ADOPTED BUDGET



2026
FISCAL YEAR

CITY OF MIAMI GARDENS, FLORIDA

This page is intentionally left blank



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

Reggie Leon, Seat 2

Katrina Wilson, Seat 4

Katrina L. Baskin, Seat 1

Michelle C. Powell, Seat 3

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. Morrill

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.

USER'S GUIDE TO THE ADOPTED BUDGET DOCUMENT 1

CITY MANAGER'S BUDGET MESSAGE 3

OVERVIEW - CITY OF MIAMI GARDENS 9

- City-wide Organizational Chart 11
- Structure Of The Government Body 12
- Overview of the City 13
- Quick City Facts 15
- Staff Overview 16
- Population Projections 18
- Non-Financial Goals 19
- Long-term Financial Planning 26

INTRODUCTION 29

- Budget Process 31
- Budget Calendar 32
- Budget Overview 33
- Assessed Value and Millage Data 34
- Budget Highlights 35
- 3-Year Consolidated Budget Summary by Department 40
- 3-Year Consolidated Budget Summary by Use 42

POLICIES & PROCEDURES 43

- Budget Policy 45
- Balanced Budget 47
- Budget Amendments 48
- Significant Financial Policies 50
- Expenditure Policy 51
- Fund Balance Policy 52
- Capital Asset Management Policy 54
- Capital Expenditures and Debt Policy 56
- Investment Policy 68
- Investment Policy 72
- Accounting, Auditing And Financial Reporting 79

OVERVIEW OF FUNDS 81

- Fund Structure 83
- Fund Structure Table 85
- Fund Structure by Department 86

Operating Budget - All Funds 87
Historical Citywide Revenues by Fund 88
Fund Balance / Net Position 89

SUMMARY OF FUNDS **93**

All Funds Year-To-Year Comparison 95
General Fund Year-To-Year Comparison 100
Transportation Fund Year-to-Year Comparison 102
Grant Fund Year-To-Year Comparison 104
Development Services Fund Year-To-Year Comparison 105
Impact Fees Fund Year-To-Year Comparison 106
SHIP Fund Year-To-Year Comparison 107
CDBG Fund Year-To-Year Comparison 108
HOME Fund Year-To-Year Comparison 109
Formula One Fund Year-To-Year Comparison 110
Special Taxing Districts Fund Year-To-Year Comparison 111
Debt Service Fund Year-To-Year Comparison 112
Capital Projects Fund Year-To-Year Comparison 113
Stormwater Utility Fund Year-To-Year Comparison 114

GENERAL FUND OVERVIEW **115**

General Fund Overview 117
General Fund - Major Revenues 119

TRANSPORTATION FUND OVERVIEW **125**

Transportation Fund Revenue Details 127
Transportation Fund - Major Revenues 129

GRANT FUND OVERVIEW **131**

Grant Fund Overview 133

STATE HOUSING INITIATIVE PROGRAM (SHIP) FUND OVERVIEW **135**

SHIP Fund Overview 137

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND OVERVIEW **139**

CDBG Fund Overview 141

HOME INVESTMENT PARTNERSHIP (HOME) FUND OVERVIEW **143**

HOME Fund Overview 145

DEVELOPMENT SERVICES FUND OVERVIEW 147

Development Services Fund Overview 149

IMPACT FEE FUND OVERVIEW 153

Impact Fee Fund Overview 155

FORMULA ONE FUND OVERVIEW 157

Formula One Fund Overview 159

SPECIAL TAXING DISTRICT FUND OVERVIEW 161

Special Taxing Districts Fund Overview 163

DEBT SERVICE FUND OVERVIEW 165

Debt Service Fund Overview 167

CAPITAL PROJECTS FUND OVERVIEW 169

Capital Projects Fund Overview 171

STORMWATER UTILITY FUND OVERVIEW 175

Stormwater Fund Overview 177

Stormwater Utility Fund - Major Revenues 178

DEPARTMENT / OFFICES 181

Legislative Division 183

Office of the City Manager 189

City Manager's Office 189

Educational Development Program 193

Office of Public Affairs 199

Special Events Division 205

Office of the City Attorney 207

Office of the City Clerk 211

Office of Civic Engagement 217

Finance Department 223

Human Resources Department 229

Purchasing Department 235

Office of Management & Budget 241

Planning & Zoning Department 247

Information Technology Department 253

Public Safety Department 259

Police - Administration Division 267
Police - Operations Division 271
Police - Investigations Division 275
Police - Support Services Division 279
Police - COPS IV Grant Division 282
School Crossing Guard Program Division 284
Code Compliance Department 287
Parks & Recreation Department 293
Administration Division 301
Betty T. Ferguson Recreation Complex Division 305
Athletics Division 309
Bunche Pool Division 313
Maintenance Division 317
Buccaneer Park Division 321
Norwood Park & Pool Division 325
Bunche Park Division 329
Senior Family Center Division 333
Cloverleaf Park Division 337
Andover Park Division 341
Bennett Lifter Park Division 345
Lester Brown Park Division 349
Brentwood Park Division 353
Rolling Oaks Park Division 357
Scott Park Division 361
Children's Trust Grant - YAS Program 364
Children's Trust Grant - YEN Program 366
Healthy Out Of School Time Grant 367
Public Works Department 369
Administration Division 377
Keep Miami Gardens Beautiful Division 381
Operations/Street Division 385
CITT - Capital Projects Division 389
CITT - Transit Division 393
Fleet Services Division 397
City Hall Maintenance Division 401
Stormwater Operations & Engineering Divisions 405
Special Taxing District Funds Programming 411
Building Services Department 419
Community Development Department 427

SHIP Program 432
CDBG Program 434
HOME Program 437
Capital Improvement Department 439
Non-Departmental 447
General Administration - General Fund 448
General Administration - Grant Fund 450
Impact Fee Fund Programming 452
Formula One Fund Programming 454
Debt Service Fund Programming 456

CAPITAL IMPROVEMENT PROGRAM **459**

OBLIGATION BOND IMPLEMENTATION PLAN **469**

BUDGET RELATED CHARTS, GRAPHS & TABLES **491**

MISCELLANEOUS STATISTICAL CHARTS, GRAPHS & TABLES **507**

FINANCIAL & BUDGET GLOSSARY **539**

Charts, Tables, Illustrations

COVER **IMAGE** Miami Gardens City Hall iv
IMAGE Mayor Rodney Harris iv
IMAGE Vice Mayor Reggie Leon iv
IMAGE Councilwoman Katrina L. Baskin iv
IMAGE Councilwoman Michelle C. Powell iv
IMAGE Councilwoman Linda Julien iv
IMAGE Councilman Robert Stephens III iv
IMAGE Councilwoman Katrina Wilson iv
IMAGE City Attorney Sonja K. Dickens, Esq. iv
IMAGE City Manager Cameron D. Benson iv
IMAGE City Clerk Mario Bataille, CMC iv
IMAGE Deputy City Manager Craig Clay iv
IMAGE Assistant City Manager Vernita Nelson iv
IMAGE Distinguished Budget Award vi
CHART City-wide Organizational Chart 11
IMAGE City of Miami Gardens Complex with Flags waving in front 12
IMAGE Miami Gardens City Hall 13
IMAGE Andover Park 14
IMAGE Rolling Oaks Park 14
IMAGE Map of Florida with Miami-Dade County Highlighted and City of Miami Gardens Highlighted 15
CHART Staffing Overview Positions (FTE) by Fund and Department 16
CHART & LINE **GRAPH** Population Estimates & Projections (2000-2030) 18
IMAGE Map of Miami Gardens, Florida 18
TABLE General Fund Five-Year Forecast 28
CHART Budget Calendar 32
GRAPH Taxable Values vs Taxable Growth 34
LINE **GRAPH** Millage Rate Chart 34
CHART General Fund Revenue for FY 2022 35
CHART General Fund Expenditures for FY 2022 35
TABLE 3-Year Consolidated Budget Summary by Department 40
TABLE 3-Year Consolidated Budget Summary by Use 42
TABLE Comparison of Past Practice and GASB 54 Fund Balance Type 53
TABLE Measures of Future Flexibility 58
CHART Fund Structure Table 85
TABLE Fund Structure by Department 86
TABLE Operating Budget - All Funds 87
TABLE Historical Citywide Revenues by Fund 88
TABLE Estimated Changes & History in Fund Balance – General Fund 90
TABLE Estimated Changes & History in Fund Balance – Transportation Fund 90

Charts, Tables, Illustrations

TABLE Estimated Changes & History in Fund Balance – Development Services Fund 91
TABLE Estimated Changes & History in Fund Balance – Capital Projects Fund 91
TABLE Estimated Changes & History in Fund Balance – Debt Service Fund 92

SUMMARY OF FUNDS

TABLE All Funds Year to Year Changes by Revenue Source 95
CHART Fund Revenues as a Percentage of Total City's Revenue 95
TABLE Year to Year Changes by Expenditure Class 97
CHART All Funds Expenditures by Expenditure Class 97
TABLE All Funds Expenditures by Department with Year to Year Changes 98
CHART All Funds Expenditures by Department 98
TABLE General Fund Revenues by Type with Year to Year Changes 100
TABLE General Fund Expenditures by Division with Year to Year Changes 101
TABLE Transportation Fund Revenues by Source with Year to Year Changes 103
TABLE Grant Fund Revenues & Expenditure Summary with Year to Year Changes 104
TABLE Development Services Fund Revenues by Source with Year to Year Changes 105
TABLE Impact Fee Fund Revenues & Expenditure Summary with Year to Year Changes 106
TABLE SHIP Fund Revenues & Expenditure Summary with Year to Year Changes 107
TABLE CDBG Fund Revenues & Expenditure Summary with Year to Year Changes 108
TABLE HOME Fund Revenues & Expenditure Summary with Year to Year Changes 109
TABLE Formula One Fund Revenues & Expenditure Summary with Year to Year Changes 110
TABLE Special Taxing District Fund Revenues & Expenditure Summary with Year to Year Changes 111
TABLE Debt Service Fund Revenues & Expenditure Summary with Year to Year Changes 112
TABLE Capital Projects Fund Revenues & Expenditure Summary with Year to Year Changes 113
TABLE Stormwater Utility Fund Revenues & Expenditure Summary with Year to Year Changes 114

GENERAL FUND OVERVIEW

TABLE General Fund Revenues History 117
TABLE General Fund Expenditures History 117
CHART General Fund Expenditures by Division 117

General Fund Major Revenue CHARTS

Ad Valorem Tax Receipts History 119
Utility Tax Receipts History 119
Franchise Fee Receipts History 119
Intergovernmental Revenue Receipts History 119
Licenses and Permits Revenue History 120
Cultural & Recreational Revenue History 120
TABLE General Fund Revenues Detail 121

Charts, Tables, Illustrations

TRANSPORTATION FUND OVERVIEW

TABLE Transportation Fund Revenues History 127
TABLE Transportation Fund Expenditures History 127
CHART Transportation Fund Expenditures by Division 128
CHART Transportation Fund Expenditure By Source 128

Transportation Fund Major Revenue CHARTS

1st Local Option Fuel Tax Receipts History 129
State Revenue Sharing Receipts History 129
2nd Local Option Fuel Tax Receipts History 129
CITT (Half Cents Sales Tax Surcharge) Receipts History 129
TABLE Transportation Fund Revenues Detail 130

GRANT FUND OVERVIEW

TABLE Grant Fund Revenues History 133
TABLE Grant Fund Expenditures History 133
TABLE Grant Fund Revenues Detail 134

STATE HOUSING INITIATIVE PROGRAM (SHIP) FUND OVERVIEW

TABLE SHIP Fund Revenues History 137
TABLE SHIP Fund Expenditures History 137
TABLE SHIP Fund Revenues Detail 138

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND OVERVIEW

TABLE CDBG Fund Revenues History 141
TABLE CDBG Fund Expenditures History 141
TABLE CDBG Fund Revenues Detail 142

HOME INVESTMENT PARTNERSHIP (HOME) FUND OVERVIEW

TABLE HOME Fund Revenues History 145
TABLE HOME Fund Expenditures History 145

DEVELOPMENT SERVICES FUND OVERVIEW

TABLE Development Services Fund Revenues History 149
TABLE Development Services Fund Expenditures History 149
CHART History of Development Services Fund Revenue 150
CHART Development Services Fund Revenues by Source 150

Charts, Tables, Illustrations

Development Services Major Revenue CHARTS

Building Fees Receipts History 151
Unsafe Structures Charges History 151
Technology Surcharge Receipts History 151
TABLE Development Services Fund Revenues Detail 152

IMPACT FEES FUND OVERVIEW

TABLE Impact Fee Fund Revenues History 155
TABLE Impact Fee Fund Expenditures History 155
TABLE Impact Fee Fund Revenue Details 156

FORMULA ONE FUND OVERVIEW

TABLE Formula One Fund Revenues History 159
TABLE Formula One Fund Expenditures History 159
TABLE Formula One Revenues Detail 160

SPECIAL TAXING DISTRICTS FUND OVERVIEW

TABLE Special Taxing District Fund Revenues History 163
TABLE Special Taxing District Revenues Detail 164

DEBT SERVICE FUND OVERVIEW

TABLE Debt Service Fund Revenues History 167
TABLE Debt Service Fund Expenditures History 167
TABLE Debt Services Fund Revenues Detail 168

CAPITAL PROJECTS FUND OVERVIEW

TABLE Capital Projects Fund Revenues History 171
TABLE Capital Projects Fund Expenditures History 171
IMAGE Buccaneer Park 172
IMAGE Betty T. Ferguson Field's Artificial Turf 172
IMAGE Buccaneer Park Mega Soaker 172
IMAGE North Dade Optimist Park Bleachers 172
IMAGE Norwood Park 172

STORMWATER UTILITY FUND OVERVIEW

TABLE Stormwater Utility Fund Revenues History 177
TABLE Stormwater Utility Fund Expenditures History 177
CHART Stormwater Utility Fund Revenue By Source 178

Charts, Tables, Illustrations

TABLE Stormwater Utility Fund Revenues Detail 179

DEPARTMENT / OFFICES

Legislative Office

Organizational **CHART** 183
Staffing Level **TABLE** 184
Program Expenditures **TABLE** 184
Performance Indicators **TABLE** 185
IMAGE CITY COUNCIL BOUNDARY MAP 185
TABLE Office of the Mayor - Line Item Detail 186
TABLE Legislative Office - Line Item Detail 187

Office of the City Manager

Organizational **CHART** 189
Staffing Level **TABLE** 190
Program Expenditures **TABLE** 190
Performance Indicators **TABLE** 191
TABLE Office of the City Manager - Line Item Detail 192

Educational Development Program

Organizational **CHART** 193
Staffing Level **TABLE** 194
Program Expenditures **TABLE** 194
Performance Indicators **TABLE** 195
TABLE Educational Services Division Line Item Detail 198

Office of Public Affairs

Organizational **CHART** 199
Staffing Level **TABLE** 200
Program Expenditures **TABLE** 200
Performance Indicators **TABLE** 201
TABLE Public Affairs Office - Line Item Detail 204

Special Events Division

Program Expenditures **TABLE** 205
IMAGE JAZZ IN THE GARDENS 205
TABLE Special Events Division Line Item Detail 206

Office of the City Attorney

Organizational **CHART** 207
Staffing Level **TABLE** 208
Program Expenditures **TABLE** 208
Performance Indicators **TABLE** 209

Charts, Tables, Illustrations

TABLE Office of the City Attorney - Line Item Detail 210
Organizational **CHART** 211
Staffing Level **TABLE** 212
Program Expenditures **TABLE** 212
Performance Indicators **TABLE** 213
TABLE Office of the City Clerk - Line Item Detail 215
Organizational **CHART** 217
Staffing Level **TABLE** 218
Program Expenditures **TABLE** 218
Performance Indicators **TABLE** 219
TABLE Office of Civic Engagement - Line Item Detail 222

Finance Department

Organizational **CHART** 223
Staffing Level **TABLE** 224
Program Expenditures **TABLE** 224
Performance Indicators **TABLE** 225
TABLE Finance Department - Line Item Detail 228

Human Resources Department

Organizational **CHART** 229
Staffing Level **TABLE** 230
Program Expenditures **TABLE** 230
Performance Indicators **TABLE** 231
TABLE Human Resources Department - Line Item Detail 234

Office of Purchasing Department

Organizational **CHART** 235
Staffing Level **TABLE** 236
Program Expenditures **TABLE** 236
Performance Indicators **TABLE** 237
TABLE Office of Procurement - Line Item Detail 240

Office of Management & Budget

Organizational **CHART** 241
Staffing Level **TABLE** 242
Program Expenditures **TABLE** 242
Performance Indicators **TABLE** 243
TABLE Office of Management & Budget - Line Item Detail 246

Planning and Zoning Department

Organizational **CHART** 247
Staffing Level **TABLE** 248

Charts, Tables, Illustrations

Program Expenditures **TABLE** 248
Performance Indicators **TABLE** 249
TABLE Planning & Zoning Department - Line Item Detail 252

Information Technology Department

Organizational **CHART** 253
Staffing Level **TABLE** 254
Program Expenditures **TABLE** 254
Performance Indicators **TABLE** 255
TABLE Information Technology Department - Line Item Detail 258

Public Safety Department

Organizational **CHART** 259
TABLE Department-wide Expenditures 260
TABLE Department-wide Staffing Level 261
Performance Indicators **TABLE** 263

Public Safety Department: Police Administration Division

Organizational **CHART** 267
Program Expenditures **TABLE** 268
TABLE Police – Administration - Line Item Detail 269

Public Safety Department: Police Operations Division

Organizational **CHART** 271
Program Expenditures **TABLE** 272
TABLE Police – Operations - Line Item Detail 273

Public Safety Department: Police Investigations Division

Organizational **CHART** 275
Program Expenditures **TABLE** 276
TABLE Police – Investigations - Line Item Detail 277

Public Safety Department: Police Support Services Division

Organizational **CHART** 279
Program Expenditures **TABLE** 280
TABLE Police – Support Services - Line Item Detail 281

Public Safety Department: COPS IV Grant

Staffing Level **TABLE** 282
Program Expenditures **TABLE** 282
TABLE UASI Grant Program - Line Item Detail 283
TABLE Byrne Grant Program - Line Item Detail 283
TABLE State Grant - VOCA - Line Item Detail 283

Charts, Tables, Illustrations

Public Safety Department: School Crossing Guard

Staffing Level **TABLE** 284
Program Expenditures **TABLE** 284
TABLE School Crossing Guard Program - Line Item Detail 285

Code Compliance Department

Organizational **CHART** 287
Staffing Level **TABLE** 288
Program Expenditures **TABLE** 288
Performance Indicators **TABLE** 289
TABLE Code Compliance Department - Line Item Detail 292

Parks & Recreation Department

Organizational **CHART** 293
TABLE Department-wide Expenditures 294
Performance Indicators **TABLE** 295
TABLE Department-wide Staffing Level 298

Parks & Recreation Department: Administration Division

Organizational **CHART** 301
Staffing Level **TABLE** 302
Program Expenditures **TABLE** 302
TABLE Parks & Recreation – Administration Line Item Detail 303

Parks & Recreation Department: Betty T. Ferguson Division

Organizational **CHART** 305
Staffing Level **TABLE** 306
Program Expenditures **TABLE** 306
TABLE Parks & Recreation – BTF Recreational Complex Line Item Detail 307

Parks & Recreation Department: Athletics Division

Organizational **CHART** 309
Staffing Level **TABLE** 310
Program Expenditures **TABLE** 310
TABLE Parks & Recreation – Athletics Line Item Detail 311

Parks & Recreation Department: Bunche Pool Division

Organizational **CHART** 313
Staffing Level **TABLE** 314
Program Expenditures **TABLE** 314
TABLE Parks & Recreation – Bunche Pool Line Item Detail 315

Parks & Recreation Department: Maintenance Division

Organizational **CHART** 317

Charts, Tables, Illustrations

Staffing Level **TABLE** 318
Program Expenditures **TABLE** 318
TABLE Parks & Recreation – Maintenance Line Item Detail 319

Parks & Recreation Department: Buccaneer Park Division

Organizational **CHART** 321
Staffing Level **TABLE** 322
Program Expenditures **TABLE** 322
TABLE Parks & Recreation – Buccaneer Park Line Item Detail 323

Parks & Recreation Department: Norwood Park & Pool Division

Organizational **CHART** 325
Staffing Level **TABLE** 326
Program Expenditures **TABLE** 326
TABLE Parks & Recreation – Norwood Park & Pool Line Item Detail 327

Parks & Recreation Department: Bunche Park Division

Organizational **CHART** 329
Staffing Level **TABLE** 330
Program Expenditures **TABLE** 330
TABLE Parks & Recreation – Bunche Park Line Item Detail 331

Parks & Recreation Department: Senior Family Center

Organizational **CHART** 333
Staffing Level **TABLE** 334
Program Expenditures **TABLE** 334
TABLE Parks & Recreation – Senior Family Center Line Item Detail 335

Parks and Recreation Department: Cloverleaf Park Division

Organizational **CHART** 337
Staffing Level **TABLE** 338
Program Expenditures **TABLE** 338
TABLE Parks & Recreation – Cloverleaf Park Line Item Detail 339

Parks & Recreation Department: Andover Park

Organizational **CHART** 341
Staffing Level **TABLE** 342
Program Expenditures **TABLE** 342
TABLE Parks & Recreation – Andover Park Line Item Detail 343

Parks & Recreation Department: Bennett Lifter Park

Organizational **CHART** 345
Staffing Level **TABLE** 346
Program Expenditures **TABLE** 346

Charts, Tables, Illustrations

TABLE Parks & Recreation – Bennett Lifter Park Line Item Detail 347

Parks & Recreation Department: Lester Brown Park Division

Organizational CHART 349
Staffing Level TABLE 350
Program Expenditures TABLE 350
TABLE Parks & Recreation – Lester Brown Park Line Item Detail 351

Parks & Recreation Department: Brentwood Park

Organizational CHART 353
Staffing Level TABLE 354
Program Expenditures TABLE 354
TABLE Parks & Recreation – Brentwood Park Line Item Detail..... 355

Parks & Recreation Department: Rolling Oaks Park

Organizational CHART 357
Staffing Level TABLE 358
Program Expenditures TABLE 358
TABLE Parks & Recreation – Rolling Oaks Park Line Item Detail..... 359

Parks & Recreation Department: Scott Park

Organizational CHART 361
Staffing Level TABLE 362
Program Expenditures TABLE 362
TABLE Parks & Recreation – Scott Park Line Item Detail 363

Children's Trust – YAS Program

Staffing Level TABLE 364
Program Expenditures TABLE 364
TABLE Children's Trust – YAS Program Grant Line Item Detail..... 365

Children's Trust – YEN Program

Staffing Level TABLE 366
Program Expenditures TABLE 366

Healthy Out Of School Time Grant

TABLE Healthy Out of School Time Grant Line Item Detail..... 367

Public Works Department

Organizational CHART 369
Department-wide Expenditures TABLE 370
Performance Indicators TABLE 371
TABLE Depart-wide Staffing Levels..... 375

Public Works Department: Administration Division

Organizational CHART 377

Charts, Tables, Illustrations

Staffing Level **TABLE** 378
Program Expenditures **TABLE** 378
TABLE Public Works – Administration Line Item Detail 379

Public Works Department: Keep Miami Gardens Beautiful Division

Organizational **CHART** 381
Staffing Level **TABLE** 382
Program Expenditures **TABLE** 382
IMAGE Keep Miami Gardens Beautiful 382
TABLE Public Works – Keep Miami Gardens Beautiful Line Item Detail 383

Public Works Department: Operations/Street Division

Organizational **CHART** 385
Staffing Level **TABLE** 386
Program Expenditures **TABLE** 386
TABLE Public Works – Operations/Street Division Line Item Detail 387

Public Works Department: CITT Capital Projects Division

Organizational **CHART** 389
Staffing Level **TABLE** 390
Program Expenditures **TABLE** 390
TABLE Public Works – CITT Capital Projects Line Item Detail 391

Public Works Department: CITT Transit Division

Organizational **CHART** 393
Staffing Level **TABLE** 394
Program Expenditures **TABLE** 394
TABLE Public Works – CITT Transit Line Item Detail 395

Public Works Department: Fleet Services Division

Organizational **CHART** 397
Staffing Level **TABLE** 398
Program Expenditures **TABLE** 398
TABLE Public Works - Fleet Services Line Item Detail 399

Public Works Department: City Hall Maintenance

Organizational **CHART** 401
Staffing Level **TABLE** 402
Program Expenditures **TABLE** 402
TABLE Public Works - City Hall Maintenance Line Item Detail 403

Public Works Department: Stormwater Operations & Engineering Division

Organizational **CHART** 405
Staffing Level **TABLE** 406

Charts, Tables, Illustrations

Program Expenditures **TABLE** 406
TABLE Stormwater – Operations Line Item Detail 407
TABLE Stormwater – Engineering Services Line Item Detail 409
TABLE Special Taxing District Funds Programming 411
TABLE SLD Crestview Line Item Detail 412
TABLE SLD Bunche Park Line Item Detail 412
TABLE SLD Scott Lake Manor Line Item Detail 412
TABLE SLD Scott Lake Manor East Line Item Detail 412
TABLE SLD Andover Line Item Detail 413
TABLE SLD Stoneybrook Line Item Detail 413
TABLE SLD Westwood Manor Line Item Detail 413
TABLE SLD Miami Gardens Line Item Detail 413
TABLE SLD Peachtree Lane Line Item Detail 414
TABLE SLD Lake Lucerne Line Item Detail 414
TABLE SLD Andover First Addition Line Item Detail 414
TABLE SLD Liberty Homes Line Item Detail 414
TABLE SLD Riverdale Line Item Detail 415
TABLE SLD Rolling Oaks Line Item Detail 415
TABLE SLD Venetian Acres Line Item Detail 415
TABLE SLD North Dade Country Club Line Item Detail 415
TABLE SLD Bunche Park South Line Item Detail 416
TABLE SLD Greendale Line Item Detail 416
TABLE SLD Jordan's Landing Maint Dist Line Item Detail 416
TABLE SLD Sunshine State Industrial Park Line Item Detail 416
TABLE SLD Air Park Industrial Line Item Detail 417
TABLE SLD Palmetto Lakes Industrial Line Item Detail 417
TABLE SLD MDPD Subdivision Line Item Detail 417
TABLE SLD Park Center Business Line Item Detail 417
TABLE SLD Lakes of Tuscany Line Item Detail 418
TABLE SLD Golden Glades Line Item Detail 418
TABLE SLD Air Park Industrial Maintenance Line Item Detail 418

Building Services Department

Organizational **CHART** 419
Staffing Level **TABLE** 420
Program Expenditures **TABLE** 420
Performance Indicators **TABLE** 422
TABLE Building Services Line Item Detail 426

Charts, Tables, Illustrations

Community Development Department

Organizational **CHART** 427
Department-wide Expenditures **TABLE** 428
Performance Indicators **TABLE** 429

Community Development: SHIP Program

Staffing Level **TABLE** 432
Program Expenditures **TABLE** 432
TABLE SHIP Program Line Item Detail 433

Community Development: CDBG Program

Staffing Level **TABLE** 434
Program Expenditures **TABLE** 434
TABLE CDBG – Administration Line Item Detail 435
TABLE CDBG – NSP Program Line Item Detail 436
TABLE CDBG – Direct Services Line Item Detail 436

Community Development: HOME Program

Staffing Level **TABLE** 437
Program Expenditures **TABLE** 437
TABLE HOME – Administration Line Item Detail 438

Capital Improvement Department

Organizational **CHART** 439
Staffing Level **TABLE** 440
Program Expenditures **TABLE** 440
Performance Indicators **TABLE** 441
TABLE Capital Improvement Line Item Detail 444

Non-Departmental

TABLE General Administration - General Fund 448
TABLE General Administration - General Fund Line Item Detail 449
TABLE General Administration - Grant Fund 450
TABLE General Administration - Grant Fund Line Item Detail 451
TABLE Impact Fee Fund Programming 452
TABLE Open Space/Parks Impact Fee Program Line Item Detail 453
TABLE Police Impact Fee Program Line Item Detail 453
TABLE Administration Impact Fee Program Line Item Detail 453
TABLE Formula One Fund Programming 454
TABLE Formula One Fund Expenditures Line Item Detail 455
TABLE Debt Service Fund Programming 456
TABLE Debt Services Fund Expenditures Line Item Detail 457

Charts, Tables, Illustrations

CAPITAL IMPROVEMENT PROGRAM

TABLE Capital Improvement Plan – Funding Sources 463
TABLE Capital Improvement Plan – General Obligation Bond Projects 464
TABLE Capital Improvement Plan – Other Capital Projects 464
TABLE Summary by Fiscal Year Impact of Capital Projects on the Operating Budget 466
TABLE Impact of Capital Projects on the Operating Budget: Park Details 467

MIAMI GARDENS GENERAL OBLIGATION BOND IMPLEMENTATION PLAN

TABLE General Obligation Bond Implementation Plan 471

BUDGET RELATED CHARTS, GRAPHS & TABLES

TABLE General Fund Expenditures By Millage Equivalent 493
TABLE City of Miami Gardens Listing of Expenditures – General Fund 494
TABLE Miami-Dade County Municipalities' Official Population 495
TABLE City of Miami Gardens History of Assessed Values 497
TABLE Distribution of Ad Valorem Tax Levy for Operating Millage 498
TABLE Legal Legal Debt Margin – Direct & Overlapping Debt Tax Year 2023 (Unaudited) 499
TABLE Per Capita Debt Burden Outstanding Bonds 500
TABLE Bonded Bonded and Other Debt Obligations 501
TABLE Amortization Schedule $7,735,737 Million County Q.N.I.P. Bonds (City Portion) 502
TABLE Amortization Schedule $8.9 Million County Stormwater Bonds (City Portion) 503
TABLE Amortization Schedule $55 Million City Hall Construction COPs, Series 2010 504
TABLE Amortization Schedule $60 General Obligation Bond 506

MISCELLANEOUS CITY STATISTICS

IMAGE Clip Art of Graphs, Line Chart & Pie Chart 509
TABLE Top Ten Largest Property Taxpayers in the City of Miami Gardens (Tax Year 2022) 510
TABLE Top Ten Public or Private Employers in the City of Miami Gardens FY 2020 511
TABLE City of Miami Gardens Parks and Recreation Facilities 512
TABLE City of Miami Gardens List of Public Educational Facilities 513
TABLE City of Miami Gardens Current Permits and Forecast for Residential or Commercial Dev 514
TABLE City of Miami Gardens Community Demographics 516

This page is intentionally left blank

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

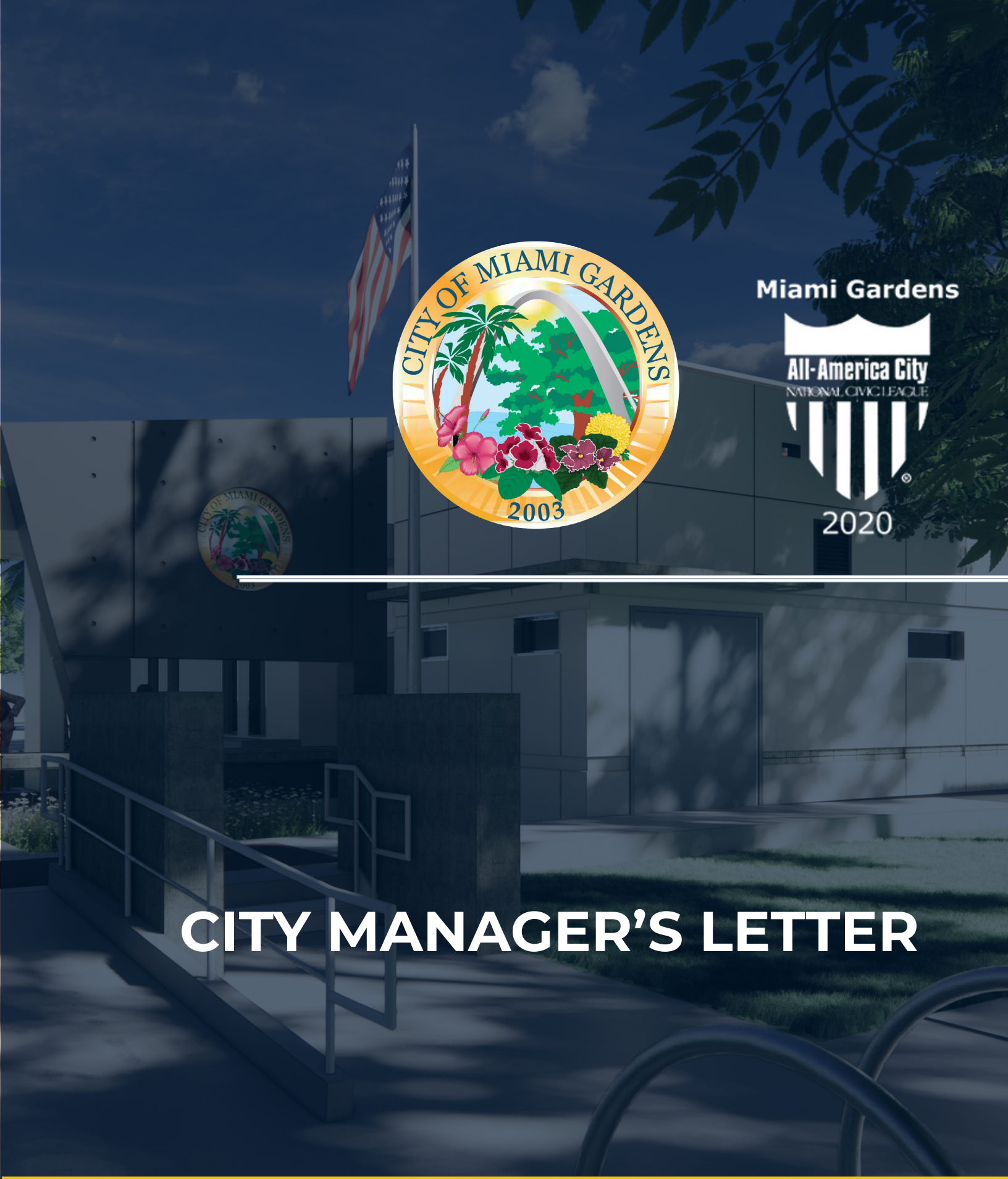
The Charter of the City of Miami Gardens charges the City Manager with the preparation of the City's Annual Budget. The Manager's Budget Message contains a summary of the upcoming budget, issues and challenges faced in its development. It presents an overview of the budget format and a detailed explanation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

This page is intentionally left blank



CITY MANAGER'S LETTER

This page is intentionally left blank

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 (13th) 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
FY 2026 Taxable Value	**9,617,813,038**

Change in Taxable Value	Amount
FY 2026 Taxable Value Growth	**864,698,665**
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:

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,

Cameron D. Benson
City Manager

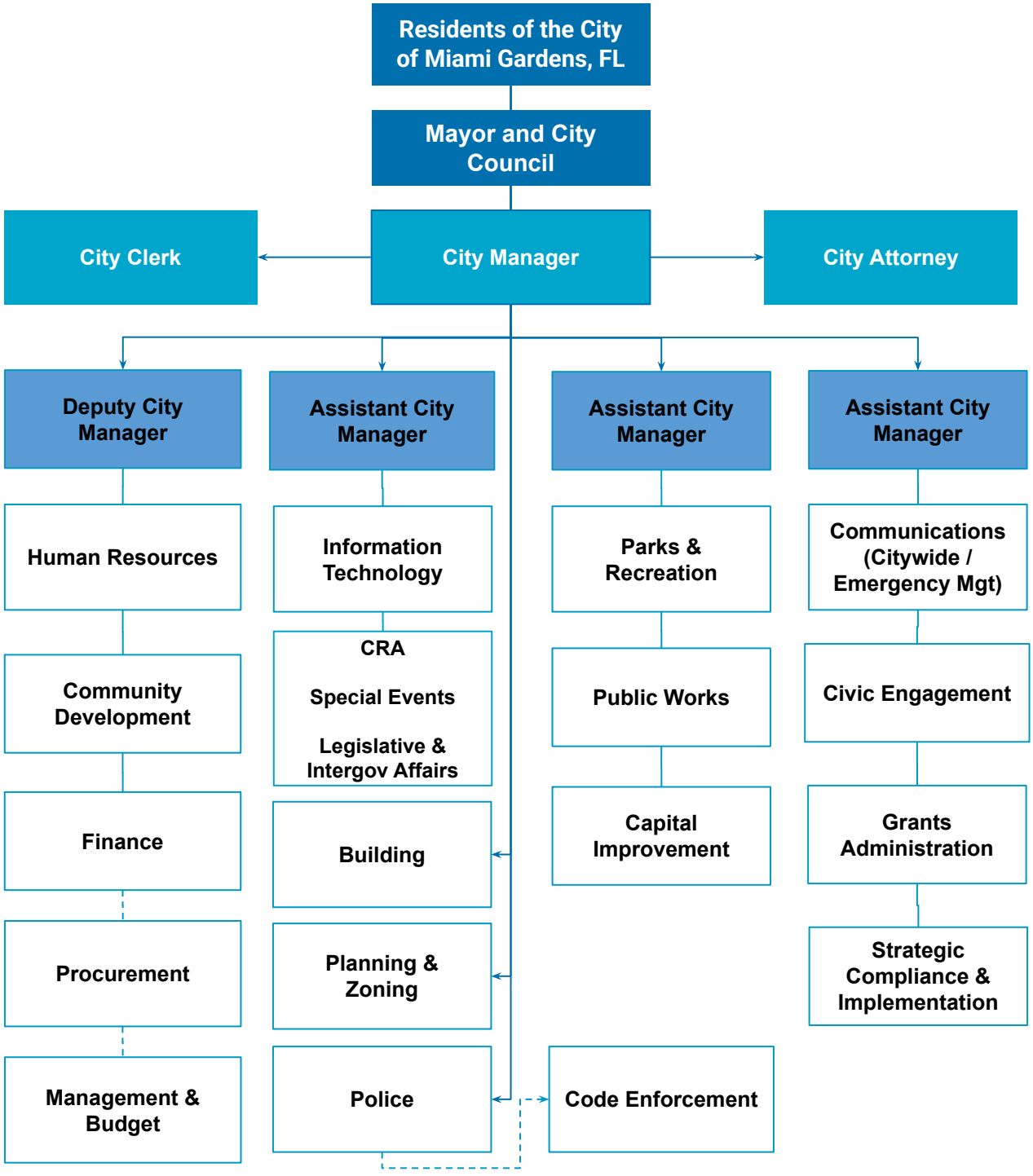
Miami Gardens All-America City 2020



OVERVIEW OF THE CITY

This page is intentionally left blank

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 33rd 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 2nd Avenue on the East, to NW 47th and NW 57 Avenue on the West, and from the Broward County line on the North, to NW 151st Street on the South. The City comprises approximately 20 square miles.

Miami Gardens is a solid, working and middle class community of unique diversity. It is the largest 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%

Numberof Schools	
Elementary	16
Middle	4
High School	2
Opportunity Education	2

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	316
Vehicular patrol units	205

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

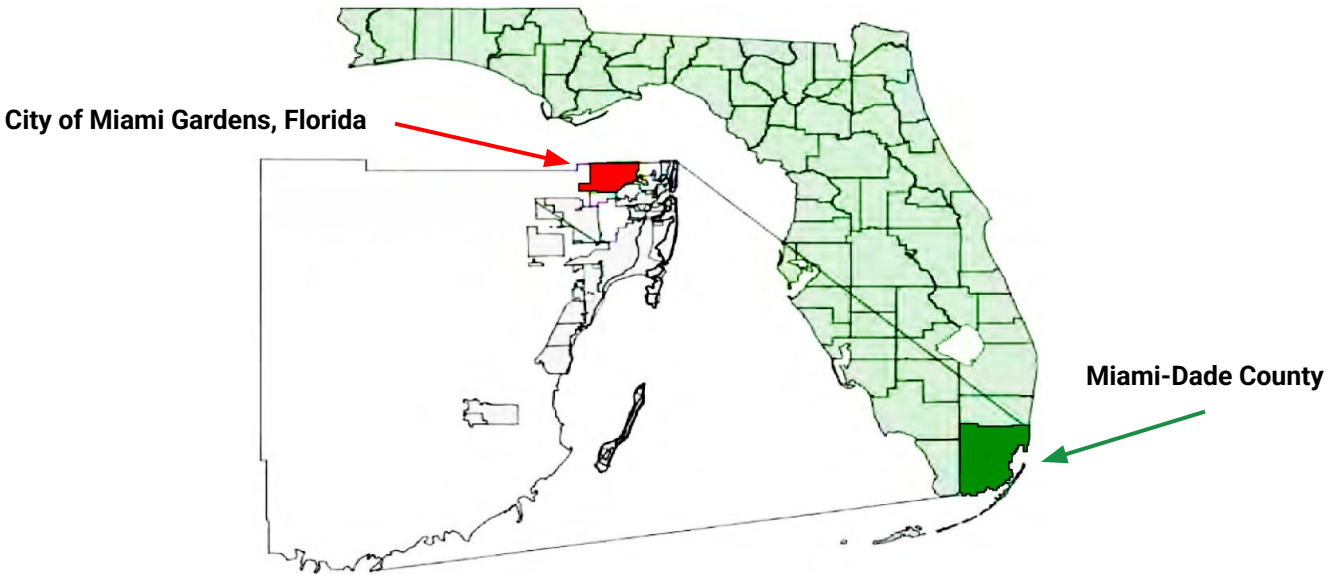


Image: Map of Florida with Miami-Dade County highlighted & City of Miami Gardens highlighted

Staffing Overview

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

	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
GENERAL FUND						
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 (1)
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 (2)
Finance	11.50	11.50	12.00	13.00	14.00	11.00 (3)
Management & Budget	-	-	-	-	-	3.00 (4)
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 (5)
Parks & Recreation	121.25	130.25	120.80	131.25	156.15	164.55 (6)
Procurement Services	5.00	5.00	5.00	4.00	4.00	5.00 (7)
Information Services	10.50	10.50	10.50	10.50	10.50	11.50 (8)
Fleet	2.00	2.00	2.00	1.25	1.25	1.00 (9)
GENERAL FUND	**527.90**	**549.10**	**548.15**	**572.65**	**597.05**	**611.93**
TRANSPORTATION FUND						
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 (9)
TRANSPORTATION FUND	**36.70**	**36.70**	**37.45**	**37.70**	**37.20**	**37.45**
DEVELOPMENT SVCS. FUND						
Building Services	20.45	21.25	22.10	23.10	23.10	23.10
DEVELOPMENT SVCS. FUND	**20.45**	**21.25**	**22.10**	**23.10**	**23.10**	**23.10**
CDBG, SHIP & HOME FUNDS						
Community Development	4.20	2.20	1.50	1.70	2.00	1.98 (10)
CDBG & SHIP FUNDS	**4.20**	**2.20**	**1.50**	**1.70**	**2.00**	**1.98**
CAPITAL PROJECTS FUND						
CIP Administration	5.70	5.70	6.00	5.00	5.00	5.00
CAPITAL PROJECTS FUND	**5.70**	**5.70**	**6.00**	**5.00**	**5.00**	**5.00**
STORMWATER FUND						
Stormwater Utility Division	13.15	13.15	13.15	14.15	14.65	14.65
STORMWATER FUND	**13.15**	**13.15**	**13.15**	**14.15**	**14.65**	**14.65**
GRANT FUND						
Live Healthy Miami Gardens	2.80	2.80	3.00	-	-	-
Parks & Recreation	16.80	16.80	7.90	7.65	7.65	7.65
GRANT FUND	**19.60**	**19.60**	**10.90**	**7.65**	**7.65**	**7.65**
TOTAL CITY POSITIONS	**627.70**	**647.70**	**639.25**	**661.95**	**686.65**	**701.76**

CHART NOTES

[1] Reflects 0.03 FTE for the Econonic Development Representative

[2] Three (3) full-time positions were added in FY25 and one (1) PT position converted to full-time status

[3] Three (3) positions moved to the newly established Office of Management & Budget

[4] New department established for FY 2026

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

[6] Positions were added for Scott Park which is anticipated to open in March 2026

[7] Addition of one (1) Procurement Officer for FY26

[8] Addition of one (1) Public Safety Systems Administrator

[9] The Trolley Program Manager position is now fully funded in the CITT - Transit Division

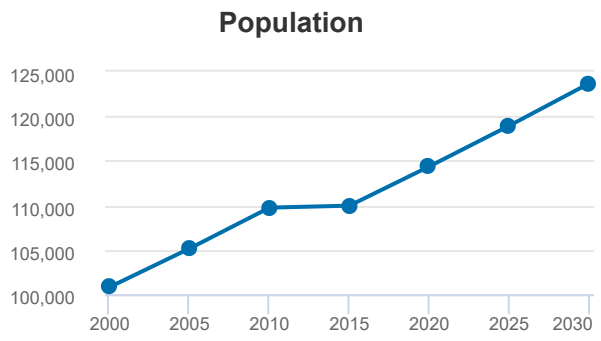
[10] Reflects decrease in FTE for the Econonic Development Representative which partially funded in the City Mgr's Office

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%



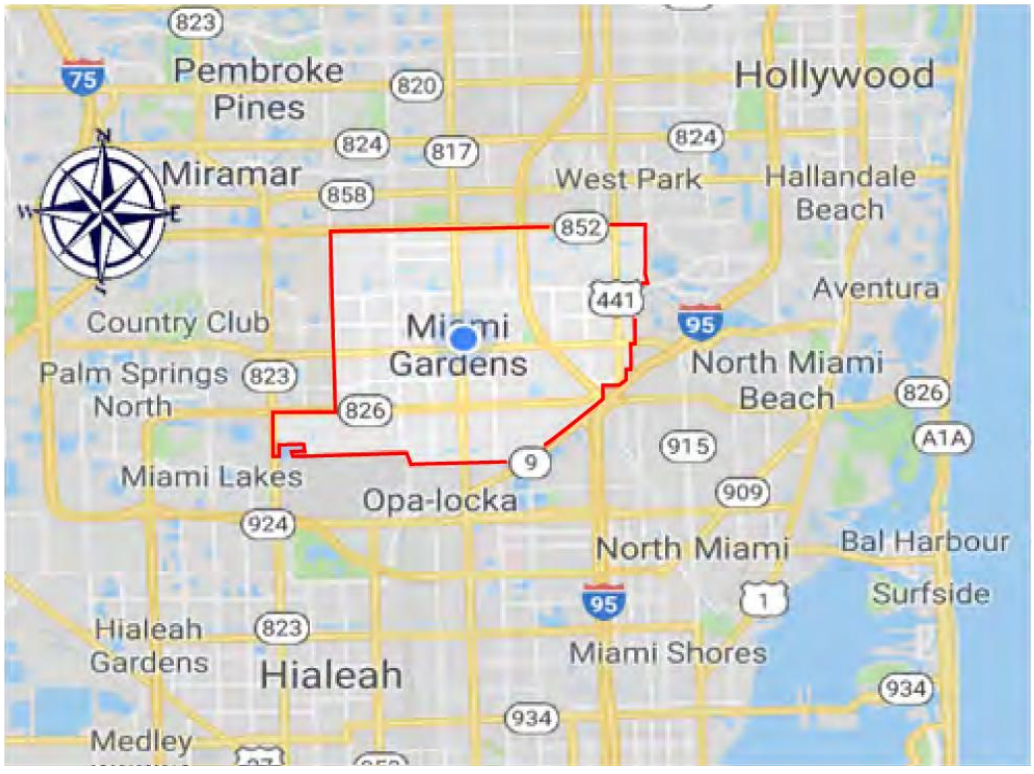


Image: Map of Miami Gardens. Florida

Ft. Lauderdale
10 miles North

Miami
10 miles South

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.

