41-10-541-315-00 Fee Collection Charges	\$186	\$177	\$185	\$171
139-41-10-541-460-00 Repairs and Maintenance Service	\$9,039	\$19,057	\$1,897	\$19,159
<b>TOTAL SLD JORDAN'S LANDING DIST EXPENDITURES</b>	<b>\$9,321</b>	<b>\$19,330</b>	<b>\$2,082</b>	<b>\$19,330</b>
 <b>Special Taxing District Fund SLD Sunshine State Industrial Park Expenditures</b>				
<b>Operating Expenditures</b>				
140-41-10-541-310-00 Professional Services	\$301	\$301	\$-	\$-
140-41-10-541-315-00 Fee Collection Charges	\$577	\$528	\$559	\$528
140-41-10-541-431-00 Electricity	\$50,230	\$59,669	\$65,323	\$59,970
<b>TOTAL SLD SUNSHINE ST. INDUS PARK EXPENDITURES</b>	<b>\$51,108</b>	<b>\$60,498</b>	<b>\$65,882</b>	<b>\$60,498</b>

Special Taxing District Fund SLD Air Park Industrial Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
141-41-10-541-310-00 Professional Services	\$27	\$27	\$-	\$-
141-41-10-541-315-00 Fee Collection Charges	\$53	\$50	\$52	\$48
141-41-10-541-431-00 Electricity	\$4,935	\$5,447	\$6,870	\$5,476
<b>TOTAL SLD AIR PARK INDUSTRIAL EXPENDITURES</b>	<b>\$5,015</b>	<b>\$5,524</b>	<b>\$6,922</b>	<b>\$5,524</b>
Special Taxing District Fund SLD Palmetto Lakes Industrial Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
142-41-10-541-310-00 Professional Services	\$346	\$346	\$-	\$-
142-41-10-541-315-00 Fee Collection Charges	\$669	\$602	\$622	\$601
142-41-10-541-431-00 Electricity	\$55,597	\$68,149	\$75,553	\$68,496
<b>TOTAL SLD PALMETTO LAKES INDUS EXPENDITURES</b>	<b>\$56,612</b>	<b>\$69,097</b>	<b>\$76,175</b>	<b>\$69,097</b>
Special Taxing District Fund SLD MDPD Subdivision Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
143-41-10-541-310-00 Professional Services	\$10	\$10	\$-	\$-
143-41-10-541-315-00 Fee Collection Charges	\$20	\$20	\$20	\$18
143-41-10-541-431-00 Electricity	\$1,676	\$2,052	\$2,270	\$2,064
<b>TOTAL SLD MDPD SUBDIVISION EXPENDITURES</b>	<b>\$1,706</b>	<b>\$2,082</b>	<b>\$2,290</b>	<b>\$2,082</b>
Special Taxing District Fund SLD Park Center Business Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
144-41-10-541-310-00 Professional Services	\$15	\$15	\$-	\$-
144-41-10-541-315-00 Fee Collection Charges	\$32	\$29	\$34	\$30
144-41-10-541-431-00 Electricity	\$4,982	\$3,576	\$6,839	\$3,590
<b>TOTAL SLD PARK CNTR BUSINESS EXPENDITURES</b>	<b>\$5,029</b>	<b>\$3,620</b>	<b>\$6,873</b>	<b>\$3,620</b>

Special Taxing District Fund SLD Lakes of Tuscany Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
145-41-10-541-310-00 Professional Services	\$89	\$89	\$-	\$-
145-41-10-541-315-00 Fee Collection Charges	\$173	\$173	\$173	\$158
145-41-10-541-431-00 Electricity	\$10,950	\$17,735	\$14,749	\$17,839
<b>TOTAL SLD LAKES OF TUSCANY EXPENDITURES</b>	<b>\$11,212</b>	<b>\$17,997</b>	<b>\$14,922</b>	<b>\$17,997</b>
Special Taxing District Fund SLD Golden Glades Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
146-41-10-541-310-00 Professional Services	\$96	\$96	\$-	\$-
146-41-10-541-315-00 Fee Collection Charges	\$184	\$167	\$173	\$167
146-41-10-541-431-00 Electricity	\$12,893	\$18,981	\$17,339	\$19,077
<b>TOTAL SLD GOLDEN GLADES EXPENDITURES</b>	<b>\$13,173</b>	<b>\$19,244</b>	<b>\$17,512</b>	<b>\$19,244</b>
Special Taxing District Fund SLD Air Park Industrial Maintenance Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
147-41-10-541-315-00 Fee Collection Charges	\$247	\$223	\$240	\$221
147-41-10-541-460-00 Repairs and Maintenance Service	\$12,345	\$25,440	\$18,000	\$25,442
<b>TOTAL SLD AIR PARK INDUS MAINT EXPENDITURES</b>	<b>\$12,592</b>	<b>\$25,663</b>	<b>\$18,240</b>	<b>\$25,663</b>
<b>TOTAL SPECIAL TAXING DISTRICT FUND EXPENDITURES</b>	<b>\$708,627</b>	<b>\$921,081</b>	<b>\$978,755</b>	<b>\$921,081</b>

## Building Services Department



## Building Services Department

### Mission

The Building Services Department is committed to preserving 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 Department 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, the Department ensures construction within the City complies with the provisions of all applicable codes to enhance the general quality of life.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Community Improvement Director	0.20	0.00	0.00	0.00	0.00
Building Official	1.00	1.00	1.00	1.00	1.00
Assistant Building Official	0.00	0.00	1.00	1.00	1.00
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	0.80	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	1.00	1.00	1.00	1.00	1.00
Building Dept. Subject Matter Expert	1.00	1.00	1.00	1.00	1.00
Structural Plans Examiner	0.50	0.50	0.50	0.50	0.50
Senior Permit & Licensing Clerk	2.00	2.00	0.00	0.00	0.00
Building Review Coordinator I	0.00	0.00	2.00	3.00	3.00
Building Review Coordinator II	0.00	0.00	2.00	2.00	2.00
Building Review Coordinator III	0.00	0.00	2.00	2.00	2.00
Permit Review Coordinator I	0.00	2.00	0.00	0.00	0.00
Permit & Licensing Clerk	5.00	3.00	1.00	0.00	0.00
Housing Inspector	1.00	1.00	1.00	1.00	1.00
GIS Analyst	0.25	0.50	0.00	0.00	0.00
GIS Administrator	0.00	0.00	0.50	0.50	0.50
Executive Secretary	0.90	0.90	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	0.90	0.90	0.90
Receptionist	0.80	1.60	1.60	1.60	1.60
<b>TOTAL STAFFING</b>	<b>21.25</b>	<b>22.10</b>	<b>23.10</b>	<b>23.10</b>	<b>23.10</b>

## Building Services Department

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$2,053,177	\$2,184,021	\$2,508,624	\$2,827,549	\$2,938,938
Operating Expenses	\$762,017	\$1,071,596	\$1,186,288	\$1,167,607	\$1,163,905
Capital Outlay	\$120,654	\$18,733	\$107,860	\$120,000	\$-
Capital Outlay	\$11,997	\$6,268	\$6,466	\$-	\$-
Interfund Transfers	\$667,128	\$705,000	\$764,737	\$767,864	\$752,405
<b>Total Department</b>	<b>\$3,614,973</b>	<b>\$3,985,618</b>	<b>\$4,573,975</b>	<b>\$4,883,020</b>	<b>\$4,855,248</b>

### Analysis

This past Fiscal year demonstrated that the Department has continued to progress and achieve new goals. We are halfway through construction on several projects such as the St. Thomas University's 5 Story Dorm Buildings. St. Thomas seeks to add another 545 beds within 272 sleeping units. This increase in capacity allows the University to house a larger percentage of students on campus. In addition to the dormitory component, the project will contain an 8-lane bowling facility for the St. Thomas bowling team. Phase II Bridgepoint West Turnpike Industrial (2 million square feet of warehouse space) building shells are complete and interior build outs are under construction. New businesses like Iberia Foods have already begun to occupy the spaces. The GOB has completed Rolling Oaks Park and is commencing work on Scott Park. The City of Miami Gardens unsafe structures cases have been strategically reduced from 200 cases down to 82. The presence of unsafe structures can create a negative perception. By bringing these properties into compliance it provides a positive perception to the neighborhood and leads to increased desirability for residents and business alike. In FY 25-26, 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. The Performing Arts Center is currently in the design stage with a steadfast anticipation of breaking ground for a remarkable build. Multifamily Midrise Tower seeks to add an 8-story residential tower consisting of 100 market rate dwelling units with amenities, located at NW 210 ST and NW 7th Ave. Derby Point, a 2 million square feet industrial warehouse development that is currently in the permitting process will provide light industrial warehouses on the north end of the city further enhancing visibility to the City of Miami Gardens and bringing more business and providing job opportunities for local residents. Lehman Auto Campus is also completing the permitting process and has begun the demolition phases for their newly designed Subaru and Hyundai stores. All of these will continue to provide economic growth to the community and prosperity for our city and its residents. This continuous expansion will keep driving modernization and growth to the department providing for a more efficient and resourceful Building Services Division.

## Building Services Department

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### Strategic Goals & Objectives

#### FY 2025-2026 Goals and Objectives

##### **Strategic Pillar: Local Governance (LG); Key Action LG-1 Prioritize Customer Service**

- Ensure Timely Review and Issuance of Permits by streamlining the permitting process to reduce delays for residents and developers.
- Improve Customer Service and Stakeholder Engagement by providing accessible, professional, and responsive service to residents, contractors, and developers.

##### **Strategic Pillar: Local Governance (LG); Key Action LG-2 Enhance Effectiveness and Responsiveness**

- Adopt a Transparent and User-Friendly Resident Feedback Process by making it easy for residents and developers to report issues and track resolution progress to improve efficiency and responsiveness.

##### **Strategic Pillar: Local Governance (LG); Key Action LG-4 Facilitate Effective Training**

- Strengthen Workforce Development and Training by ensuring staff are well-trained, certified, and current with Building Code standards and best practices.

##### **Strategic Pillar: Local Governance (LG); Key Action LG-5 Improve Online Experience**

- Increase Transparency and Public Access to Information by providing clear, accessible information on Building Codes, processes, and permit and inspection requirements.

##### **Strategic Pillar: Local Governance (LG); Key Action LG-6 Continue Processing Improvements**

- Collaborate with Code Compliance and Public Safety by enforcing building codes to protect public health, safety, and welfare.
- Leverage Technology to Increase Efficiency by modernizing systems for plan review, inspections, and permit tracking.
- Improve Interdepartmental Coordination by enhancing collaboration with Planning, Zoning, and Public Works to ensure smooth project approvals.

## Building Services Department

### Performance Indicators

Strategic Goals	Objectives	Strategic Theme - Local Governance		Budget FY 2025	Budget FY 2026
		Performance Indicators	Actual FY 2024		
LG- 1 Prioritize Customer Service	Ensure Timely Review and Issuance of Permits by streamlining the permitting process to reduce delays for residents and developers.	Average number of business days to review residential and commercial permits after complete application submittals	n/a	n/a	Commercial - 30 business days Residential - 20 business days
		Percentage of permits reviewed within established target timeframes	n/a	n/a	100%
		Target plan review among departments and track adherence to deadlines	n/a	n/a	Daily
	Improve Customer Service and Stakeholder Engagement by providing accessible, professional, and responsive service to residents, contractors, and developers.	Average response time to inquiries	n/a	n/a	24- 48 hours
		Number of satisfaction surveys conducted annually post-interaction to track service quality	n/a	n/a	4

## Building Services Department

Strategic Theme - Local Governance					
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG- 2 Enhance Effectiveness and Responsiveness	Adopt a transparent and User-Friendly Resident Feedback Process by making it easy for residents and developers to report issues and track resolution progress to improve efficiency and responsiveness.	Percentage of issues/concerns submitted through online or mobile tools Percentage of cases notified of resolution status	n/a n/a	n/a n/a	100% 100%
LG- 4 Facilitate Effective Training	Strengthen Workforce Development and Training by ensuring staff are well-trained, certified, and current with Building Code standards and best practices.	Percentage of staff completing annual continuing education or certifications Average number of trainings hours completed per employee per year Percentage of inspection staff with required certifications	n/a n/a n/a	n/a n/a n/a	100% 16 hours 100%
LG- 5 Improve Online Experience	Increase transparency and public access to information by providing clear, accessible information on Building Codes, processes, and permit and inspection requirements.	Percentage of key permit and inspection data available online Frequency of website and process documentation updates	n/a n/a	n/a n/a	100% Quarterly

## Building Services Department

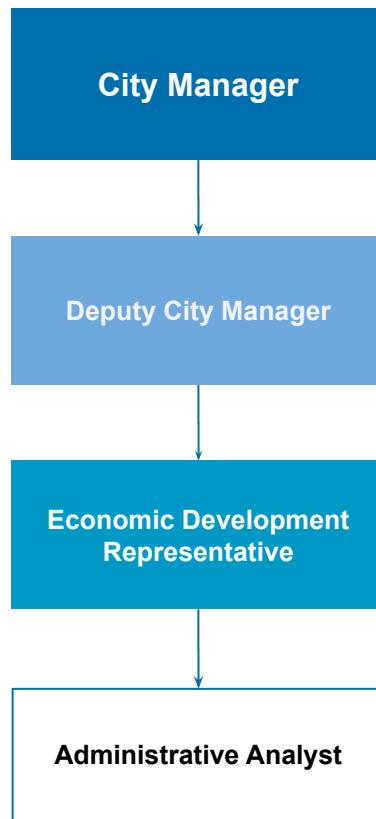
Strategic Theme - Local Governance					
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG- 6 Continue Processing Improvements	Collaborate with Code Compliance and Public Safety by enforcing building codes to protect public health, safety, and welfare.	Percentage of reported unsafe structure resolved	n/a	n/a	50%
		Percentage of inspections completed within 24 hours of request	n/a	n/a	100%
	Leverage Technology to increase efficiency by modernizing systems for plan review, inspections, and permit tracking.	Percentage of permit applications submitted and processed online	0%	0%	100%
	Improve interdepartmental coordination by enhancing collaboration with Planning, Zoning, and Public Works to ensure smooth project approvals..	Number of regular	n/a	n/a	6
		Number of	n/a	n/a	2