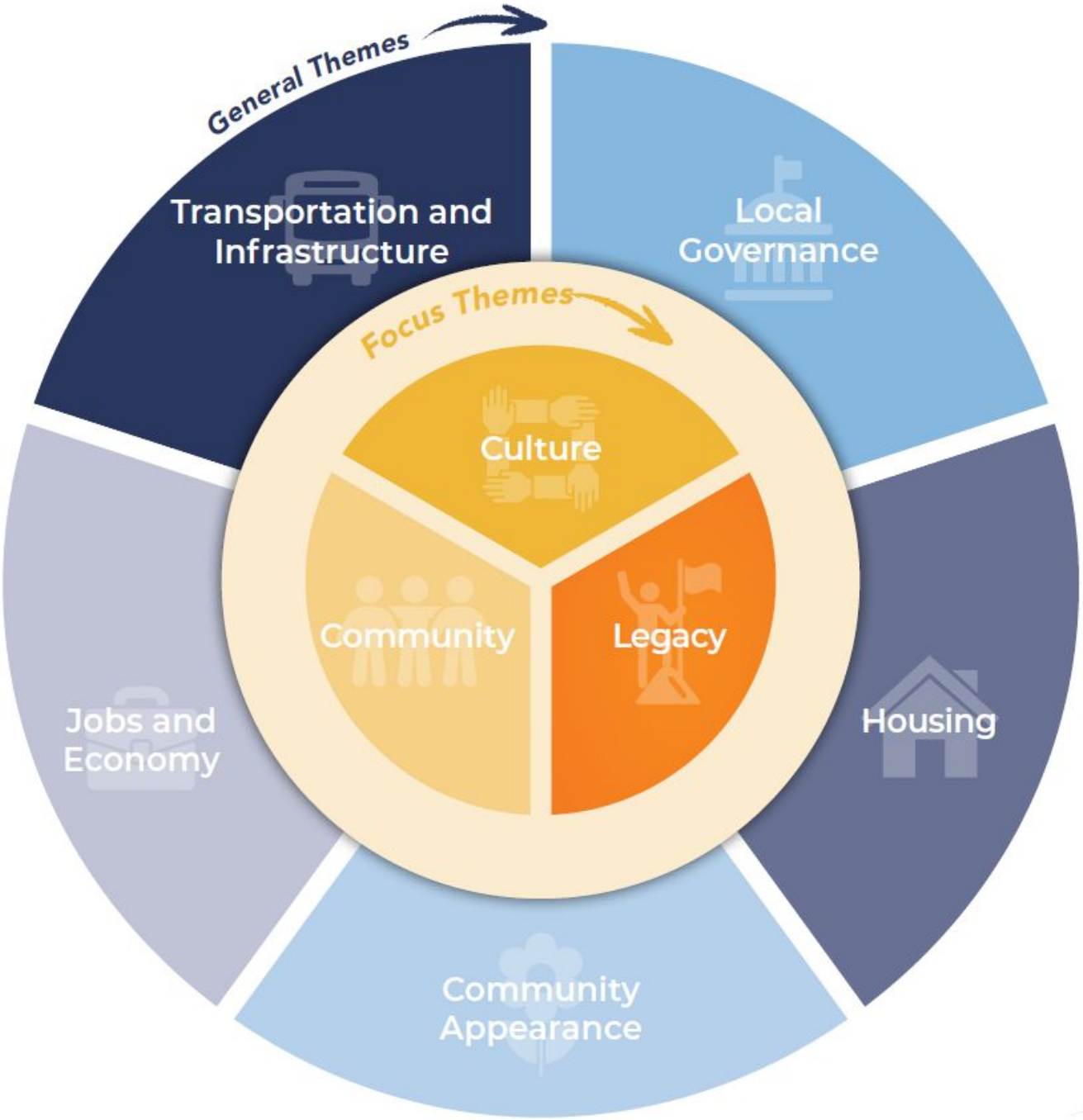
Our Health: 80% of our residents have health insurance coverage and have access to 11 hospitals within 9 miles of City Hall. However, our life expectancy is trending lower than surrounding communities.

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.

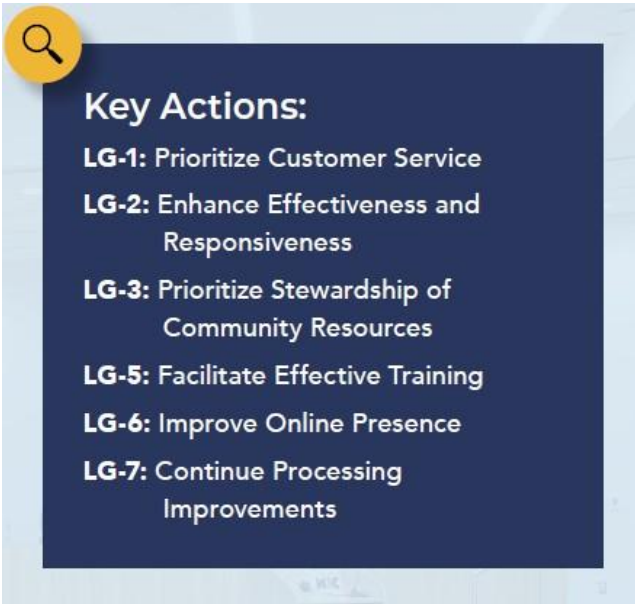
Local governance includes the accessibility of our staff, elected officials, and senior leadership within the City; how those seeking assistance from City employees and Departments are treated; and how the City operates both in-person and virtually. Our City Council is active and invested in the success 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



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 and 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



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



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



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	$58,297,789	$64,876,435	$68,045,256	$71,372,519	$74,167,420	$77,074,117
Utility Taxes	$11,042,969	$12,992,140	$13,022,106	$13,246,691	$13,475,992	$13,710,109
Franchise Fee	$9,296,740	$9,727,414	$9,924,054	$10,133,537	$10,347,451	$10,565,891
License, Permits & Fees	$2,232,240	$2,831,500	$2,877,815	$2,926,566	$2,976,229	$3,026,821
Intergovernmental Revenues	$14,827,477	$15,035,000	$15,350,253	$15,672,126	$16,000,758	$16,336,292
Charges for Services	$10,087,486	$6,519,940	$6,567,603	$6,618,256	$6,669,974	$6,722,779
Fines & Forfeitures	$6,181,793	$4,655,450	$3,911,574	$3,979,086	$4,048,017	$4,118,395
Miscellaneous Revenues	$5,495,420	$2,971,648	$3,446,694	$3,469,134	$3,492,023	$3,515,370
Other Sources	$2,291,898	$1,873,250	$1,929,448	$1,987,331	$2,046,951	$2,108,360
Total General Fund Revenues	**$119,753,812**	**$121,482,777**	**$125,074,803**	**$129,405,246**	**$133,224,815**	**$137,178,134**
Expenditures	**FY 2025 YE Estimate**	**FY 2026 Budget**	**FY 2027 Projection**	**FY 2028 Projection**	**FY 2029 Projection**	**FY 2030 Projection**
Legislative	$2,318,523	$2,515,837	$2,544,826	$2,639,866	$2,739,388	$2,843,643
City Manager	$2,623,634	$2,605,944	$2,706,503	$2,809,093	$2,916,580	$3,029,245
Public Affairs Office	$1,142,291	$1,474,868	$1,525,202	$1,575,890	$1,628,734	$1,683,847
Special Events Division	$10,076,094	$6,350,000	$6,310,000	$6,310,000	$6,310,000	$6,310,000
Educational Development	$120,715	$231,294	$239,117	$247,071	$255,351	$263,975
City Clerk	$1,149,508	$1,199,685	$1,245,411	$1,291,697	$1,340,146	$1,390,881
Finance	$1,995,480	$1,505,182	$1,563,680	$1,623,323	$1,685,714	$1,751,004
Human Resources	$1,746,507	$2,058,853	$2,134,017	$2,210,979	$2,291,337	$2,375,274
Management & Budget	$4,855	$575,431	$598,654	$622,405	$647,289	$673,371
City Attorney	$1,024,507	$1,299,233	$1,347,932	$1,397,493	$1,449,336	$1,503,589
Planning Division	$1,212,219	$1,127,111	$1,190,203	$1,235,372	$1,282,659	$1,332,183
School Crossing Guards	$1,782,892	$873,726	$904,907	$936,990	$970,409	$1,005,232
Police Department	$50,632,503	$53,966,457	$56,273,454	$58,411,459	$60,660,465	$63,027,114
Code Enforcement	$2,202,987	$2,825,926	$2,956,613	$3,064,021	$3,176,451	$3,294,185
Recreation Division	$13,966,864	$16,507,460	$17,048,734	$17,600,188	$18,174,416	$18,772,598
Purchasing	$596,143	$772,073	$805,623	$839,416	$874,913	$912,211
Information Technology	$3,554,444	$5,065,969	$5,200,384	$5,336,763	$5,477,708	$5,623,426
Fleet	$4,794,489	$5,160,014	$5,265,449	$5,372,920	$5,482,663	$5,594,729
City Hall Maintenance	$1,212,215	$1,159,065	$1,187,432	$1,216,261	$1,245,949	$1,276,529
Non-Departmental	$10,743,212	$14,208,649	$13,919,644	$14,291,694	$14,540,210	$14,900,624
Total General Fund Expenditures	**$112,900,082**	**$121,482,777**	**$124,967,785**	**$129,032,901**	**$133,149,718**	**$137,563,660**
OPERATIONS	**FY 2025 YE Estimate**	**FY 2026 Budget**	**FY 2027 Projection**	**FY 2028 Projection**	**FY 2029 Projection**	**FY 2030 Projection**
Revenues Over/Under Expenditures	$6,853,730	$-	$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	$71,257,195	$71,257,195	$71,364,213	$71,736,558	$71,811,655	$71,426,129



INTRODUCTION



This page is intentionally left blank

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 23, 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 9th and September 24th.

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 09, 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 24, 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 1st of each year.

Budget Calendar

February	**2/26/25**	Budget Prep Manual Distributed to Departments
March	**3/6/25**	Organizational Charts for FY 2026 due to Finance
	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
June	**6/1/25**	Property Appraiser provides preliminary taxable value
	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: $178,685,024

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.

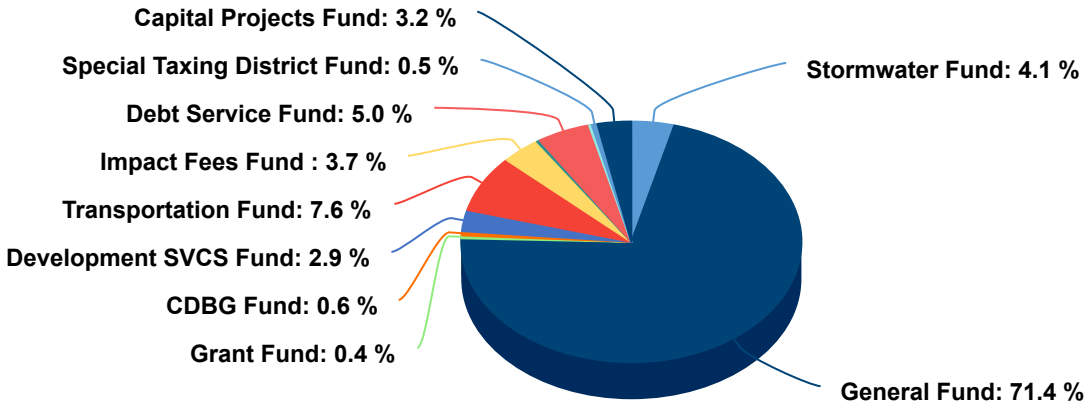
- **Transportation Fund:** accounts for the revenues the City received from the State-shared local option gas funds, and other revenues designated for transportation purposes.
- **Grant Fund:** accounts for all operating grants that City receives from State or Federal Programs for a specific purpose.
- **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



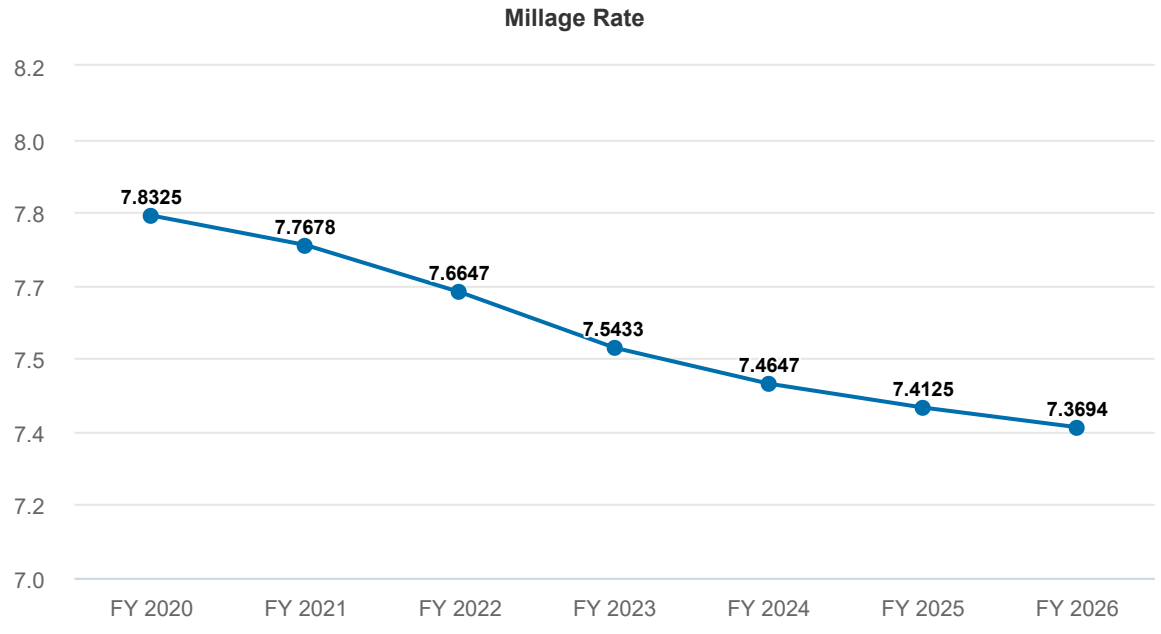
Assessed Value and Millage Data

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 (13th) 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

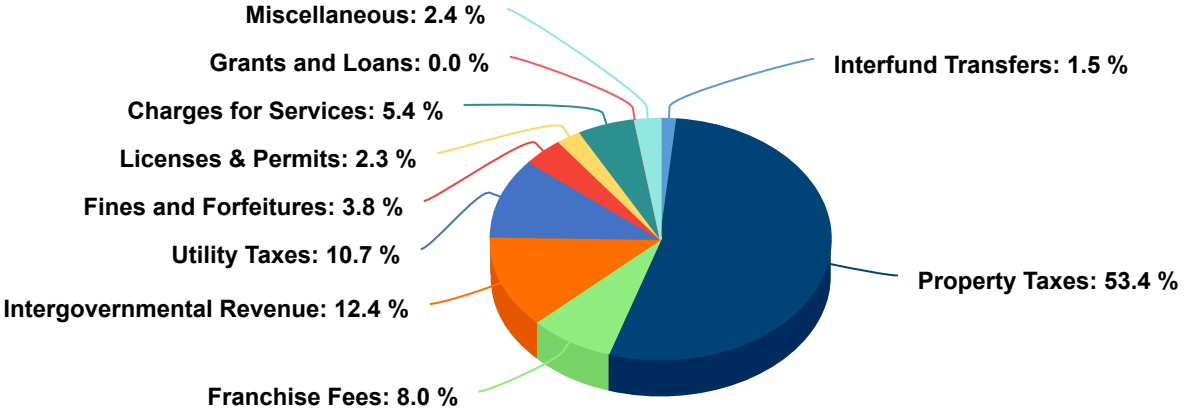
In building a budget, we usually look at revenues first. The Administration is aware of the following for FY 2026 revenue:

- 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 (12th) 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.

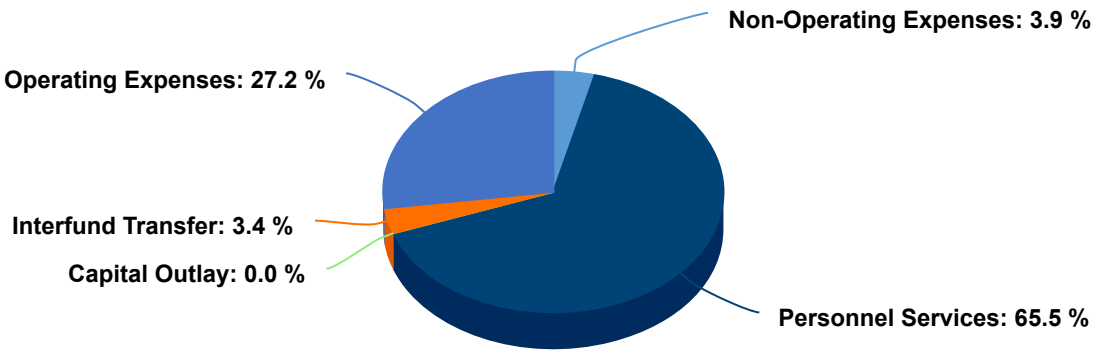
Salaries and Benefits and other highlights

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
RE-APPROPRIATE FUND BALANCE - ALL FUNDS	**$-**	**$9,267,464**	**$10,112,288**
REVENUES - ALL FUNDS			
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
TOTAL REVENUES - ALL FUNDS	**$174,915,591**	**$151,231,601**	**$160,118,845**
TOTAL RESOURCES AVAILABLE - ALL FUNDS	**$174,915,591**	**$160,499,065**	**$170,231,133**
EXPENDITURES - ALL FUNDS			
Council/Legislative	$1,796,616	$1,851,537	$2,158,657
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	$20,584,769
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
TOTAL EXPENDITURES - ALL FUNDS	**$175,301,493**	**$160,499,065**	**$170,231,133**

TOTAL REVENUE OVER EXPENDITURES	**$(385,902)**	**$-**	**$-**

Summary of All Funds Consolidated Budget Summary FY 2026			
Description	**Actual FY 23-24**	**Budget FY 24-25**	**Budget FY 25-26**
RE-APPROPRIATE FUND BALANCE - ALL FUNDS	**$-**	**$9,267,464**	**$10,112,288**
REVENUES - ALL FUNDS			
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
TOTAL REVENUES - ALL FUNDS	**$174,915,591**	**$151,231,601**	**$160,118,845**
TOTAL RESOURCES AVAILABLE - ALL FUNDS	**$174,915,591**	**$160,499,065**	**$170,231,133**
EXPENDITURES - ALL FUNDS			
Personnel Services	$78,372,157	$84,944,810	$89,341,161
Operating Expenses	$38,975,038	$36,852,657	$41,300,870
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	$11,409,360
TOTAL OPERATING EXPENDITURES - ALL FUNDS	**$156,007,362**	**$152,335,747**	**$161,950,060**
Capital Outlay	$19,294,131	$8,163,318	$8,281,073
TOTAL EXPENDITURES - ALL FUNDS	**$175,301,493**	**$160,499,065**	**$170,231,133**
TOTAL REVENUE OVER EXPENDITURES	**$(385,902)**	**$-**	**$-**



POLICIES & PROCEDURES

This page is intentionally left blank

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

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

Specific Guidelines for Individual Funds

General Fund

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

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

Capital Asset Management Policy

Threshold

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

Asset categorization

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

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

Infrastructure Accounting

- Pre-2003 valuations. Prior to the incorporation of the City in 2003, the City has used the

estimated historical cost method of valuation.

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

Capital Expenditure/Capital Outlay

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

- 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^{AA} 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 31st 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 [1]	Maximum Maturity
U.S. Treasury	100%	100%	N/A	5.50 Years avg. life[3] for GNMA
GNMA		40%		
Other U.S. Government Guaranteed (e.g., AID, GTC)		25%		
Federal Agency/GSE: FNMA, FHLMC, FHLB, FFCB*	75%	40%[2]	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%[2]	N/A	5.50 Years Avg. Life[3]
Asset-Backed Securities (ABS)	25%	5%	Highest ST or LT Rating (A-1+/P-1, AAA/Aaa, or equivalent)	5.50 Years Avg. Life[3]
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.				

Notes:

[1] Rating by at least one SEC-registered Nationally Recognized Statistical Rating Organization ("NRSRO"), unless otherwise noted. ST=Short-term; LT=Long-term.
[2] Maximum exposure to any one Federal agency, including the combined holdings of Agency debt and Agency MBS, is 40%.
[3] The maturity limit for MBS and ABS is based on the expected average life at time of settlement, measured using Bloomberg or other industry standard methods.
* Federal National Mortgage Association (FNMA); Federal Home Loan Mortgage Corporation (FHLMC); Federal Home Loan Bank or its District banks (FHLB); Federal Farm Credit Bank (FFCB).
** The City Council of the City of Miami Gardens adopted a policy to incorporate the State of Florida's "Protecting Florida's Investment Act," (Chapter 2007-88, Laws of Florida), prohibiting the investment of public funds managed by the City in any "scrutinized companies" with active business operations in Sudan or Iran, as listed by the State Board of Administration (SBA) on a quarterly basis, in accordance with the provisions of the Act.
*** This limit may be increased up to 75% if collateralized by Treasuries, Agencies or Munis.

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

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

1. **U.S. Treasury & Government Guaranteed** – U.S. Treasury obligations, and obligations the principal and interest of which are backed or guaranteed by the full faith and credit of the U.S. Government.
2. **Federal Agency/GSE** – Debt obligations, participations or other instruments issued or fully guaranteed by any U.S. Federal agency, instrumentality or government-sponsored enterprise (GSE).
3. **Supranationals** – U.S. dollar denominated debt obligations of a multilateral organization of governments where U.S. is a shareholder and voting member.
4. **Corporates** – U.S. dollar denominated corporate notes, bonds or other debt obligations issued or guaranteed by a domestic corporation, financial institution, non-profit, or other entity.
5. **Municipals** – Obligations, including both taxable and tax-exempt, issued or guaranteed by any State, territory or possession of the United States, political subdivision, public corporation, authority, agency board, instrumentality or other unit of local government of any State or territory.
6. **Agency Mortgage Backed Securities** – Mortgage-backed securities (MBS), backed by residential, multi-family or commercial mortgages, that are issued or fully guaranteed as to principal and interest by a U.S. Federal agency or government sponsored enterprise, including but not limited to pass-throughs, collateralized mortgage obligations (CMOs) and REMICs.
7. **Asset-Backed Securities** – Asset-backed securities (ABS) whose underlying collateral consists of loans, leases or receivables, including but not limited to auto loans/leases, credit card receivables, student loans, equipment loans/leases, or home-equity loans.
8. **Non-Negotiable Certificate of Deposit and Savings Accounts** – Non-negotiable interest bearing time certificates of deposit, or savings accounts in banks organized under the laws of this state or in national banks organized under the laws of the United States and doing business in this state, provided that any such deposits are secured by the Florida Security for Public Deposits Act, Chapter 280, Florida Statutes.
9. **Commercial Paper** – U.S. dollar denominated commercial paper issued or guaranteed by a domestic corporation, company, financial institution, trust or other entity, only unsecured debt permitted.
10. **Repurchase Agreements** – Repurchase agreements (Repo or RP) that meet the following requirements:

a. Must be governed by a written SIFMA Master Repurchase Agreement which specifies securities eligible for purchase and resale, and which provides the unconditional right to liquidate the underlying securities should the Counterparty default or fail to provide full timely repayment.
b. Counterparty must be a Federal Reserve Bank, a Primary Dealer as designated by the Federal Reserve Bank of New York, or a nationally chartered commercial bank.
c. Securities underlying repurchase agreements must be delivered to a third party custodian under a written custodial agreement and may be of deliverable or tri-party form. Securities must be held in the City's custodial account or in a separate account in the name of the City.
d. Acceptable underlying securities include only securities that are direct obligations of, or that are fully guaranteed by, the United States or any agency of the United States, or U.S. Agency-backed mortgage related securities.
e. Underlying securities must have an aggregate current market value of at least 102% (or 100% if the counterparty is a Federal Reserve Bank) of the purchase price plus current accrued price differential at the close of each business day.
f. Final term of the agreement must be 1 year or less.

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

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

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

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

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

General Investments & Portfolio Limits

1. General investment limitations:

a. Investments must be denominated in U.S. dollars and issued for legal sale in U.S. markets.
b. Minimum ratings are based on the highest rating by any one Nationally Recognized Statistical Ratings Organization ("NRSRO"), unless otherwise specified.
c. All limits and rating requirements apply at time of purchase.
d. Should a security fall below the minimum credit rating requirement for purchase, the City Manager and 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).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)
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 ins. 658.12, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts, and which is doing business in this stale.

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

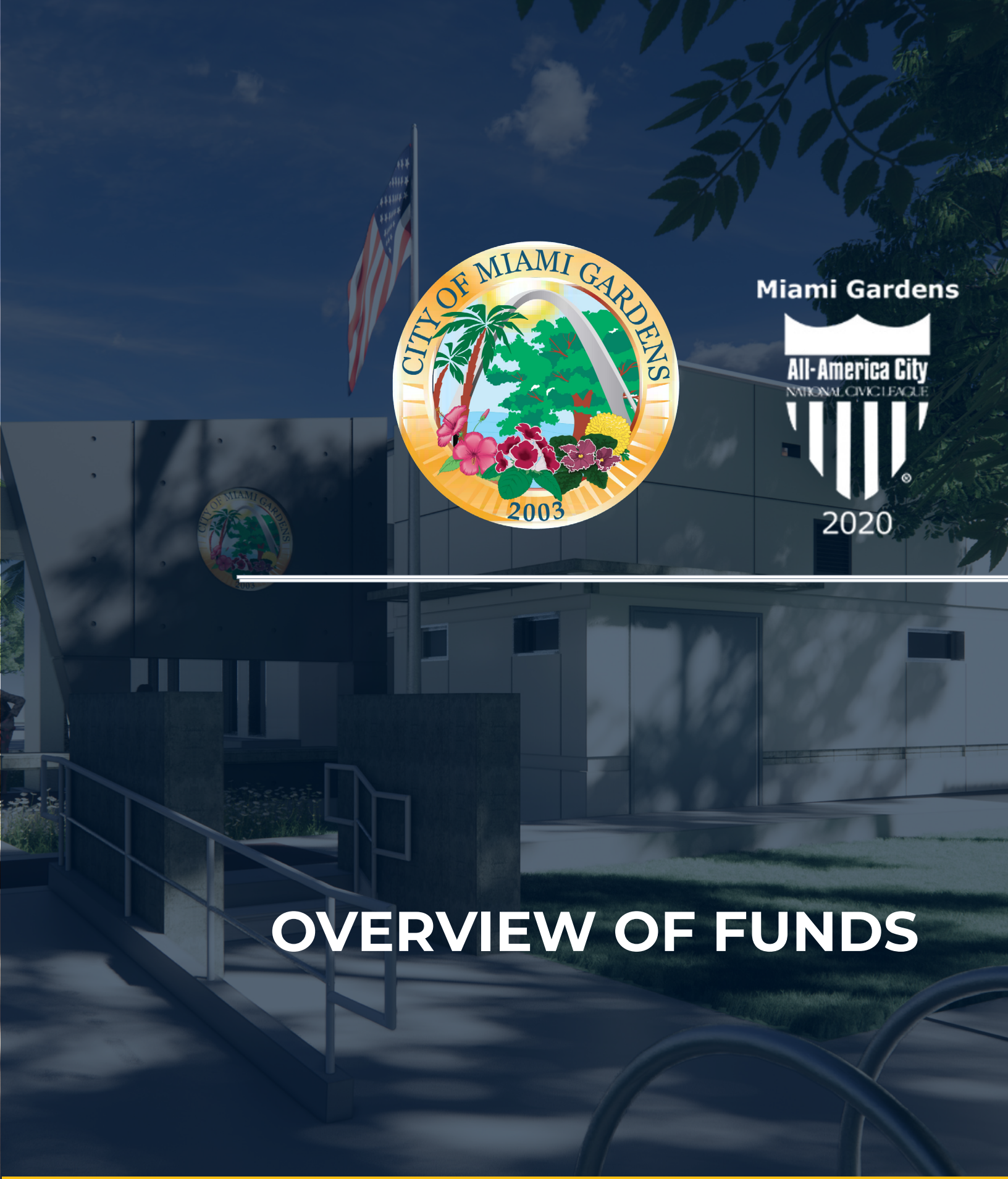
The City Manager and Chief Financial Officer shall review the Policy annually. The authority to issue and/or revise this policy is reserved for the city.

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.



This page is intentionally left blank



OVERVIEW OF FUNDS

This page is intentionally left blank

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 Adopted Budget $170,231,133		
Governmental Funds $163,314,862	001	General Fund $121,482,777
	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
Enterprise Fund $6,916,271	401	Stormwater Fund $6,916,271

FUND STRUCTURE BY DEPARTMENT	Budget FY 25-26
GENERAL FUND	**$121,482,777**
Council/Legislative Office	$2,158,657
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	$14,208,649
TRANSPORTATION FUND	**$12,984,347**
Public Works Department	$12,984,347
GRANT FUND	**$650,000**
Parks & Recreation Department	$650,000
SHIP FUND	**$514,801**
Community Development Department (SHIP Program)	$514,801
CDBG FUND	**$970,105**
Community Development Development (CDBG Program)	$970,105
HOME FUND	**$104,000**
Community Development Development (HOME Program)	$104,000
DEVELOPMENT SERVICES FUND	**$4,855,248**
Building Services Department	$4,855,248
IMPACT FEES FUND	**$6,376,120**
Non-Departmental (Impact Fees Programming)	$6,376,120
FORMULA ONE FUND	**$444,444**
Non-Departmental (Formula One Programming)	$444,444
SPECIAL TAXING DISTRICTS FUND	**$921,081**
Public Works Department (Lighting Districts Program)	$921,081
DEBT SERVICE FUND	**$8,580,298**
Non-Departmental (Debt Service Program)	$8,580,298
CAPITAL PROJECTS FUND	**$5,431,641**
Capital Improvement Department	$5,431,641
STORMWATER FUND	**$6,916,271**
Public Works Department- Stormwater Operations Division	$6,916,271
TOTAL - ALL FUNDS	**$170,231,133**

All Fund Expenditures for FY 2026

Budget Summary City of Miami Gardens - Fiscal Year 2025-2026

The Proposed Budget Expenditures Of The City Of Mlami Gardens Are 4.0% More Than Last Years Total Expenditures

General Fund: 6.9363
Voted Debt: 0.4331

ESTIMATED REVENUES		General Fund	Capital Projects Fund	Grant Fund	Debt Service Fund	Stormwater Fund		CDBG Fund	SHIP Fund	HOME Fund	Impact Fee Funds	Special Revenue Fund	Special Taxmg Distnd Fund		Total All Funds
Taxes: Ad valorem	Millage Per S1000														
Taxes: Ad Valorem	6.9363	64,876,435	-	-	-	-	-	-	-	-	-	-	-	-	64,876,435
Taxes:	0.4331 (voted debt)	-	-	-	3,957,201	-	-	-	-	-	-	-	-	-	3,957,201
Fuel Taxes		-	-	-	-	-	2,444,056	-	-	-	-	-	-	-	2,444,056
Franchise Fees		9,727,414	-	-	-	-	-	-	-	-	-	-	-	-	9,727,414
Intergovernmental Revenue		15,035,000	-	-	-	-	7,911,292	-	-	-	-	-	-	-	22,946,292
Utility Taxes		12,992,140	-	-	-	-	-	-	-	-	-	-	-	-	12,992,140
Fines and Forfeitures		4,655,450	-	-	-	-	2,800	-	-	-	-	-	-	-	4,658,250
Licenses Permit & Fees		2,831,500	-	-	-	6,463,781	402,000	-	-	-	-	-	921,081	2,981,703	13,600,065
Charges for Services		6,519,940	-	-	-	-	30,000	-	-	-	-	-	-	394,481	6,944,421
Grants & Loans		-	-	650,000	-	-	-	970,105	514,801	104,000	-	-	-	-	2,238,906
Miscellaneous		2,971,648	1,406,403	-	-	25,000	40,700	-	-	-	-	444,444	-	74,313	4,962,508
Impact Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES		**119,609,527**	**1,406,403**	**650,000**	**3,957,201**	**6,488,781**	**10,830,848**	**970,105**	**514,801**	**104,000**	**-**	**444,444**	**921,081**	**3,450,497**	**149,347,688**
Transfers In		1,873,250	4,025,238	-	4,623,097	-	249,572	-	-	-	-	-	-	-	10,771,157
Fund Balances/Reserves/Net Assets		-	-	-	-	427,490	1,903,927	-	-	-	6,376,120	-	-	1,404,751	10,112,288
TOTAL REVENUES, TRANSFERS & BALANCES		**121,482,777**	**5,431,641**	**650,000**	**8,580,298**	**6,916,271**	**12,984,347**	**970,105**	**514,801**	**104,000**	**6,376,120**	**444,444**	**921,081**	**4,855,248**	**170,231,133**
EXPENDITURES															
General Government		42,672,310	1,012,790	-	-	-	-	-	-	-	-	-	-	4,102,843	47,787,943
Public Safety		54,840,183	-	-	-	-	-	-	-	-	-	-	-	-	54,840,183
Physical Environment		-	-	-	-	5,843,340	-	-	-	-	-	-	-	-	5,843,340
Transportation		-	-	-	-	-	12,037,496	-	-	-	-	-	921,081	-	12,958,577
Paks & Recreation		16,507,460	-	650,000	-	-	-	-	-	-	-	-	-	-	17,157,460
Social Service		-	-	-	-	-	-	970,105	-	-	-	377,000	-	-	1,347,105
Housing		-	-	-	-	-	-	-	514,801	104,000	-	-	-	-	618,801
Debt Sendees		-	-	-	8,580,270	547,242	-	-	-	-	-	-	-	-	9,127,512
TOTAL EXPENDITURES		**114,019,953**	**1,012,790**	**650,000**	**8,580,270**	**6,390,582**	**12,037,496**	**970,105**	**514,801**	**104,000**	**-**	**377,000**	**921,081**	**4,102,843**	**149,680,921**
Transfers Out		7,162,824	4,418,851	-	-	525,689	946,851	-	-	-	-	-	-	752,405	13,806,620
Fund Balance: Resave: Net Assets		300,000	-	-	28	-	-	-	-	-	6,376,120	67,444	-	-	6,743,592
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES			**$5,431,641**	**$650,000**	**$8,580,298**	**$6,916,271**	**$12,984,347**	**$970,105**	**$514,801**	**$104,000**	**$6,376,120**	**$444,444**	**$921,081**	**$4,855,248**	

The tentative. adopted, and or final budgets are on file in the office of the above referenced taxing authority as a public record.

Historical Citywide Revenues by Fund

All Funds Revenues					
Fund	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
TOTAL REVENUE	**$169,802,546**	**$166,665,938**	**$174,915,591**	**$160,499,065**	**$170,231,133**

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.