Development Services Fund Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Development Services Fund Expenditures</b>				
<b>Personnel Services</b>				
105-24-02-524-102-00 Regular Salaries and Wages	\$1,814,996	\$1,994,993	\$1,584,770	\$2,018,282
105-24-02-524-104-00 Overtime	\$74,770	\$50,000	\$18,003	\$50,000
105-24-02-524-105-00 Special Pay	\$3,774	\$4,440	\$3,716	\$5,040
105-24-02-524-106-00 Off Duty Services	\$634	\$-	\$-	\$-
105-24-02-524-201-00 FICA	\$143,553	\$153,856	\$116,896	\$155,366
105-24-02-524-202-00 Retirement	\$250,259	\$313,143	\$218,458	\$330,465
105-24-02-524-203-00 Life and Health Insurance	\$206,920	\$275,294	\$200,732	\$343,955
105-24-02-524-204-00 Workers' Compensation	\$13,718	\$30,823	\$32,692	\$30,830
105-24-02-524-205-00 Unemployment Compensation	\$-	\$5,000	\$-	\$5,000
<b>Operating Expenditures</b>				
105-24-02-524-310-00 Professional Services	\$585,543	\$617,382	\$302,682	\$617,382
105-24-02-524-340-00 Other Contractual	\$306,381	\$181,364	\$343,195	\$179,164
105-24-02-524-400-00 Travel & Per Diem	\$4,363	\$6,630	\$2,612	\$8,055
105-24-02-524-410-00 Communications Svc.	\$-	\$12,387	\$6,738	\$11,608
105-24-02-524-440-00 Rentals and Leases	\$85,002	\$108,300	\$108,363	\$112,378
105-24-02-524-460-00 Repairs and Maintenance Service	\$11,538	\$37,198	\$10,230	\$37,198
105-24-02-524-470-00 Printing & Binding	\$3,249	\$16,210	\$116	\$2,210
105-24-02-524-493-00 Software License	\$159,177	\$159,289	\$159,289	\$167,699
105-24-02-524-510-00 Office Supplies	\$2,667	\$5,500	\$7,941	\$5,500
105-24-02-524-520-00 Operating Supplies	\$1,665	\$1,950	\$1,095	\$1,950
105-24-02-524-525-00 Uniforms	\$4,411	\$4,080	\$2,536	\$4,640
105-24-02-524-527-00 Gasoline & Lubricants	\$9,657	\$10,000	\$5,325	\$7,500
105-24-02-524-540-00 Books, Publications, and Dues	\$8,647	\$6,327	\$-	\$6,985
105-24-02-524-550-00 Educational & Training	\$3,988	\$990	\$2,921	\$1,636
<b>Capital Outlay</b>				
105-24-02-524-643-00 Computer Software	\$32,014	\$120,000	\$179,687	\$-
<b>Debt Service</b>				
105-24-02-524-710-01 Principal- Debt Service (Leases)	\$6,260	\$-	\$-	\$-
105-24-02-524-720-01 Interest- Debt Service (Leases)	\$206	\$-	\$-	\$-
<b>Non-Operating Expenditures</b>				
105-24-02-524-914-01 Transfer to General Fund	\$660,528	\$660,528	\$660,528	\$641,848
105-24-02-524-914-03 Transfer to General Fund (Tech Fee)	\$104,209	\$107,336	\$107,336	\$110,557
<b>Total Building Services Department</b>	<b>\$4,573,975</b>	<b>\$4,883,020</b>	<b>\$4,075,861</b>	<b>\$4,855,248</b>



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## Community Development Department



## 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 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
SHIP Program	\$177,538	\$542,438	\$349,028	\$557,486	\$514,801
CDBG Program	\$1,521,360	\$1,410,820	\$665,140	\$1,003,648	\$970,105
HOME Program	\$-	\$-	\$-	\$-	\$104,000
<b>TOTAL EXPENDITURES</b>	<b>\$1,698,898</b>	<b>\$1,953,258</b>	<b>\$1,014,168</b>	<b>\$1,561,134</b>	<b>\$1,588,906</b>

## Community Development Department

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### Accomplishments, Goals & Objectives

#### **FY 2025-2026 Goals and Objectives**

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-3 Prioritize Stewardship of Community Resources**

- Ensure Effective Use and Compliance of Federal and State Grant Program by administering CDBG, SHIP and related grants with transparency and efficiency.
- Foster Public-Private Partnerships to Leverage Community Investment by partnering with nonprofits, developers, and institutions to amplify community impact.

##### **Strategic Pillar: Housing (H); Key Action: H-5 Make Housing More Affordable**

- Expand Access to Affordable Housing by increasing the availability of safe and affordable housing for low- to moderate-income residents.
- Improve Housing Stability and Prevent Displacement by reducing homelessness and displacement through coordinated housing services.

##### **Strategic Pillar: Housing (H); Key Action: H-4 Rehabilitate Aging Homes**

- Revitalize Distressed Neighborhoods and Promote Equitable Growth by supporting neighborhood improvement projects that enhance livability and address blight.

##### **Strategic Pillar: Jobs & Economy (JE); Key Action: JE-2 Identify and Protect Prime Development Sites**

- Assist with the Completion of Prime Development Projects on Time and On Budget by efficiently monitoring the permitting process and development timelines and milestones.

##### **Strategic Pillar: Jobs & Economy (JE); Key Action: JE-3 Build a Skilled and Resilient Workforce**

- Strengthen Economic Opportunities by supporting small businesses, workforce development, and economic inclusion.

##### **Strategic Pillar: Community Appearance (CA); Key Action: CA-5 Maintain a Clean, Attractive, Safe, Proud Community**

- Complete CDBG project milestones by supporting CIP and Public Works initiatives to improve the quality of life for residents in the City.

## Community Development Department

### Performance Indicators

		Strategic Theme - Local Governance		Actual FY 2024	Budget FY 2025	Budget FY 2026
Strategic Goals	Objectives	Performance Indicators				
LG-3 Prioritize Stewardship of Community Resources	Ensure Effective Use and Compliance of Federal and State Grant Program by administering CDBG, SHIP and related grants with transparency and efficiency.	Percentage of Ship grant funds obligated and expended on time	n/a	n/a	100% of grant funds for the 23-24 SHIP cycle will be expended by 6/30/26	
		Percentage of CDBG grant funds obligated and expended on time	n/a	n/a	70% of grant funds for the 24-25 CDBG allocation will be expended by 8/31/26	
	Foster Public-Private Partnerships to Leverage Community Investment by partnering with nonprofits, developers, and institutions to amplify community impact.	Number of active partnership projects underway	n/a	n/a	6	

		Strategic Theme - Housing		Actual FY 2024	Budget FY 2025	Budget FY 2026
Strategic Goals	Objectives	Performance Indicators				
H-5 Make Housing More Affordable	Expand Access to Affordable Housing by increasing the availability of safe and affordable housing for low- to moderate-income residents.	Percentage of Ship funds allocated to housing projects	n/a	n/a	75%	
		Percentage of of SHIP funds allocated to rental assistance programs	n/a	n/a	25%	
	Improve Housing Stability and Prevent Displacement by reducing homelessness and displacement through coordinated housing services.	Number of residents assisted through rental, mortgage, or utility assistance programs	n/a	n/a	10	