Estimated Changes & History in Fund Balance

General Fund	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Beginning Balance	$36,325,683	$46,904,407	$55,903,129	$62,506,800	$64,403,465	$64,403,465
Revenue/Transfers	$86,050,589	$106,471,245	$109,998,169	$116,773,397	$113,446,827	$121,482,777
Expenditures/Uses	$(75,471,865)	$(97,472,523)	$(103,394,498)	$(114,876,732)		$(121,482,777)
Net Change in Fund Balance	$10,578,724	$8,998,722	$6,603,671	$1,896,665	$-	$-
Ending Balance	$46,904,407	$55,903,129	$62,506,800	$64,403,465	$64,403,465	$64,403,465
Components of Fund Balance						
Non Spendable	$-	$-	$-	$-	$-	$-
Restricted	$-	$-	$-	$-	$-	$-
Committed	$-	$-	$-	$-	$-	$-
Assigned	$11,329,316	$10,775,567	$11,484,631	$7,819,501	$-	$-
Unassigned	$35,575,091	$45,127,562	$51,022,169	$56,583,964	$64,403,465	$64,403,465
Ending Balance	$46,904,407	$55,903,129	$62,506,800	$64,403,465	$64,403,465	$64,403,465

Chart Notes

(1) Surplus is attributed to sale of City owned property

(2) Surplus is attributed to vacancies in certain departments and higher than anticipated revenue collected under "electric franchise fee and red light camera fines"

Transportation Fund	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Beginning Balance	$17,196,394	$16,538,567	$17,488,400	$16,788,762	$14,364,393	$14,364,393
Revenue/Transfers	$8,594,658	$9,970,897	$11,595,150	$12,113,551	$11,899,662	$12,984,347
Expenditures/Uses	$(9,252,485)	$(9,021,064)	$(12,294,788)	$(14,537,920)	$(11,899,662)	$(12,984,347)
Net Change in Fund Balance	$(657,827)	$949,833	$(699,638)	$(2,424,369)	$-	$-
Ending Balance	$16,538,567	$17,488,400	$16,788,762	$14,364,393	$14,364,393	$14,364,393
Components of Fund Balance						
Non Spendable	$-	$9,583	$-	$-	$-	$-
Restricted	$16,538,567	$17,478,817	$16,788,762	$14,364,393	$14,364,393	$14,364,393
Committed	$-	$-	$-	$-	$-	$-
Assigned	$-	$-	$-	$-	$-	$-
Unassigned	$-	$-	$-	$-	$-	$-
Ending Balance	$16,538,567	$17,488,400	$16,788,762	$14,364,393	$14,364,393	$14,364,393

Estimated Changes & History in Fund Balance

Development Services Fund	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Beginning Balance	$9,676,739	$12,221,874	$13,646,388	$17,651,215	$18,447,009	$18,447,009
Revenue/Transfers	$7,653,433	$5,039,486	$7,990,445	$5,369,769	$4,883,020	$4,855,248
Expenditures/Uses	$(5,108,298)	$(3,614,972)	$(3,985,618)	$(4,573,975)	$(4,883,020)	$(4,855,248)
Net Change in Fund Balance	$2,545,135	$1,424,514	$4,004,827	$795,794	$-	$-
Ending Balance	$12,221,874	$13,646,388	$17,651,215	$18,447,009	$18,447,009	$18,447,009
Components of Fund Balance						
Non Spendable	$-	$-	$-	$-	$-	$-
Restricted	$12,221,874	$13,646,388	$17,651,215	$18,447,009	$18,447,009	$18,447,009
Committed	$-	$-	$-	$-	$-	$-
Assigned	$-	$-	$-	$-	$-	$-
Unassigned	$-	$-	$-	$-	$-	$-
Ending Balance	$12,221,874	$13,646,388	$17,651,215	$18,447,009	$18,447,009	$18,447,009

Capital Projects Fund	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Beginning Balance	$42,389,806	$32,870,178	$29,930,275	$27,020,664	$24,508,348	$24,508,348
Revenue/Transfers	$7,343,185	$8,540,919	$8,112,094	$7,909,789	$5,348,273	$5,431,641
Expenditures/Uses	$(16,862,813)	$(11,480,822)	$(11,021,705)	$(10,422,105)	$(5,348,273)	$(5,431,641)
Net Change in Fund Balance	$(9,519,628)	$(2,939,903)	$(2,909,611)	$(2,512,316)	$-	$-
Ending Balance	$32,870,178	$29,930,275	$27,020,664	$24,508,348	$24,508,348	$24,508,348
Components of Fund Balance						
Non Spendable	$-	$-	$-	$-	$-	$-
Restricted	$32,870,178	$29,930,275	$27,020,664	$24,508,348	$24,508,348	$24,508,348
Committed	$-	$-	$-	$-	$-	$-
Assigned	$-	$-	$-	$-	$-	$-
Unassigned	$-	$-	$-	$-	$-	$-
Ending Balance	$32,870,178	$29,930,275	$27,020,664	$24,508,348	$24,508,348	$24,508,348

Chart Notes

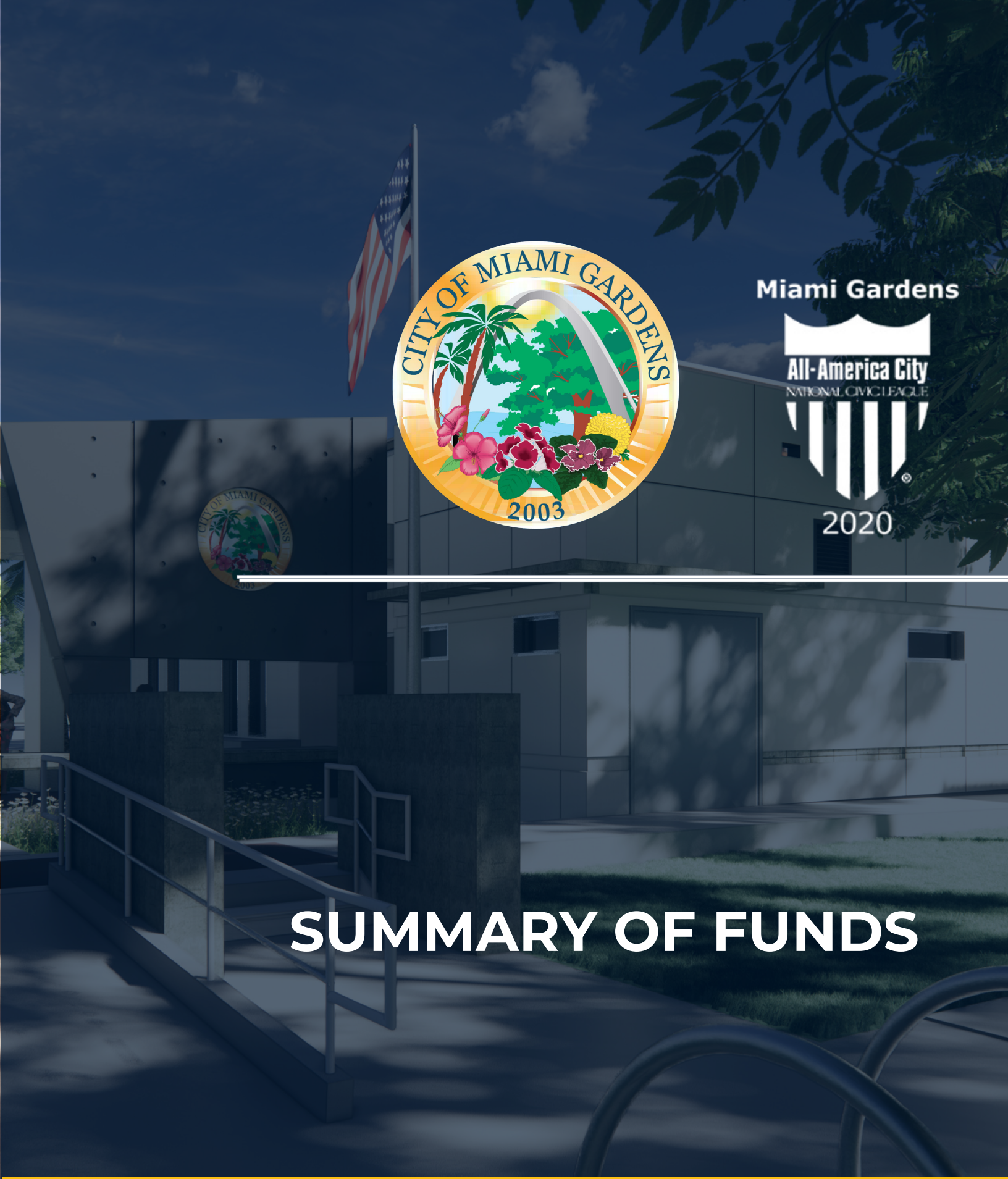
(1) Estimated fund balance due primarily to GO Bond unspent bond proceeds

Estimated Changes & History in Fund Balance

Debt Service Fund	FY 20-21*	FY 21-22*	FY 22-23*	FY 23-24*	FY 24-25*	FY 25-26*
Beginning Balance	$8,644,380	$8,646,963	$8,687,921	$9,141,406	$6,634,518	$6,634,518
Revenue/Transfers	$11,287,625	$14,444,492	$10,799,576	$14,066,737	$8,625,252	$8,580,298
Expenditures/Uses	$(11,285,042)	$(14,403,534)	$(10,346,091)	$(16,573,625)	$(8,625,252)	$(8,580,298)
Net Change in Fund Balance	$2,583	$40,958	$453,485	$(2,506,888)	$-	$-
Ending Balance	$8,646,963	$8,687,921	$9,141,406	$6,634,518	$6,634,518	$6,634,518
Components of Fund Balance						
Non Spendable	$-	$-	$-	$-	$-	$-
Restricted	$-	$-	$-	$-	$-	$-
Committed	$8,646,963	$8,687,921	$9,141,406	$6,634,518	$6,634,518	$6,634,518
Assigned	$-	$-	$-	$-	$-	$-
Unassigned	$-	$-	$-	$-	$-	$-
Ending Balance	$8,646,963	$8,687,921	$9,141,406	$6,634,518	$6,634,518	$6,634,518

Capital Projects Fund	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Beginning Balance	$19,418,793	$21,347,070	$22,738,471	$25,409,489	$29,109,683	$29,109,683
Revenue/Transfers	$5,295,284	$4,817,806	$6,366,329	$7,555,790	$6,800,599	$6,916,271
Expenditures/Uses	$(3,367,007)	$(3,426,405)	$(3,695,311)	$(3,855,596)	$(6,800,599)	$(6,916,271)
Net Change in Fund Balance	$1,928,277	$1,391,401	$2,671,018	$3,700,194	$-	$-
Ending Balance	$21,347,070	$22,738,471	$25,409,489	$29,109,683	$29,109,683	$29,109,683
Components of Fund Balance						
Non Spendable	$-	$-	$-	$-	$-	$-
Restricted	$21,347,070	$22,738,471	$25,409,489	$29,109,683	$29,109,683	$29,109,683
Committed	$-	$-	$-	$-	$-	$-
Assigned	$-	$-	$-	$-	$-	$-
Unassigned	$-	$-	$-	$-	$-	$-
Ending Balance	$21,347,070	$22,738,471	$25,409,489	$29,109,683	$29,109,683	$29,109,683

*Restricted is ad valorem taxes collected for General Obligation bonds debt payment



SUMMARY OF FUNDS

This page is intentionally left blank

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%	(1)
Franchise Fees	$8,614,406	$9,727,414	12.90%	(2)
Intergovernmental Revenue	$22,816,732	$22,946,292	0.60%	
Utility Taxes	$12,126,593	$12,992,140	7.10%	(3)
Fuel Taxes	$2,327,673	$2,444,056	5.00%	
Fines and Forfeitures	$3,595,750	$4,658,250	29.50%	(4)
Licenses & Permits	$6,546,018	$7,189,592	9.80%	(5)
Charges for Services	$15,041,664	$13,354,894	(11.20%)	(6)
Grants/Loans	$2,286,134	$2,238,906	(2.10%)	
Miscellaneous Revenues	$3,645,151	$4,962,508	36.10%	(7)
Interfund Transfers	$11,343,143	$10,771,157	(5.00%)	(8)
Re-appropriated Fund Balance	$9,267,464	$10,112,288	9.10%	
TOTAL OPERATING REVENUES	**$160,499,065**	**$170,231,133**	**6.10%**	

CHART NOTES

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

(2) Attributed to increase in Electric Franchise Fees revenues

(3) Attributed to increase in Electric Utility Taxes revenues

(4) Reflects increase for Code Enforcement Fines and new School-zone Speed Violations revenue stream

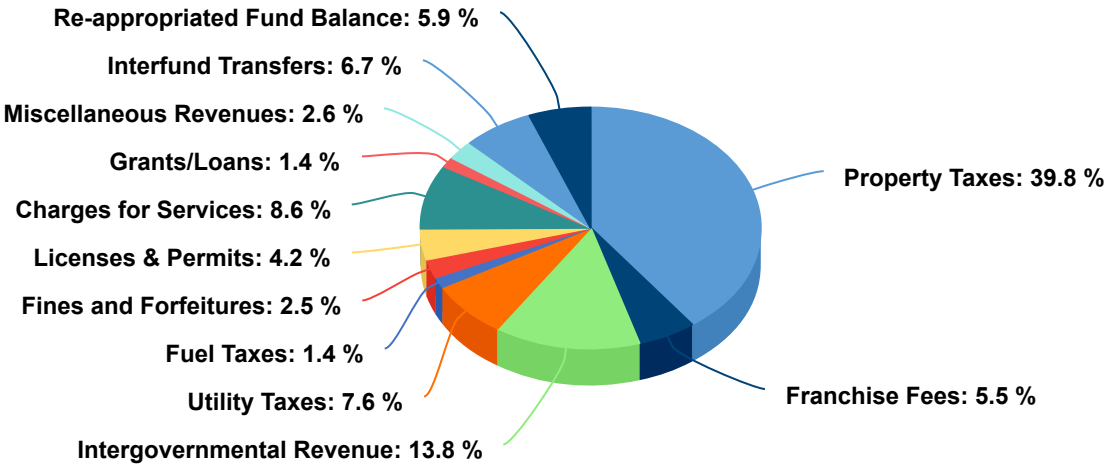
(5) Reflects increase for building permit fees and revenues from Certificates of Use

(6) Reflects decrease in revenues relating to Jazz in the Gardens event

(7) Reflects increase primarily in interest earnings

(8) 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% (1)
Operating Expenses	$36,852,657	$41,300,870	12.10% (2)
Debt Service Payment	$9,171,745	$9,127,512	(0.50%)
Capital Outlay	$8,163,318	$8,281,073	1.40% (3)
Interfund Transfers	$11,343,143	$10,771,157	(5.00%) (4)
Non-Operating Expenses	$10,023,392	$11,409,360	13.80% (5)
TOTAL OPERATING EXPENDITURES	**$160,499,065**	**$170,231,133**	**6.10%**

CHART NOTES

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

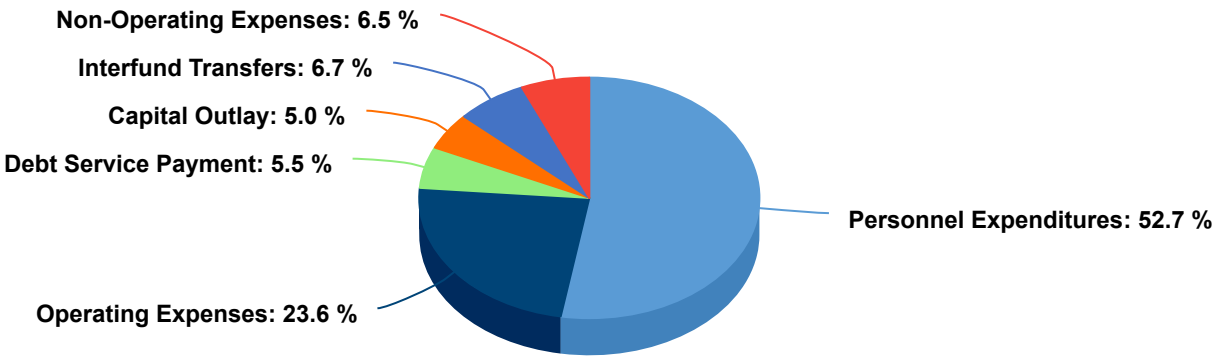
(2) Reflects funding for two newly opened parks

(3) Increase in capital projects scheduled for Stormwater and Transportation

(4) Decrease in transfers for debt service payments

(5) 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	$2,158,657	16.59%
Civic Engagement	$365,111	$357,180	(2.17%)
City Manager	$2,186,358	$2,837,238	29.77% (1)
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%) (2)
Human Resources	$1,516,001	$2,058,853	35.81% (3)
Management & Budget	$-	$575,431	- (4)
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% (5)
Procurement	$613,175	$772,073	25.91% (6)
Public Works			
Fleet Management Division	$4,197,236	$5,160,014	22.94% (7)
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%
Non-Departmental			
General Administration	$13,298,638	$14,208,649	6.84%
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%
TOTAL OPERATING EXPENSES	**$160,499,065**	**$170,231,133**	**6.1%**

CHART NOTES

(1) Increase in operating expenditures for the City Manager's Office

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

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

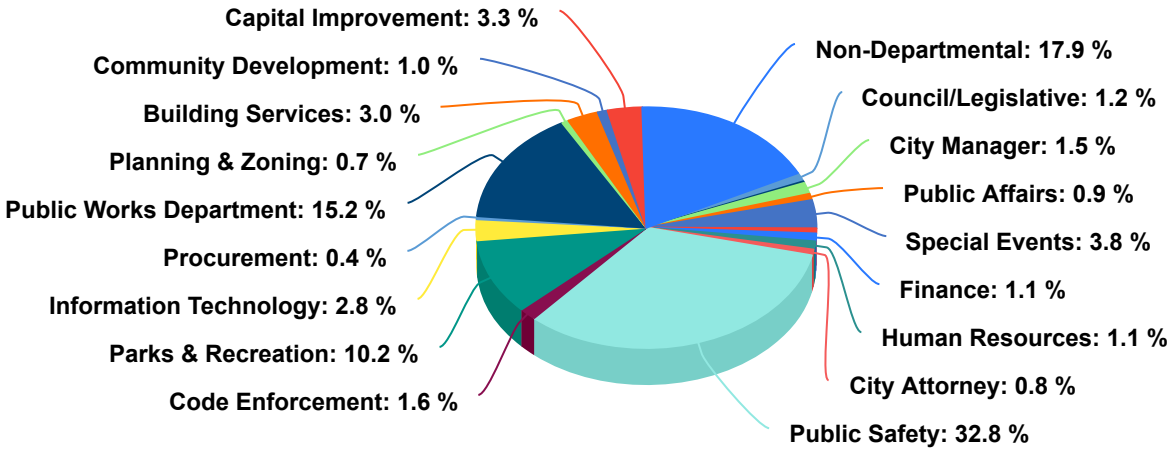
(4) Reflects operations for newly established Office of Management & Budget

(5) Increase in operating expenditures for the Information Technology Department

(6) Increase in operating expenditures for the Procurement Office

(7) Increase in operating expenditures relating to vehicle leases.

All Funds: Expenses by Department for FY 2025-2026



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

CHART NOTES

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

(2) Increase in estimate for Electric Franchise fees

(3) Represents increase in Electric Utility Tax

(4) Represents increase in Code Enforcement and School Zone Speeding fines

(5) Reflects increase for Planning & Zoning fees and Certificate of Use fees

(6) Reflects projected decrease in revenues from Jazz in the Gardens event

(7) Reflects decrease in revenues from grants sources

(8) Reflects increase in income from interest earnings

(9) 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	$2,158,657	16.60% (1)
Civic Engagement	$365,111	$357,180	(2.20%)
City Manager	$2,186,358	$2,837,238	29.80% (2)
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% (3)
Finance	$1,976,894	$1,505,182	(23.90%) (4)
Management & Budget	$0	$575,431	100.00% (5)
Human Resources	$1,516,001	$2,058,853	35.80% (6)
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% (7)
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% (8)
Non-Departmental	$13,298,638	$14,208,649	6.80%
TOTAL OPERATING EXPENDITURES	**$113,446,827**	**$121,482,777**	**7.10%**

CHART NOTES

(1) Increase in funding for legislative operations

(2) Increase in funding for overall operations

(3) Increase in funding for overall operations

(4) Attributed to transfer of staff to newly established Office of Management and Budget

(5) Newly established department for FY 2026

(6) Reflects the addition of three (3) new staff for FY 2026

(7) Increase in funding for overall operations

(8) 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% (1)
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% (2)
Fund Balance	$943,393	$1,903,927	101.80% (3)
TOTAL OPERATING REVENUES	**$11,899,662**	**$12,984,347**	**9.10%**

CHART NOTES

(1) Reflects projected increase in Fuel taxes

(2) Reflects slight increase in transfer from Stormwater fund

(3) 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%	(1)
Streets Division	$2,544,177	$2,679,267	5.30%	(2)
CITT- Transportation Capital Projects	$4,957,274	$5,129,273	3.50%	(3)
CITT- Transit	$2,321,491	$3,068,191	32.20%	(4)
TOTAL OPERATING EXPENDITURES	**$11,899,662**	**$12,984,347**	**9.10%**	

CHART NOTES

(1) Overall increase in operating expenses

(2) Overall increase in operating expenses, particularly rental and leases

(3) Reflects increase for infrastructure improvements and purchase of machinery and equipment

(4) 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 tables below offers an overview of the Grant Fund's Revenues and Expenditures.

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

Revenues	Budget FY 2025	Budget FY 2026	% Change
Children's Trust Grant	$650,000	$650,000	-% [1]
TOTAL OPERATING REVENUES	**$650,000**	**$650,000**	**-%**

Grant Fund Expenditures by Division

Expenditures	Budget FY 2025	Budget FY 2026	% CHANGE
Children's Trust- YAS	$650,000	$650,000	-%
TOTAL OPERATING EXPENDITURES	**$650,000**	**$650,000**	**-%**

CHART NOTES

[1] 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%	(1)
Charges For Services	$317,652	$394,481	24.20%	(2)
Miscellaneous Revenues	$74,313	$74,313	-%	
Fund Balance	$2,004,926	$1,404,751	(29.90%)	(3)
TOTAL OPERATING REVENUES	**$4,883,020**	**$4,855,248**	**(0.60%)**	

CHART NOTES

(1) Reflects projected increase for building permit fees

(2) Slight increase in Technology Surcharge for FY 2026

(3) 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%)	(1)
TOTAL OPERATING EXPENDITURES	**$4,883,020**	**$4,855,248**	**(0.60%)**	

CHART NOTES

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

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

Revenues	Budget FY 2025	Budget FY 2026	% Change
Fund Balance	$5,918,773	$6,376,120	7.70%
TOTAL OPERATING REVENUES	**$5,918,773**	**$6,376,120**	**7.70%**

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%
TOTAL OPERATING EXPENDITURES	**$5,918,773**	**$6,376,120**	**7.70%**

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

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

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

SHIP Fund Revenues by Source Year-to-Year Changes

Revenues	Budget FY 2025	Budget FY 2026	% Change
Intergovernment Revenues	$557,486	$514,801	(7.70%)
TOTAL OPERATING REVENUES	**$557,486**	**$514,801**	**(7.70%)**

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%)
TOTAL OPERATING EXPENDITURES	**$557,486**	**$514,801**	**(7.70%)**

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

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

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

CDBG Fund Revenues by Source Year-to-Year Changes

Revenues	Budget FY 2025	Budget FY 2026	% Change
Intergovernment Revenues	$1,003,648	$970,105	(3.30%)
TOTAL OPERATING REVENUES	**$1,003,648**	**$970,105**	**(3.30%)**

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%)
TOTAL OPERATING EXPENDITURES	**$1,003,648**	**$970,105**	**(3.30%)**

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 tables 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	$-	$104,000	100.00%
TOTAL OPERATING REVENUES	**$-**	**$104,000**	**100.00%**

HOME Fund Expenditures by Division Year-to-Year Changes

Expenditures	Budget FY 2025	Budget FY 2026	% Change
Administrative and Programming	$-	$104,000	100.00%
TOTAL OPERATING EXPENDITURES	**$-**	**$104,000**	**100.00%**

Formula One Fund

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

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

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

Revenues	Budget FY 2025	Budget FY 2026	% Change
Intergovernment Revenues	$444,444	$444,444	-%
TOTAL OPERATING REVENUES	**$444,444**	**$444,444**	**100.00%**

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	-%
TOTAL OPERATING EXPENDITURES	**$444,444**	**$444,444**	**100.00%**

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%
TOTAL OPERATING REVENUES	**$921,081**	**$921,081**	**0.00%**

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%
TOTAL OPERATING EXPENDITURES	**$921,081**	**$921,081**	**0.00%**

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%)
TOTAL OPERATING REVENUES	**$8,625,252**	**$8,580,298**	**(0.50%)**

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%)
TOTAL OPERATING EXPENDITURES	**$8,625,252**	**$8,580,298**	**(0.50%)**

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

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

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

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

Revenues	Budget FY 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%)
TOTAL OPERATING REVENUES	**$5,348,273**	**$5,431,641**	**1.60%**

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%
TOTAL OPERATING EXPENDITURES	**$5,348,273**	**$5,431,641**	**1.60%**

CHART NOTES

(1) Includes projected interest earnings for FY 2026.

(2) 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% (1)
TOTAL OPERATING REVENUES	**$6,800,599**	**$6,916,271**	**1.70%**

CHART NOTES

(1) 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% (1)
Storm Water- Engineering	$2,945,254	$2,966,284	0.70%
TOTAL OPERATING EXPENDITURES	**$6,800,599**	**$6,916,271**	**1.70%**

CHART NOTES

(1) Reflects increase for overall operations



GENERAL FUND

This page is intentionally left blank

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
TOTAL REVENUE	**$99,483,516**	**$109,529,011**	**$115,199,360**	**$113,446,827**	**$121,482,777**

General Fund Expenditures

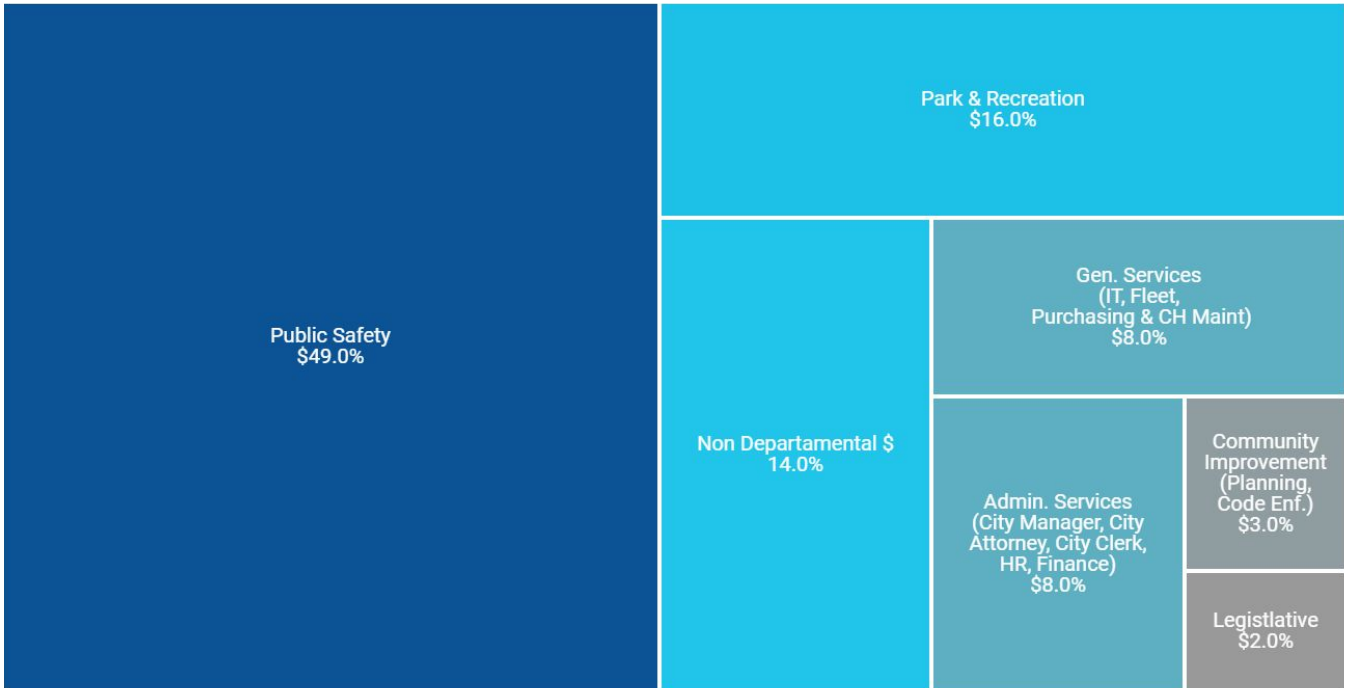
Expenditure Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	$55,745,734	$66,729,582	$70,173,516	$75,652,711	$79,578,584
Operating Expenses	$21,733,435	$24,954,535	$29,928,436	$29,374,914	$33,019,412
Capital Outlay	$7,261,211	$2,029,775	$1,631,385	$68,500	$8,500
Non-Operating Expenses	$837,503	$1,315,868	$1,913,456	$3,724,667	$4,748,920
Interfund Transfers	$9,766,604	$6,205,068	$9,266,631	$4,626,035	$4,127,361
TOTAL EXPENDITURES	**$95,344,487**	**$101,234,828**	**$112,913,424**	**$113,446,827**	**$121,482,777**

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.

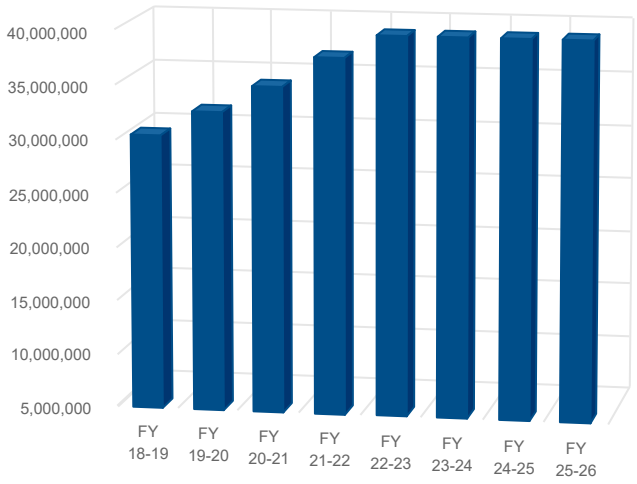
The FY 2026 taxable value is 9.88% higher than the FY 2025 certified taxable value. The City anticipates increases in Electric Franchise fees and Electrict Utilities fees. However, Intergovernmental Revenues such as State Shared Revenues and Half Cent Sales Tax are expected to remain the same as those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

General Fund Expenditure by Division for FY 2025-2026



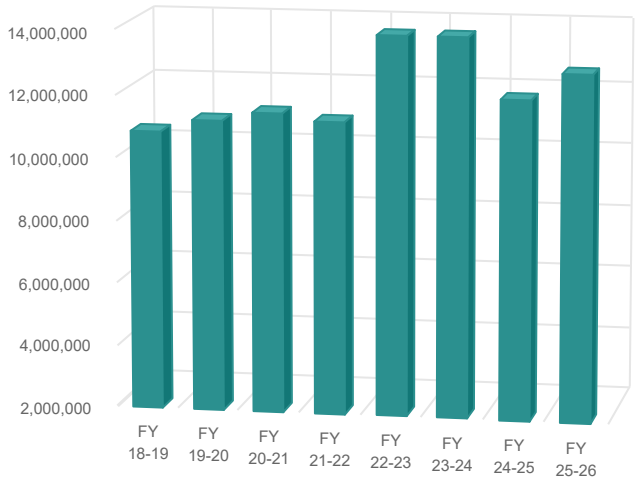
Major Revenues

Ad Valorem Tax Receipts History



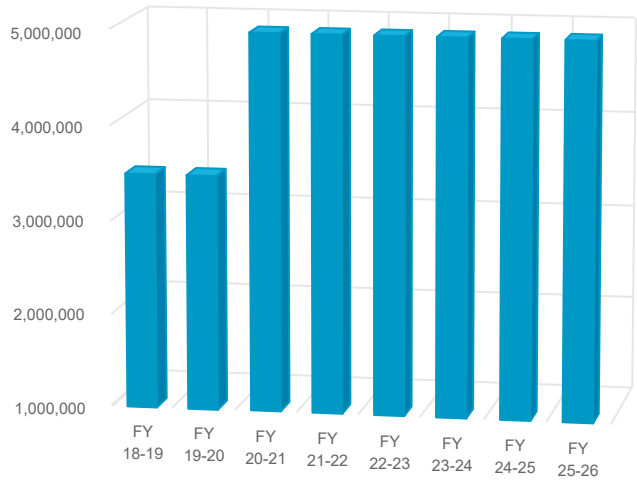
Since FY 14, the City has been levying 6.9363 mill. FY 25-26 reflects an increase of 9.8810.3% in taxable value, and the proposed millage rate is 6.9363, the same as previous thirteen (13) years

Utility Tax Receipts History



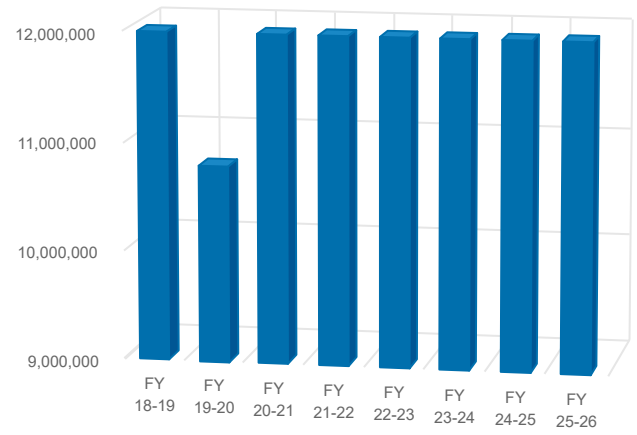
The Utility tax is a charge on various public utilities serving the City's residents. The City receives its electric taxes through Miami-Dade County which first deducts the City's pro-rata share of pre-incorporation County bond debt service. The City is served by three (3) water utilities: Opa Locka,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

Franchise Fee Receipts History



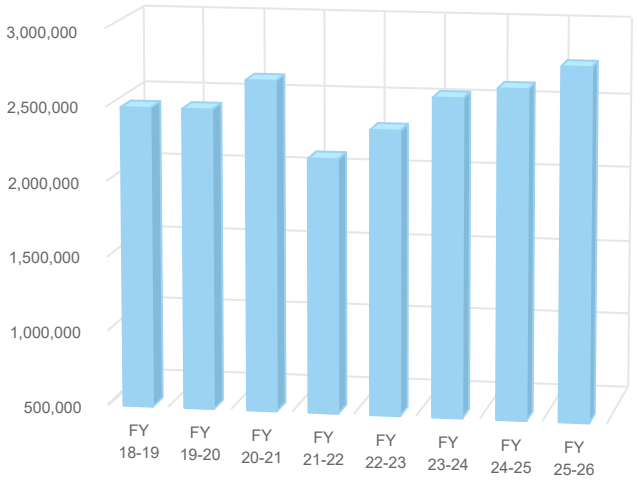
Franchise fees include electric, gas, and solid waste. They are collected by the private utilities and remitted to the City. In 2019, the City entered into a 30 year agreement with Florida Power and Light (FPL) replacing the previous agreement between FPL and Miami-Dade County. The agreement, began in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

Intergovernmental Revenue Receipts History



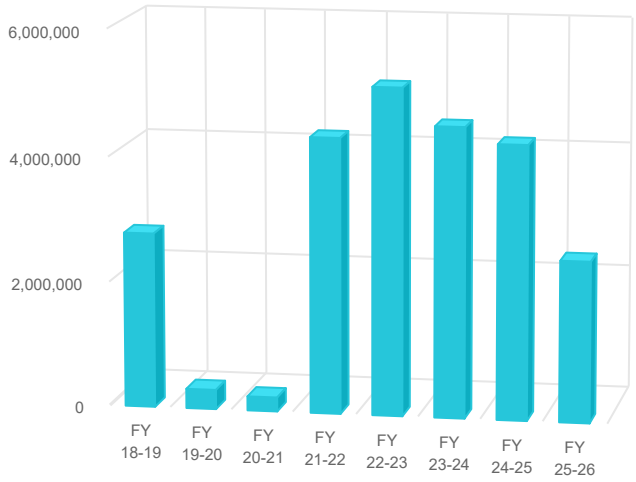
Next to property taxes, intergovernmental revenues are the City's largest source of revenue. The bulk of these revenues are from State Revenue Sharing (approx. 76.2% of which stays in the General Fund and 23.8% goes to the Transportation Fund by State law), and from the State Half-Cent Sales Tax. State 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	Adopted 2026 Budget
Property Taxes					
001-00-00-311-000-00	Ad Valorem Taxes	$50,246,833	$57,678,516	$56,407,918	$63,376,435
001-00-00-311-001-00	Delinquent Ad Valorem Taxes	$1,760,956	$1,250,000	$1,889,871	$1,500,000
Utility Taxes					
001-00-00-314-100-00	Electric Utility Tax	$10,081,457	$8,000,000	$7,293,960	$8,750,000
001-00-00-314-300-00	Water Utility Tax	$1,795,065	$1,591,812	$1,038,917	$1,639,566
001-00-00-314-400-00	Gas Utility Tax	$401,905	$275,000	$572,512	$275,000
001-00-00-315-510-00	Telecommunication Tax	$2,053,315	$2,259,781	$2,137,580	$2,327,574
OtherTaxes					
001-00-00-316-000-00	Local Business Tax	$1,222,862	$1,000,000	$952,276	$1,000,000
Franchise Fees					
001-00-00-323-100-00	Electric Franchise Fee	$7,415,765	$7,000,000	$7,337,927	$8,000,000
001-00-00-323-400-00	Gas Franchise Fee	$210,131	$289,406	$76,901	$309,664
001-00-00-323-700-00	Solid Waste Franchise Fee	$1,971,747	$1,250,000	$1,827,129	$1,337,500
001-00-00-323-901-00	Towing Franchise Fees	$50,721	$75,000	$54,783	$80,250
Permits , Fees and Assessments					
001-00-00-322-001-00	Planning & Zoning Fees	$545,866	$850,000	$581,743	$900,000
001-00-00-329-100-00	Alarm Permit Fees	$259	$60,000	$-	$64,200
001-00-00-329-200-00	Landlord Permit Fees	$108,780	$120,000	$51,376	$100,000
001-00-00-329-500-00	Other Fees & Special Assessments	$-	$-	$25,000	$13,800
001-00-00-329-600-00	Special Events Permit	$-	$3,000	$(130)	$3,000
001-00-00-329-700-00	Towing Permit Fees	$-	$500	$-	$500
001-00-00-329-800-00	Certificate of Use	$587,513	$500,000	$490,586	$600,000
001-00-00-329-900-00	Certificate of Re-Occupancy	$143,675	$150,000	$131,389	$150,000
Intergovernment Revenue, State/Federal Shared Revenues					
001-00-00-331-200-00	Federal Grant- Public Safety	$-	$-	$2,658	$-
001-00-00-331-202-00	Byrne Grant	$-	$75,000	$-	$-
001-00-00-331-250-00	U.S. Dept of Justice	$72,830	$-	$56,717	$-
001-00-00-335-120-00	State Revenue Sharing	$3,240,365	$2,952,649	$2,953,005	$2,954,246
001-00-00-335-150-00	Alcoholic Beveral Licenses	$21,486	$22,285	$2,085	$22,954
001-00-00-335-180-00	Half-Cent Sales Tax	$11,862,717	$11,768,938	$11,691,346	$11,884,387
Shared Revenues: Other					
001-00-00-338-001-00	County Occupational Licenses	$278,384	$162,068	$121,666	$173,413
Charges for Services					
001-00-00-341-100-00	Recording Fees	$-	$43	$60	$43
001-00-00-341-101-00	Lien Searches	$104,557	$125,000	$88,975	$125,000
001-00-00-341-301-00	Lien Reduction Application Fee	$6,701	$5,000	$5,668	$5,000
001-00-00-341-302-00	Amesty Lien Reduction Application	$606,033	$300,000	$544,360	$315,000
001-00-00-341-920-00	Election Qualifying Charges & Fees	$13,377	$4,050	$-	$6,000
001-00-00-342-100-00	Police Services	$90,624	$38,000	$87,091	$38,000
001-00-00-342-105-00	Off Duty Police Officer Revenue	$2,866,755	$3,500,000	$5,100,283	$3,430,497
001-00-00-345-200-00	Surcharge	$47,882	$-	$54,023	$-
001-00-00-347-200-00	Parks and Recreation	$133,719	$75,000	$184,240	$75,000

General Fund Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
001-00-00-347-201-00	Daily Recreation Admissions	$55,654	$20,000	$47,656	$20,000
001-00-00-347-202-00	Recreation Facility Rentals	$48,041	$35,000	$47,333	$35,000
001-00-00-347-203-00	Youth Sports Program	$147,466	$75,000	$159,553	$75,000
001-00-00-347-204-00	Community Center Memberships	$29,110	$10,000	$41,446	$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	$62,675	$30,000
001-00-00-347-207-00	BTF Rentals	$127,642	$75,000	$181,720	$75,000
001-00-00-347-209-00	P & R Vendors	$7,135	$5,000	$23,841	$5,000
001-00-00-347-210-00	Bunche Park Rentals	$1,067	$5,000	$2,033	$5,000
001-00-00-347-211-00	Senior Center Rentals	$54,400	$25,000	$28,520	$25,000
001-00-00-347-213-00	Event Vendors	$8,038	$-	$4,525	$400
001-00-00-347-214-00	Event Tickets	$20,910	$-	$-	$-
001-00-00-347-215-00	Rolling Oaks Park Rentals	$-	$-	$9,480	$-
001-00-00-347-415-00	Jazz Festival	$3,762,190	$3,800,000	$3,214,962	$2,000,000
001-00-00-347-416-00	Jazz in the Garden-Vendors	$-	$100,000	$-	$100,000
001-00-00-347-418-00	Jazz in the Gardens- Women's Impact	$99,540	$100,000	$123,360	$100,000
001-00-00-347-419-00	Council Special Events Fundraising	$52,100	$10,000	$44,261	$10,000
001-00-00-349-101-00	Vending Machines	$5,153	$2,500	$5,980	$2,500
001-00-00-349-102-00	Cost Recovery	$23,825	$25,000	$16,141	$25,000
Fines and Forfeitures					
001-00-00-351-100-00	Parking Fines	$5,858	$3,000	$7,319	$3,000
001-00-00-351-200-00	School Crossing Guard- Clerk	$2,074	$1,000	$-	$1,000
001-00-00-351-300-00	School Crossing Guard- County	$178,711	$230,000	$187,726	$230,000
001-00-00-351-500-00	Traffic Fines	$327,598	$175,000	$391,503	$183,750
001-00-00-351-510-00	Red Light Camera- County	$406,865	$700,000	$464,057	$735,000
001-00-00-354-100-00	Nuisance Abatement Fine	$-	$1,450	$4,200	$1,450
001-00-00-354-103-00	Code Enforcement Fines	$1,166,085	$300,000	$584,195	$500,000
001-00-00-358-200-00	Assets Seized by Law Enforcement	$-	$7,500	$1,589	$7,500
001-00-00-359-010-00	Red Light Camera Fines	$1,799,868	$2,000,000	$1,362,997	$2,000,000
001-00-00-359-011-00	Red Light Fines- Special Master Fee	$31,725	$75,000	$77,633	$78,750
001-00-00-359-200-00	False Alarm Fines	$9,791	$100,000	$161,209	$105,000
001-00-00-359-300-00	Red Speed Violations	$-	$-	$2,939,365	$810,000
Miscellaneous Revenues					
001-00-00-361-100-00	Interest	$3,427,872	$100,000	$2,643,061	$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	$7,767	$5,000
001-00-00-365-000-00	Sales of Other Assets	$132,049	$100,000	$262,696	$100,000
001-00-00-366-000-00	Contributions and Donations	$24,870	$5,000	$22,187	$5,000
001-00-00-366-002-00	Local Grant Canine Program	$-	$12,500	$-	$12,500
001-00-00-366-003-00	Local Grant Neat Streets Miami	$-	$14,570	$-	$14,570
001-00-00-366-101-00	Dolphins Contribution- Parks	$-	$-	$50,117	$-

General Fund Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
001-00-00-369-350-00	Settlements-Opiod Settlement Trust Fund	$19,017	$-	$11,990	$-
001-00-00-369-400-00	Slot Machine Revenue	$1,429,100	$1,100,000	$1,388,000	$1,100,000
001-00-00-369-900-00	Other Miscellaneous Revenues	$63,961	$75,000	$152,319	$75,000
001-00-00-369-902-00	Lobbying Registration Fees	$7,000	$4,500	$7,750	$4,500
001-00-00-369-903-00	Insurance Reimbursement	$180,265	$75,000	$167,745	$100,000
001-00-00-369-903-01	Insurance Recovery	$-	$-	$70,680	$75,000
001-00-00-369-905-00	Foreclosure Registry	$550	$115,000	$78,008	$5,000
001-00-00-369-906-00	Rebates	$14,004	$16,578	$11,587	$16,578
001-00-00-369-907-00	Event Parking	$33,000	$50,000	$18,796	$50,000
001-00-00-369-908-00	Billboard	$300,000	$180,000	$437,500	$250,000
001-00-00-369-909-00	Police Vehicle Usage	$73,614	$58,500	$68,941	$58,500
001-00-00-369-911-00	Cell Towers	$88,306	$75,000	$93,026	$75,000
001-00-00-369-912-00	Short-term Rental	$-	$250,000	$3,250	$25,000
Other Sources					
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
001-00-00-381-026-16	Inter Transf- Develop Svc. (Tech 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	$-	$-	$-
TOTAL GENERAL FUND REVENUE		**$116,773,400**	**$113,446,827**	**$119,373,095**	**$121,482,777**



This page is intentionally left blank



TRANSPORTATION FUND

This page is intentionally left blank

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
TOTAL REVENUES	**$9,825,672**	**$11,533,262**	**$11,910,672**	**$11,899,662**	**$12,984,347**

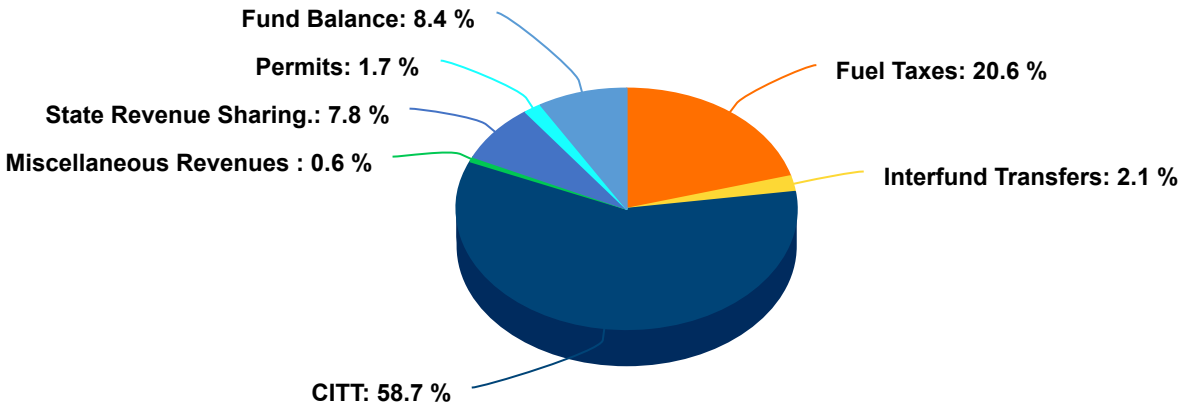
TRANSPORTATION FUND EXPENDITURES

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
TOTAL EXPENDITURES	**$8,963,908**	**$12,250,961**	**$14,498,004**	**$11,899,662**	**$12,984,347**

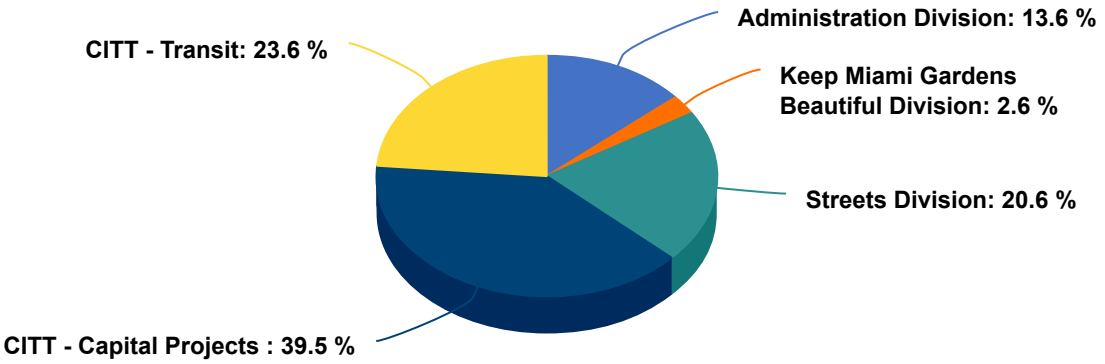
Analysis

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

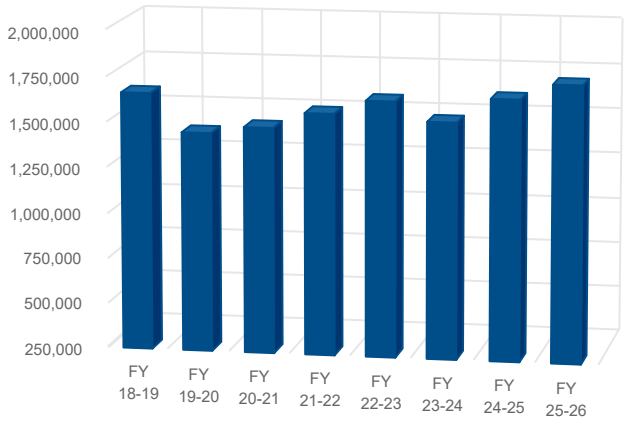


Transportation Fund Expenditures by Division for FY 2025-2026



Major Revenues

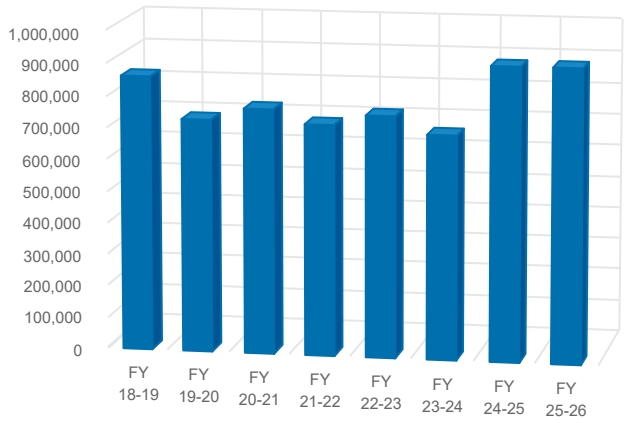
1st Local Option Fuel Tax History



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

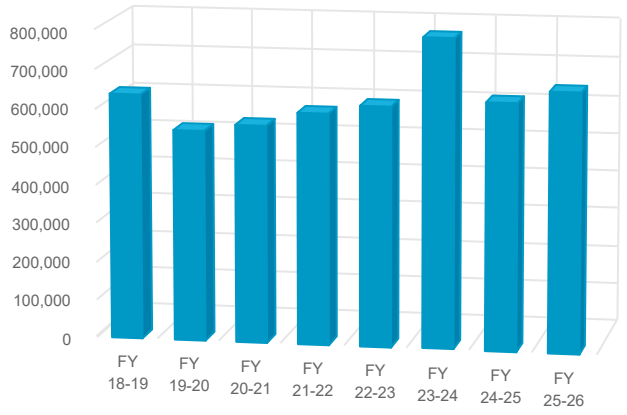
The first is the 1 to 6 Cents Local Option Fuel Tax that is imposed on Motor and Diesel Fuels. The funds are collected by the state and forwarded to the City on a monthly basis. Miami Gardens receives 2.5747989% of the collection in Miami-Dade County.