## Community Development Department

		Strategic Theme - Jobs & Economy		Actual FY 2024	Budget FY 2025	Budget FY 2026
Strategic Goals	Objectives	Performance Indicators				
JE-2	Identify and Protect Prime Development Sites	Assist with the Completion of Prime Development Projects on Time and On Budget by efficiently monitoring the permitting process and development timelines and milestones.	Percentage of projects completed by scheduled deadline	n/a	n/a	80%
JE-3	Identify and Protect Prime Development Sites	Strengthen Economic Opportunities by supporting small businesses, workforce development, and economic inclusion.	Number of small businesses assisted through grants, loans, or technical support	n/a	n/a	10

		Strategic Theme - Community Appearance		Actual FY 2024	Budget FY 2025	Budget FY 2026
Strategic Goals	Objectives	Performance Indicators				
CA-5	Maintain a Clean, Attractive, Safe, Proud Community	Complete CDBG project milestones by supporting CIP and Public Works initiatives to improve the quality of life for residents in the City.	Number of CIP projects supported Number of Public Works projects supported	n/a	n/a	2 3

## 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Assistant to the City Manager	0.20	0.00	0.15	0.00	0.00
Economic Development Representative	0.00	0.00	0.00	0.20	0.19
Administrative Analyst	0.00	0.00	0.35	0.35	0.19
Administrative Assistant	0.50	0.00	0.00	0.00	0.00
<b>TOTAL STAFFING</b>	<b>0.70</b>	<b>0.00</b>	<b>0.50</b>	<b>0.55</b>	<b>0.38</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$8,176	\$-	\$-	\$54,641	\$47,304
Operating Expenses	\$169,362	\$542,438	\$349,028	\$301,108	\$454,176
Non-Operating Expenses	\$-	\$-	\$-	\$201,737	\$13,321
<b>TOTAL DIVISION</b>	<b>\$177,538</b>	<b>\$542,438</b>	<b>\$349,028</b>	<b>\$557,486</b>	<b>\$514,801</b>

### Analysis

In FY25-26, there's a decrease in program funding which has resulted in less funds available for programs initiatives.

SHIP Fund Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
103-13-01-513-102-00 Regular Salaries and Wages	\$-	\$42,610	\$22,224	\$34,238
103-13-01-513-105-00 Special Pay	\$-	\$120	\$107	\$114
103-13-01-513-201-00 FICA	\$-	\$3,269	\$1,702	\$2,628
103-13-01-513-202-00 Retirement	\$-	\$5,808	\$3,029	\$4,804
103-13-01-513-203-00 Life and Health Insurance	\$-	\$2,719	\$2,227	\$5,427
103-13-01-513-204-00 Workers' Compensation	\$-	\$115	\$-	\$93
<b>Operating Expenditures</b>				
103-13-01-513-310-00 Professional Services	\$63,876	\$-	\$39,009	\$-
103-13-01-513-340-00 Other Contractual	\$257,984	\$-	\$306,484	\$130
103-13-01-513-342-00 Rental Assistance	\$22,127	\$-	\$14,079	\$75,000
103-13-01-513-342-01 Mortgage Assistance	\$-	\$300,000	\$-	\$-
103-13-01-513-342-02 Downpayment Assistance	\$-	\$-	\$-	\$75,000
103-13-01-513-342-03 Replacement Housing	\$-	\$-	\$-	\$300,000
103-13-01-513-400-00 Travel & Per Diem	\$2,551	\$200	\$-	\$1,652
103-13-01-513-520-00 Operating Supplies	\$-	\$200	\$-	\$-
103-13-01-513-540-00 Books, Publications, and Dues	\$795	\$208	\$-	\$1,000
<b>103-13-01-513-550-00 Educational &amp; Training</b>	<b>\$1,695</b>	<b>\$500</b>	<b>\$-</b>	<b>\$1,394</b>
<b>Non-Operating Expenditures</b>				
103-13-01-513-991-00 Working Capital Reserve	\$-	\$201,737	\$-	\$13,321
<b>TOTAL SHIP EXPENDITURES</b>	<b>\$349,028</b>	<b>\$557,486</b>	<b>\$388,861</b>	<b>\$514,801</b>

## Community Development Block Grant (CDBG)

### Mission

The Community Development Block Grant (CDBG) Fund accounts for federal grant funding provided by 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.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Community Improvement Director	0.20	0.00	0.00	0.00	0.00
Community Development Director	1.00	0.00	0.00	0.00	0.00
Assistant To The City Manager	0.00	0.50	0.55	0.00	0.00
Economic Development Representative	0.00	0.00	0.00	0.80	0.75
Administrative Analyst	0.80	1.00	0.65	0.65	0.75
Administrative Assistant	0.50	0.00	0.00	0.00	0.00
<b>TOTAL STAFFING</b>	<b>2.50</b>	<b>1.50</b>	<b>1.20</b>	<b>1.45</b>	<b>1.50</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$188,248	\$160,691	\$167,346	\$168,837	\$187,331
Operating Expenses	\$331,883	\$321,417	\$461,053	\$286,093	\$157,211
Capital Outlay	\$1,001,229	\$928,712	\$36,741	\$548,718	\$625,563
<b>TOTAL DIVISION</b>	<b>\$1,521,360</b>	<b>\$1,410,820</b>	<b>\$665,140</b>	<b>\$1,003,648</b>	<b>\$970,105</b>

### Analysis

In FY25-26, there is a reduction in the overall budget due to a decrease in program funding for the upcoming year.

CDBG Fund Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Administrative and Program</b>				
<b>Personnel Services</b>				
104-13-01-513-102-00 Regular Salaries and Wages	\$121,495	\$129,100	\$109,398	\$135,149
104-13-01-513-104-00 Overtime	\$1,074	\$500	\$-	\$500
104-13-01-513-105-00 Special Pay	\$254	\$480	\$427	\$450
104-13-01-513-201-00 FICA	\$9,462	\$9,951	\$8,335	\$10,412
104-13-01-513-202-00 Retirement	\$16,345	\$17,664	\$14,911	\$19,032
104-13-01-513-203-00 Life and Health Insurance	\$18,385	\$10,792	\$12,194	\$21,422
104-13-01-513-204-00 Workers' Compensations	\$331	\$350	\$297	\$366
<b>Operating Expenditures</b>				
104-13-01-513-310-00 Professional Services	\$11,960	\$100,000	\$3,635	\$100,520
104-13-01-513-340-00 Other Contractual	\$210,994	\$23,561	\$407,406	\$50,000
104-13-01-513-342-00 Other Contractual (Public Services)	\$226,343	\$154,200	\$190,963	\$-
104-13-01-513-400-00 Travel & Per Diem	\$466	\$2,000	\$424	\$2,250
104-13-01-513-421-00 Postage & Freight	\$-	\$300	\$-	\$500
104-13-01-513-440-00 Rentals and Leases	\$1,419	\$1,500	\$-	\$1,500
104-13-01-513-470-00 Printing & Binding	\$-	\$300	\$-	\$-
104-13-01-513-494-00 Advertising	\$7,290	\$2,000	\$480	\$-
104-13-01-513-510-00 Office Supplies	\$137	\$732	\$-	\$700
104-13-01-513-540-00 Books, Publications, and Dues	\$-	\$700	\$-	\$700
104-13-01-513-550-00 Educational & Training	\$2,303	\$800	\$-	\$1,041
<b>Capital Outlay</b>				
104-13-01-513-620-00 Buildings	\$6,057	\$-	\$-	\$-
104-13-01-513-630-00 Infrastructure Improvements	\$30,684	\$548,718	\$1,005,805	\$625,563
<b>TOTAL CDBG ADMIN PROGRAM EXPENDITURES</b>	<b>\$664,999</b>	<b>\$1,003,648</b>	<b>\$1,754,275</b>	<b>\$970,105</b>

CDBG Fund Expenditures	2024	Adopted	Estimated	Proposed
	Actual	2025 Budget	2025 Actual	2026 Budget
<b>HUD - Neighborhood Stabilization Program</b>				
<b>Operating Expenditures</b>				
104-13-04-513-310-00 Professional Services	\$141	\$-	\$-	\$-
<b>TOTAL CDBG NEIGHBORHOOD STABILIZATION PROG.</b>	<b>\$141</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>TOTAL CDBG EXPENDITURES</b>	<b>\$665,140</b>	<b>\$1,003,648</b>	<b>\$1,754,275</b>	<b>\$970,105</b>

## Home Investment Partnership Program (HOME)

### Mission

The HOME program funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or provide direct rental assistance to low-income people.

### Staffing Levels

Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Economic Development Representative	0.00	0.00	0.00	0.00	0.04
Administrative Analyst	0.00	0.00	0.00	0.00	0.06
<b>TOTAL STAFFING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.10</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$-	\$-	\$-	\$-	\$10,473
Non-Operating Expenses	\$-	\$-	\$-	\$-	\$93,527
<b>TOTAL DIVISION</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$104,000</b>

### Analysis

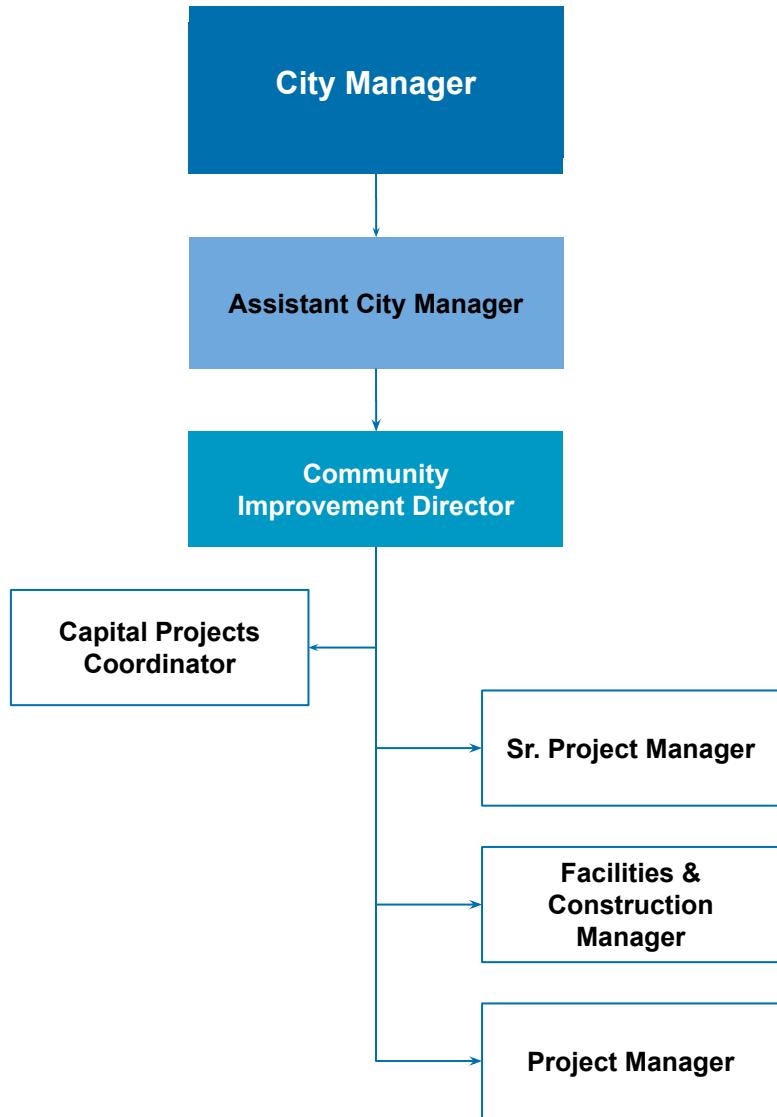
FY 2026 is the first year of operation for the HOME Program

HOME Fund Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Administrative and Program</b>					
<b>Personnel Services</b>					
118-13-01-513-102-00	Regular Salaries and Wages	\$-	\$-	\$-	\$7,499
118-13-01-513-105-00	Special Pay	\$-	\$-	\$-	\$21
118-13-01-513-201-00	FICA	\$-	\$-	\$-	\$575
118-13-01-513-202-00	Retirement	\$-	\$-	\$-	\$1,052
118-13-01-513-203-00	Life and Health Insurance	\$-	\$-	\$-	\$1,306
118-13-01-513-204-00	Workers' Compensation	\$-	\$-	\$-	\$20
<b>Non-Operating Expenses</b>					
118-13-01-513-991-00	Working Capital Reserve	\$-	\$-	\$-	\$93,527
<b>TOTAL HOME PROGRAM EXPENDITURES</b>		<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$104,000</b>



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## Capital Improvement Projects Department



## Capital Improvement Projects Department

### Mission

The Capital Improvement 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 strives 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Community Improvement Director	0.20	1.00	1.00	1.00	1.00
Capital Improvement Projects Director	1.00	0.00	0.00	0.00	0.00
Senior Project Manager	1.00	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00	1.00
Capital Project Coordinator	1.00	1.00	0.00	0.00	0.00
Capital Projects Coordinator	1.00	1.00	0.00	0.00	1.00
Facilities & Construction Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	1.00	1.00	1.00	0.00
<b>TOTAL STAFFING</b>	<b>6.70</b>	<b>7.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

### Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$582,171	\$764,650	\$798,366	\$837,864	\$959,663
Operating Expenses	\$27,507	\$21,467	\$98,793	\$48,592	\$53,127
Capital Outlay	\$27,371	\$206,005	\$27,237	\$-	\$-
GOB Capital Projects	\$4,925,183	\$4,449,830	\$3,954,896	\$-	\$-
Debt Service	\$5,918,591	\$5,579,754	\$5,542,814	\$4,461,817	\$4,418,851
<b>TOTAL EXPENDITURES</b>	<b>\$11,480,823</b>	<b>\$11,021,706</b>	<b>\$10,422,106</b>	<b>\$5,348,273</b>	<b>\$5,431,641</b>

### Analysis

In FY 2026, the Department is expecting to engage/commence construction on additional projects such as Scott Park and AJ King Park.