State Revenue Sharing Receipts History



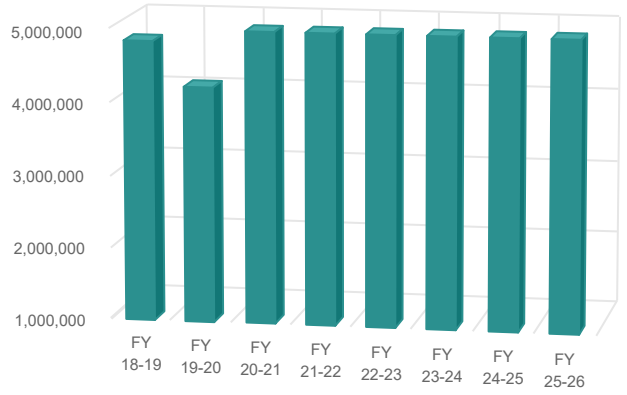
The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes are allocated to local governments for specific, authorized purposes.

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

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

Transportation Fund Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Fuel Taxes					
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
Intergovernment Revenues					
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
License, Fees & Payments					
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
Charges For Services					
100-00-00-345-200-00	Surcharge	$-	$30,000	$30,000	$30,000
Fines and Forfeitures					
100-00-00-351-100-00	Parking Fines	$-	$2,800	$-	$2,800
Miscellaneous Revenues					
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	$-	$-	$-
100-00-00-383-100-00	**Leases - Financial Agreements**	$75,879	$-	$-	$-
Interfund Transfers					
100-00-00-381-029-41	Inter Transf- Stormwater	$235,246	$242,303	$242,303	$249,572
Reappropriated Fund Balance					
100-00-00-389-901-00	Reappropriate CITT Fund Balance	$-	$634,910	$-	$935,443
100-00-00-389-903-00	Reappropriated Tranist CITT fund balance	$-	$-	$-	$618,167
100-00-00-389-904-00	Reappropriated Fund Balance	$-	$308,483	$-	$350,317
TOTAL TRANSPORTATION FUND REVENUES		**$11,986,551**	**$11,899,662**	**$10,641,980**	**$12,984,347**


CITY OF MIAMI GARDENS
2003
Miami Gardens
All-America City
NATIONAL CIVIC LEAGUE
2020

GRANT FUND

This page is intentionally left blank

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	$-	$-
TOTAL REVENUES	**$15,594,796**	**$6,594,929**	**$7,260,239**	**$650,000**	**$650,000**

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	$-	$-	$-	$-
TOTAL EXPENDITURES	**$15,594,723**	**$6,594,928**	**$7,268,981**	**$650,000**	**$650,000**

Grant Fund Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Grants					
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	$-	$-	$-
102-00-00-366-106-00	HFSF Covid19 Racial&Ethnic 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	$-	$-	$-
TOTAL GRANT REVENUES		**$7,261,239**	**$650,000**	**$695,540**	**$650,000**


CITY OF MIAMI GARDENS
2003
Miami Gardens
All-America City
NATIONAL CIVIC LEAGUE
2020

SHIP FUND

This page is intentionally left blank

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
TOTAL REVENUES	**$776,177**	**$305,093**	**$1,327,378**	**$557,486**	**$514,801**

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
TOTAL EXPENDITURES	**$177,538**	**$542,438**	**$349,028**	**$557,486**	**$514,801**

SHIP Fund Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Revenues					
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	$-
TOTAL SHIP REVENUES		**$1,327,378**	**$557,486**	**$565,502**	**$514,801**


CITY OF MIAMI GARDENS
2003
Miami Gardens
All-America City
NATIONAL CIVIC LEAGUE
2020

CDBG FUND

This page is intentionally left blank

CDBG Fund Overview

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

CDBG Fund Revenues

Revenue Type	Actual 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
TOTAL REVENUES	**$1,679,481**	**$1,601,003**	**$727,162**	**$1,003,648**	**$970,105**

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
TOTAL EXPENDITURES	**$1,521,360**	**$1,410,820**	**$665,140**	**$1,003,648**	**$970,105**

CDBG Fund Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Revenues					
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	$-	$-	$-
TOTAL CDBG REVENUES		**$735,162**	**$1,003,648**	**$1,099,724**	**$970,105**


CITY OF MIAMI GARDENS
2003
Miami Gardens
All-America City
NATIONAL CIVIC LEAGUE
2020

HOME FUND

This page is intentionally left blank

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	$-	$-	$-	$-	$104,000
TOTAL REVENUES	**$-**	**$-**	**$-**	**$-**	**$104,000**

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	$-	$-	$-	$-	$93,527
TOTAL EXPENDITURES	**$-**	**$-**	**$-**	**$-**	**$104,000**

This page is intentionally left blank



DEVELOPMENT SERVICES FUND

This page is intentionally left blank

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
TOTAL REVENUES	**$5,021,287**	**$7,990,445**	**$5,293,925**	**$4,883,020**	**$4,855,248**

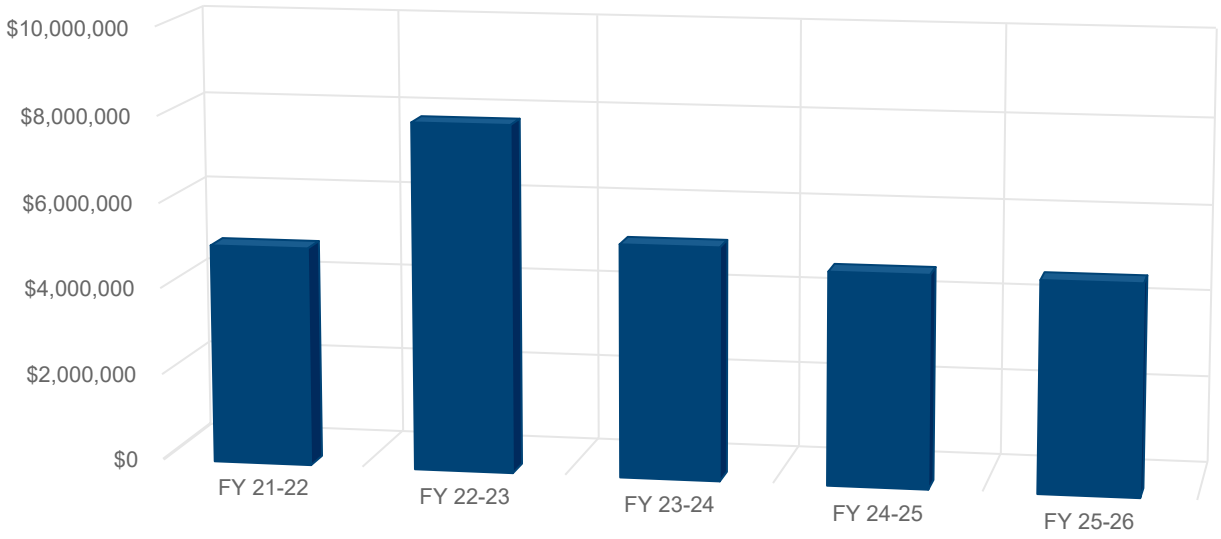
Development Services Fund Expenditures

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
TOTAL EXPENDITURES	**$3,614,973**	**$3,985,618**	**$4,573,975**	**$4,883,020**	**$4,855,248**

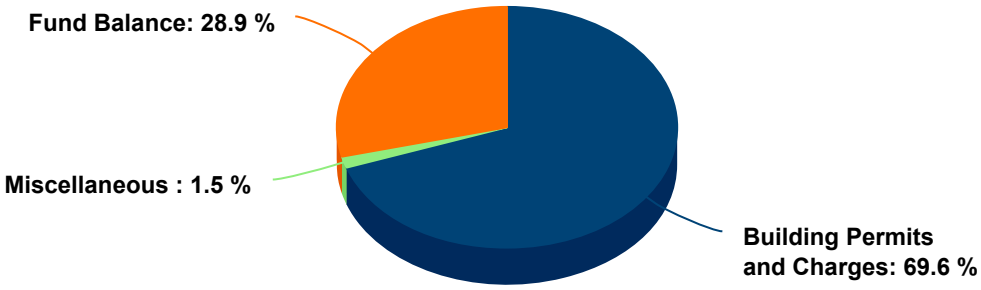
Analysis

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

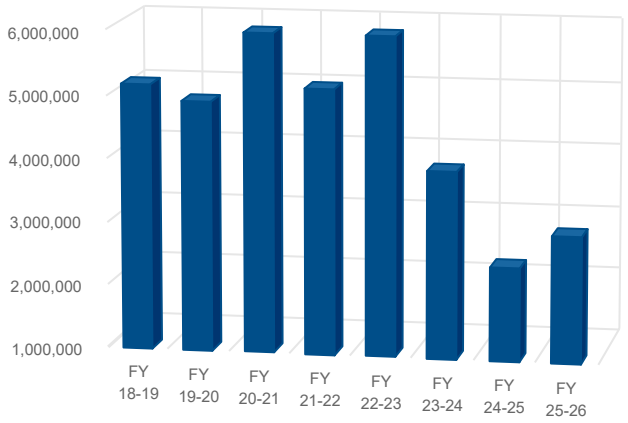


Development Services Fund Revenue by Source for FY 2025-2026



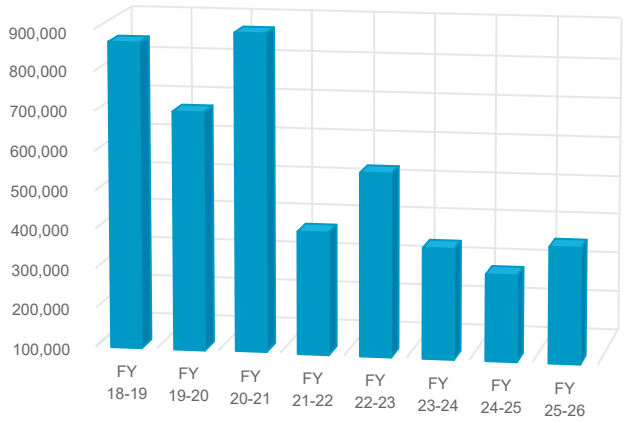
Major Revenues

Building Fees Receipts History



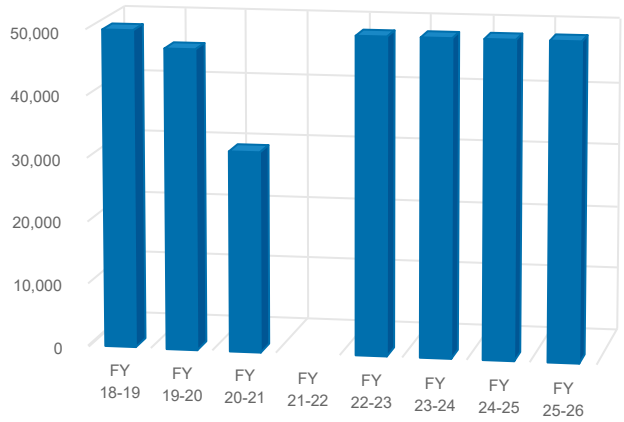
The City's Building Department assesses various fees for its services. These fees are designed to recover the cost of processing and inspecting various land development and construction related activities.

Technology Surcharge Receipts History



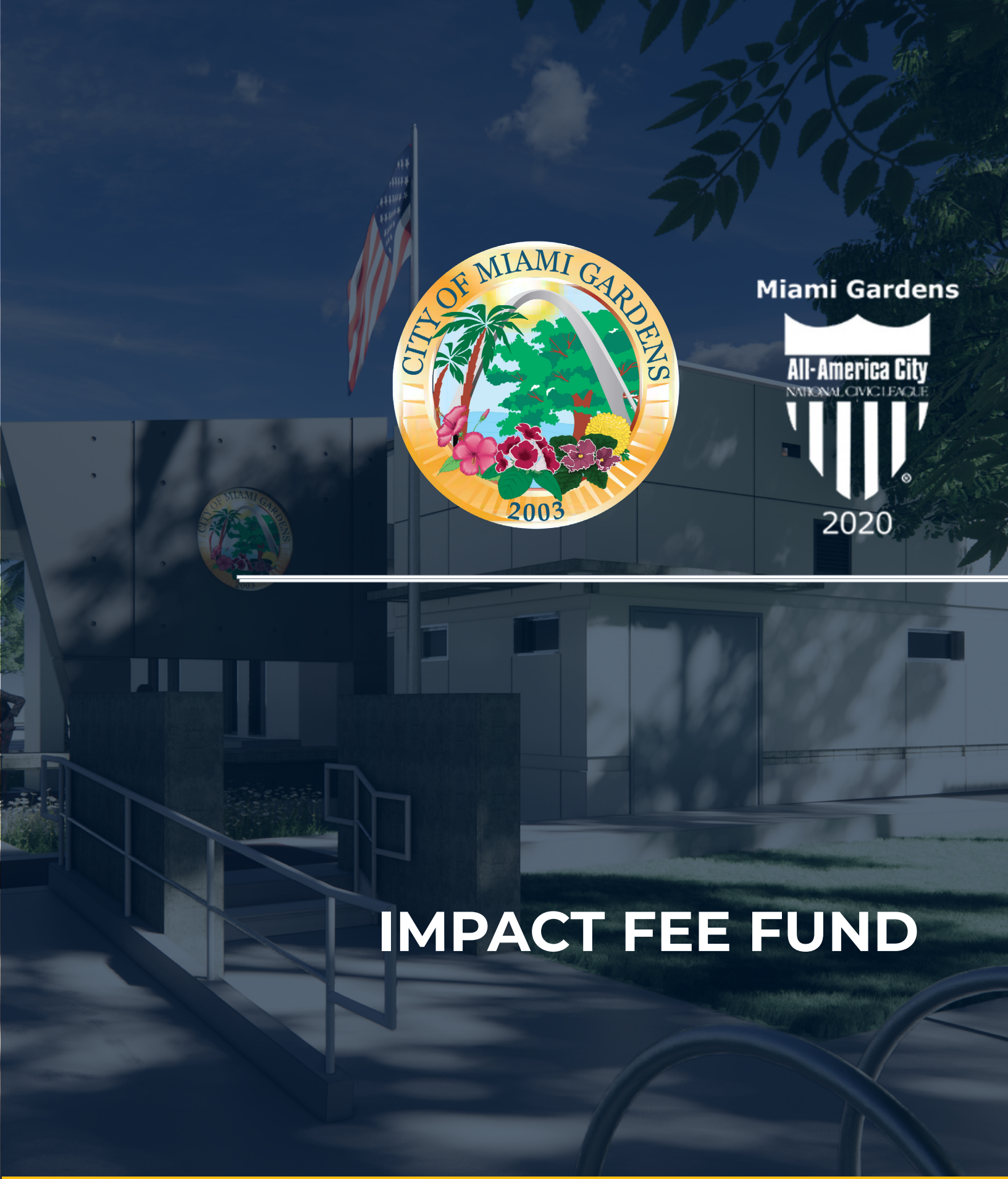
A technology and training fee of fifteen percent (15%) of the total Building permit fee is assessed per permit, to enhance the City's ability to provide state-of-the-art technology to its Building Department customers.

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	Adopted 2026 Budget
License, Fees & Payments					
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 Inpsection	$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
Charges For Services					
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	$-
Miscellaneous Revenues					
105-00-00-361-100-00	Interest income	$389,847	$25,000	$-	$25,000
105-00-00-361-300-00	Net Increase(Decease) 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
Reappropriated Fund Balance					
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
TOTAL DEVELOPMENT SERVICES FUND REVENUES		**$5,369,771**	**$4,883,020**	**$3,092,260**	**$4,855,248**



IMPACT FEE FUND

This page is intentionally left blank

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.

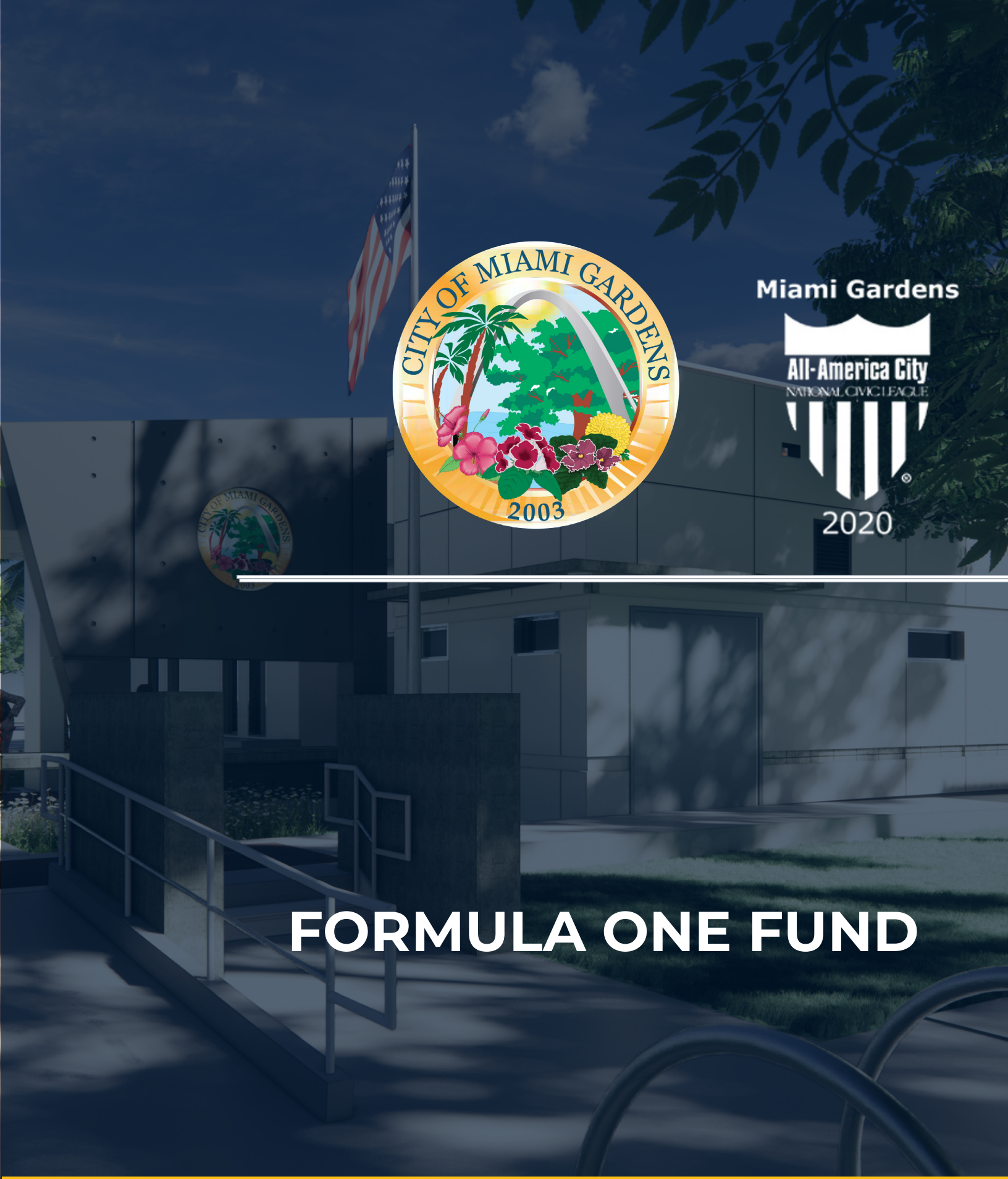
Impact Fees Fund Revenues

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
TOTAL REVENUES	**$754,228**	**$1,638,474**	**$448,744**	**$5,918,773**	**$6,376,120**

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
TOTAL EXPENDITURES	**$366,844**	**$1,124,492**	**$1,005,688**	**$5,918,773**	**$6,376,120**

Impact Fee Funds Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
License, Fees & Payments					
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	$-
110-00-00-324-620-00	Open Space Impact Fee- 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	$-
Miscellaneous Revenues					
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	$-	$-	$-
Reappropriated Fund Balance					
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
TOTAL IMPACT FEE FUNDS REVENUES		**$448,744**	**$5,918,773**	**$86,589**	**$6,376,120**



FORMULA ONE FUND

This page is intentionally left blank

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
TOTAL REVENUES	**$1,000,000**	**$444,444**	**$444,444**	**$444,444**	**$444,444**

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
TOTAL EXPENDITURES	**$123,752**	**$241,902**	**$464,063**	**$444,444**	**$444,444**

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



SPECIAL TAXING DISTRICT FUND

This page is intentionally left blank

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
TOTAL REVENUES	**$731,491**	**$901,848**	**$921,081**	**$921,081**

Special Taxing District Funds Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Revenues					
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
TOTAL SPECIAL TAXING DISTRICT FUNDS REVENUES		**$891,017**	**$921,081**	**$832,379**	**$921,081**



DEBT SERVICE FUND

This page is intentionally left blank

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	$-	$-	$-
TOTAL REVENUES	**$14,444,492**	**$10,799,576**	**$14,066,737**	**$8,625,252**	**$8,580,298**

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
TOTAL EXPENDITURES	**$14,403,534**	**$10,346,091**	**$14,774,797**	**$8,625,252**	**$8,580,298**

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	Adopted 2026 Budget
Property Taxes					
201-00-00-311-000-00	Ad Valorem Taxes	$3,998,217	$3,959,821	$3,880,625	$3,957,201
Other Sources					
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
TOTAL DEBT SERVICE FUND REVENUES		**$14,066,737**	**$8,625,252**	**$8,546,056**	**$8,580,298**



CAPITAL PROJECTS FUND

This page is intentionally left blank

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
TOTAL REVENUES	**$8,540,917**	**$8,112,094**	**$7,909,789**	**$5,348,273**	**$5,431,641**

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
TOTAL EXPENDITURES	**$11,480,823**	**$11,021,706**	**$10,422,106**	**$5,348,273**	**$5,431,641**



Bennett Lifter Park



Andover Park Playground



Buccaneer Park



Buccaneer Park Mega Soaker



Bunche Park



Senior Family Center

Capital Projects Fund Revenues		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Miscellaneous Revenues					
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	$-	$-	$-
Interfund Transfers					
300-00-00-381-030-01	Inter Transf- General Fund	$5,555,607	$4,524,228	$4,524,228	$4,025,238
TOTAL CAPTIAL PROJECTS FUND REVENUES		**$7,909,789**	**$5,348,273**	**$6,030,898**	**$5,431,641**

This page is intentionally left blank



STORMWATER FUND

This page is intentionally left blank

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

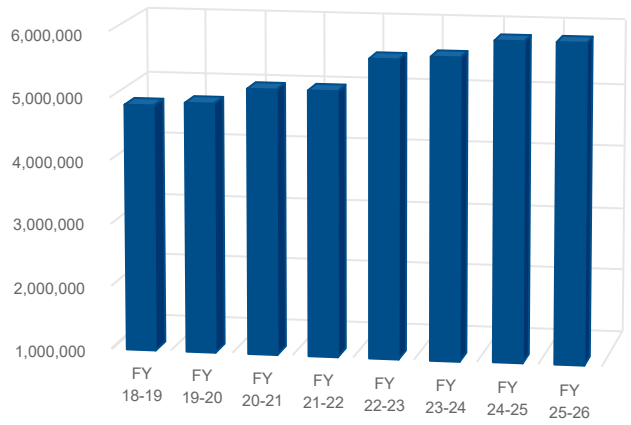
Revenue Type	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Stormwater Fees	$5,187,731	$5,685,954	$5,750,389	$6,375,227	$6,463,781
Grant	$-	$-	$1,005,622	$-	$-
Other	$(369,925)	$680,375	$799,779	$25,000	$25,000
Re-appropriated Retained Earnings	$-	$-	$-	$400,372	$427,490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

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
TOTAL EXPENDITURES	**$3,426,403**	**$3,695,308**	**$3,855,594**	**$6,800,599**	**$6,916,271**

Major Revenues

Stormwater Utility Fees History

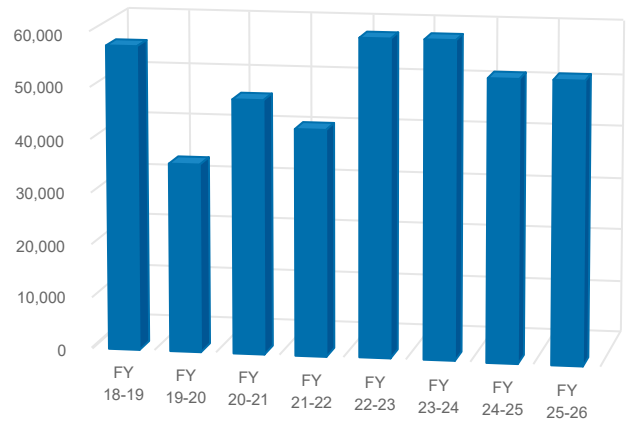


United States Environmental Protection Agency (USEPA) has required that local governments have a program to deal with stormwater runoff, improve water quality discharge, to maintain the existing stormwater discharge system, to implement and remain compliant with the Environmental Protection Agency's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

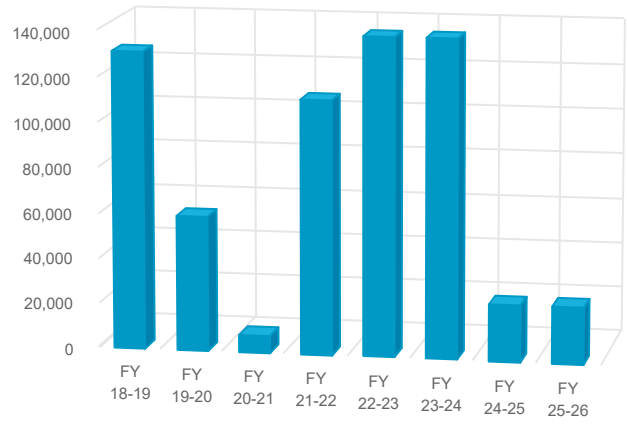
Under the Miami Gardens Stormwater Utility, each property is charged a monthly fee of $6.00 per Equivalent Residential Unit (ERU). An ERU is based on a typical residential unit having 1,800 square feet of impermeable surface area. Commercial properties are charged based on their total ERUs.

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	Adopted 2026 Budget
Charges For Services					
401-00-00-325-200-00	Stormwater Assessments	$5,675,505	$6,321,919	$5,631,870	$6,410,473
License, Fees & Payments					
401-00-00-329-500-00	Stormwater Permit Fees	$74,884	$53,308	$65,145	$53,308
Miscellaneous Revenues					
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	$-	$-	$-
Reappropriated Fund Balance					
401-00-00-389-901-00	Reappropriated Retained Earnings	$-	$400,372	$-	$427,490
TOTAL STORMWATER FUND REVENUES		**$6,550,168**	**$6,800,599**	**$5,763,482**	**$6,916,271**

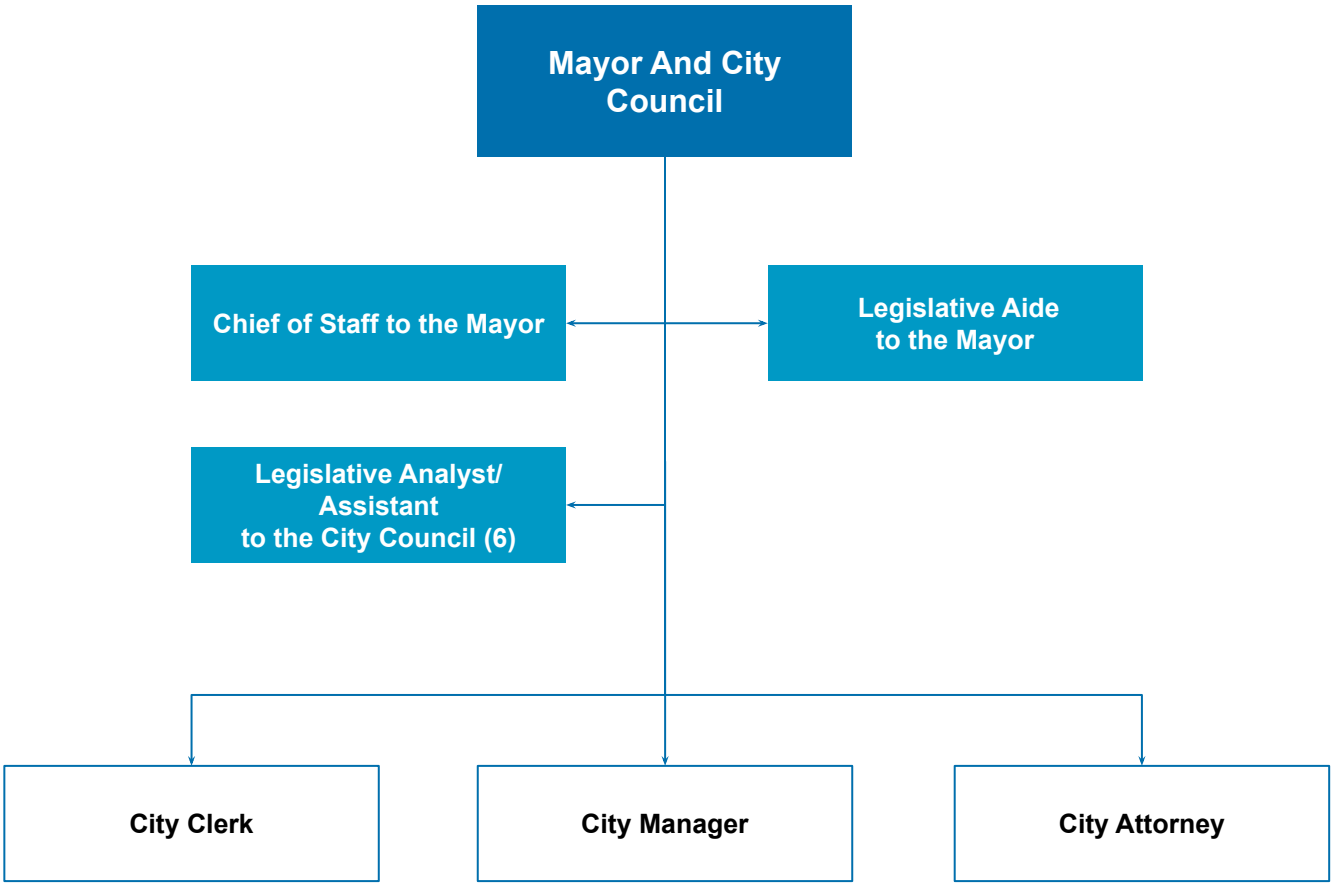
This page is intentionally left blank



DEPARTMENT / OFFICES

This page is intentionally left blank

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
TOTAL STAFFING	**8.00**	**9.00**	**8.00**	**8.00**	**8.00**

Program Expenditures

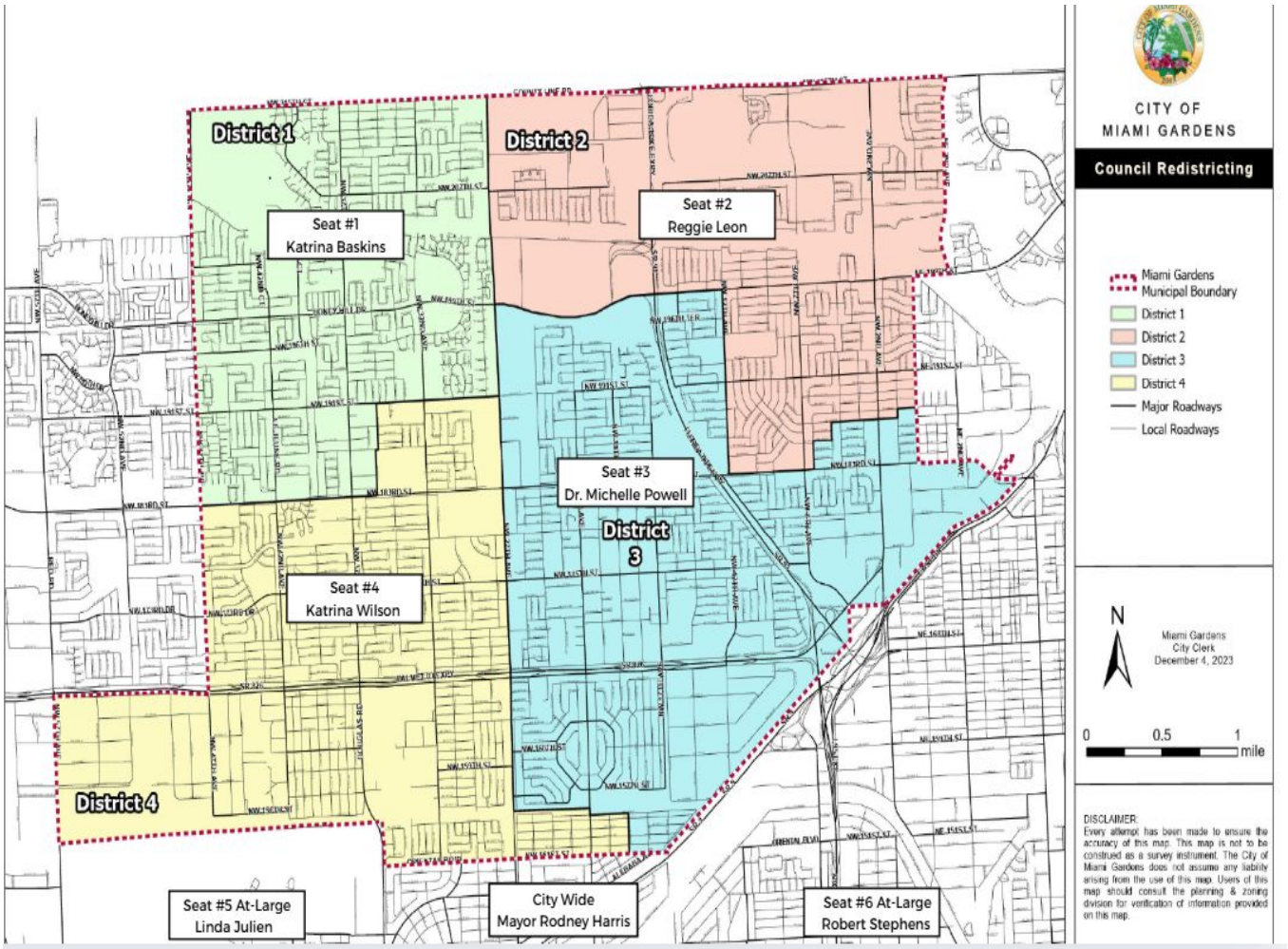
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	$1,261,806	$1,323,064	$1,404,779	$1,490,200	$1,680,361
Operating Expenses	$306,270	$404,681	$391,837	$361,337	$478,296
TOTAL EXPENDITURES	**$1,568,076**	**$1,727,745**	**$1,796,616**	**$1,851,537**	**$2,158,657**

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.



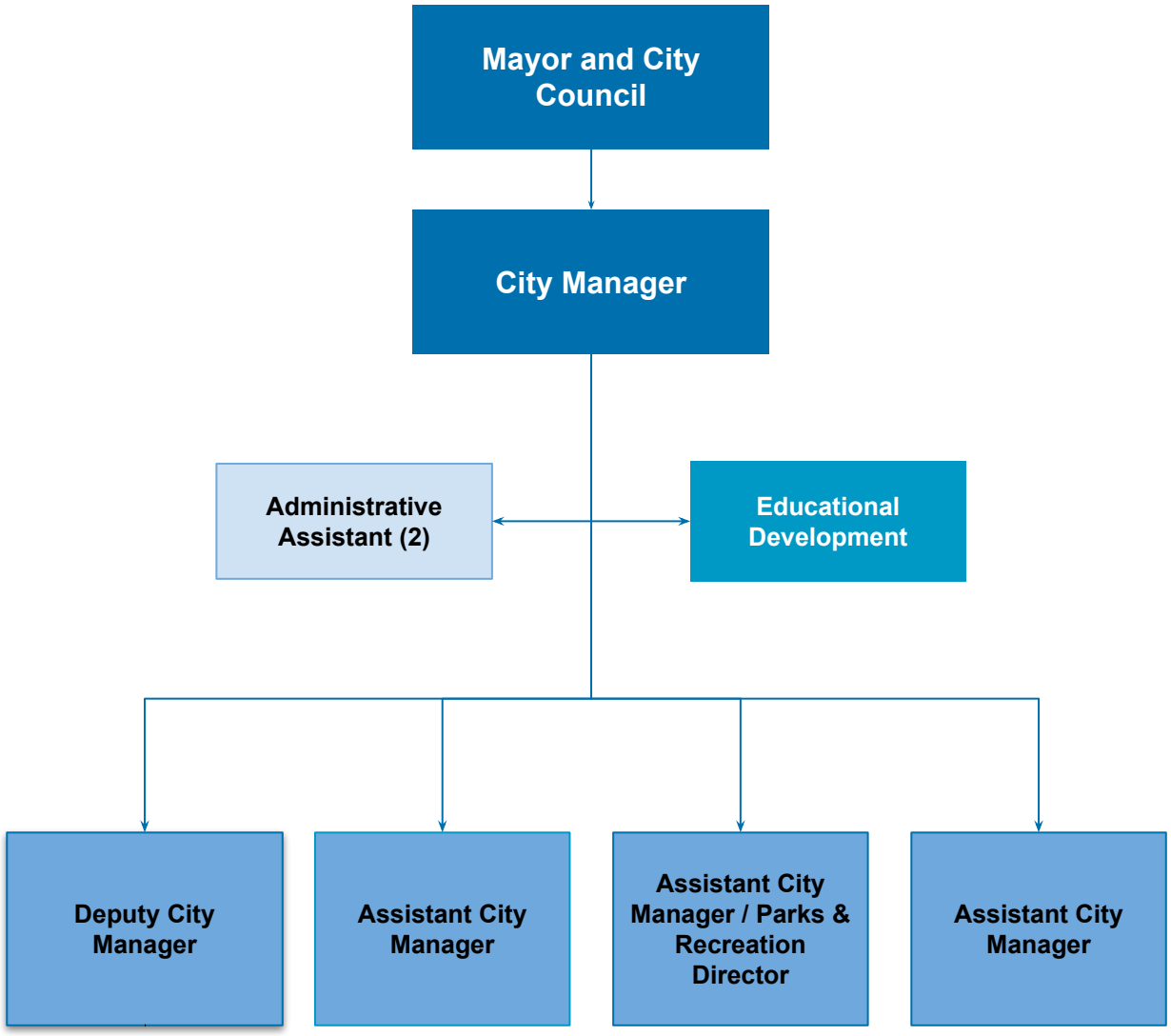
City Council Boundary Map

General Fund Office of the Mayor Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
001-11-00-511-310-00	Professional Services	$62,000	$75,000	$195,000	$75,000
001-11-00-511-400-00	Travel & Per Diem	$7,683	$15,000	$368	$15,000
001-11-00-511-520-00	Operating Supplies	$-	$-	$1,602	$-
001-11-00-511-523-00	CMG Junior Council	$-	$10,000	$-	$10,000
001-11-00-511-540-00	Books, Publications, and Dues	$74,666	$78,037	$64,681	$88,696
001-11-00-511-550-00	Educational & Training	$-	$25,000	$-	$25,000
TOTAL OFFICE OF THE MAYOR		**$144,349**	**$203,037**	**$261,651**	**$213,696**

General Fund Legislative Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Personnel Services					
001-11-01-511-102-00	Regular Salaries and Wages	$907,865	$930,075	$946,963	$623,528
001-11-01-511-105-00	Special Pay	$45,979	$45,864	$46,324	$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	$75,162	$84,345
001-11-01-511-202-00	Retirement	$130,504	$126,772	$140,263	$147,108
001-11-01-511-203-00	Life and Health Insurance	$246,120	$310,195	$278,888	$343,379
001-11-01-511-204-00	Workers' Compensation	$821	$2,634	$2,686	$2,977
Operating Expenditures					
001-11-01-511-340-00	Other Contractual	$3,622	$-	$4,044	$4,000
001-11-01-511-400-00	Travel & Per Diem	$55,653	$25,000	$59,682	$25,000
001-11-01-511-411-00	Telephone Services	$14,650	$13,500	$15,824	$15,000
001-11-01-511-421-00	Postage & Freight	$-	$-	$149	$-
001-11-01-511-470-00	Printing & Binding	$-	$-	$180	$-
001-11-01-511-490-00	Mayor's Expense	$14,505	$14,400	$14,400	$28,800
001-11-01-511-491-00	Seat 1 Expense Account	$12,345	$14,400	$14,400	$28,800
001-11-01-511-492-00	Seat 2 Expense Account	$18,773	$14,400	$14,400	$28,800
001-11-01-511-493-00	Seat 3 Expense Account	$23,553	$14,400	$14,400	$28,800
001-11-01-511-494-00	Seat 4 Expense Account	$24,861	$14,400	$21,533	$28,800
001-11-01-511-495-00	Seat 5 Expense Account	$23,016	$14,400	$14,818	$28,800
001-11-01-511-496-00	Seat 6 Expense Acount	$22,596	$14,400	$14,403	$28,800
001-11-01-511-510-00	Office Supplies	$591	$5,000	$1,642	$5,000
001-11-01-511-520-00	Operating Supplies	$21,503	$4,000	$15,086	$4,000
001-11-01-511-550-00	**Educational & Training**	$11,820	$10,000	$7,150	$10,000
TOTAL LEGISLATIVE		**$1,652,267**	**$1,648,500**	**$1,702,397**	**$1,944,961**

This page is intentionally left blank

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
TOTAL STAFFING	**7.00**	**8.50**	**9.30**	**7.00**	**7.03**

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
TOTAL EXPENDITURES	**$1,822,427**	**$2,416,009**	**$2,727,844**	**$1,979,467**	**$2,605,944**

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.