## Capital Improvement Projects Department

### Strategic Goals & Objectives

#### FY 2025-2026 Goals and Objectives

##### **Strategic Pillar: Legacy (L); Key Action: L-1 Enhance the Built Environment**

- Deliver Capital Projects On Time and Within Budget by executing infrastructure and facility projects efficiently and cost-effectively.
- Incorporate Sustainability and Resiliency in Capital Projects by integrating green design, energy efficiency, and connectivity into infrastructure.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-3 Prioritize Stewardship of Community Resources**

- Ensure Quality and Durability of City Infrastructure by delivering long-lasting, safe, and resilient infrastructure improvements.
- Optimize Use of Funding and Leverage Alternative Revenue Sources by maximizing available funding sources through grants, partnerships, and smart budgeting.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-4 Facilitate Effective Training**

- Establish a Culture of Continuous Improvement and Innovation by adopting best practices and providing training to improve project delivery and outcomes.

##### **Strategic Pillar: Local Governance (LG); Key Action: LG-6 Continue Processing Improvements**

- Strengthen Contractor and Vendor Performance Management by holding third-party partners accountable for performance, safety, and compliance.
- Improve Transparency and Public Communication by keeping stakeholders informed about project progress.
- Ensure Regulatory and Safety Compliance Across All Projects by meeting all applicable building codes, environmental, and labor regulations.
- Enhance Interdepartmental Coordination and Efficiency by fostering collaboration among City Departments to streamline project delivery.

## Capital Improvement Projects Department

Strategic Theme - Local Governance					
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Actual FY 2025	Actual FY 2026
LG-3 Prioritize Stewardship of Community Resources	Ensure Quality and Durability of City Infrastructure by delivering long-lasting, safe, and resilient infrastructure improvements.	Percentage of projects meeting or exceeding design quality standards	n/a	n/a	100%
	Optimize Use of Funding and Leverage Alternative Revenue Sources by maximizing available funding sources through grants, partnerships, and smart budgeting.	Percentage of capital budget supplemented by external grants or partnerships	n/a	n/a	20%
LG-4 Facilitate Effective Training	Establish a Culture of Continuous Improvement and Innovation by adopting best practices and providing training to improve project delivery and outcomes.	Percentage of staff completing annual continuing education or certifications Average number of trainings completed per employee per year	n/a n/a	n/a n/a	80% 1
LG-6 Continue Processing Improvements	Strengthen Contractor and Vendor Performance Management by holding third-party partners accountable for performance, safety, and compliance.	Percentage of contracts delivered without major performance issues Percentage of projects with completed post-construction contractor evaluation Percentage of contractors in compliance with BREP standards	n/a n/a n/a	n/a n/a n/a	100% 100% 100%
	Improve Transparency and Public Communication by keeping stakeholders informed about project progress.	Percentage of major projects with updated information on website Number of printed updates shared with the public	n/a n/a	n/a n/a	100% 2
	Ensure Regulatory and Safety Compliance Across All Projects by meeting all applicable building codes, environmental, and labor regulations.	Percentage of projects passing all inspections without rework	n/a	n/a	80%

## Capital Improvement Projects Department

		Strategic Theme - Local Governance		Actual FY 2024	Actual FY 2025	Actual FY 2026
Strategic Goals	Objectives	Performance Indicators				
LG-6 Continue Processing Improvements	Enhance Interdepartmental Coordination and Efficiency by fostering collaboration among City Departments to streamline project delivery.	Percentage of projects with documented multi-departmental coordination	n/a	n/a	100%	
		Strategic Theme - Legacy		Actual FY 2024	Actual FY 2025	Actual FY 2026
Strategic Goals	Objectives	Performance Indicators				
L-1 Enhance the Built Environment	Deliver Capital Projects On Time and Within Budget by executing infrastructure and facility projects efficiently and cost-effectively.	Percentage of milestones completed on time	n/a	n/a	100%	
		Number of milestones completed	n/a	n/a	8	
		Number of projects completed	n/a	n/a	3	
		Number of projects in progress	n/a	n/a	8	
	Incorporate Sustainability and Resiliency in Capital Projects by integrating green design, energy efficiency, and connectivity into infrastructure.	Percentage of projects incorporating sustainable or resilient design features	n/a	n/a	100%	
		Number completed projects incorporating green design principles	n/a	n/a	100%	
		Percentage of parks with direct pedestrian access to surrounding communities	n/a	n/a	100%	

Capital Projects Fund Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Capital Improvement Projects Department</b>				
<b>Personnel Services</b>				
300-12-01-512-102-00 Regular Salaries and Wages	\$593,445	\$620,124	\$658,855	\$671,406
300-12-01-512-104-00 Overtime	\$4,536	\$-	\$6,347	\$-
300-12-01-512-105-00 Special Pay	\$2,323	\$2,400	\$3,118	\$3,000
300-12-01-512-201-00 FICA	\$45,158	\$45,953	\$50,392	\$48,254
300-12-01-512-202-00 Retirement	\$81,245	\$84,521	\$90,667	\$130,043
300-12-01-512-203-00 Life and Health Insurance	\$70,849	\$83,185	\$80,257	\$101,303
300-12-01-512-204-00 Workers' Compensation	\$810	\$1,681	\$1,813	\$5,657
<b>Operating Expenditures</b>				
300-12-01-512-310-00 Professional Services	\$76,866	\$30,000	\$9,815	\$30,000
300-12-01-512-340-00 Other Contractual- Legal	\$1,859	\$-	\$1,420	\$2,340
300-12-01-512-400-00 Travel & Per Diem	\$3,516	\$3,000	\$3,000	\$3,000
300-12-01-512-421-00 Postage & Freight	\$-	\$100	\$-	\$100
300-12-01-512-440-00 Rentals and Leases	\$2,514	\$2,500	\$2,722	\$2,600
300-12-01-512-470-00 Printing & Binding	\$173	\$1,100	\$-	\$1,100
300-12-01-512-493-00 Software License	\$2,400	\$-	\$70	\$-
300-12-01-512-510-00 Office Supplies	\$1,893	\$2,500	\$836	\$2,500
300-12-01-512-520-00 Operating Supplies	\$314	\$-	\$3,078	\$-
300-12-01-512-524-00 Computer software	\$-	\$2,500	\$-	\$1,250
300-12-01-512-525-00 Uniforms	\$1,003	\$-	\$-	\$1,000
300-12-01-512-540-00 Books, Publications, and Dues	\$2,515	\$2,942	\$2,942	\$3,137
300-12-01-512-550-00 Educational & Training	\$1,961	\$3,950	\$3,950	\$6,100
300-19-01-519-310-00 Professional Services	\$3,500	\$-	\$3,500	\$-
300-72-22-572-310-00 Professional Services	\$50,147	\$-	\$-	\$-
300-72-29-572-310-00 Professional Services	\$92,936	\$-	\$-	\$-
300-72-30-572-310-00 Professional Services	\$145,571	\$-	\$-	\$-
300-72-32-572-310-00 Professional Services	\$46,928	\$-	\$-	\$-
300-72-33-572-310-00 Professional Services	\$21,150	\$-	\$-	\$-
300-72-34-572-310-00 Professional Services	\$6,000	\$-	\$-	\$-
<b>Capital Outlay</b>				
300-12-01-512-621-03 City Hall Complex	\$27,237	\$-	\$-	\$-
300-21-20-521-630-00 Infrastructure Improvements	\$199,948	\$-	\$-	\$-
300-72-22-572-630-00 Lester Brown Park	\$10,002	\$-	\$-	\$-
300-72-24-572-630-00 Bennett Lifter Park	\$32,155	\$-	\$-	\$-
300-72-29-572-630-00 Rolling Oaks Park	\$2,799,966	\$-	\$-	\$-
300-72-30-572-630-00 Scott Park	\$749	\$-	\$-	\$-
300-72-32-572-630-00 A.J. King Park	\$6,349	\$-	\$-	\$-
300-72-33-572-630-00 Brentwood Pool	\$487,702	\$-	\$-	\$-
<b>Non-Operating Expenditures</b>				
300-12-01-512-918-21 Transfer to Debt Service Fund	\$5,542,814	\$4,461,817	\$4,461,817	\$4,418,851
300-72-22-572-497-00 Other Obligations	\$18,634	\$-	\$-	\$-
300-72-30-572-497-00 Other Obligations	\$152	\$-	\$-	\$-