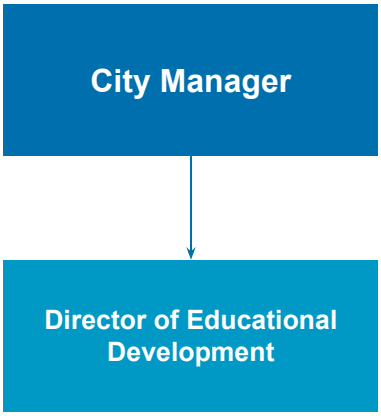
Strategic Goals & Objectives

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	Adopted 2026 Budget
Personnel Services					
001-12-01-512-102-00	Regular Salaries and Wages	$1,515,910	$1,149,782	$1,278,180	$1,339,003
001-12-01-512-104-00	Overtime	$421	$-	$3,261	$-
001-12-01-512-105-00	Special Pay	$23,394	$25,800	$34,488	$26,415
001-12-01-512-201-00	FICA	$92,921	$65,803	$81,425	$72,172
001-12-01-512-202-00	Retirement	$344,394	$322,185	$341,673	$397,037
001-12-01-512-203-00	Life and Health Insurance	$193,066	$201,127	$200,638	$243,620
001-12-01-512-204-00	Workers' Compensation	$1,377	$3,174	$3,585	$3,687
Operating Expenditures					
001-12-01-512-310-00	Professional Services	$432,217	$111,000	$517,134	$125,000
001-12-01-512-340-00	Other Contractual	$5,054	$12,000	$10,087	$13,000
001-12-01-512-400-00	Travel & Per Diem	$11,792	$16,646	$22,208	$14,060
001-12-01-512-421-00	Postage & Freight	$63	$50	$323	$50
001-12-01-512-440-00	Rentals and Leases	$2,674	$4,440	$7,704	$4,440
001-12-01-512-470-00	Printing & Binding	$2,478	$120	$2,059	$120
001-12-01-512-480-00	Promotional Activities	$109	$-	$6,122	$-
001-12-01-512-492-00	Special Events	$58,897	$-	$9,550	$-
001-12-01-512-493-00	Software License	$8,730	$-	$10,198	$-
001-12-01-512-510-00	Office Supplies	$855	$2,000	$1,792	$2,000
001-12-01-512-520-00	Operating Supplies	$7,928	$2,000	$6,886	$2,000
001-12-01-512-540-00	Books, Publications, and Dues	$4,324	$3,640	$5,005	$3,640
001-12-01-512-550-00	Educational & Training	$21,240	$59,700	$81,316	$59,700
Non-Operating Expenditures					
001-12-01-512-991-00	Working Capital Reserve	$-	$-	$-	$300,000
TOTAL CITY MANAGER		**$2,727,844**	**$1,979,467**	**$2,623,634**	**$2,605,944**

Office of Educational Development



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
TOTAL STAFFING	**0.00**	**0.00**	**0.00**	**1.00**	**1.00**

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	$63,631
TOTAL EXPENDITURES	**$-**	**$-**	**$-**	**$206,891**	**$231,294**

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.

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

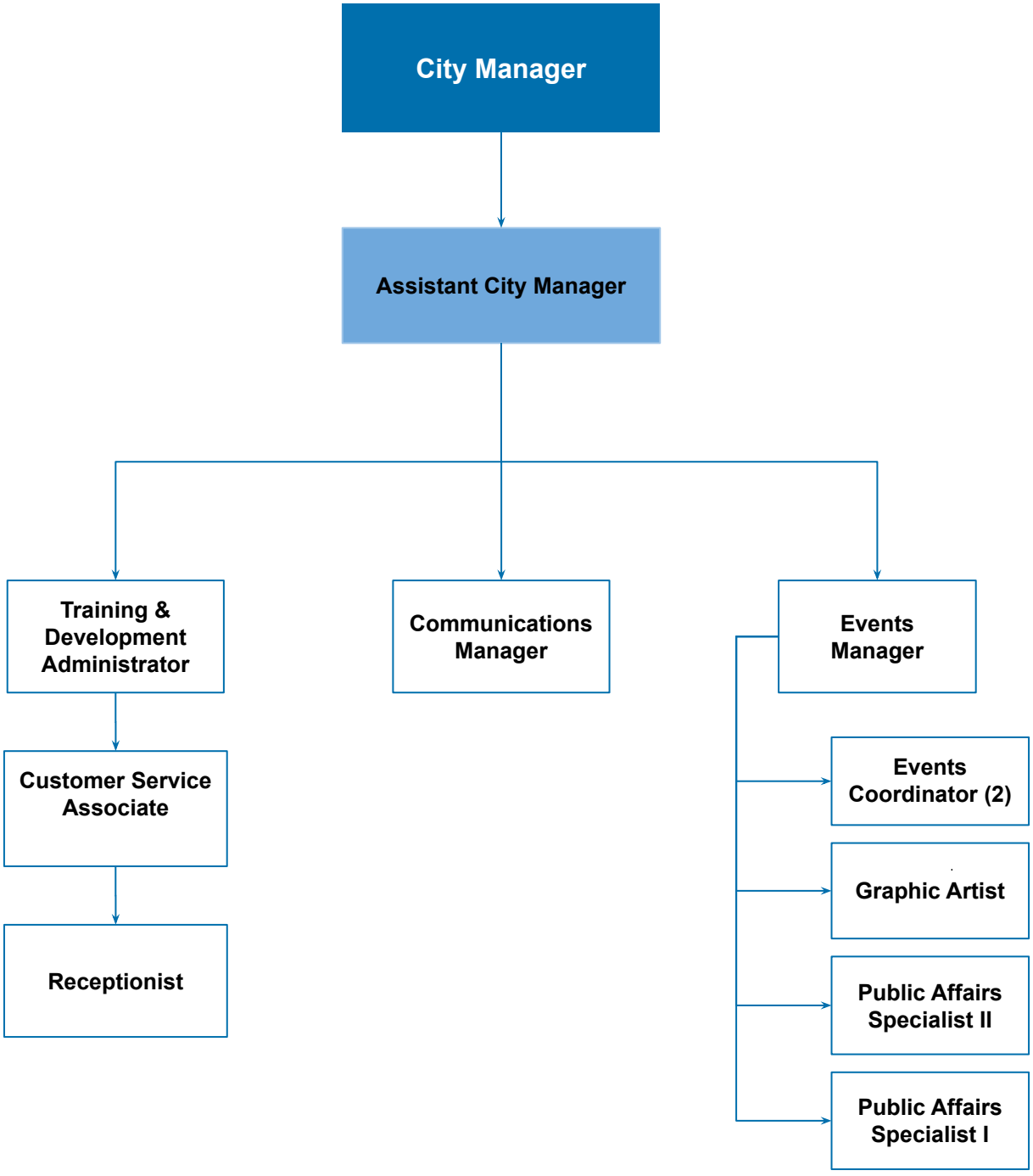
Office of Educational Development

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	n/a	n/a	100
			Number of public showcases, recitals, or coding demonstrations held to highlight student work.	n/a	n/a	2

General Fund Office of Educational Development Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Personnel Services					
001-12-04-512-102-00	Regular Salaries and Wages	$-	$116,590	$67,269	$123,601
001-12-04-512-105-00	Special Pay	$-	$600	$-	$600
001-12-04-512-201-00	FICA	$-	$8,965	$5,016	$9,501
001-12-04-512-202-00	Retirement	$-	$15,891	$9,294	$17,341
001-12-04-512-203-00	Life and Health Insurance	$-	$13,399	$13,214	$16,285
001-12-04-512-204-00	Workers' Compensation	$-	$316	$182	$335
Operating Expenditures					
001-12-04-512-310-00	Professional Services	$-	$12,500	$8,500	$12,500
001-12-04-512-340-00	Other Contractual	$-	$20,000	$10,222	$35,000
001-12-04-512-400-00	Travel & Per Diem	$-	$4,000	$1,961	$2,000
001-12-04-512-480-00	Promotional Activities	$-	$10,000	$3,465	$10,000
001-12-04-512-510-00	Office Supplies	$-	$2,000	$474	$2,000
001-12-04-512-525-00	Uniforms	$-	$500	$143	$-
001-12-04-512-540-00	Books, Publications, and Dues	$-	$1,130	$125	$1,131
001-12-04-512-550-00	Educational & Training	$-	$1,000	$850	$1,000
TOTAL EDUCATIONAL DEVELOPMENT		**$-**	**$206,891**	**$120,715**	**$231,294**

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
TOTAL STAFFING	**7.60**	**7.60**	**9.60**	**9.00**	**9.00**

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
TOTAL EXPENDITURES	**$922,791**	**$937,600**	**$1,031,980**	**$1,363,144**	**$1,474,868**

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.

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	n/a	n/a	5
			Percentage of events completed with budget	n/a	n/a	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.	n/a	n/a	10%
			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	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.	Percentage of events featuring local performers, artists, or vendors at City events.	n/a	n/a	60%
		Support Economic Impact and Tourism Through Signature Events by driving support and spending at local businesses through festivals and large-scale events.	Average number of local business vendors participating at each City events.	n/a	n/a	5

General Fund Public Affairs Office Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Personnel Services					
001-12-02-512-102-00	Regular Salaries and Wages	$397,521	$593,687	$430,799	$612,125
001-12-02-512-104-00	Overtime	$22,460	$-	$24,012	$-
001-12-02-512-105-00	Special Pay	$1,877	$1,200	$2,881	$600
001-12-02-512-201-00	FICA	$32,074	$45,510	$33,546	$46,873
001-12-02-512-202-00	Retirement	$57,102	$80,920	$62,559	$85,881
001-12-02-512-203-00	Life and Health Insurance	$64,343	$97,221	$100,306	$162,735
001-12-02-512-204-00	Workers' Compensation	$296	$1,606	$3,195	$1,654
Operating Expenditures					
001-12-02-512-310-00	Professional Services	$143,656	$200,000	$147,177	$175,000
001-12-02-512-340-00	Other Contractual	$1,630	$-	$6,611	$2,000
001-12-02-512-400-00	Travel & Per Diem	$9,211	$4,000	$3,807	$4,000
001-12-02-512-421-00	Postage & Freight	$166	$-	$6	$-
001-12-02-512-440-00	Rentals and Leases	$15,487	$15,000	$3,143	$15,000
001-12-02-512-470-00	Printing & Binding	$64,680	$70,000	$68,388	$70,000
001-12-02-512-480-00	Promotional Activities	$-	$-	$10,055	$-
001-12-02-512-492-00	PA Special Events Mayor	$12,265	$16,000	$15,295	$16,000
001-12-02-512-492-01	PA Special Events Seat 1	$11,999	$16,000	$16,129	$16,000
001-12-02-512-492-02	PA Special Events Seat 2	$16,000	$16,000	$13,146	$16,000
001-12-02-512-492-03	PA Special Events Seat 3	$22,500	$16,000	$15,606	$16,000
001-12-02-512-492-04	PA Special Events Seat 4	$15,245	$16,000	$14,959	$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	$15,985	$16,000
001-12-02-512-493-00	Software License	$36,512	$30,000	$29,364	$30,000
001-12-02-512-494-00	Advertising	$39,324	$50,000	$71,505	$75,000
001-12-02-512-510-00	Office Supplies	$1,195	$5,000	$1,855	$2,500
001-12-02-512-520-00	Operating Supplies	$3,088	$5,000	$6,046	$2,500
001-12-02-512-521-00	Computers	$-	$-	$2,665	$-
001-12-02-512-540-00	Books, Publications, and Dues	$2,766	$2,000	$4,826	$2,000
001-12-02-512-550-00	Educational & Training	$28,928	$50,000	$22,425	$75,000
TOTAL PUBLIC AFFAIRS		**$1,031,980**	**$1,363,144**	**$1,142,291**	**$1,474,868**

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
TOTAL EXPENDITURES	**$5,893,338**	**$7,629,453**	**$10,081,954**	**$6,058,500**	**$6,350,000**

Analysis

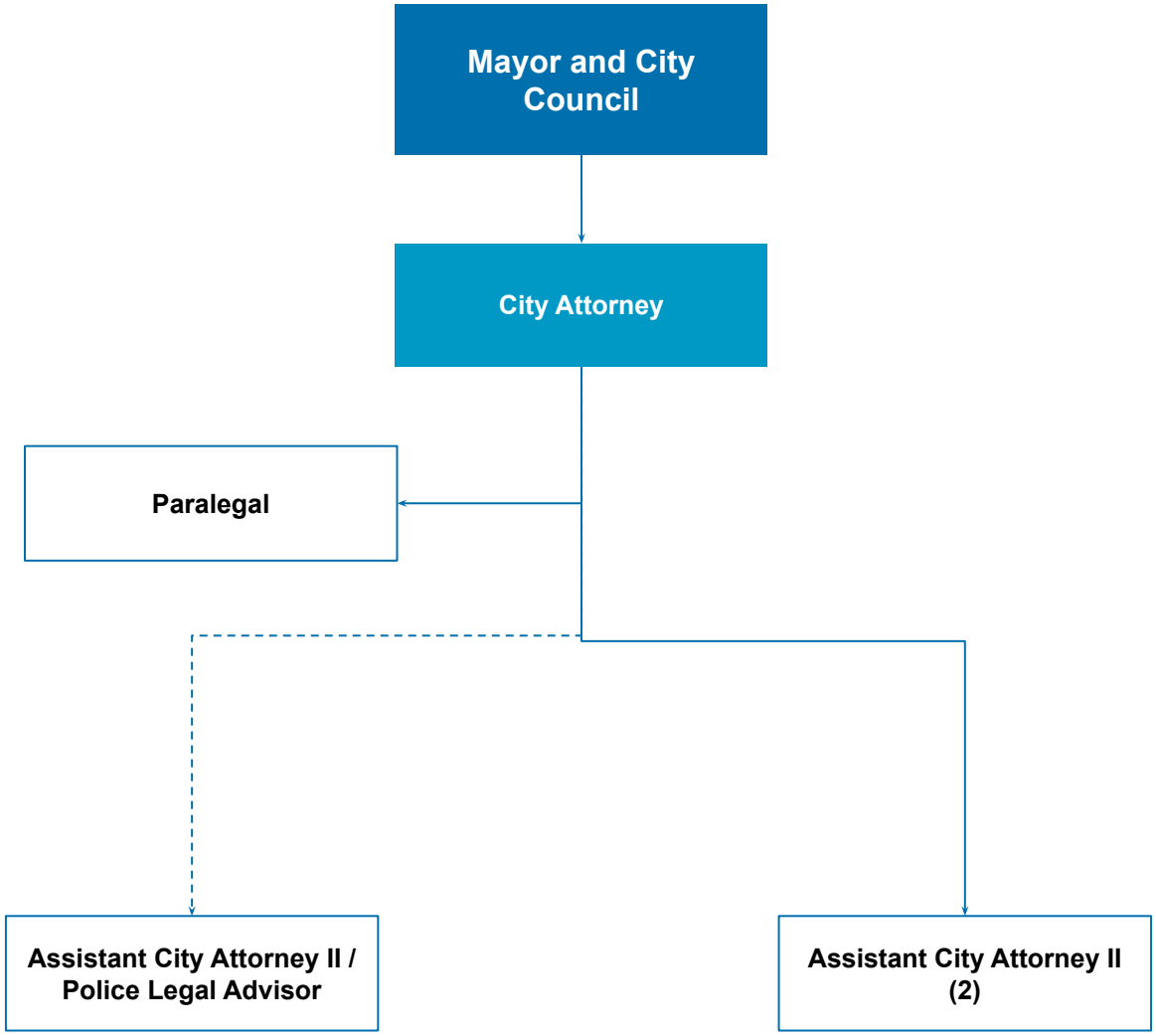
In FY 2026, the increase to Operating expense is attributed to an increase in the number of Special Events



2025 Jazz in the Gardens

General Fund Special Events Division Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
001-12-03-512-492-01	Pink Event	$28,366	$20,000	$19,640	$20,000
001-12-03-512-492-02	Easter Holiday Event	$31,261	$20,000	$34,213	$25,000
001-12-03-512-492-04	Senior Prom	$22,499	$25,000	$25,217	$35,000
001-12-03-512-492-05	July 4th Event	$50,984	$45,000	$43,480	$45,000
001-12-03-512-492-07	Martin Luther King Event	$35,775	$30,000	$36,578	$30,000
001-12-03-512-492-08	Science Fair Event	$28,876	$25,000	$28,337	$-
001-12-03-512-492-09	State of the City	$11,256	$56,000	$35,883	$35,000
001-12-03-512-492-11	Food Truck Invasion	$-	$12,000	$500	$-
001-12-03-512-492-12	Memorial Day	$12,910	$10,000	$11,996	$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	$73,578	$40,000
001-12-03-512-492-16	Veteran's Day	$9,943	$7,500	$19,108	$10,000
001-12-03-512-492-17	Halloween Event	$48,767	$40,000	$38,907	$70,000
001-12-03-512-492-19	Father's Day Event	$48,879	$40,000	$151	$10,000
001-12-03-512-492-20	Mother's Day Event	$8,130	$10,000	$5,505	$10,000
001-12-03-512-492-22	Women's Event	$15,661	$15,000	$13,572	$15,000
001-12-03-512-492-24	Junteenth	$422,483	$250,000	$458,286	$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
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	$263,062	$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	$5,597	$-
001-12-03-512-492-32	Karaoke in the Gardens	$76,394	$48,000	$130,730	$150,000
001-12-03-512-492-33	Fitness Challenge	$14,486	$15,000	$14,895	$15,000
001-12-03-512-492-34	Seniors Coolking with Love	$10,379	$-	$-	$-
001-12-03-512-492-36	Laugh It Off	$-	$-	$12,318	$45,000
001-12-03-512-492-37	Senior Christmas Gala	$-	$-	$6,150	$10,000
001-12-03-512-492-38	Golf Tournament and Social	$-	$-	$35,229	$30,000
001-12-03-512-492-39	Youth Basel	$-	$-	$-	$20,000
001-12-03-512-492-40	Youth Music Festival	$-	$-	$-	$5,000
001-12-03-512-492-41	Broadway in the Garden	$-	$-	$-	$30,000
001-12-03-512-492-42	Arts in the Park	$-	$-	$-	$10,000
001-12-03-512-492-43	Love of Urban Design	$-	$-	$5,000	$90,000
001-12-03-512-498-00	Jazz in the Gardens	$8,818,946	$5,000,000	$8,697,538	$5,000,000
TOTAL SPECIAL EVENTS DIVISION		**$10,081,954**	**$6,058,500**	**$10,076,094**	**$6,350,000**

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
TOTAL STAFFING	**5.00**	**5.50**	**5.00**	**5.00**	**4.00**

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
TOTAL EXPENDITURES	**$1,233,084**	**$1,042,562**	**$1,110,969**	**$1,271,844**	**$1,299,233**

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

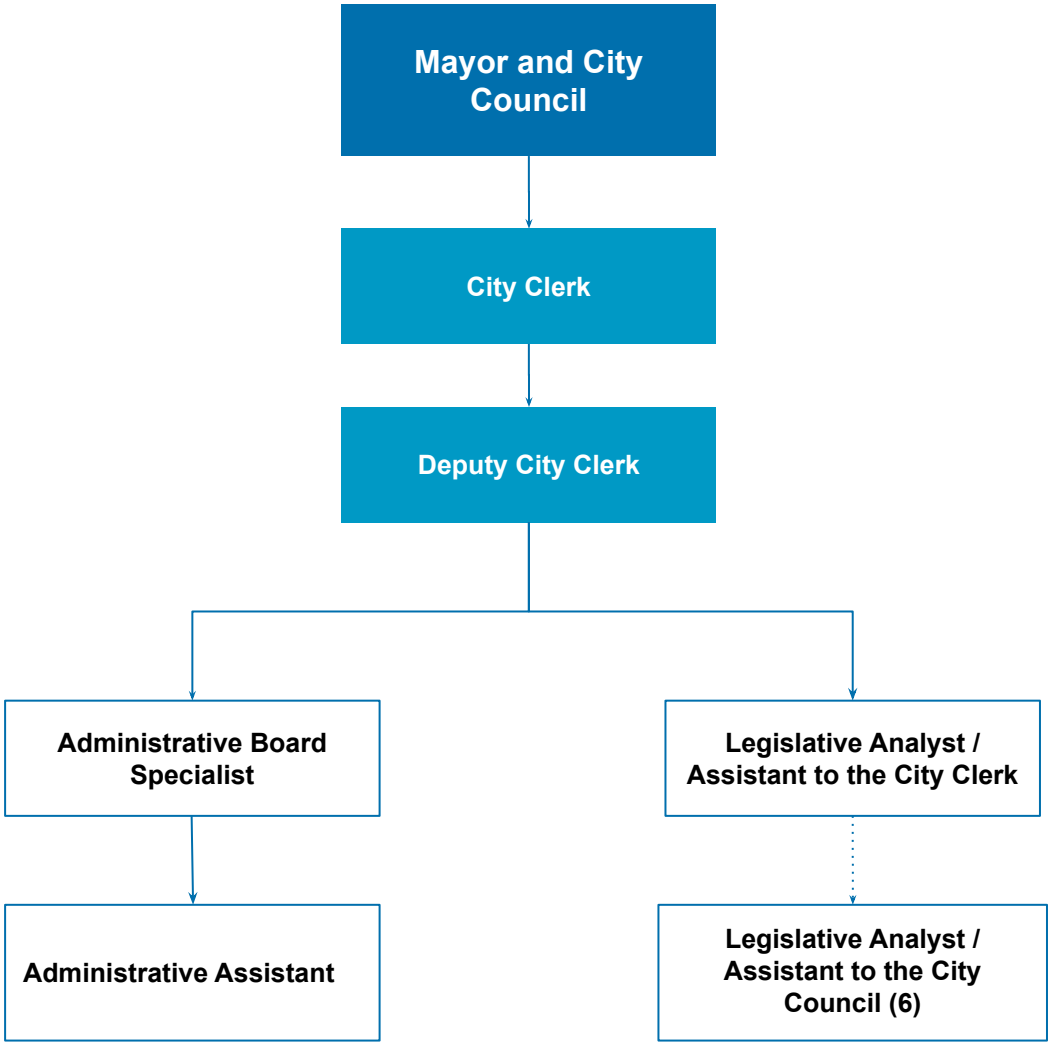
- Prepare City Ordinances
- Prepare City Resolutions
- Provide contracts and other document review and preparation

Performance Indicators

Strategic Theme - Local Governance						
Strategic Goals		Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
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	Adopted 2026 Budget
Personnel Services					
001-14-00-514-102-00	Regular Salaries and Wages	$699,274	$646,580	$651,069	$706,638
001-14-00-514-104-00	Overtime	$289	$-	$126	$-
001-14-00-514-105-00	Special Pay	$13,914	$13,800	$13,686	$13,800
001-14-00-514-201-00	FICA	$41,289	$39,944	$42,188	$42,850
001-14-00-514-202-00	Retirement	$143,524	$150,907	$150,363	$160,335
001-14-00-514-203-00	Life and Health Insurance	$86,045	$100,881	$97,904	$121,310
001-14-00-514-204-00	Workers' Compensation	$436	$1,782	$1,774	$1,945
Operating Expenditures					
001-14-00-514-310-00	Professional Services	$103,621	$295,000	$45,718	$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	$7,720	$4,770
001-14-00-514-400-00	Travel & Per Diem	$1,491	$3,500	$2,149	$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	$2,005	$2,000
001-14-00-514-494-00	Legal Advertising	$-	$-	$540	$-
001-14-00-514-510-00	Office Supplies	$1,240	$2,000	$3,694	$2,000
001-14-00-514-520-00	Operating Supplies	$183	$200	$303	$200
001-14-00-514-525-00	Uniforms	$-	$-	$415	$-
001-14-00-514-540-00	**Books, Publications, and Dues**	$8,532	$6,000	$2,988	$7,900
001-14-00-514-550-00	**Educational & Training**	$3,327	$6,500	$1,865	$5,500
TOTAL CITY ATTORNEY		**$1,110,969**	**$1,271,844**	**$1,024,507**	**$1,299,233**

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
TOTAL STAFFING	**4.00**	**4.00**	**5.00**	**5.00**	**5.00**

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
TOTAL EXPENDITURES	**$625,767**	**$838,147**	**$1,037,842**	**$1,060,755**	**$1,199,685**

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.

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

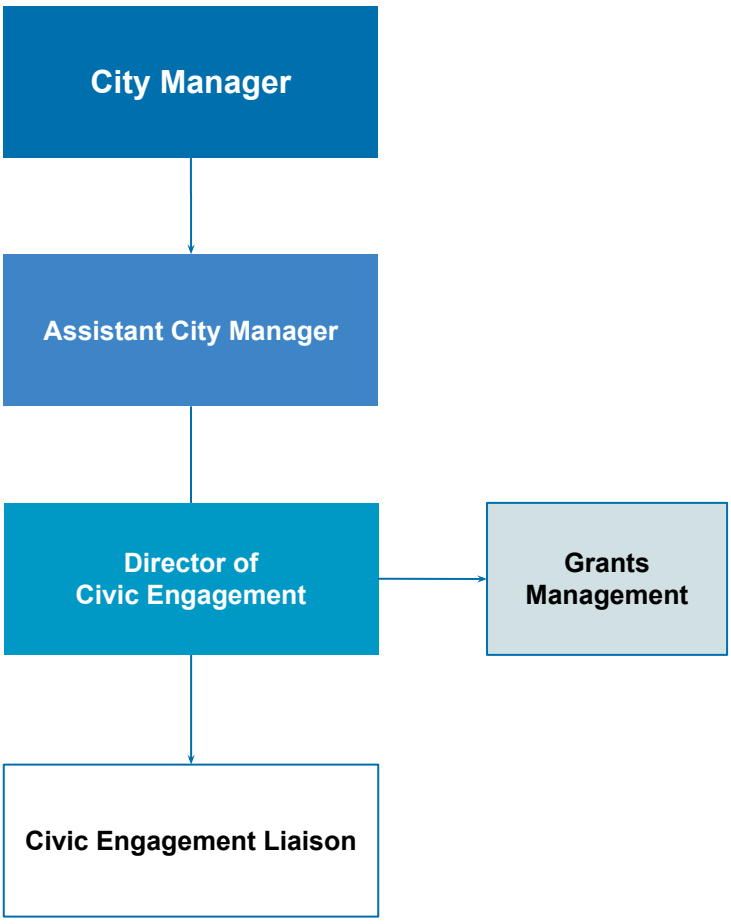
Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-1	Prioritize Customer Service	Implement ongoing customer service and professional development training to strengthen staff expertise and public engagement	Percentage 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	Adopted 2026 Budget
Personnel Services					
001-13-01-513-102-00	Regular Salaries and Wages	$553,256	$586,103	$602,164	$635,600
001-13-01-513-104-00	Overtime	$271	$500	$485	$500
001-13-01-513-105-00	Special Pay	$15,124	$10,800	$14,946	$15,000
001-13-01-513-201-00	FICA	$38,437	$40,456	$43,324	$42,692
001-13-01-513-202-00	Retirement	$114,592	$126,453	$127,896	$134,572
001-13-01-513-203-00	Life and Health Insurance	$88,807	$113,968	$110,458	$138,384
001-13-01-513-204-00	Workers' Compensation	$1,161	$1,610	$1,673	$1,757
Operating Expenditures					
001-13-01-513-310-00	Professional Services	$6,300	$41,450	$29,723	$72,950
001-13-01-513-340-00	Other Contractual	$86,700	$38,335	$83,491	$41,100
001-13-01-513-400-00	Travel & Per Diem	$1,493	$4,000	$4,538	$6,000
001-13-01-513-440-00	Rentals and Leases	$9,291	$6,000	$8,720	$6,000
001-13-01-513-491-00	Election	$60,755	$60,000	$97,838	$75,000
001-13-01-513-493-00	Software License	$-	$-	$1,584	$-
001-13-01-513-494-00	Advertising	$20,908	$6,000	$9,856	$3,500
001-13-01-513-510-00	Office Supplies	$11,997	$5,000	$2,066	$5,000
001-13-01-513-520-00	Operating Supplies	$23,265	$10,000	$6,214	$10,000
001-13-01-513-525-00	Uniforms	$-	$-	$1,104	$-
001-13-01-513-540-00	Books, Publications, and Dues	$999	$1,280	$970	$1,630
001-13-01-513-550-00	Educational & Training	$4,486	$8,800	$2,458	$10,000
TOTAL CITY CLERK		**$1,037,842**	**$1,060,755**	**$1,149,508**	**$1,199,685**

This page is intentionally left blank

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
TOTAL STAFFING	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**

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
TOTAL EXPENDITURES	**$293,777**	**$288,735**	**$327,654**	**$365,111**	**$357,180**

Analysis

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

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

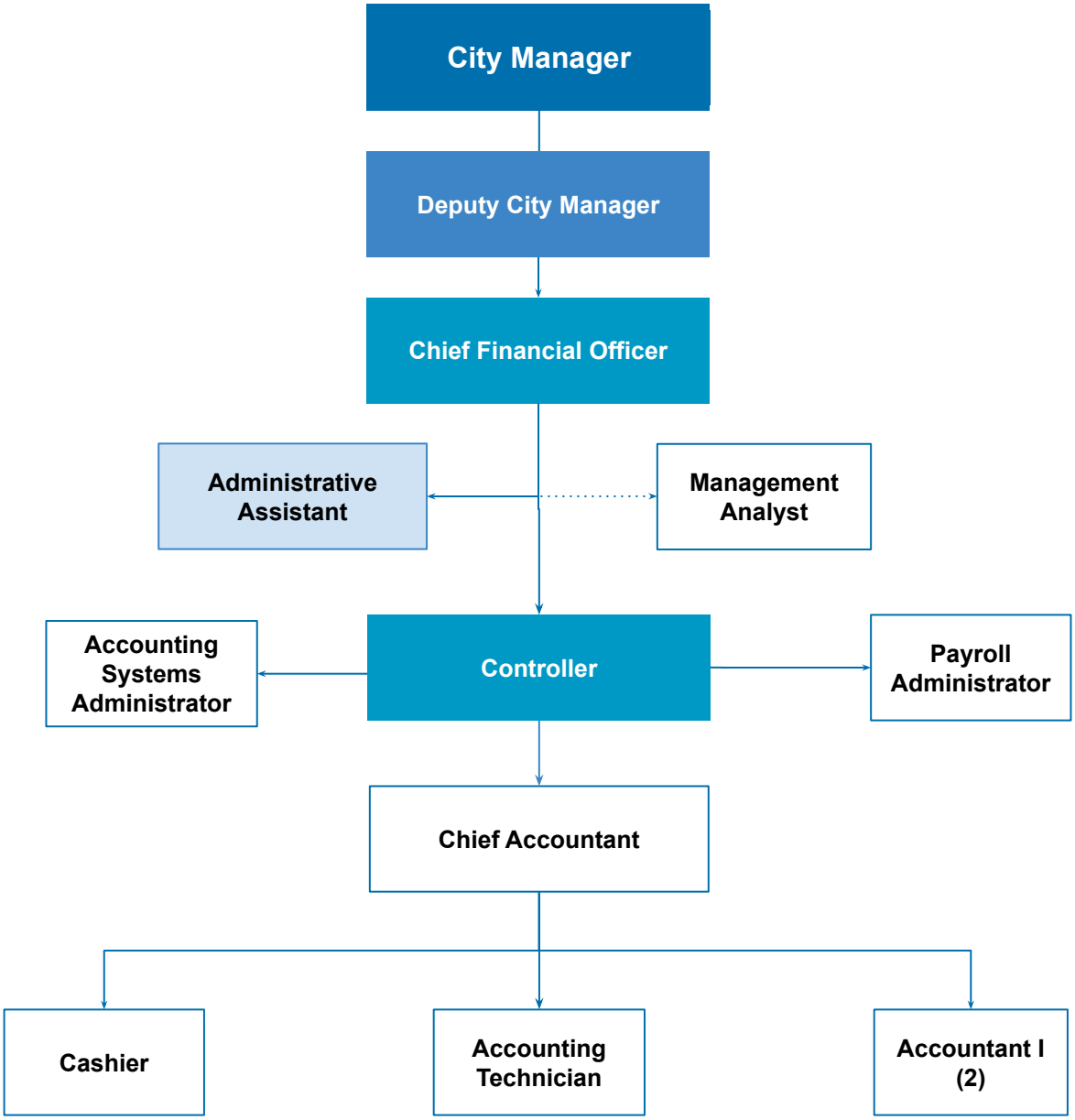
Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-2	Enhance Effectiveness and Responsiveness	Improve Access to City Information and Resources to assist with providing clear, timely, and accessible information to the public about City programs and opportunities.	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	Expand Access to Resources to Assist Small Businesses by establishing partnerships to provide support and technical assistance.	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	Adopted 2026 Budget
Personnel Services					
001-11-02-511-102-00	Regular Salaries and Wages	$205,615	$219,709	$211,721	$222,023
001-11-02-511-105-00	Special Pay	$4,417	$4,560	$5,900	$4,560
001-11-02-511-201-00	FICA	$15,457	$17,128	$16,103	$16,768
001-11-02-511-202-00	Retirement	$26,409	$29,947	$29,087	$31,150
001-11-02-511-203-00	Life and Health Insurance	$29,081	$23,662	$33,317	$41,817
001-11-02-511-204-00	Workers' Compensation	$1,866	$605	$590	$612
Operating Expenditures					
001-11-02-511-310-00	Professional Services	$-	$20,000	$5,800	$10,000
001-11-02-511-340-00	Other Contractual	$10,293	$10,000	$11,569	$10,750
001-11-02-511-400-00	Travel & Per Diem	$4,879	$5,000	$4,218	$3,000
001-11-02-511-470-00	Printing & Binding	$-	$-	$3,427	$-
001-11-02-511-480-00	Promotional Activities	$15,239	$10,000	$27,241	$5,000
001-11-02-511-493-00	Software License	$150	$-	$-	$-
001-11-02-511-494-00	Advertising	$2,000	$-	$150	$-
001-11-02-511-510-00	Office Supplies	$2,374	$5,000	$1,059	$2,000
001-11-02-511-520-00	Operating Supplies	$4,300	$7,500	$107	$5,000
001-11-02-511-525-00	Uniforms	$-	$-	$151	$-
001-11-02-511-540-00	Books, Publications, and Dues	$1,519	$5,000	$2,131	$2,500
001-11-02-511-550-00	Educational & Training	$4,055	$7,000	$1,904	$2,000
TOTAL CIVIC ENGAGEMENT		**$327,654**	**$365,111**	**$354,475**	**$357,180**

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
TOTAL STAFFING	**11.50**	**12.00**	**13.00**	**14.00**	**11.00**

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
TOTAL EXPENDITURES	**$1,403,206**	**$1,558,111**	**$1,763,076**	**$1,976,894**	**$1,505,182**

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.

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

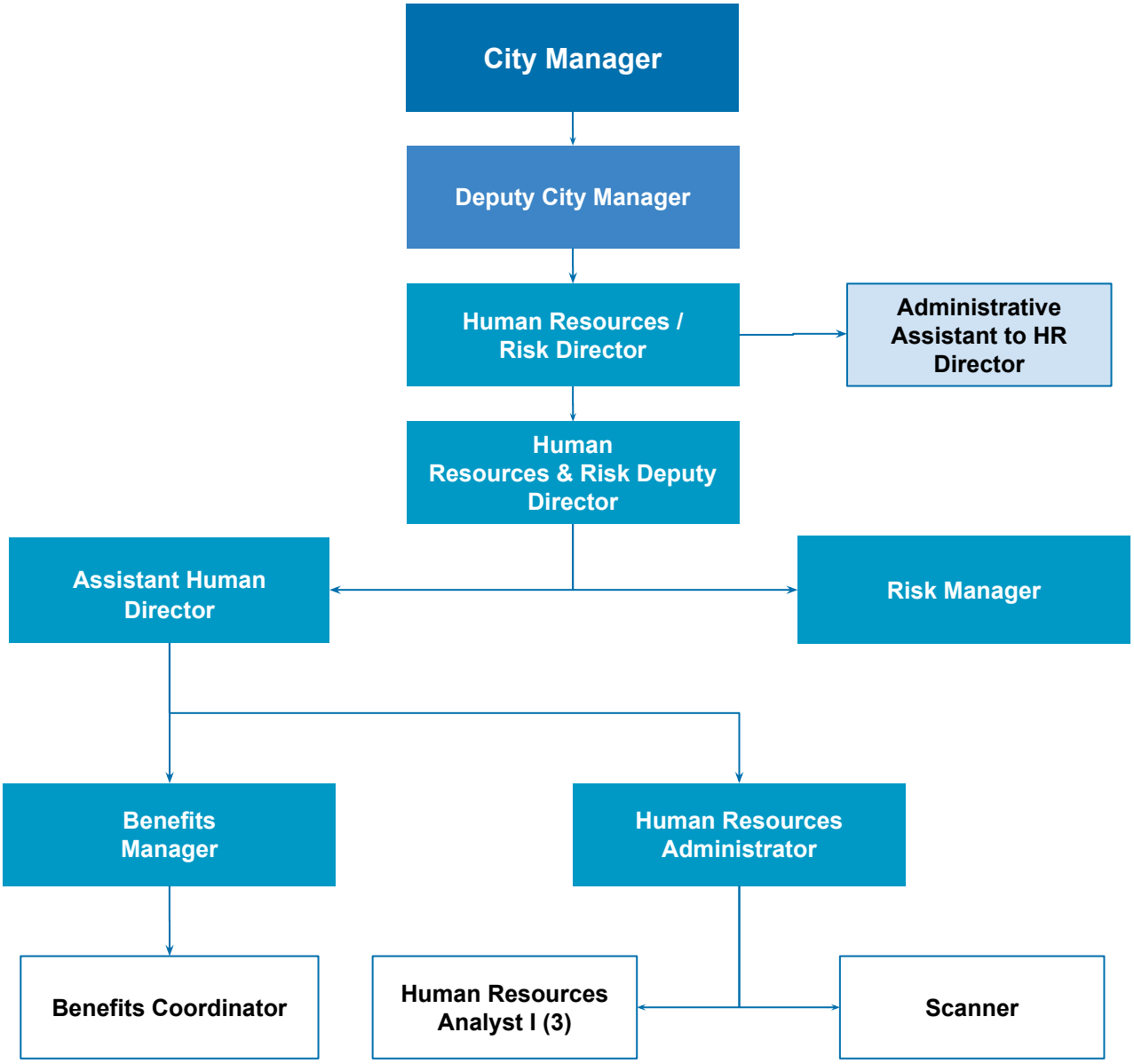
Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-3	Prioritize Stewardship of Community Resources	Ensure Long-Term Financial Sustainability by maintaining a balanced budget and healthy reserves to support current 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%
		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
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.	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	Adopted 2026 Budget
Personnel Services					
001-13-02-513-102-00	Regular Salaries and Wages	$1,190,427	$1,342,350	$1,368,880	$972,670
001-13-02-513-104-00	Overtime	$14,298	$-	$4,835	$-
001-13-02-513-105-00	Special Pay	$2,857	$3,600	$4,816	$600
001-13-02-513-106-00	Off Duty Services	$2,896	$-	$7,646	$-
001-13-02-513-201-00	FICA	$90,103	$96,472	$102,632	$71,374
001-13-02-513-202-00	Retirement	$200,312	$224,466	$211,615	$174,135
001-13-02-513-203-00	Life and Health Insurance	$151,783	$208,158	$168,424	$153,387
001-13-02-513-204-00	Workers' Compensation	$917	$3,635	$2,557	$2,628
Operating Expenditures					
001-13-02-513-310-00	Professional Services	$9,000	$10,995	$5,560	$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	$-	$5,960	$4,000
001-13-02-513-400-00	Travel & Per Diem	$5,422	$7,943	$798	$14,166
001-13-02-513-421-00	Postage & Freight	$86	$-	$-	$-
001-13-02-513-440-00	Rentals and Leases	$1,400	$3,600	$5,670	$3,600
001-13-02-513-493-00	Software License	$10,319	$-	$16,883	$12,107
001-13-02-513-510-00	Office Supplies	$2,321	$3,030	$3,526	$3,030
001-13-02-513-520-00	Operating Supplies	$3,366	$2,870	$16,990	$6,240
001-13-02-513-525-00	Uniforms	$-	$-	$1,009	$2,000
001-13-02-513-540-00	Books, Publications, and Dues	$2,396	$1,875	$1,999	$450
001-13-02-513-550-00	Educational & Training	$1,690	$2,900	$2,880	$4,000
TOTAL FINANCE		**$1,763,076**	**$1,976,894**	**$1,995,480**	**$1,505,182**

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
TOTAL STAFFING	**8.60**	**8.80**	**8.80**	**8.80**	**12.00**

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
TOTAL EXPENDITURES	**$1,268,596**	**$1,454,213**	**$1,495,746**	**$1,516,001**	**$2,058,853**

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 serveral 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.