Capital Projects Fund Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Capital Improvement Projects Department</b>				
300-72-33-572-497-00 Other Obligations	\$36,507	\$-	\$-	\$-
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>	<b>\$10,422,106</b>	<b>\$5,348,273</b>	<b>\$5,384,599</b>	<b>\$5,431,641</b>



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## Non-Departmental

Non-Departmental programs include those resources that the City has committed to citywide appropriations which are not necessarily attributable to an individual Department. Included in this section are appropriations for citywide General Administration expenses, Debt Service, Formula One programming, Impact Fees programming, and Special Taxing Districts appropriations. This section was established to make it easier for users of this document to track selected appropriations.

The General Administration budget is utilized to account for those expenses non-specific to any Department and/or Division within the General Fund.

Debt Service includes appropriations for principal, interest, and financing charges for those citywide projects for which the City has borrowed funding.

The Formula One Fund is used to account for community benefits programs for the City of Miami Gardens.

Impact Fee Funds are used to account for 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.

The Special Taxing District appropriations are used to account for the expenditures of the City's special lighting districts program.

## General Administration Division - General Fund

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### 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 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$43,136	\$14,776	\$66,300	\$10,000	\$15,000
Operating Expenses	\$3,432,298	\$3,424,673	\$3,561,837	\$5,192,936	\$5,770,196
Capital Outlay	\$-	\$1,273,359	\$-	\$-	\$-
Interfund Transfers	\$9,766,604	\$6,205,068	\$9,266,631	\$4,626,035	\$4,127,361
Non-Operating Expenses	\$827,381	\$1,306,568	\$1,862,782	\$3,469,667	\$4,298,892
<b>TOTAL DEPARTMENT</b>	<b>\$14,069,419</b>	<b>\$12,224,444</b>	<b>\$14,757,550</b>	<b>\$13,298,638</b>	<b>\$14,211,449</b>

General Fund Non-Departmental Division Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Personnel Services</b>				
001-19-01-519-102-00 Regular Salaries and Wages	\$38,730	\$-	\$36,773	\$-
001-19-01-519-104-00 Overtime	\$53	\$-	\$(77)	\$-
001-19-01-519-105-00 Special Pay	\$335	\$-	\$48	\$-
001-19-01-519-201-00 FICA	\$2,961	\$-	\$2,813	\$-
001-19-01-519-202-00 Retirement	\$5,066	\$-	\$3,850	\$-
001-19-01-519-203-00 Life and Health Insurance	\$2,823	\$-	\$-	\$-
001-19-01-519-204-00 Workers' Compensation	\$39	\$-	\$100	\$-
001-19-01-519-205-00 Unemployment Compensation	\$16,293	\$10,000	\$8,353	\$15,000
<b>Operating Expenditures</b>				
001-19-01-519-310-00 Professional Services	\$230,134	\$172,190	\$133,364	\$172,190
001-19-01-519-340-00 Other Contractual	\$860,710	\$1,833,584	\$690,025	\$1,527,584
001-19-01-519-421-00 Postage & Freight	\$40,724	\$41,830	\$28,620	\$41,830
001-19-01-519-440-00 Rentals and Leases	\$2,822	\$-	\$4,233	\$-
001-19-01-519-450-00 Insurance	\$2,277,189	\$3,120,673	\$3,120,673	\$4,003,933
001-19-01-519-460-00 Repairs and Maintenance Service	\$1,658	\$-	\$-	\$-
001-19-01-519-497-00 Other Obligations	\$80,602	\$24,535	\$80,131	\$24,535
001-19-01-519-520-00 Operating Supplies	\$65,881	\$-	\$239,814	\$-
001-19-01-519-540-00 Books, Publications, and Dues	\$1,791	\$124	\$375	\$124
001-19-01-519-587-00 Bank Fees	\$326	\$-	\$525	\$-
<b>Non-Operating Expenditures</b>				
001-19-01-519-830-00 Other Grants and Aids	\$40,416	\$-	\$10,000	\$-
001-19-01-519-830-03 Other Grants and Aids (Fire Victims)	\$50,168	\$-	\$-	\$-
001-19-01-519-915-12	\$7,738	\$-	\$-	\$-
001-19-01-519-915-30 Transfer to Capital Projs Fund	\$5,555,607	\$4,524,228	\$4,524,228	\$4,025,238
001-19-01-519-918-21 Transfer to Debt Service Fund	\$3,703,286	\$101,807	\$101,807	\$102,123
001-19-01-519-919-40 Transfer to CRA Fund	\$1,772,198	\$1,447,737	\$1,447,737	\$3,035,463
001-19-01-519-993-00 Emergency Reserve Build Up	\$-	\$2,021,930	\$-	\$1,263,429
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$14,757,550</b>	<b>\$13,298,638</b>	<b>\$10,433,392</b>	<b>\$14,211,449</b>

## General Administration Division - Grant Fund

### 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 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	\$2,712,677	\$-	\$-	\$-	\$-
Operating Expenses	\$179,766	\$7,957	\$-	\$-	\$-
Capital Outlay	\$1,160,039	\$4,634,737	\$5,717,291	\$-	\$-
Interfund Transfers	\$10,000,000	\$-	\$-	\$-	\$-
<b>TOTAL DEPARTMENT</b>	<b>\$14,052,482</b>	<b>\$4,642,694</b>	<b>\$5,717,291</b>	<b>\$-</b>	<b>\$-</b>

Grant Fund Non-Departmental Division Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
<b>Capital Outlay</b>				
102-19-01-519-630-02	\$5,717,291	\$-	\$2,805,972	\$-
<b>TOTAL GENERAL ADMINISTRATION - GRANTS</b>	<b>\$5,717,291</b>	<b>\$-</b>	<b>\$2,805,972</b>	<b>\$-</b>

## Impact Fee Funds Programming

### Mission

Impact Fee Funds are used to account for 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 such as law enforcement, parks and recreation as well general administration.

### Program Expenditures

Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Capital Outlay	\$366,844	\$1,124,492	\$1,005,688	\$-	\$-
Non-Operating Expenses	\$-	\$-	\$-	\$5,918,773	\$6,376,120
<b>TOTAL DEPARTMENT</b>	<b>\$366,844</b>	<b>\$1,124,492</b>	<b>\$1,005,688</b>	<b>\$5,918,773</b>	<b>\$6,376,120</b>

<b>Impact Fee Fund</b> <b>Open Space/Parks Impact Fees Program Expenditures</b>	<b>2024 Actual</b>	<b>Adopted 2025 Budget</b>	<b>Estimated 2025 Actual</b>	<b>Proposed 2026 Budget</b>
<b>Non-Operating Expenditures</b>				
110-72-00-572-520-00 Operating Supplies	\$-	\$-	\$12,965	\$-
110-72-00-572-991-00 Working Capital Reserve	\$-	\$2,832,186	\$-	\$3,155,158
110-72-24-572-630-00 Infrastructure Improvements	\$1,005,688	\$-	\$21,575	\$-
<b>TOTAL OPEN SPACE/PARKS FUND EXPENDITURES</b>	<b>\$1,005,688</b>	<b>\$2,832,186</b>	<b>\$34,540</b>	<b>\$3,155,158</b>
 <b>Impact Fee Fund</b> <b>Open Space/Police Impact Fees Program Expenditures</b>				
<b>Non-Operating Expenditures</b>				
111-21-01-521-991-00 Working Capital Reserve	\$-	\$2,709,946	\$-	\$2,839,961
<b>TOTAL POLICE IMPACT FEE FUND EXPENDITURES</b>	<b>\$-</b>	<b>\$2,709,946</b>	<b>\$-</b>	<b>\$2,839,961</b>
 <b>Impact Fee Fund</b> <b>Admin. Impact Fees Program Expenditures</b>				
<b>Non-Operating Expenditures</b>				
112-19-01-519-991-00 Working Capital Reserve	\$-	\$376,641	\$-	\$381,001
<b>TOTAL ADMIN IMPACT FEE FUND EXPENDITURES</b>	<b>\$-</b>	<b>\$376,641</b>	<b>\$-</b>	<b>\$381,001</b>
<b>TOTAL IMPACT FEES FUND EXPENDITURES</b>	<b>\$1,005,688</b>	<b>\$5,918,773</b>	<b>\$34,540</b>	<b>\$6,376,120</b>

## Formula One Fund Programming

### Mission

The Formula One Fund is used to account for community benefits programs for the City of Miami Gardens.

### Program Expenditures

Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Operating Expenses	\$123,752	\$131,093	\$210,766	\$267,000	\$267,000
Non-Operating Expenses	\$-	\$-	\$-	\$67,444	\$67,444
Non-Operating Expenses	\$-	\$110,809	\$253,297	\$110,000	\$110,000
<b>TOTAL DEPARTMENT</b>	<b>\$123,752</b>	<b>\$241,902</b>	<b>\$464,063</b>	<b>\$444,444</b>	<b>\$444,444</b>

Formula One Fund Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
116-19-01-519-340-00 Other Contractual	\$-	\$120,000	\$55,282	\$120,000
116-19-01-519-492-00 Special Events (Mayor)	\$18,330	\$21,000	\$26,313	\$21,000
116-19-01-519-492-01 Special Events (Seat 1)	\$11,550	\$21,000	\$54,391	\$21,000
116-19-01-519-492-02 Special Events (Seat 2)	\$43,030	\$21,000	\$213	\$21,000
116-19-01-519-492-03 Special Events (Seat 3)	\$50,000	\$21,000	\$5,000	\$21,000
116-19-01-519-492-04 Special Events (Seat 4)	\$10,878	\$21,000	\$16,024	\$21,000
116-19-01-519-492-05 Special Events (Seat 5)	\$30,647	\$21,000	\$23,658	\$21,000
116-19-01-519-492-06 Special Events (Seat 6)	\$46,331	\$21,000	\$41,292	\$21,000
116-19-01-519-830-00 Other Grants and Aids	\$-	\$-	\$48,968	\$-
Other Grants and Aids				
116-19-01-519-830-01 (Beautification)	\$23,297	\$-	\$-	\$-
Other Grants and Aids (Loan Program)	\$-	\$110,000	\$-	\$110,000
116-19-01-519-830-03 Other Grants and Aids (Oasis)	\$100,000	\$-	\$-	\$-
116-19-01-519-830-04 Other Grants and Aids (WRAP)	\$130,000	\$-	\$-	\$-
116-19-01-519-991-00 Working Capital Reserve	\$-	\$67,444	\$-	\$67,444
<b>TOTAL FORMULA ONE FUND EXPENDITURES</b>	<b>\$464,063</b>	<b>\$444,444</b>	<b>\$271,141</b>	<b>\$444,444</b>

## Debt Service Fund Programming

### Mission

Debt Service includes appropriations for principal, interest, and financing charges for those citywide projects for which the City has borrowed funding. The use of the Debt Service Fund provides additional transparency to the general public as to the City's bonded indebtedness.

### Program Expenditures

Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Debt Service	\$14,403,534	\$10,346,091	\$14,774,797	\$8,623,710	\$8,580,242
Non-Operating Expenses	\$-	\$-	\$-	\$771	\$28
<b>TOTAL DEPARTMENT</b>	<b>\$14,403,534</b>	<b>\$10,346,091</b>	<b>\$14,774,797</b>	<b>\$8,624,481</b>	<b>\$8,580,270</b>

Debt Service Fund Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Proposed 2026 Budget
<b>Operating Expenditures</b>				
<b>201-19-01-519-720-00</b>	\$1,798,828	\$-	\$-	\$-
<b>Debt Service</b>				
201-17-01-517-710-04 Principal- \$7.5 MM Note	\$2,338,833	\$-	\$-	\$-
201-17-01-517-710-06 Principal- QNIP	\$333,775	\$175,826	\$175,826	\$185,250
201-17-01-517-710-12 \$55M Principal Payment	\$1,635,000	\$1,715,000	\$1,715,000	\$1,795,000
201-17-01-517-710-14 \$60M Principal- Debt Service (refi)	\$1,935,000	\$2,030,000	\$2,030,000	\$-
Principal- \$6.9 MM (refinance				
201-17-01-517-710-18 \$14.4)	\$3,415,000	\$-	\$-	\$-
Principal- \$50 MM GOB (refinance				
201-17-01-517-710-19 \$60M)	\$765,000	\$775,000	\$775,000	\$2,915,000
201-17-01-517-720-04 Interest- \$7.5 MM Note	\$69,515	\$-	\$-	\$-
201-17-01-517-720-06 Interest- QNIP	\$50,733	\$27,788	\$27,788	\$18,996
201-17-01-517-720-12 Interest- \$55M Bond	\$2,864,047	\$2,746,817	\$-	\$2,623,851
201-17-01-517-720-14 \$60M GO Bond interest (refi)	\$198,250	\$101,500	\$-	\$-
Interest- \$6.9 MM (refinance				
201-17-01-517-720-18 \$14.4)	\$107,310	\$-	\$-	\$-
Interest- \$50 MM GOB (refinance				
201-17-01-517-720-19 \$60M)	\$1,062,334	\$1,052,550	\$-	\$1,042,173
<b>Non-Operating Expenditures</b>				
201-17-01-517-991-00 Working Capital Reserve	\$-	\$771	\$-	\$28
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>	<b>\$16,573,625</b>	<b>\$8,625,252</b>	<b>\$4,723,614</b>	<b>\$8,580,298</b>



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