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%

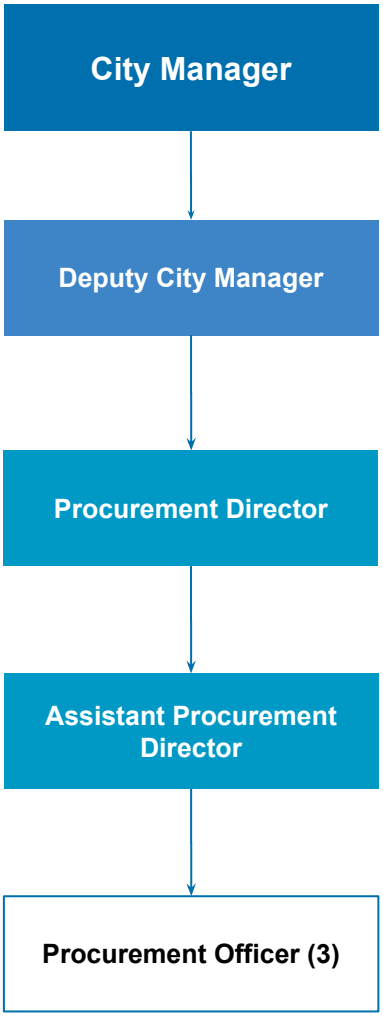
Strategic Theme - Community						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
CO-2	Improve our City's Employee Experience	Enhance Employee Engagement and Satisfaction by assisting with creating a positive work environment that supports morale, collaboration, 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	Attract High-Performing, Diverse Workforce by recruiting top talent.	Time-to-fill for open positions (average days)	n/a	n/a	60 days after interview
		Deliver Timely and Effective Employee Onboarding by ensuring new hires are well-integrated from day one.	Percentage of new employees completing onboarding within first 30 days	n/a	n/a	75%

General Fund Human Resources Department Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Personnel Services					
001-13-03-513-102-00	Regular Salaries and Wages	$926,277	$922,312	$983,783	$1,252,652
001-13-03-513-104-00	Overtime	$4,093	$500	$8,797	$500
001-13-03-513-105-00	Special Pay	$9,074	$9,000	$9,756	$9,600
001-13-03-513-201-00	FICA	$71,167	$68,318	$74,226	$93,344
001-13-03-513-202-00	Retirement	$154,275	$163,289	$176,030	$192,803
001-13-03-513-203-00	Life and Health Insurance	$96,421	$118,457	$116,110	$190,520
001-13-03-513-204-00	Workers' Compensation	$450	$2,515	$2,359	$3,408
001-13-03-513-231-00	Retiree Insurance Stipend	$92,177	$100,000	$160,783	$100,000
Operating Expenditures					
001-13-03-513-310-00	Professional Services	$33,395	$39,000	$49,934	$80,000
001-13-03-513-313-00	Background Verifications	$6,159	$9,700	$6,763	$10,900
001-13-03-513-314-00	Drug & Physical	$52,300	$32,163	$70,634	$44,938
001-13-03-513-316-00	Psychological/Physical Testing	$24,615	$-	$26,495	$24,000
001-13-03-513-340-00	Other Contractual	$4,366	$-	$5,784	$3,015
001-13-03-513-400-00	Travel & Per Diem	$-	$7,250	$3,502	$6,676
001-13-03-513-421-00	Postage & Freight	$16	$200	$103	$200
001-13-03-513-440-00	Rentals and Leases	$4,971	$7,500	$4,730	$7,500
001-13-03-513-470-00	Printing & Binding	$-	$-	$1,285	$-
001-13-03-513-493-00	Software License	$-	$22,712	$-	$22,712
001-13-03-513-494-00	Advertising	$-	$-	$2,200	$-
001-13-03-513-510-00	Office Supplies	$3,937	$5,000	$3,192	$5,000
001-13-03-513-520-00	Operating Supplies	$6,178	$-	$6,775	$3,000
001-13-03-513-540-00	Books, Publications, and Dues	$3,267	$4,335	$26,130	$4,335
001-13-03-513-550-00	Educational & Training	$2,608	$3,750	$7,136	$3,750
TOTAL HUMAN RESOURCES		**$1,495,746**	**$1,516,001**	**$1,746,507**	**$2,058,853**

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
TOTAL STAFFING	**5.00**	**5.00**	**4.00**	**4.00**	**5.00**

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
TOTAL EXPENDITURES	**$509,110**	**$469,854**	**$581,550**	**$613,175**	**$772,073**

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.

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 though 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 though 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	n/a	n/a	2
			Percentage of purchase order processed within established timelines	n/a	n/a	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	n/a	n/a	100%
			Number of bid protests received	n/a	n/a	Less than 3

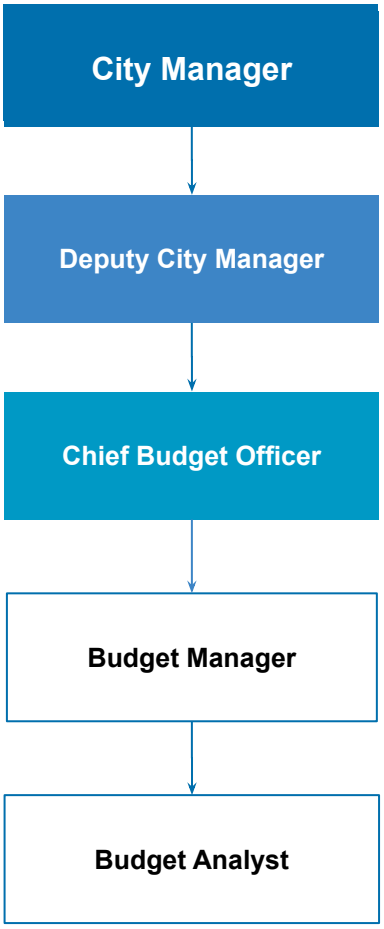
Office of Procurement Management

Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	n/a	n/a	90%
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	n/a	n/a	90%
			Percentage of staff engaged in professional trainings annually	n/a	n/a	100%
LG-6	Continue Processing Improvements	Modernize Procurement Systems and Use of Technology by improving procurement operations through digital tools and automation.	Percentage of procurement solicitations processed electronically	n/a	n/a	100%
		Strengthen Procurement Policy and contractual risk by mitigating legal, financial, and operational risks through effective contractual terms and conditions, robust policies and oversight.	Number of policy training sessions held with internal Departments annually	n/a	n/a	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	Adopted 2026 Budget
Personnel Services					
001-13-05-513-102-00	Regular Salaries and Wages	$372,021	$386,633	$388,289	$483,801
001-13-05-513-104-00	Overtime	$41	$-	$368	$-
001-13-05-513-105-00	Special Pay	$3,025	$3,000	$2,975	$3,000
001-13-05-513-201-00	FICA	$26,837	$29,807	$27,641	$37,240
001-13-05-513-202-00	Retirement	$76,787	$79,647	$68,010	$95,458
001-13-05-513-203-00	Life and Health Insurance	$79,884	$100,386	$95,895	$134,225
001-13-05-513-204-00	Workers' Compensation	$221	$1,052	$1,077	$1,314
Operating Expenditures					
001-13-05-513-340-00	Other Contractual	$1,271	$-	$1,397	$1,360
001-13-05-513-400-00	Travel & Per Diem	$2,558	$4,000	$206	$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	$2,877	$2,500
001-13-05-513-470-00	Printing & Binding	$-	$150	$102	$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	$1,012	$1,500
001-13-05-513-520-00	Operating Supplies	$-	$550	$209	$550
001-13-05-513-525-00	Uniforms	$-	$-	$168	$-
001-13-05-513-540-00	Books, Publications, and Dues	$1,436	$800	$1,597	$1,075
001-13-05-513-550-00	**Educational & Training**	$2,564	$3,850	$3,073	$4,000
TOTAL OFFICE OF PROCUREMENT MANAGEMENT		**$581,550**	**$613,175**	**$596,143**	**$772,073**

Office of Management and Budget



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
TOTAL STAFFING	**0.00**	**0.00**	**0.00**	**0.00**	**3.00**

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	$-	$-	$-	$-	$17,990
TOTAL EXPENDITURES	**$-**	**$-**	**$-**	**$-**	**$575,431**

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.

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

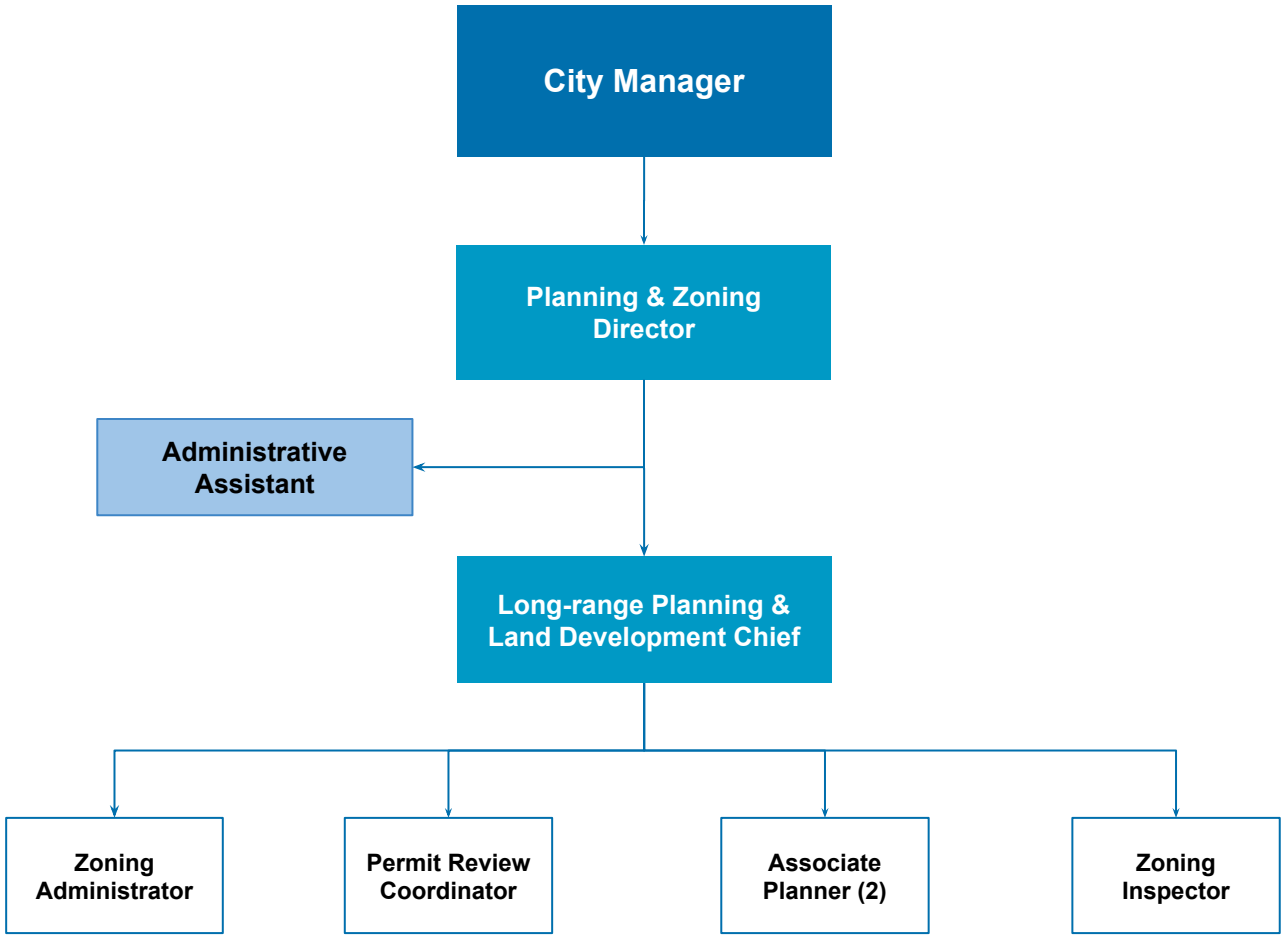
Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-1	Prioritize Customer Service	Provide information to the public about the City's financial operations and budget	Number of days to post budget documents on website 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%
			Percentage variance between actuals and budgeted costs in the General Fund	n/a	n/a	5%
		Provide Budget Transparency by providing accessible and understandable budget information to stakeholders	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 [4] 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	n/a	n/a	Quarterly
			Percentage of budget transfers/adjustments reviewed and processed within 2 business days.	n/a	n/a	95%

General Fund Finance Department Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Personnel Services					
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
Operating Expenditures					
001-13-06-513-340-00	Other Contractual	$-	$-	$960	$-
001-13-06-513-400-00	Travel & Per Diem	$-	$-	$-	$9,200
001-13-06-513-440-00	Rentals and Leases	$-	$-	$3,659	$2,500
001-13-06-513-470-00	Printing & Binding	$-	$-	$-	$120
001-13-06-513-510-00	Office Supplies	$-	$-	$236	$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	$-	$-	$-	$2,100
TOTAL FINANCE		**$-**	**$-**	**$4,855**	**$575,431**

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
TOTAL STAFFING	**7.80**	**8.10**	**7.10**	**7.10**	**7.10**

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	$-	$-
TOTAL EXPENDITURES	**$741,160**	**$917,968**	**$893,237**	**$1,060,556**	**$1,127,111**

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

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	20%
			Complete CPTED Ordinance (Crime Prevention Through Environmental Design) and corresponding standards for new development and redevelopment	n/a	n/a	100%
		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	n/a	20%
			Percentage of non-conforming Shopping Centers contacted to establish baseline for outreach	n/a	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	2
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%

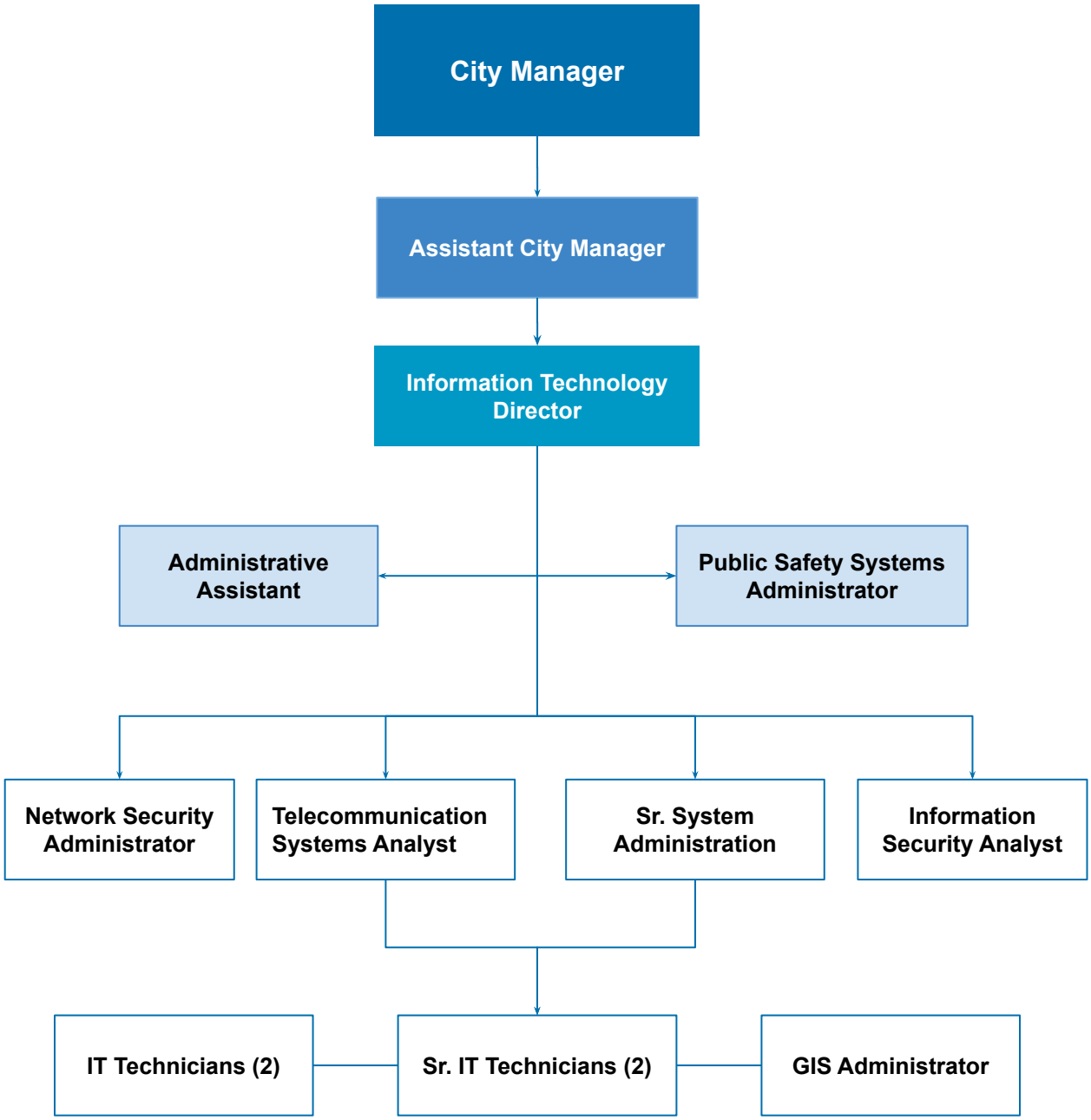
Planning and Zoning Division

Strategic Theme - Local Governance						
	Strategic Goal	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
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						
	Strategic Goal	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
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	Adopted 2026 Budget
Personnel Services					
001-15-01-515-102-00	Regular Salaries and Wages	$531,670	$639,294	$599,379	$631,788
001-15-01-515-104-00	Overtime	$8,647	$-	$4,102	$-
001-15-01-515-105-00	Special Pay	$5,235	$4,260	$7,356	$4,260
001-15-01-515-201-00	FICA	$40,777	$48,687	$45,476	$48,385
001-15-01-515-202-00	Retirement	$73,410	$87,136	$77,855	$117,148
001-15-01-515-203-00	Life and Health Insurance	$84,726	$104,384	$93,739	$143,346
001-15-01-515-204-00	Workers' Compensation	$523	$3,639	$3,276	$3,712
Operating Expenditures					
001-15-01-515-310-00	Professional Services	$83,171	$125,000	$314,521	$125,000
001-15-01-515-340-00	Other Contractual	$1,823	$-	$2,171	$2,000
001-15-01-515-400-00	Travel & Per Diem	$2,333	$2,488	$1,703	$2,488
001-15-01-515-410-00	Communications Svc.	$-	$938	$-	$938
001-15-01-515-470-00	Printing & Binding	$-	$500	$3,519	$500
001-15-01-515-493-00	Software License	$40,956	$28,140	$36,327	$34,956
001-15-01-515-494-00	Advertising	$3,770	$9,000	$2,123	$2,500
001-15-01-515-510-00	Office Supplies	$1,204	$2,000	$2,498	$5,000
001-15-01-515-520-00	Operating Supplies	$2,816	$1,000	$2,414	$1,000
001-15-01-515-540-00	Books, Publications, and Dues	$3,028	$2,500	$2,071	$2,500
001-15-01-515-550-00	Educational & Training	$2,408	$1,590	$1,123	$1,590
Capital Outlay					
001-15-01-515-643-00	Computer Software	$6,740	$-	$12,566	$-
TOTAL PLANNING & ZONING		**$893,237**	**$1,060,556**	**$1,212,219**	**$1,127,111**

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
TOTAL STAFFING	**10.50**	**10.50**	**10.50**	**10.50**	**11.50**

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
TOTAL EXPENDITURES	**$2,691,355**	**$3,245,475**	**$3,145,013**	**$4,121,277**	**$5,065,969**

Analysis

The Office of Information Technology continues to support the City's technology infrastructure, cybersecuirty, and digital services. Sufficient funding sustains core operations, system maintenance, and user support, while allowing for gradual moderinzations 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 assesments.

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.

Performance Indicators

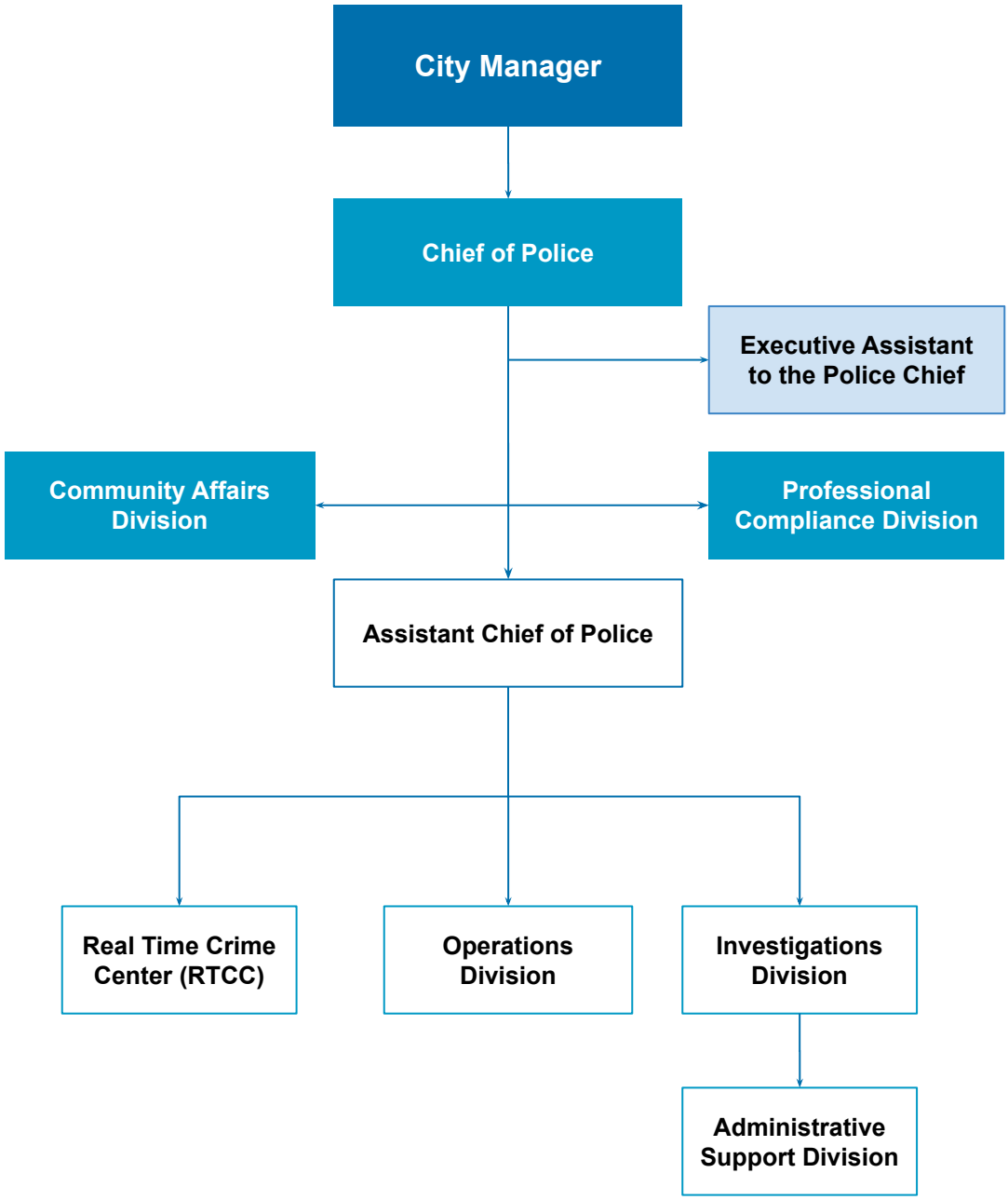
Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-3	Prioritize Stewardship of Community Resources	Enhance IT Budget Efficiency and Resource Allocation by maximizing return on investment for IT expenditures through 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	n/a	n/a	99%
			Number of unplanned system outages per quarter	n/a	n/a	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	n/a	n/a	30%
			Percentage of reduction in support tickets related to outdated systems	n/a	n/a	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						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
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	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	n/a	n/a	60%

General Fund Office of Information Technology Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Personnel Services					
001-16-01-516-102-00	Regular Salaries and Wages	$810,674	$920,598	$849,969	$1,042,457
001-16-01-516-104-00	Overtime	$48,450	$20,000	$50,402	$20,000
001-16-01-516-105-00	Special Pay	$6,186	$6,300	$8,915	$6,300
001-16-01-516-106-00	Off Duty Services	$-	$-	$117	$-
001-16-01-516-201-00	FICA	$64,965	$72,398	$67,830	$80,595
001-16-01-516-202-00	Retirement	$145,681	$158,915	$154,915	$180,794
001-16-01-516-203-00	Life and Health Insurance	$124,305	$160,198	$144,357	$214,933
001-16-01-516-204-00	Workers' Compensation	$457	$2,504	$2,207	$2,832
Operating Expenditures					
001-16-01-516-310-00	Professional Services	$62,701	$141,950	$111,052	$142,950
001-16-01-516-340-00	Other Contractual	$3,030	$-	$3,395	$3,200
001-16-01-516-400-00	Travel & Per Diem	$620	$5,000	$2,555	$5,000
001-16-01-516-410-00	Communications Svc.	$375,190	$424,526	$351,033	$379,700
001-16-01-516-411-00	Telephone Services	$8,706	$11,050	$17,394	$11,200
001-16-01-516-421-00	Postage & Freight	$40	$100	$45	$100
001-16-01-516-440-00	Rentals and Leases	$-	$-	$99,876	$-
001-16-01-516-460-00	Repairs and Maintenance Service	$293,292	$399,934	$342,373	$684,253
001-16-01-516-493-00	Software License	$965,044	$1,384,104	$1,097,256	$2,135,055
001-16-01-516-510-00	Office Supplies	$1,780	$2,000	$1,727	$2,000
001-16-01-516-520-00	Operating Supplies	$54,010	$5,700	$13,073	$5,700
001-16-01-516-521-00	Computers	$137,238	$377,000	$222,948	$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	$1,504	$1,000
001-16-01-516-540-00	Books, Publications, and Dues	$174	$1,000	$626	$1,000
001-16-01-516-550-00	Educational & Training	$12,027	$16,500	$7,330	$16,500
Capital Outlay					
001-16-01-516-642-00	Computer Hardware Upgrade	$29,731	$8,500	$3,545	$8,500
TOTAL INFORMATION TECHNOLOGY		**$3,145,013**	**$4,121,277**	**$3,554,444**	**$5,065,969**

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
TOTAL EXPENDITURES	**$43,106,042**	**$52,246,623**	**$53,925,486**	**$53,008,430**	**$54,840,183**

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
General Fund Total	**$42,728,464**	**$51,603,594**	**$53,413,836**	**$53,008,430**	**$54,840,183**
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	$-	$-
Grant Fund Total	**$377,578**	**$643,029**	**$511,650**	**$-**	**$-**
TOTAL EXPENDITURES	**$43,106,042**	**$52,246,623**	**$53,925,486**	**$53,008,430**	**$54,840,183**

Staffing Levels

Police Administration, Investigations , Operations & Support Services Divisions Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	2.00	2.00	2.00	1.00	1.00
Assistant Chief of Police	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	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
TOTAL STAFFING	**301.00**	**303.60**	**315.60**	**316.00**	**317.00**

Analysis

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

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.

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

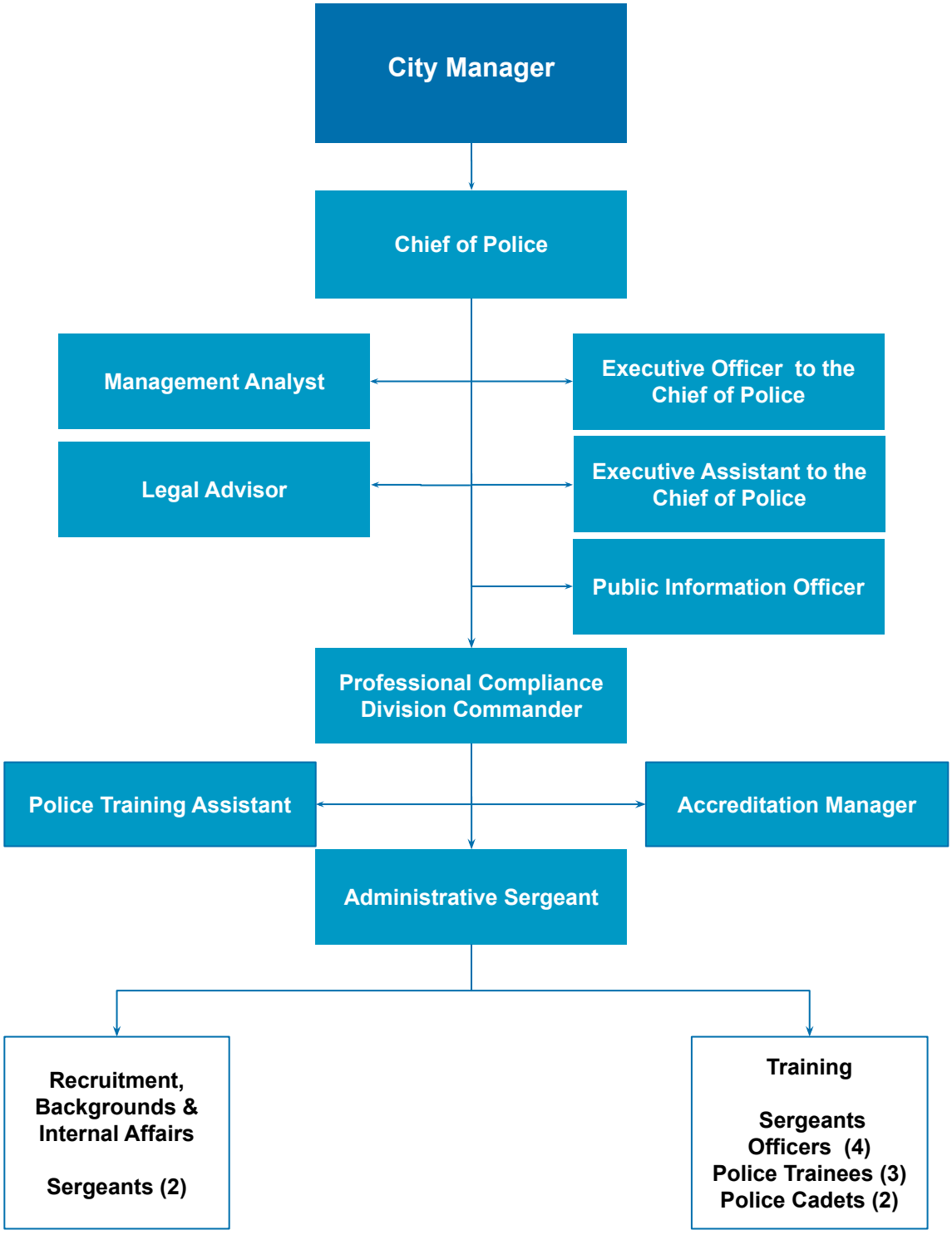
Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-2	Enhance Effectiveness and Responsiveness	Strengthen Community Trust and Engagement by fostering strong relationships with residents through transparency, outreach, 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
			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
LG-4	Facilitate Effective Training	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
TOTAL EXPENDITURES	**$41,663,214**	**$50,264,657**	**$51,856,311**	**$51,647,868**	**$53,452,484**

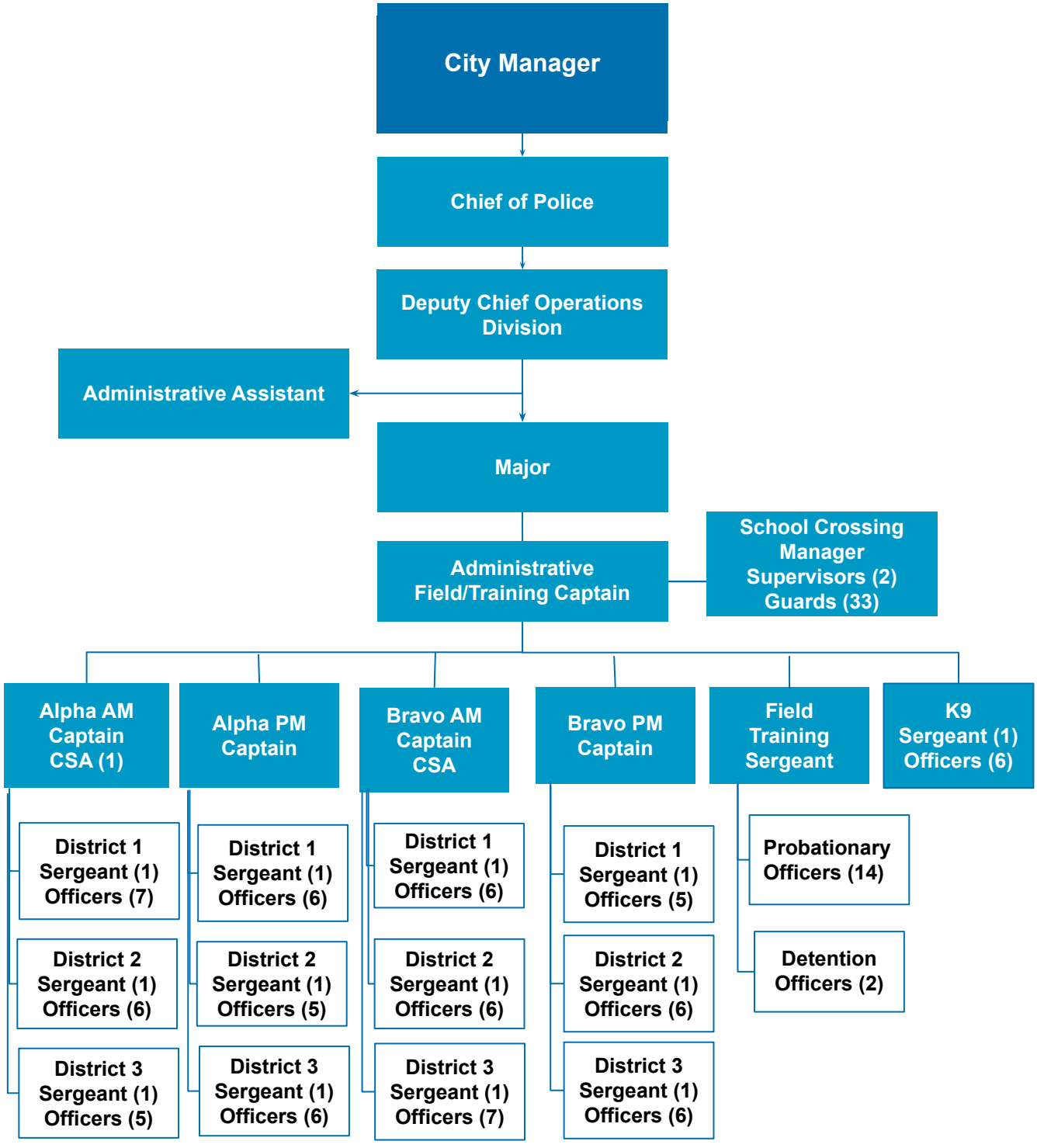
Analysis

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	Adopted 2026 Budget
	Police Administration Division				
Personnel Services					
001-21-01-521-102-00	Regular Salaries and Wages	$23,902,263	$26,491,146	$22,426,580	$25,407,160
001-21-01-521-104-00	Overtime	$5,781,772	$3,500,000	$5,317,304	$5,000,000
001-21-01-521-105-00	Special Pay	$361,481	$363,120	$350,782	$327,240
001-21-01-521-106-00	Off Duty Services	$3,088,918	$1,300,000	$2,969,167	$1,300,000
001-21-01-521-201-00	FICA	$2,399,712	$2,400,151	$2,235,310	$2,421,350
001-21-01-521-202-00	Retirement	$9,481,490	$9,393,959	$9,086,109	$10,159,436
001-21-01-521-203-00	Life and Health Insurance	$3,519,249	$4,905,040	$3,715,597	$5,558,166
001-21-01-521-204-00	Workers' Compensation	$488,977	$987,679	$1,110,145	$934,444
Operating Expenditures					
001-21-01-521-310-00	Professional Services	$573,224	$658,000	$652,650	$657,500
001-21-01-521-340-00	Other Contractual	$112,786	$-	$155,557	$124,630
001-21-01-521-400-00	Travel & Per Diem	$54,821	$31,735	$40,328	$31,000
001-21-01-521-410-00	Communications Svc.	$37,912	$-	$25,942	$-
001-21-01-521-421-00	Postage & Freight	$773	$2,500	$2,751	$1,500
001-21-01-521-431-00	Electricity	$1,454	$1,500	$1,394	$1,500
001-21-01-521-434-00	Cable T.V. service	$2,713	$-	$4,538	$-
001-21-01-521-440-00	Rentals and Leases	$49,687	$40,500	$64,440	$39,500
001-21-01-521-460-00	Repairs and Maintenance Service	$219,190	$308,200	$186,986	$178,200
001-21-01-521-493-00	Software License	$981,727	$843,249	$960,817	$928,983
001-21-01-521-494-00	Advertising	$-	$300	$-	$325
001-21-01-521-510-00	Office Supplies	$4,622	$4,000	$8,610	$2,500
001-21-01-521-520-00	Operating Supplies	$633,136	$275,839	$575,378	$258,900
001-21-01-521-521-00	Computers	$-	$-	$3,797	$-
001-21-01-521-540-00	Books, Publications, and Dues	$3,872	$5,950	$6,279	$5,150
001-21-01-521-550-00	Educational & Training	$105,858	$80,000	$61,685	$60,000
Non-Operating Expenditures					
001-21-01-521-821-00	Aids to Community Organization	$8,000	$15,000	$15,107	$15,000
001-21-01-521-830-01	Other Grants and Aids (Pal Program)	$22,670	$20,000	$20,295	$20,000
001-21-01-521-830-02	Other Grants and Aids (Police Explorer)	$20,004	$20,000	$2,919	$20,000
TOTAL POLICE - ADMINISTRATION		**$51,856,311**	**$51,647,868**	**$50,000,467**	**$53,452,484**

This page is intentionally left blank

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
TOTAL EXPENDITURES	**$73,372**	**$74,455**	**$59,690**	**$50,200**	**$46,700**

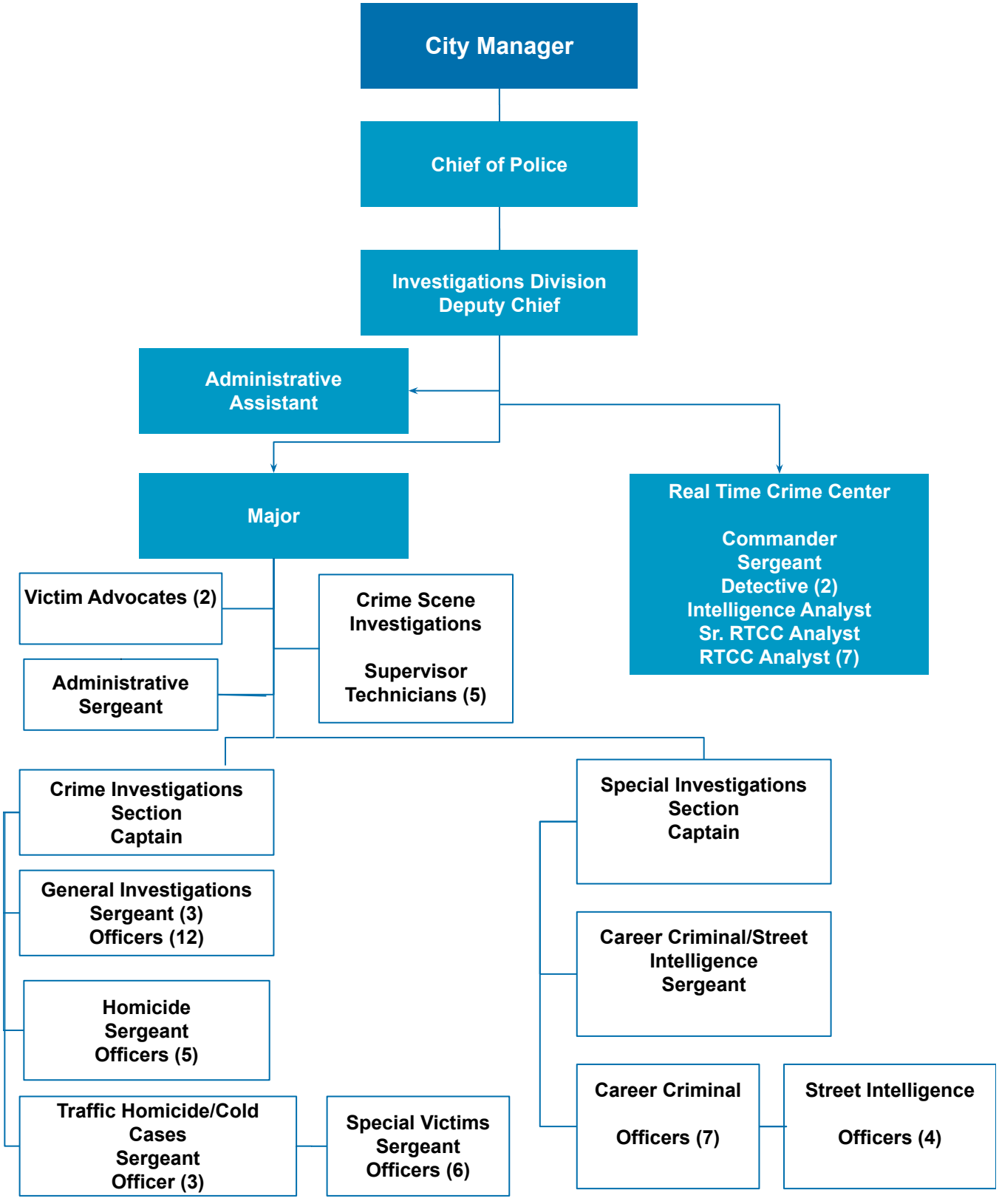
Analysis

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	Adopted 2026 Budget
Police Operations Division					
Operating Expenditures					
001-21-03-521-340-00	Other Contractual	$43,288	$31,000	$59,771	$31,000
001-21-03-521-460-00	Repairs and Maintenance Service	$2,760	$7,400	$3,000	$5,900
001-21-03-521-510-00	Office Supplies	$1,251	$3,000	$2,965	$2,000
001-21-03-521-520-00	Operating Supplies	$12,391	$8,800	$6,325	$7,800
TOTAL POLICE - OPERATIONS		**$59,690**	**$50,200**	**$72,061**	**$46,700**

This page is intentionally left blank

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
TOTAL EXPENDITURES	**$154,099**	**$153,983**	**$171,201**	**$130,440**	**$131,440**

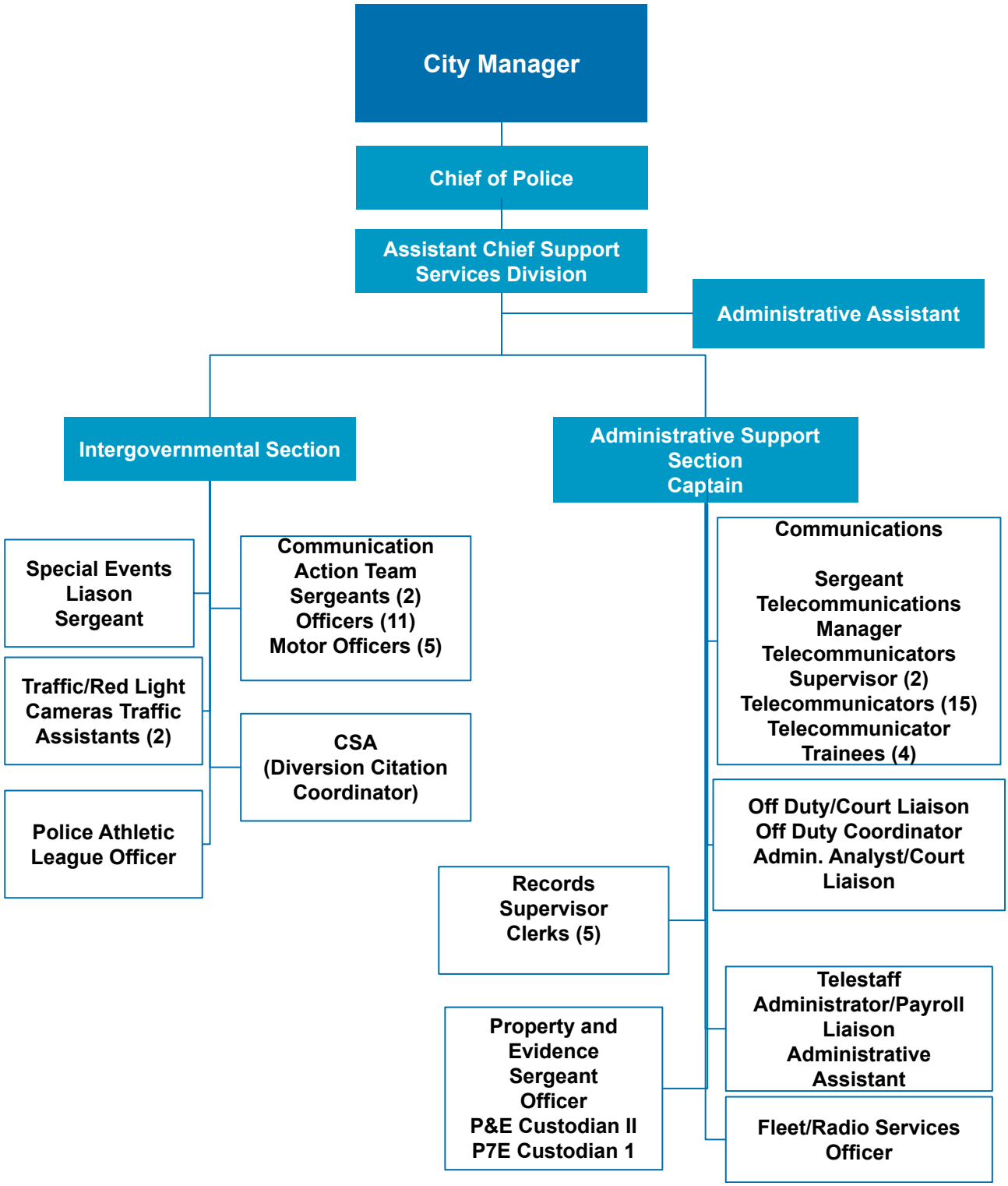
Analysis

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	Adopted 2026 Budget
	Police Investigations Division				
Operating Expenditures					
001-21-02-521-310-00	Professional Services	$11,420	$2,340	$3,990	$2,340
001-21-02-521-350-00	Investigations	$5,980	$5,500	$10,150	$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	$108,724	$100,000
001-21-02-521-493-00	Software License	$390	$-	$585	$-
001-21-02-521-510-00	Office Supplies	$3,993	$6,000	$5,000	$6,000
001-21-02-521-520-00	Operating Supplies	$9,438	$17,600	$5,557	$16,600
TOTAL POLICE - INVESTIGATIONS		**$171,201**	**$130,440**	**$134,006**	**$131,440**

This page is intentionally left blank

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	Bedget FY 25-26
Operating Expenses	$381,198	$442,544	$387,432	$376,078	$335,833
TOTAL EXPENDITURES	**$381,198**	**$442,544**	**$387,432**	**$376,078**	**$335,833**

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	Adopted 2026 Budget
Police Support Services Division					
Operating Expenditures					
001-21-04-521-310-00	Professional Services	$74,933	$63,960	$80,664	$63,960
001-21-04-521-400-00	Travel & Per Diem	$1,596	$-	$686	$-
001-21-04-521-440-00	Rentals and Leases	$-	$-	$262	$-
001-21-04-521-460-00	Repairs and Maintenance Service	$65,400	$53,111	$31,303	$47,111
001-21-04-521-470-00	Printing & Binding	$14,935	$15,000	$10,000	$10,000
001-21-04-521-497-00	Other Obligations	$602	$602	$602	$602
001-21-04-521-510-00	Office Supplies	$4,991	$5,000	$5,000	$4,500
001-21-04-521-520-00	Operating Supplies	$89,182	$57,405	$54,160	$39,660
001-21-04-521-525-00	Uniforms	$135,443	$181,000	$174,748	$170,000
001-21-04-521-540-00	Books, Publications, and Dues	$350	$-	$75	$-
001-21-04-521-550-00	Educational & Training	$-	$-	$625	$-
TOTAL POLICE SUPPORT		**$387,432**	**$376,078**	**$358,125**	**$335,833**

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 Ssfety).

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	$-	$-
TOTAL EXPENDITURES	**$377,578**	**$643,029**	**$511,650**	**$-**	**$-**

Grant Fund DOJ - UASI Grant Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Capital Outlay					
102-21-09-521-520-00	Operating Supplies	$238,978	$-	$-	$-
102-21-09-521-640-00	Machinery & Equipment	$21,791	$-	$304,783	$-
TOTAL UASI GRANT EXPENDITURES		**$260,769**	**$-**	**$304,783**	**$-**

Grant Fund DOJ - Edward Byrne Grant Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Personnel Services					
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	$-	$-	$-
TOTAL BYRNE GRANT EXPENDITURES		**$100,077**	**$-**	**$84,369**	**$-**

Grant Fund State Grant – VOCA (Public Safety)		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Personnel Services					
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	$-	$-	$-
TOTAL STATE GRANT – VOCA (PUBLIC SAFETY)		**$126,530**	**$-**	**$-**	**$-**

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
TOTAL STAFFING	**16.15**	**16.25**	**16.25**	**16.25**	**16.75**

Program Expenditures

Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Buded 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
TOTAL EXPENDITURES	**$456,581**	**$667,955**	**$939,202**	**$803,844**	**$873,726**

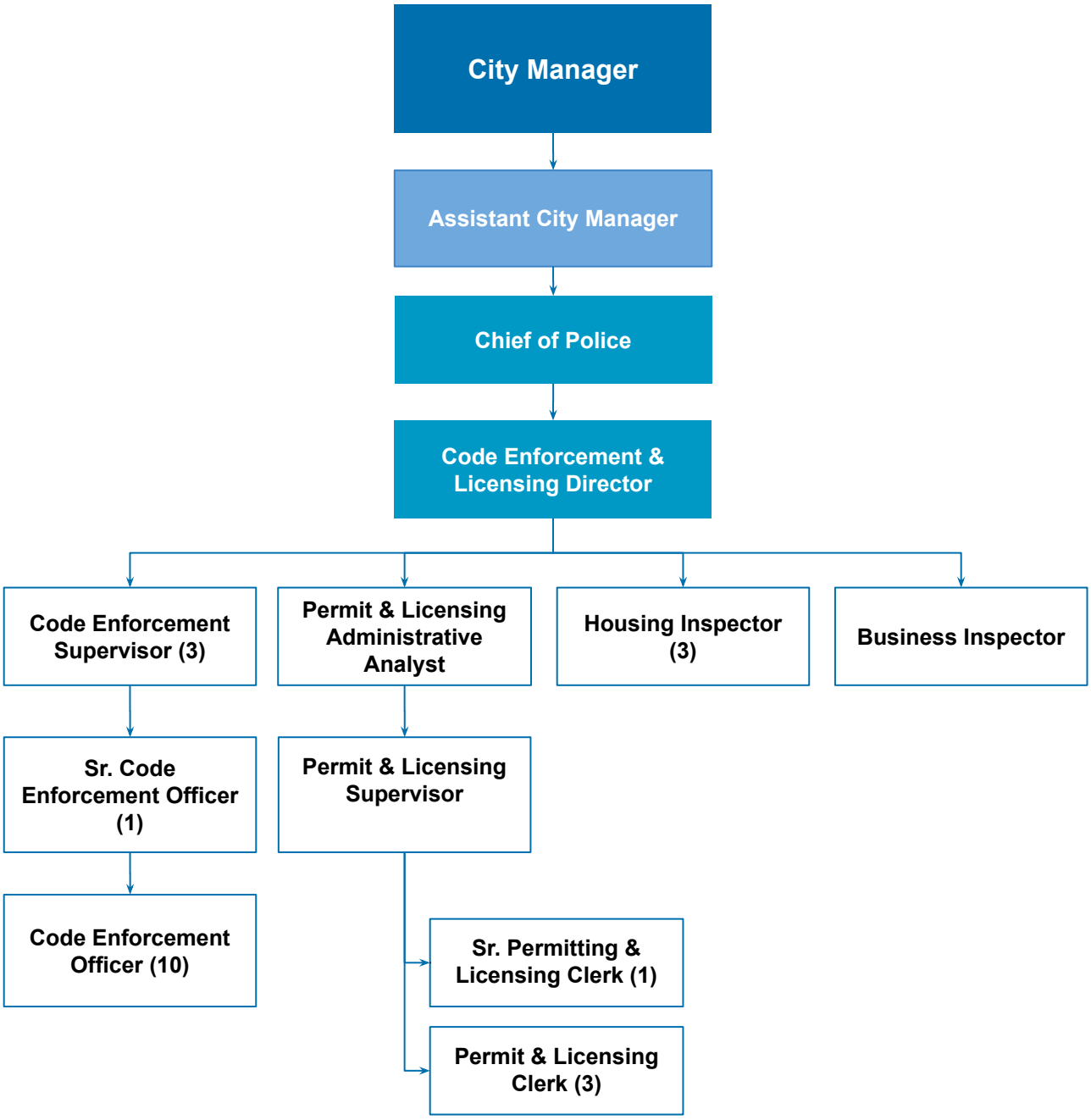
Analysis

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	Adopted 2026 Budget
	School Crossing Guard Program Division				
Personnel Services					
001-21-00-521-102-00	Regular Salaries and Wages	$642,186	$596,257	$1,134,460	$151,756
001-21-00-521-103-00	Other Salaries and Wages (PT/ Temp)	$-	$-	$-	$487,240
001-21-00-521-104-00	Overtime	$4,534	$5,000	$79,682	$5,000
001-21-00-521-105-00	Special Pay	$2,783	$2,160	$4,197	$2,760
001-21-00-521-106-00	Off Duty Services	$88,287	$-	$55,861	$-
001-21-00-521-201-00	FICA	$58,011	$46,177	$96,348	$49,477
001-21-00-521-202-00	Retirement	$85,215	$81,957	$203,128	$90,353
001-21-00-521-203-00	Life and Health Insurance	$28,253	$26,911	$141,172	$35,825
001-21-00-521-204-00	Workers' Compensation	$11,668	$25,182	$40,629	$27,018
001-21-00-521-206-00	ICMA Deferred Comp- Benefit	$2,712	$-	$2,590	$-
Operating Expenditures					
001-21-00-521-340-00	Other Contractual	$2,992	$3,000	$5,267	$3,250
001-21-00-521-400-00	Travel & Per Diem	$-	$-	$-	$3,000
001-21-00-521-440-00	Rentals and Leases	$2,304	$-	$2,694	$-
001-21-00-521-510-00	Office Supplies	$618	$2,000	$2,000	$1,500
001-21-00-521-520-00	Operating Supplies	$4,450	$7,000	$7,896	$12,027
001-21-00-521-525-00	Uniforms	$5,189	$5,000	$6,968	$-
001-21-00-521-540-00	Books, Publications, and Dues	$-	$200	$-	$200
001-21-00-521-550-00	Educational & Training	$-	$3,000	$-	$4,320
TOTAL SCHOOL CROSSING GUARDS		**$939,202**	**$803,844**	**$1,782,892**	**$873,726**

This page is intentionally left blank

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
TOTAL STAFFING	**20.70**	**23.70**	**24.00**	**25.00**	**25.00**

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	$-	$-
TOTAL EXPENDITURES	**$1,720,514**	**$1,730,195**	**$2,174,112**	**$2,587,978**	**$2,825,926**

Analysis

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

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

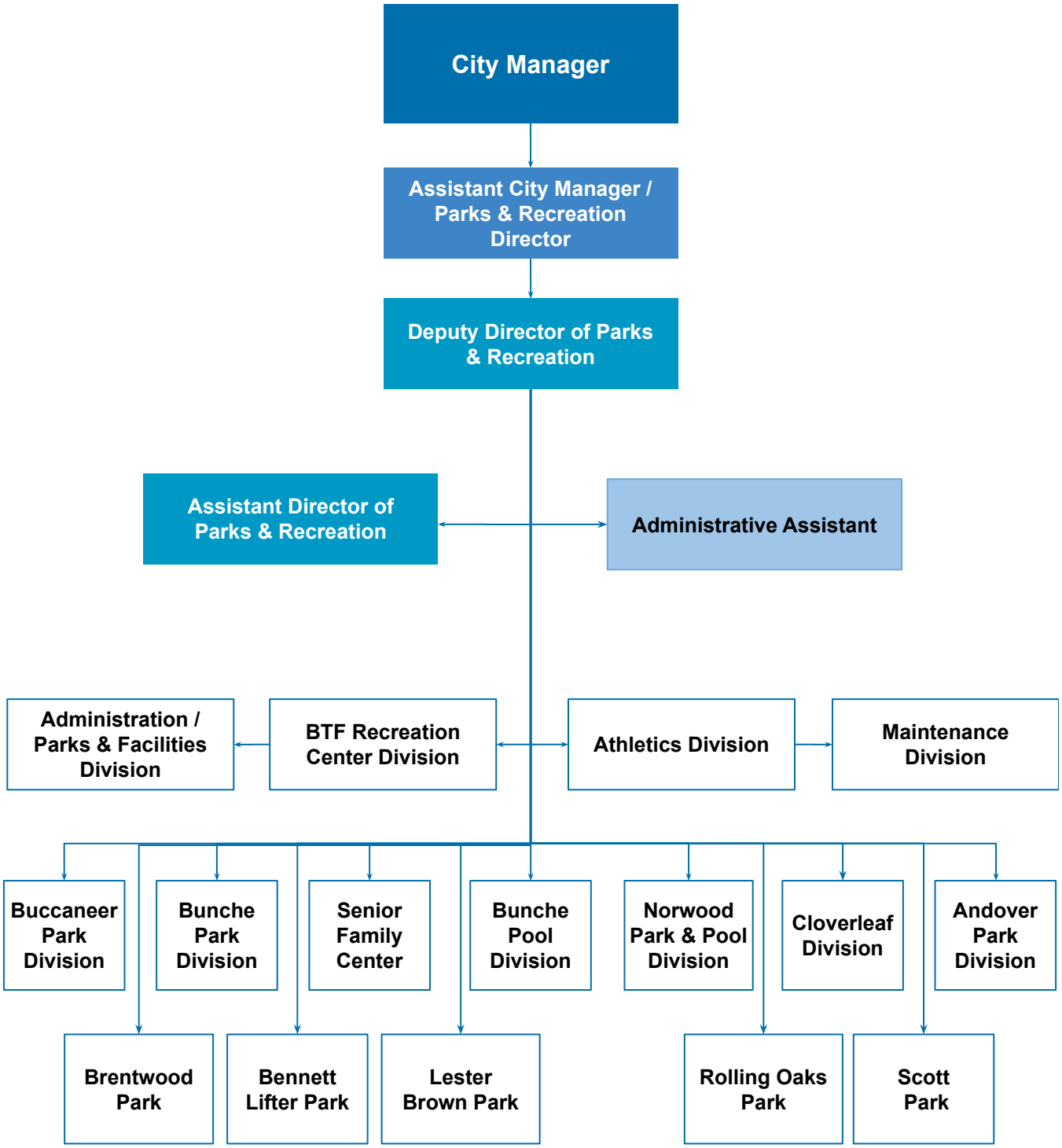
Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG-2	Enhance Effectiveness and Responsiveness	Adopt a Transparent and User-Friendly Resident Feedback Process by making it easy for residents to report issues and track 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	n/a	n/a	24 to 48 hours
			Percentage of cases resolved within 30 days	n/a	n/a	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					
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
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
		Percentage of reduction in repeat violations at the same property	n/a	n/a	70%
		Number of abatements completed or compliance agreements initiated	n/a	n/a	60
	Strengthen Enforcement of Registration of Recreational Vehicles (RVs) by locating and registering RVs to ensure compliance.	Percentage of recreational vehicles registered	n/a	n/a	60%
	Strengthen Enforcement of Vacant, Abandoned, and Blighted Properties by identifying and addressing problem properties that contribute to neighborhood decline.	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
	Increase Voluntary Compliance Through Education and Outreach by providing property owners and residents with clear information about Code requirements and how to comply.	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	Adopted 2026 Budget
Personnel Services					
001-29-01-529-102-00	Regular Salaries and Wages	$1,099,137	$1,485,309	$1,188,880	$1,526,413
001-29-01-529-104-00	Overtime	$200,822	$100,000	$106,511	$130,000
001-29-01-529-105-00	Special Pay	$7,640	$8,400	$8,681	$5,400
001-29-01-529-106-00	Off Duty Services	$838	$-	$956	$-
001-29-01-529-201-00	FICA	$99,546	$121,919	$97,374	$126,913
001-29-01-529-202-00	Retirement	$170,628	$245,143	$173,785	$260,725
001-29-01-529-203-00	Life and Health Insurance	$183,496	$292,711	$223,580	$364,827
001-29-01-529-204-00	Workers' Compensation	$8,404	$30,708	$26,377	$31,501
001-29-01-529-206-00	ICMA Deferred Comp- Benefit	$4,741	$-	$4,338	$-
Operating Expenditures					
001-29-01-529-310-00	Professional Services	$14,125	$-	$78,440	$10,000
001-29-01-529-340-00	Other Contractual	$186,571	$176,330	$59,538	$176,260
001-29-01-529-410-00	Communications Svc.	$5,409	$6,491	$5,408	$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	$13,381	$12,000
001-29-01-529-470-00	Printing & Binding	$15,782	$10,000	$14,290	$10,000
001-29-01-529-493-00	Software License	$119,732	$76,757	$125,354	$132,185
001-29-01-529-510-00	Office Supplies	$3,661	$6,000	$5,109	$6,000
001-29-01-529-520-00	Operating Supplies	$8,268	$6,000	$9,488	$10,000
001-29-01-529-521-00	Computers	$-	$-	$1,489	$-
001-29-01-529-525-00	Uniforms	$5,235	$-	$4,470	$7,000
001-29-01-529-540-00	Books, Publications, and Dues	$2,317	$2,010	$2,405	$2,010
001-29-01-529-550-00	Educational & Training	$1,790	$7,900	$1,300	$7,900
Capital Outlay					
001-29-01-529-643-00	Computer Software	$27,801	$-	$51,833	$-
TOTAL CODE ENFORCEMENT		**$2,174,112**	**$2,587,978**	**$2,202,987**	**$2,825,926**

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	$-
TOTAL EXPENDITURES	**$7,851,626**	**$9,784,517**	**$11,554,874**	**$16,503,766**	**$16,595,512**

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
General Fund Total	**$7,693,875**	**$9,618,998**	**$10,898,628**	**$14,104,105**	**$15,945,512**
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	$-	$-	$-	$-
Grant Fund Total	**$157,751**	**$165,519**	**$385,552**	**$650,000**	**$650,000**
TOTAL EXPENDITURES	**$7,851,626**	**$9,784,517**	**$11,284,180**	**$14,754,105**	**$16,595,512**

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
			Percentage of park amenities compliant with ADA standards	n/a	n/a	100%
		Promote Environmental Stewardship and Sustainability by protecting natural resources and implementing sustainable practices in park operations.	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 Authorized Positions	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
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

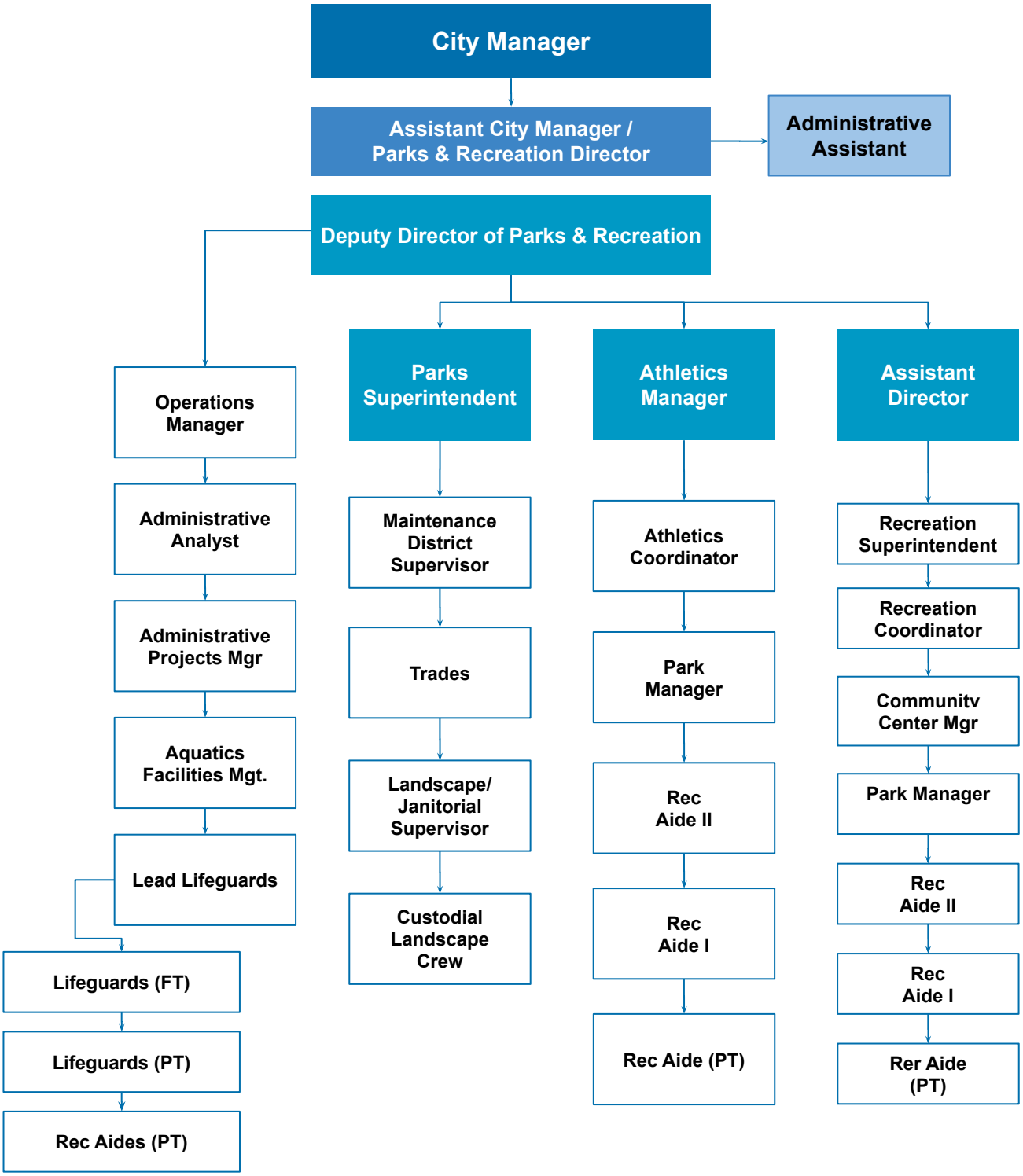
Landscape Crew Worker	6.00	6.00	6.00	6.00	7.00
Trades Worker Supervisor	0.00	0.00	0.00	1.00	1.00
Trades Worker	6.00	6.00	6.00	7.00	7.00
Irrigation Supervisor	0.30	0.30	0.30	0.30	0.30
Park Aide	0.00	6.20	7.00	14.20	15.80
Park Ranger	2.40	3.20	4.00	4.00	4.00
Community Garden Specialist	0.00	0.00	0.00	1.00	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
TOTAL STAFFING	**144.75**	**128.70**	**138.90**	**163.80**	**170.20**

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.

This page is intentionally left blank

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
TOTAL STAFFING	**28.10**	**23.35**	**25.20**	**23.00**	**25.00**

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	$-
TOTAL EXPENDITURES	**$2,052,395**	**$2,167,785**	**$2,349,460**	**$2,854,605**	**$3,395,379**

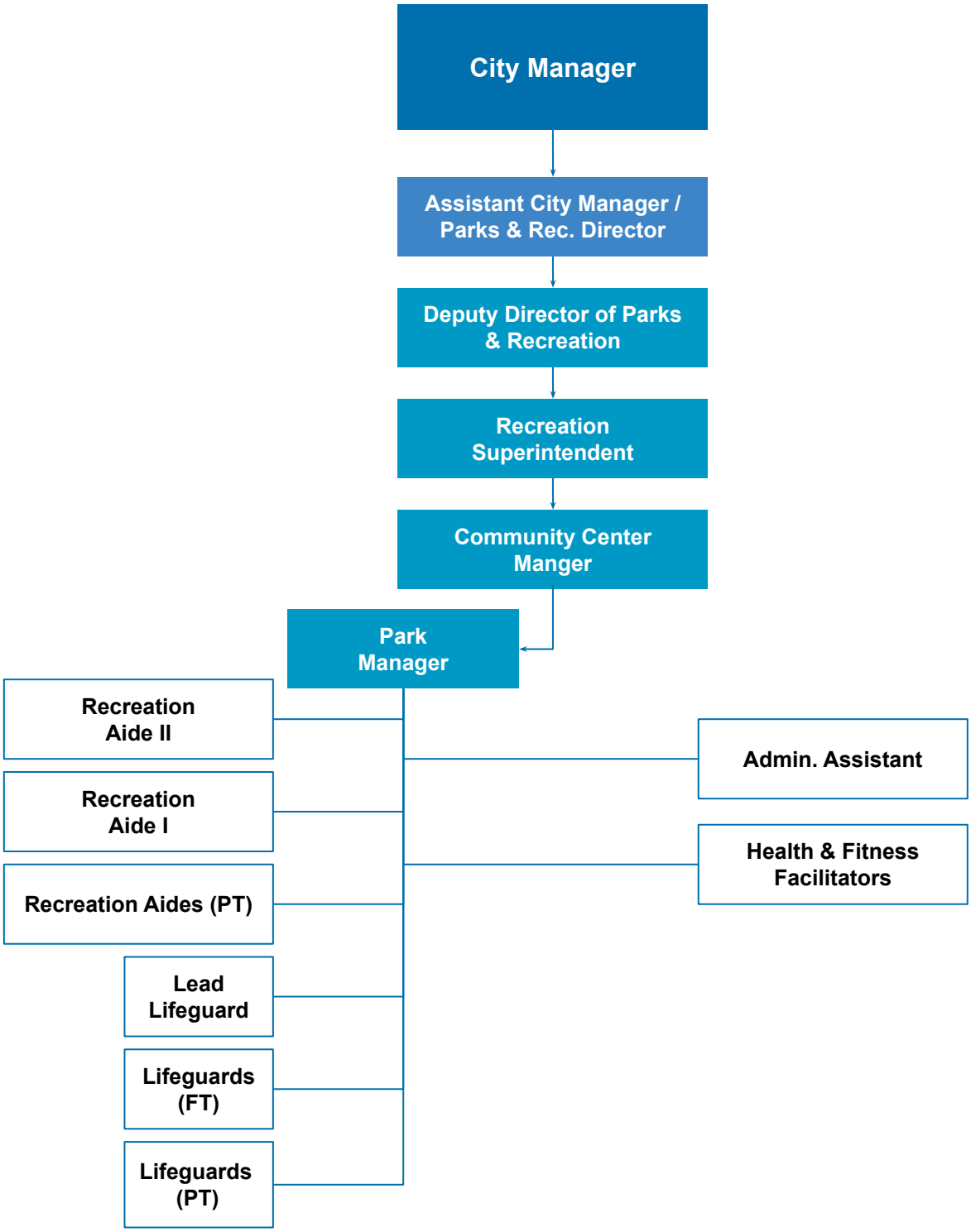
Analysis

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	Adopted 2026 Budget
Administration Division					
Personnel Services					
001-72-00-572-102-00	Regular Salaries and Wages	$1,288,249	$1,526,201	$2,261,959	$1,708,348
001-72-00-572-104-00	Overtime	$39,113	$20,000	$79,689	$20,000
001-72-00-572-105-00	Special Pay	$9,309	$10,080	$13,051	$10,080
001-72-00-572-106-00	Off Duty Services	$-	$-	$7,217	$-
001-72-00-572-201-00	FICA	$102,260	$118,208	$178,475	$128,036
001-72-00-572-202-00	Retirement	$223,635	$241,567	$350,739	$278,820
001-72-00-572-203-00	Life and Health Insurance	$139,532	$206,141	$300,131	$253,386
001-72-00-572-204-00	Workers' Compensation	$17,309	$48,789	$67,814	$53,991
Operating Expenditures					
001-72-00-572-310-00	Professional Services	$4,667	$3,000	$5,520	$3,000
001-72-00-572-313-00	Background Verifications	$59	$-	$(1,412)	$-
001-72-00-572-340-00	Other Contractual	$55,156	$29,000	$65,700	$51,400
001-72-00-572-400-00	Travel & Per Diem	$4,275	$3,000	$12,707	$3,000
001-72-00-572-410-00	Communications Svc.	$2,641	$2,250	$2,307	$2,000
001-72-00-572-411-00	Telephone Services	$68,105	$100,000	$109,801	$60,000
001-72-00-572-431-00	Electricity	$91,660	$105,000	$87,479	$95,000
001-72-00-572-432-00	Water	$31,001	$32,500	$27,886	$30,000
001-72-00-572-433-00	Gas	$-	$120	$-	$-
001-72-00-572-440-00	Rentals and Leases	$15,222	$15,500	$20,466	$15,500
001-72-00-572-460-00	Repairs and Maintenance Service	$14,641	$25,319	$32,970	$100,620
001-72-00-572-461-00	Faciilty/Grounds Maint	$9,467	$17,900	$18,402	$9,800
001-72-00-572-470-00	Printing & Binding	$3,064	$2,350	$5,202	$2,360
001-72-00-572-493-00	Software License	$1,454	$-	$2,150	$-
001-72-00-572-494-00	Advertising	$5,000	$-	$6	$-
001-72-00-572-497-00	Other Obligations	$140,229	$90,730	$101,552	$91,588
001-72-00-572-510-00	Office Supplies	$2,087	$1,000	$1,000	$1,000
001-72-00-572-520-00	Operating Supplies	$64,165	$43,500	$78,700	$464,000
001-72-00-572-525-00	Uniforms	$11,489	$7,000	$10,426	$8,000
001-72-00-572-540-00	Books, Publications, and Dues	$1,947	$3,700	$2,787	$3,700
001-72-00-572-550-00	Educational & Training	$3,724	$1,750	$6,684	$1,750
Capital Outlay					
Non-Operating Expenditures					
001-72-00-572-991-00	Working Capital Reserve	$-	$200,000	$-	$-
TOTAL PARKS & RECREATION - ADMINISTRATION		**$2,349,460**	**$2,854,605**	**$3,849,408**	**$3,395,379**

This page is intentionally left blank

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
TOTAL STAFFING	**18.70**	**21.50**	**21.60**	**22.40**	**22.40**

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
TOTAL EXPENDITURES	**$1,305,608**	**$1,472,503**	**$1,688,283**	**$2,394,797**	**$2,340,604**

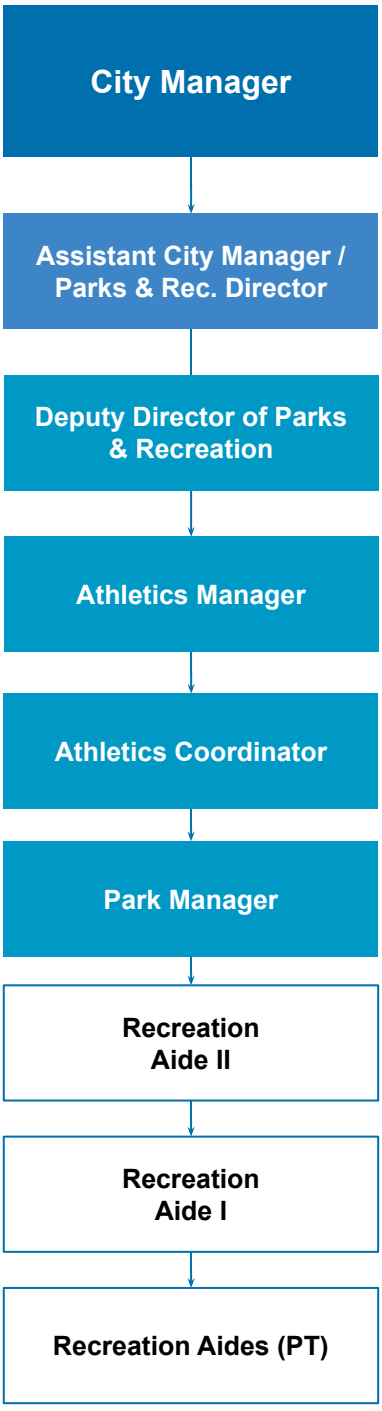
Analysis

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	Adopted 2026 Budget
Betty T. Ferguson Community Center Division					
Personnel Services					
001-72-02-572-102-00	Regular Salaries and Wages	$593,015	$1,035,106	$691,850	$981,064
001-72-02-572-104-00	Overtime	$48,936	$15,000	$41,307	$25,000
001-72-02-572-105-00	Special Pay	$2,283	$1,800	$1,785	$1,200
001-72-02-572-106-00	Off Duty Services	$-	$-	$1,951	$-
001-72-02-572-201-00	FICA	$49,388	$80,471	$55,589	$77,056
001-72-02-572-202-00	Retirement	$86,185	$143,127	$100,682	$141,151
001-72-02-572-203-00	Life and Health Insurance	$59,532	$127,394	$70,100	$166,431
001-72-02-572-204-00	**Workers' Compensation**	$9,684	$42,617	$30,096	$40,371
Operating Expenditures					
001-72-02-572-310-00	Professional Services	$2,175	$19,500	$4,200	$11,750
001-72-02-572-340-00	Other Contractual	$9,319	$8,200	$4,284	$9,640
001-72-02-572-341-00	Contractual Svc. Maint	$7,548	$8,100	$8,100	$8,100
001-72-02-572-344-00	Instructors payments	$51,278	$51,200	$57,284	$49,000
001-72-02-572-400-00	Travel & Per Diem	$162	$500	$1,629	$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	$225,011	$225,000
001-72-02-572-432-00	Water	$57,967	$60,000	$59,717	$60,000
001-72-02-572-440-00	Rentals and Leases	$19,312	$32,971	$39,235	$26,580
001-72-02-572-460-00	Repairs and Maintenance Service	$143,864	$205,088	$208,264	$182,388
001-72-02-572-461-00	Faciilty/Grounds Maint	$257,595	$275,164	$338,661	$277,564
001-72-02-572-470-00	Printing & Binding	$5,087	$3,000	$5,451	$2,750
001-72-02-572-497-00	Other Obligations	$692	$660	$235	$660
001-72-02-572-510-00	Office Supplies	$4,638	$4,500	$4,497	$4,500
001-72-02-572-520-00	Operating Supplies	$47,981	$33,500	$573,139	$18,000
001-72-02-572-525-00	Uniforms	$6,323	$5,500	$8,573	$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	$265	$500
001-72-02-572-550-00	Educational & Training	$1,028	$-	$4,764	$-
TOTAL BTF COMMUNITY CENTER		**$1,688,283**	**$2,394,797**	**$2,536,669**	**$2,340,604**

This page is intentionally left blank

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
TOTAL STAFFING	**17.30**	**7.30**	**4.80**	**4.80**	**4.80**

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
TOTAL EXPENDITURES	**$882,401**	**$1,113,093**	**$981,379**	**$1,027,558**	**$1,056,492**

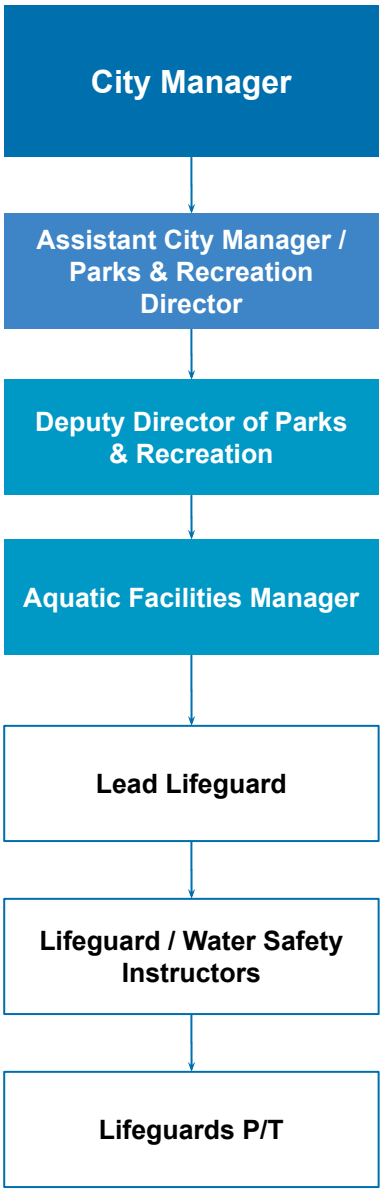
Analysis

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	Adopted 2026 Budget
Athletics Program					
Personnel Services					
001-72-04-572-102-00	Regular Salaries and Wages	$241,990	$252,131	$256,975	$257,015
001-72-04-572-104-00	Overtime	$23,453	$15,000	$50,162	$15,000
001-72-04-572-105-00	Special Pay	$859	$600	$595	$600
001-72-04-572-201-00	FICA	$19,770	$20,481	$22,793	$20,855
001-72-04-572-202-00	Retirement	$36,064	$36,411	$42,222	$38,164
001-72-04-572-203-00	Life and Health Insurance	$51,701	$57,869	$64,921	$71,830
001-72-04-572-204-00	Workers' Compensation	$4,022	$10,387	$11,992	$10,588
Operating Expenditures					
001-72-04-572-310-00	Professional Services	$69,281	$56,700	$68,479	$55,200
001-72-04-572-340-00	Other Contractual	$294,767	$318,000	$430,624	$345,300
001-72-04-572-344-00	Instructor Payments	$7,546	$20,100	$2,271	$20,100
001-72-04-572-400-00	Travel & Per Diem	$2,131	$3,000	$698	$3,000
001-72-04-572-410-00	Communications Svc.	$2,290	$1,200	$2,654	$1,200
001-72-04-572-440-00	Rentals and Leases	$106,466	$73,079	$98,169	$83,040
001-72-04-572-450-00	Insurance	$7,497	$10,000	$8,684	$10,000
001-72-04-572-460-00	Repairs and Maintenance Service	$10,099	$20,000	$7,398	$20,000
001-72-04-572-470-00	Printing & Binding	$817	$-	$1,010	$-
001-72-04-572-510-00	Office Supplies	$746	$600	$600	$600
001-72-04-572-520-00	Operating Supplies	$89,695	$93,000	$110,337	$93,000
001-72-04-572-540-00	Books, Publications, and Dues	$11,140	$38,000	$22,455	$10,000
001-72-04-572-550-00	Educational & Training	$1,045	$1,000	$894	$1,000
TOTAL ATHLETIC DIVISION		**$981,379**	**$1,027,558**	**$1,203,933**	**$1,056,492**

This page is intentionally left blank

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
TOTAL STAFFING	**6.55**	**4.75**	**4.75**	**5.25**	**4.75**

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
TOTAL EXPENDITURES	**$275,572**	**$281,248**	**$318,600**	**$548,876**	**$524,843**

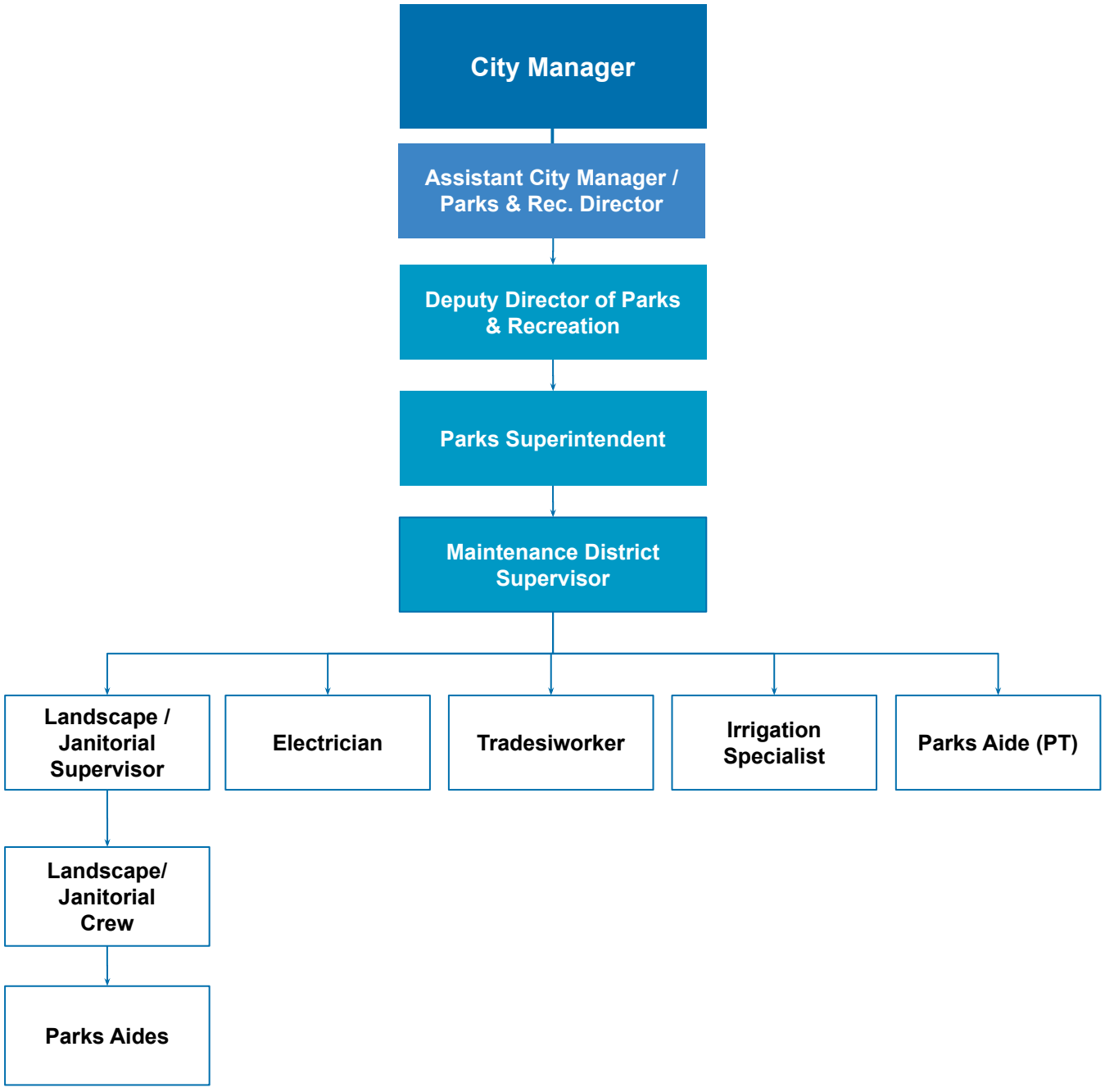
Analysis

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	Adopted 2026 Budget
Bunche Pool Program					
Personnel Services					
001-72-05-572-102-00	Regular Salaries and Wages	$77,937	$230,958	$93,771	$215,243
001-72-05-572-104-00	Overtime	$7,721	$250	$5,291	$250
001-72-05-572-201-00	FICA	$5,651	$17,688	$6,479	$16,485
001-72-05-572-202-00	Retirement	$11,632	$31,517	$13,650	$30,234
001-72-05-572-203-00	Life and Health Insurance	$33,868	$51,024	$23,114	$54,329
001-72-05-572-204-00	Workers' Compensation	$1,303	$9,494	$3,920	$8,847
Operating Expenditures					
001-72-05-572-340-00	Other Contractual	$32,974	$32,618	$22,847	$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	$14,935	$18,000
001-72-05-572-432-00	Water	$83,752	$100,000	$(59,502)	$100,000
001-72-05-572-440-00	Rentals and Leases	$2,929	$3,800	$3,000	$3,800
001-72-05-572-460-00	Repairs and Maintenance Service	$18,056	$13,218	$24,198	$13,468
001-72-05-572-461-00	Faciilty/Grounds Maint	$1,133	$3,390	$4,964	$3,630
001-72-05-572-510-00	Office Supplies	$-	$1,000	$1,000	$1,000
001-72-05-572-520-00	Operating Supplies	$24,871	$26,419	$32,284	$23,919
001-72-05-572-525-00	Uniforms	$1,500	$1,500	$2,239	$1,500
TOTAL BUNCHE POOL		**$318,600**	**$548,876**	**$192,190**	**$524,843**

This page is intentionally left blank

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
TOTAL STAFFING	**20.30**	**27.50**	**28.30**	**30.30**	**30.30**

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	$-
TOTAL EXPENDITURES	**$1,401,273**	**$1,676,782**	**$1,823,580**	**$2,846,798**	**$2,508,303**

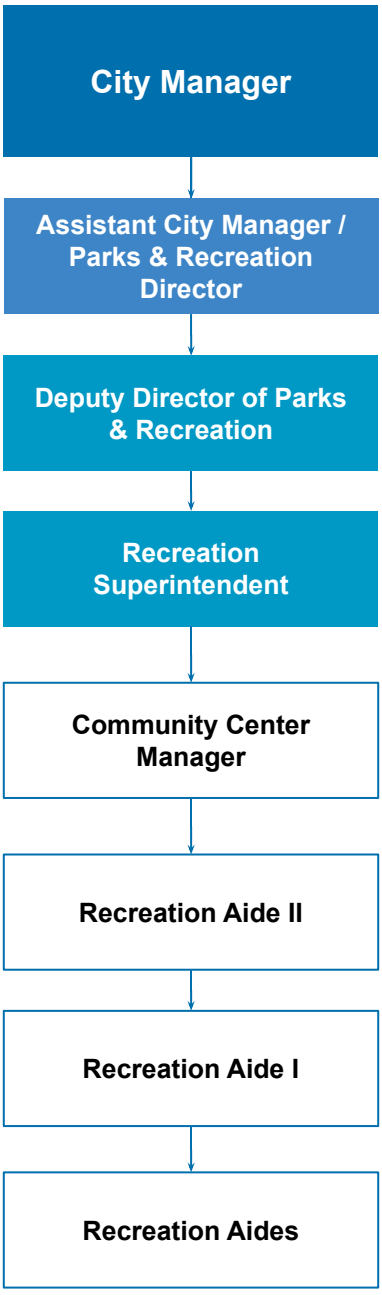
Analysis

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	Adopted 2026 Budget
	Maintenance Division				
Personnel Services					
001-72-01-572-102-00	Regular Salaries and Wages	$795,131	$1,362,278	$843,585	$1,156,349
001-72-01-572-104-00	Overtime	$86,768	$50,000	$109,016	$50,000
001-72-01-572-105-00	Special Pay	$7,788	$4,380	$11,075	$5,220
001-72-01-572-106-00	Off Duty Services	$-	$-	$1,326	$-
001-72-01-572-201-00	FICA	$66,642	$108,376	$70,628	$92,685
001-72-01-572-202-00	Retirement	$117,801	$192,494	$128,634	$169,251
001-72-01-572-203-00	Life and Health Insurance	$152,476	$286,515	$195,439	$307,328
001-72-01-572-204-00	Workers' Compensation	$14,554	$71,808	$41,656	$58,054
001-72-01-572-206-00	**ICMA Deferred Comp - Benefit**	$2,325	$-	$2,157	$-
Operating Expenditures					
001-72-01-572-310-00	Professional Services	$645	$-	$-	$-
001-72-01-572-340-00	Other Contractual	$247,173	$440,599	$297,164	$400,279
001-72-01-572-400-00	Travel & Per Diem	$14	$-	$(14)	$-
001-72-01-572-410-00	Communications Svc.	$2,757	$-	$7,806	$-
001-72-01-572-431-00	Electricity	$608	$1,500	$400	$1,500
001-72-01-572-432-00	Water	$9,073	$3,000	$3,078	$3,000
001-72-01-572-440-00	Rentals and Leases	$31,414	$45,448	$57,592	$45,442
001-72-01-572-460-00	Repairs and Maintenance Service	$93,150	$105,850	$108,692	$97,395
001-72-01-572-461-00	Faciilty/Grounds Maint	$14,932	$25,000	$18,251	$20,000
001-72-01-572-497-00	Other Obligations	$1,125	$-	$-	$-
001-72-01-572-510-00	Office Supplies	$368	$300	$501	$300
001-72-01-572-520-00	Operating Supplies	$107,030	$65,000	$157,273	$60,000
001-72-01-572-525-00	Uniforms	$5,020	$5,500	$6,363	$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	$27,044	$35,000
001-72-01-572-550-00	**Educational & Training**	$-	$1,250	$498	$1,000
Capital Outlay					
001-72-01-572-640-00	Machinery & Equipment	$15,000	$60,000	$83,933	$-
TOTAL PARKS & RECREATION - MAINTENANCE		**$1,823,580**	**$2,846,798**	**$2,172,097**	**$2,508,303**

This page is intentionally left blank

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
TOTAL STAFFING	**7.40**	**9.00**	**9.00**	**9.00**	**9.00**

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
TOTAL EXPENDITURES	**$439,082**	**$597,315**	**$498,524**	**$718,490**	**$717,049**

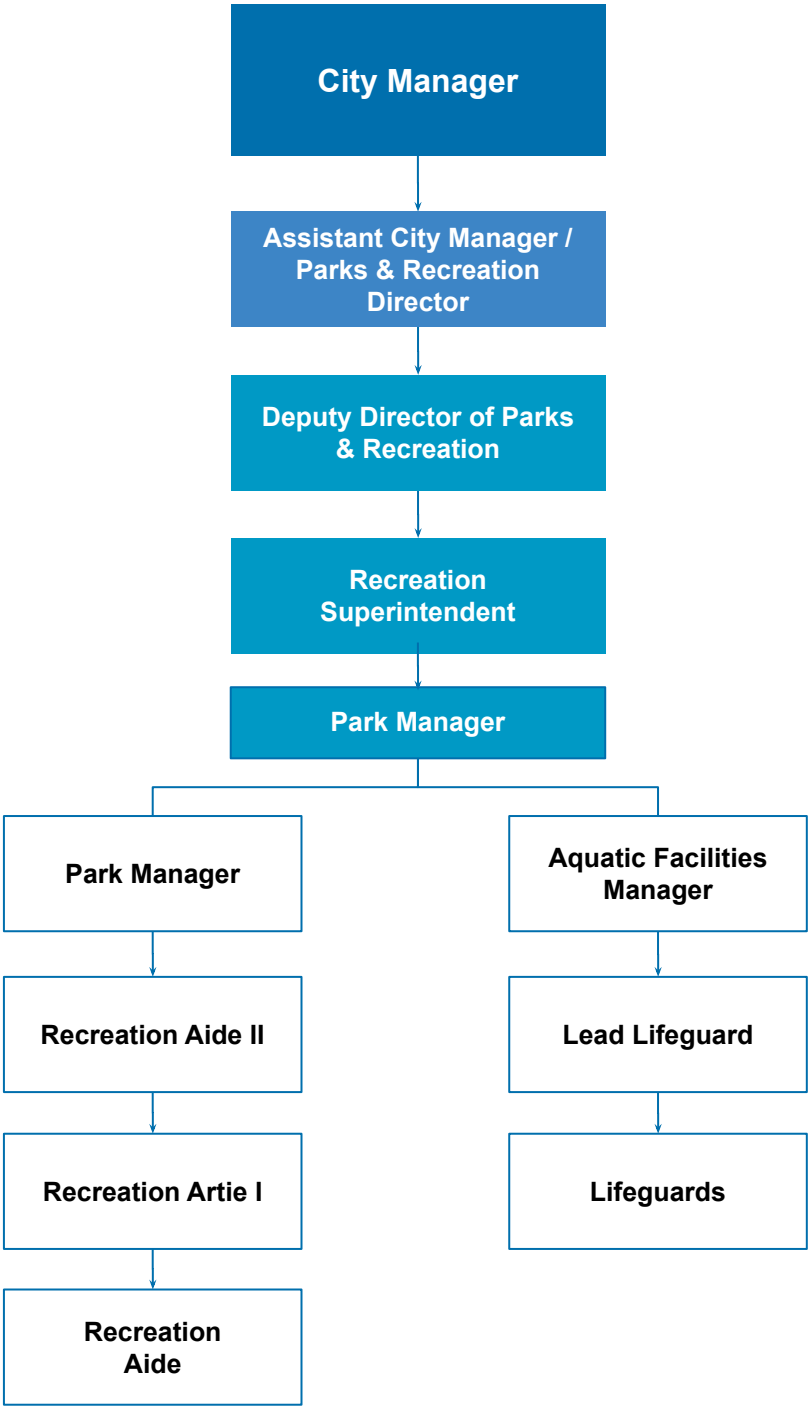
Analysis

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	Adopted 2026 Budget
	Buccaneer Park				
Personnel Services					
001-72-06-572-102-00	Regular Salaries and Wages	$271,117	$372,015	$122,304	$366,638
001-72-06-572-104-00	Overtime	$9,736	$5,000	$8,192	$5,000
001-72-06-572-105-00	Special Pay	$605	$600	$18	$600
001-72-06-572-201-00	FICA	$21,720	$28,888	$9,956	$28,476
001-72-06-572-202-00	Retirement	$32,759	$51,389	$16,596	$52,141
001-72-06-572-203-00	Life and Health Insurance	$25,377	$51,982	$2,600	$43,148
001-72-06-572-204-00	Workers' Compensation	$4,312	$15,313	$5,155	$15,093
Operating Expenditures					
001-72-06-572-340-00	Other Contractual	$65,637	$109,416	$87,065	$110,066
001-72-06-572-400-00	Travel & Per Diem	$636	$-	$-	$-
001-72-06-572-410-00	Communications Svc.	$3,787	$3,000	$2,453	$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	$12,357	$12,000
001-72-06-572-432-00	Water	$7,785	$6,500	$7,335	$6,500
001-72-06-572-440-00	Rentals and Leases	$833	$2,400	$638	$2,400
001-72-06-572-460-00	Repairs and Maintenance Service	$15,039	$21,840	$22,692	$11,840
001-72-06-572-461-00	Faciilty/Grounds Maint	$3,396	$7,056	$8,301	$7,056
001-72-06-572-470-00	Printing & Binding	$251	$500	$500	$500
001-72-06-572-492-00	Special Events	$1,148	$1,500	$890	$1,500
001-72-06-572-497-00	Other Obligations	$83	$-	$450	$-
001-72-06-572-510-00	Office Supplies	$1,019	$1,200	$1,200	$1,200
001-72-06-572-520-00	Operating Supplies	$18,008	$18,775	$32,196	$18,775
001-72-06-572-521-00	Computers	$-	$-	$-	$25,000
001-72-06-572-525-00	Uniforms	$1,000	$1,000	$1,000	$1,000
001-72-06-572-540-00	Books, Publications, and Dues	$160	$650	$-	$650
001-72-06-572-550-00	Educational & Training	$16	$-	$499	$-
TOTAL BUCCANEER PARK		**$498,524**	**$718,490**	**$342,397**	**$717,049**

This page is intentionally left blank

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
TOTAL STAFFING	**12.90**	**7.40**	**6.40**	**5.60**	**5.60**

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
TOTAL EXPENDITURES	**$399,718**	**$555,747**	**$381,566**	**$491,673**	**$478,605**

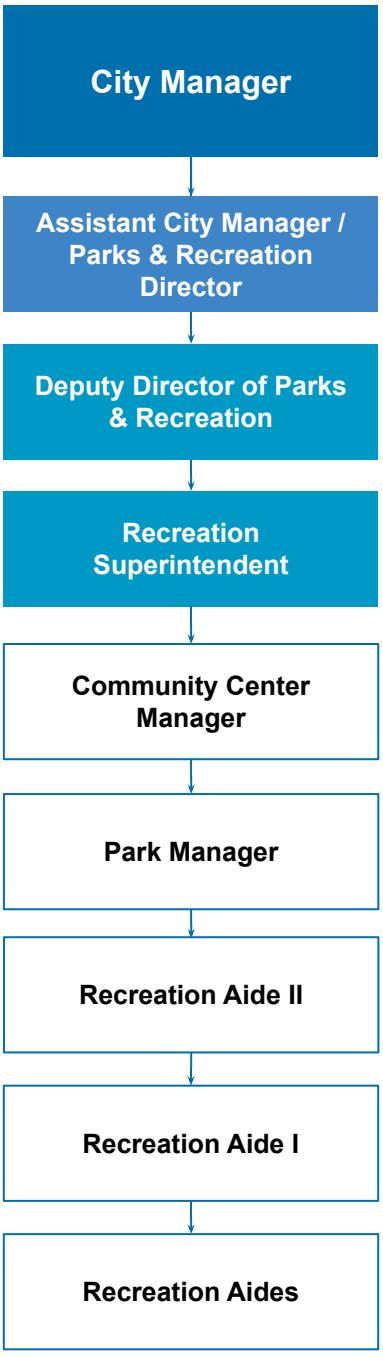
Analysis

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	Adopted 2026 Budget
	Norwood Park				
Personnel Services					
001-72-07-572-102-00	Regular Salaries and Wages	$121,434	$217,897	$95,365	$220,022
001-72-07-572-104-00	Overtime	$14,840	$3,000	$3,614	$3,000
001-72-07-572-105-00	Special Pay	$472	$-	$-	$-
001-72-07-572-201-00	FICA	$10,775	$16,899	$7,818	$17,061
001-72-07-572-202-00	Retirement	$17,422	$30,108	$13,002	$31,290
001-72-07-572-203-00	Life and Health Insurance	$11,862	$14,594	$3,272	$15,600
001-72-07-572-204-00	Workers' Compensation	$2,076	$8,954	$4,156	$9,043
Operating Expenditures					
001-72-07-572-340-00	Other Contractual	$36,795	$41,433	$50,798	$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	$-	$3,751	$-
001-72-07-572-411-00	Telephone Services	$-	$1,500	$-	$1,500
001-72-07-572-431-00	Electricity	$13,849	$12,500	$14,766	$12,500
001-72-07-572-432-00	Water	$6,518	$9,000	$13,412	$9,000
001-72-07-572-433-00	Gas	$15,350	$36,000	$2,769	$20,000
001-72-07-572-440-00	Rentals and Leases	$2,212	$8,778	$2,490	$8,778
001-72-07-572-460-00	Repairs and Maintenance Service	$61,236	$24,508	$70,330	$24,508
001-72-07-572-461-00	Faciilty/Grounds Maint	$2,859	$8,202	$6,762	$8,200
001-72-07-572-470-00	Printing & Binding	$500	$500	$389	$500
001-72-07-572-492-00	Special Events	$1,500	$1,500	$800	$1,500
001-72-07-572-497-00	Other Obligations	$-	$-	$16,564	$-
001-72-07-572-510-00	Office Supplies	$1,626	$1,700	$1,700	$1,700
001-72-07-572-520-00	Operating Supplies	$39,567	$34,150	$58,294	$32,000
001-72-07-572-525-00	Uniforms	$1,500	$1,500	$1,500	$1,500
001-72-07-572-540-00	Books, Publications, and Dues	$-	$700	$250	$700
001-72-07-572-550-00	Educational & Training	$695	$1,250	$175	$1,250
TOTAL NORWOOD PARK		**$381,566**	**$491,673**	**$371,977**	**$478,605**

This page is intentionally left blank

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
TOTAL STAFFING	**10.00**	**5.80**	**5.00**	**4.00**	**4.00**

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	$-	$-	$-
TOTAL EXPENDITURES	**$351,602**	**$503,920**	**$759,653**	**$679,163**	**$520,965**

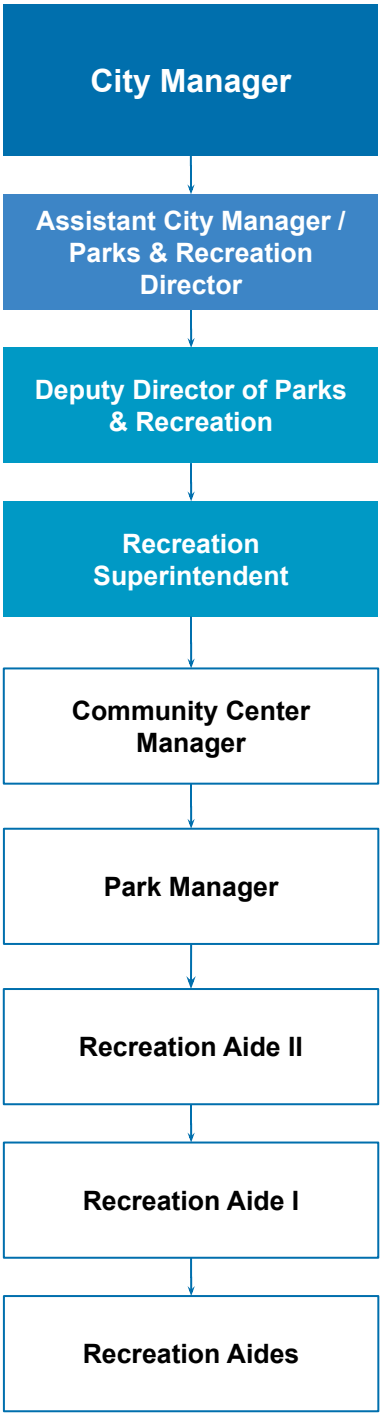
Analysis

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	Adopted 2026 Budget
	Bunche Park				
Personnel Services					
001-72-08-572-102-00	Regular Salaries and Wages	$147,694	$172,238	$114,257	$169,448
001-72-08-572-104-00	Overtime	$4,923	$1,800	$1,950	$1,800
001-72-08-572-105-00	Special Pay	$605	$600	$595	$600
001-72-08-572-201-00	FICA	$11,891	$13,361	$8,895	$13,146
001-72-08-572-202-00	Retirement	$19,910	$23,722	$17,715	$24,026
001-72-08-572-203-00	Life and Health Insurance	$26,071	$26,762	$16,972	$28,610
001-72-08-572-204-00	Workers' Compensation	$2,301	$7,104	$4,792	$6,989
Operating Expenditures					
001-72-08-572-340-00	Other Contractual	$53,328	$62,887	$70,670	$63,667
001-72-08-572-341-00	Contractual Svc. Maint	$67,384	$71,727	$71,727	$71,727
001-72-08-572-344-00	Instructor Payments	$4,740	$10,000	$12,589	$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	$16,955	$4,800
001-72-08-572-411-00	Telephone Services	$540	$-	$270	$-
001-72-08-572-431-00	Electricity	$45,161	$50,000	$47,416	$45,000
001-72-08-572-432-00	Water	$3,829	$4,500	$5,179	$3,750
001-72-08-572-440-00	Rentals and Leases	$9,385	$7,907	$4,492	$7,907
001-72-08-572-460-00	Repairs and Maintenance Service	$33,187	$43,696	$45,292	$43,696
001-72-08-572-461-00	Faciilty/Grounds Maint	$3,708	$8,314	$13,090	$8,554
001-72-08-572-470-00	Printing & Binding	$731	$900	$583	$900
001-72-08-572-492-00	Special Events	$224,180	$150,900	$199,227	$900
001-72-08-572-510-00	Office Supplies	$482	$720	$600	$720
001-72-08-572-520-00	Operating Supplies	$77,477	$13,700	$16,226	$13,700
001-72-08-572-525-00	Uniforms	$900	$900	$900	$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
Capital Outlay					
TOTAL BUNCHE PARK		**$759,653**	**$679,163**	**$670,392**	**$520,965**

This page is intentionally left blank

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
TOTAL STAFFING	**9.00**	**8.20**	**10.20**	**10.20**	**10.20**

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
TOTAL EXPENDITURES	**$492,384**	**$739,904**	**$878,866**	**$1,122,942**	**$1,164,953**

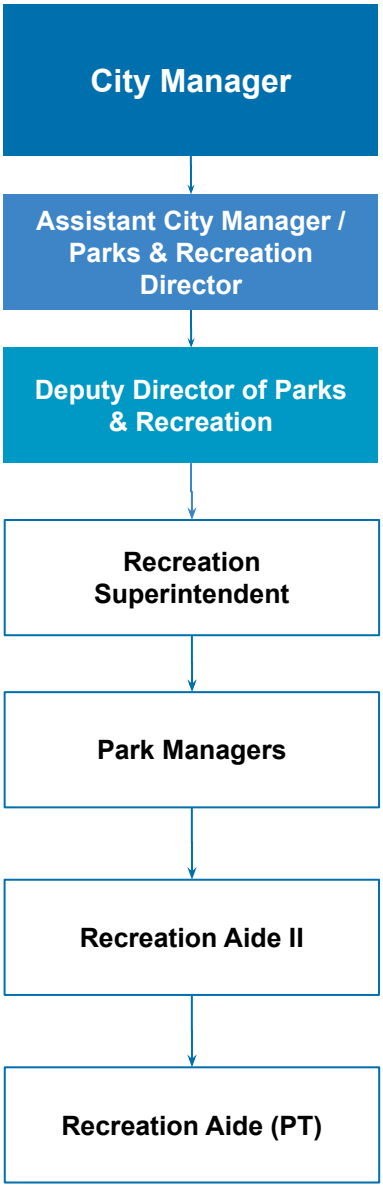
Analysis

In FY25-26, the Senior Center will enhance it's 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	Adopted 2026 Budget
Senior Family Center					
Personnel Services					
001-72-10-572-102-00	Regular Salaries and Wages	$282,445	$450,289	$280,633	$441,390
001-72-10-572-104-00	Overtime	$16,504	$10,000	$13,980	$10,000
001-72-10-572-105-00	Special Pay	$951	$1,200	$1,766	$1,200
001-72-10-572-106-00	Off Duty Services	$-	$-	$1,014	$-
001-72-10-572-201-00	FICA	$22,842	$35,303	$21,930	$34,623
001-72-10-572-202-00	Retirement	$40,848	$62,737	$40,452	$63,330
001-72-10-572-203-00	Life and Health Insurance	$48,946	$91,922	$65,107	$112,713
001-72-10-572-204-00	Workers' Compensation	$4,568	$18,553	$12,070	$18,190
Operating Expenditures					
001-72-10-572-310-00	Professional Services	$3,670	$2,000	$2,000	$2,000
001-72-10-572-340-00	Other Contractual	$257,642	$191,916	$246,477	$225,116
001-72-10-572-341-00	Contractual Svc. Maint	$52,704	$59,202	$60,978	$59,202
001-72-10-572-344-00	Instructor Payments	$27,530	$45,000	$21,200	$30,000
001-72-10-572-400-00	Travel & Per Diem	$763	$-	$-	$-
001-72-10-572-410-00	Communications Svc.	$3,854	$15,624	$4,284	$12,524
001-72-10-572-431-00	Electricity	$31,349	$31,625	$31,842	$31,625
001-72-10-572-432-00	Water	$13,379	$16,500	$14,230	$16,500
001-72-10-572-433-00	Gas	$-	$400	$-	$400
001-72-10-572-440-00	Rentals and Leases	$5,804	$10,500	$15,736	$10,500
001-72-10-572-460-00	Repairs and Maintenance Service	$24,719	$26,380	$23,551	$28,850
001-72-10-572-461-00	Faciilty/Grounds Maint	$1,650	$23,916	$2,676	$23,915
001-72-10-572-470-00	Printing & Binding	$2,482	$2,500	$2,426	$2,500
001-72-10-572-497-00	Other Obligations	$73	$-	$564	$-
001-72-10-572-510-00	Office Supplies	$1,200	$1,000	$1,000	$1,000
001-72-10-572-520-00	Operating Supplies	$31,513	$20,500	$21,737	$33,500
001-72-10-572-525-00	Uniforms	$1,500	$1,500	$1,500	$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	$375	$3,500
TOTAL SENIOR FAMILY CENTER		**$878,866**	**$1,122,942**	**$887,528**	**$1,164,953**

This page is intentionally left blank

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
TOTAL STAFFING	**0.00**	**3.60**	**3.60**	**3.60**	**3.60**

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
TOTAL EXPENDITURES	**$73,617**	**$238,615**	**$229,518**	**$304,413**	**$307,259**

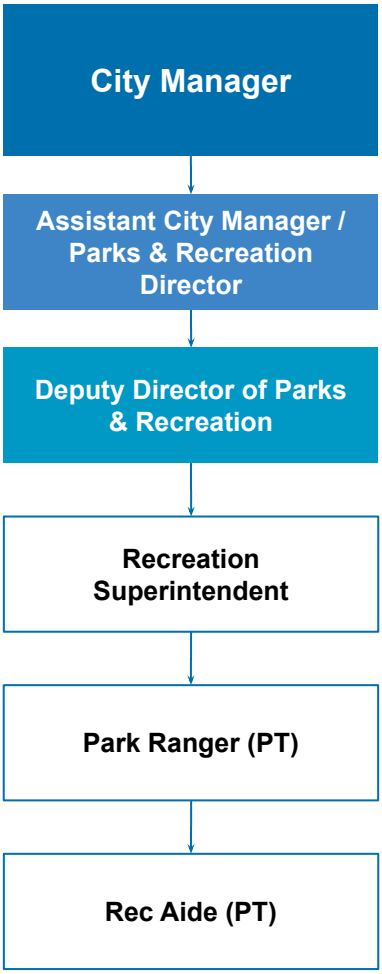
Analysis

In FY25-26, the Cloverleaf Park will enhance it's 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	Adopted 2026 Budget
	Cloverleaf Park Division				
Personnel Services					
001-72-11-572-102-00	Regular Salaries and Wages	$100,844	$141,174	$80,932	$144,672
001-72-11-572-104-00	Overtime	$9,188	$2,000	$7,387	$2,000
001-72-11-572-201-00	FICA	$8,433	$10,952	$6,714	$11,220
001-72-11-572-202-00	Retirement	$14,785	$19,514	$11,340	$20,578
001-72-11-572-203-00	Life and Health Insurance	$16,294	$26,507	$12,516	$32,257
001-72-11-572-204-00	Workers' Compensation	$1,660	$5,801	$3,538	$5,946
Operating Expenditures					
001-72-11-572-340-00	Other Contractual	$25,546	$24,852	$16,628	$25,243
001-72-11-572-341-00	Contractual Svc. Maint	$10,790	$11,721	$11,721	$11,721
001-72-11-572-410-00	Communications Svc.	$6,682	$3,000	$3,668	$3,000
001-72-11-572-431-00	Electricity	$948	$11,250	$3,521	$5,000
001-72-11-572-432-00	Water	$16,584	$10,000	$15,292	$10,000
001-72-11-572-440-00	Rentals and Leases	$2,303	$920	$1,988	$920
001-72-11-572-460-00	Repairs and Maintenance Service	$2,059	$13,066	$9,459	$11,546
001-72-11-572-461-00	Faciilty/Grounds Maint	$650	$7,806	$2,900	$5,806
001-72-11-572-510-00	Office Supplies	$-	$500	$500	$500
001-72-11-572-520-00	Operating Supplies	$12,576	$12,500	$14,716	$15,500
001-72-11-572-540-00	Books, Publications, and Dues	$160	$350	$-	$350
001-72-11-572-550-00	Educational & Training	$16	$2,500	$175	$1,000
TOTAL CLOVERLEAF PARK		**$229,518**	**$304,413**	**$202,995**	**$307,259**

This page is intentionally left blank

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
TOTAL STAFFING	**0.00**	**2.40**	**2.40**	**2.40**	**2.40**

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
TOTAL EXPENDITURES	**$20,223**	**$57,011**	**$122,506**	**$168,164**	**$361,515**

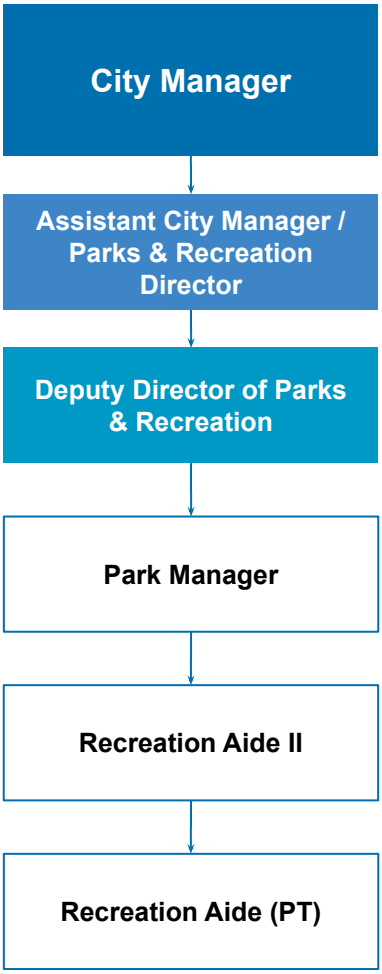
Analysis

In FY25-26, Andover Park will enhance it's 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	Adopted 2026 Budget
Andover Park Division					
Personnel Services					
001-72-12-572-102-00	Regular Salaries and Wages	$60,584	$83,342	$31,001	$82,009
001-72-12-572-104-00	Overtime	$1,985	$-	$714	$2,000
001-72-12-572-201-00	FICA	$4,924	$6,376	$2,426	$6,427
001-72-12-572-202-00	Retirement	$8,071	$11,359	$4,346	$11,786
001-72-12-572-204-00	Workers' Compensation	$930	$3,425	$1,304	$3,371
Operating Expenditures					
001-72-12-572-340-00	Other Contractual	$35,109	$37,912	$35,328	$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	$900	$7,500
001-72-12-572-520-00	Operating Supplies	$8,454	$4,750	$3,674	$204,750
TOTAL ANDOVER PARK		**$122,506**	**$168,164**	**$79,693**	**$361,515**

This page is intentionally left blank

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
TOTAL STAFFING	**0.00**	**0.00**	**3.60**	**3.60**	**3.60**

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	$142,758
TOTAL EXPENDITURES	**$-**	**$73,022**	**$367,341**	**$352,764**	**$362,985**

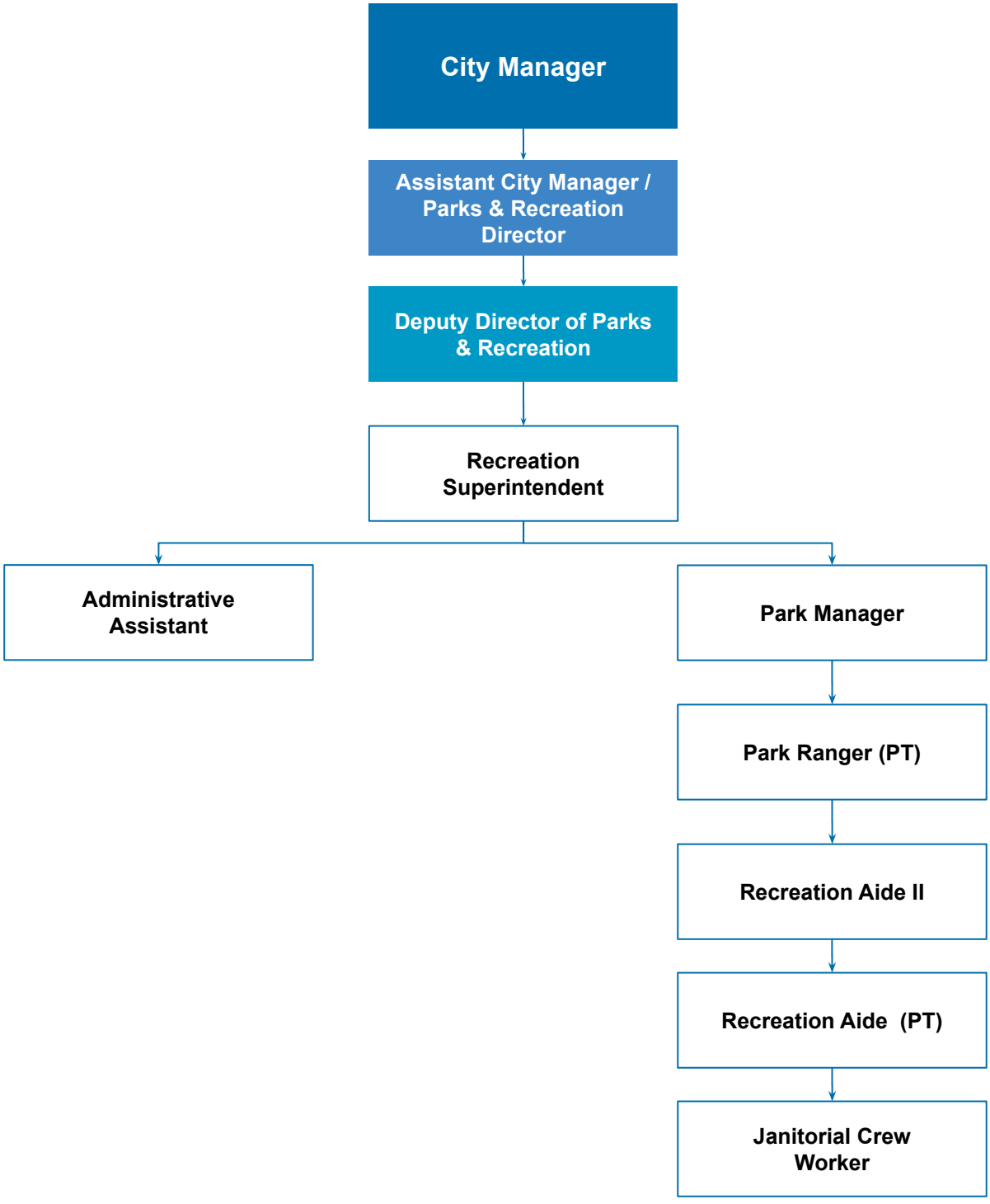
Analysis

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	Adopted 2026 Budget
Bennett Lifter Park Division					
Personnel Services					
001-72-13-572-102-00	Regular Salaries and Wages	$108,716	$138,683	$62,259	$139,104
001-72-13-572-104-00	Overtime	$12,883	$-	$5,682	$10,000
001-72-13-572-105-00	Special Pay	$605	$600	$526	$600
001-72-13-572-201-00	FICA	$9,205	$10,655	$5,055	$11,452
001-72-13-572-202-00	Retirement	$16,527	$18,902	$9,288	$20,919
001-72-13-572-203-00	Life and Health Insurance	$23,231	$26,581	$20,952	$32,410
001-72-13-572-204-00	Workers' Compensation	$1,545	$5,723	$2,756	$5,742
Operating Expenditures					
001-72-13-572-310-00	Professional Services	$-	$-	$7	$-
001-72-13-572-340-00	Other Contractual	$42,198	$79,898	$42,235	$71,536
001-72-13-572-344-00	Instructor Payments	$-	$5,000	$5,175	$2,500
001-72-13-572-410-00	Communications Svc.	$31,895	$3,000	$5,103	$3,000
001-72-13-572-431-00	Electricity	$4,615	$7,000	$5,564	$5,000
001-72-13-572-432-00	Water	$56,302	$6,000	$98,193	$15,000
001-72-13-572-440-00	Rentals and Leases	$-	$1,150	$1,150	$1,150
001-72-13-572-460-00	Repairs and Maintenance Service	$10,305	$9,316	$4,812	$9,316
001-72-13-572-461-00	Faciilty/Grounds Maint	$-	$4,806	$2,778	$4,806
001-72-13-572-470-00	Printing & Binding	$500	$250	$150	$250
001-72-13-572-510-00	Office Supplies	$683	$1,000	$450	$1,000
001-72-13-572-520-00	Operating Supplies	$46,810	$31,500	$35,649	$26,500
001-72-13-572-525-00	Uniforms	$1,200	$1,200	$2,400	$1,200
001-72-13-572-550-00	Educational & Training	$121	$1,500	$-	$1,500
TOTAL BENNETT LIFTER PARK		**$367,341**	**$352,764**	**$310,184**	**$362,985**

This page is intentionally left blank

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
TOTAL STAFFING	**0.00**	**0.00**	**6.40**	**6.40**	**6.40**

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	$190,692
TOTAL EXPENDITURES	**$-**	**$142,053**	**$473,397**	**$593,862**	**$604,661**

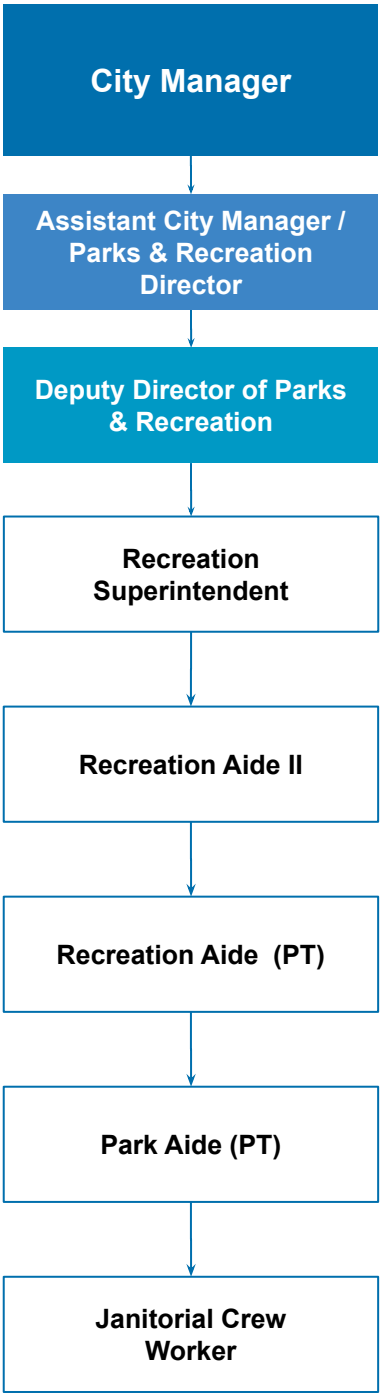
Analysis

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

General Fund Parks & Recreation Department Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
	Lester Brown Park Division				
Personnel Services					
001-72-14-572-102-00	Regular Salaries and Wages	$176,849	$259,220	$215,523	$262,555
001-72-14-572-104-00	Overtime	$26,018	$-	$27,665	$20,000
001-72-14-572-105-00	Special Pay	$588	$600	$632	$600
001-72-14-572-201-00	FICA	$15,458	$19,876	$18,167	$21,661
001-72-14-572-202-00	Retirement	$27,567	$35,331	$33,426	$39,643
001-72-14-572-203-00	Life and Health Insurance	$35,950	$40,004	$50,047	$60,715
001-72-14-572-204-00	Workers' Compensation	$2,826	$8,656	$9,694	$8,795
Operating Expenditures					
001-72-14-572-340-00	Other Contractual	$61,013	$75,999	$61,091	$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	$5,795	$4,500
001-72-14-572-431-00	Electricity	$20,194	$9,000	$20,191	$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	$12,797	$9,852
001-72-14-572-460-00	Repairs and Maintenance Service	$13,865	$12,316	$9,465	$14,061
001-72-14-572-461-00	Faciilty/Grounds Maint	$4,012	$4,806	$5,050	$16,810
001-72-14-572-470-00	Printing & Binding	$364	$250	$-	$250
001-72-14-572-510-00	Office Supplies	$308	$1,000	$709	$1,000
001-72-14-572-520-00	Operating Supplies	$68,234	$43,000	$51,742	$43,000
001-72-14-572-525-00	Uniforms	$1,200	$1,200	$2,400	$1,200
001-72-14-572-540-00	Books, Publications, and Dues	$120	$-	$627	$-
001-72-14-572-550-00	Educational & Training	$658	$2,850	$931	$2,850
Capital Outlay					
001-72-14-572-640-00		$25,955	$-	$-	$-
TOTAL LESTER BROWN PARK		**$499,352**	**$593,862**	**$525,952**	**$604,661**

This page is intentionally left blank

Parks and Recreation Department - BrentwoodPark Division



Parks and Recreation Department - BrentwoodPark 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
TOTAL STAFFING	**0.00**	**0.00**	**0.00**	**7.20**	**7.20**

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	$85,540
TOTAL EXPENDITURES	**$-**	**$-**	**$41,949**	**$462,887**	**$393,431**

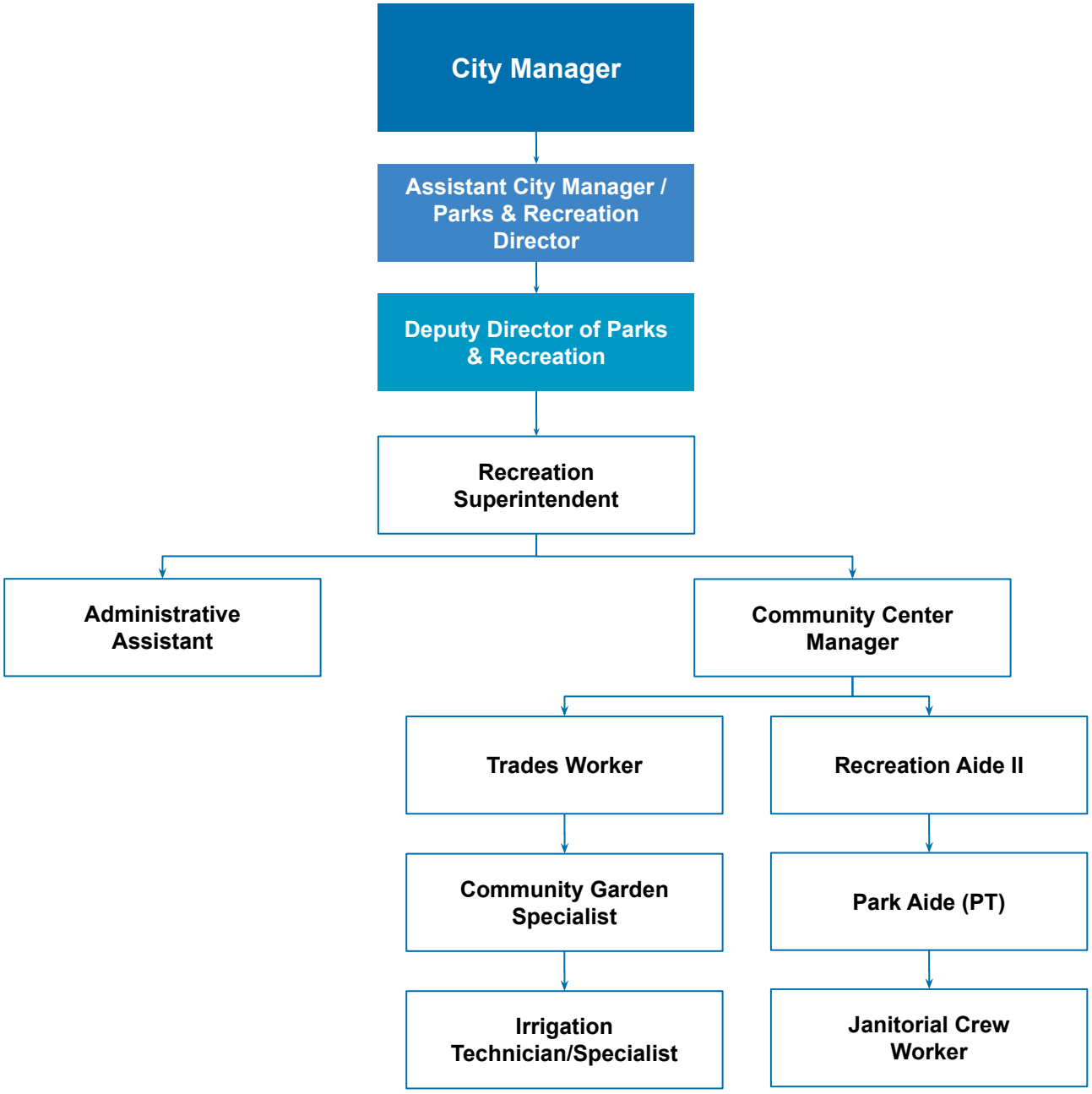
Analysis

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	Adopted 2026 Budget
Brentwood Park Division					
Personnel Services					
001-72-15-572-102-00	Regular Salaries and Wages	$7,130	$261,448	$38,211	$197,758
001-72-15-572-104-00	Overtime	$1,012	$-	$6,238	$2,000
001-72-15-572-201-00	FICA	$606	$19,999	$3,260	$15,281
001-72-15-572-202-00	Retirement	$1,110	$35,634	$6,107	$28,026
001-72-15-572-203-00	Life and Health Insurance	$1,474	$48,312	$12,505	$56,698
001-72-15-572-204-00	Workers' Compensation	$119	$10,742	$1,764	$8,128
Operating Expenditures					
001-72-15-572-340-00	Other Contractual	$4,274	$12,720	$10,525	$10,610
001-72-15-572-410-00	Communications Svc.	$1,065	$-	$2,400	$-
001-72-15-572-431-00	Electricity	$993	$2,000	$3,070	$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	$22,014	$62,480
001-72-15-572-461-00	Faciilty/Grounds Maint	$-	$3,450	$180	$3,450
001-72-15-572-470-00	Printing & Binding	$450	$-	$-	$-
001-72-15-572-520-00	Operating Supplies	$20,248	$3,000	$602	$3,000
001-72-15-572-525-00	Uniforms	$2,748	$-	$-	$-
TOTAL BRENTWOOD PARK		**$41,949**	**$462,887**	**$106,876**	**$393,431**

This page is intentionally left blank

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
TOTAL STAFFING	**0.00**	**0.00**	**0.00**	**16.40**	**15.40**

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	$314,905
TOTAL EXPENDITURES	**$-**	**$-**	**$228,745**	**$1,286,774**	**$1,208,468**

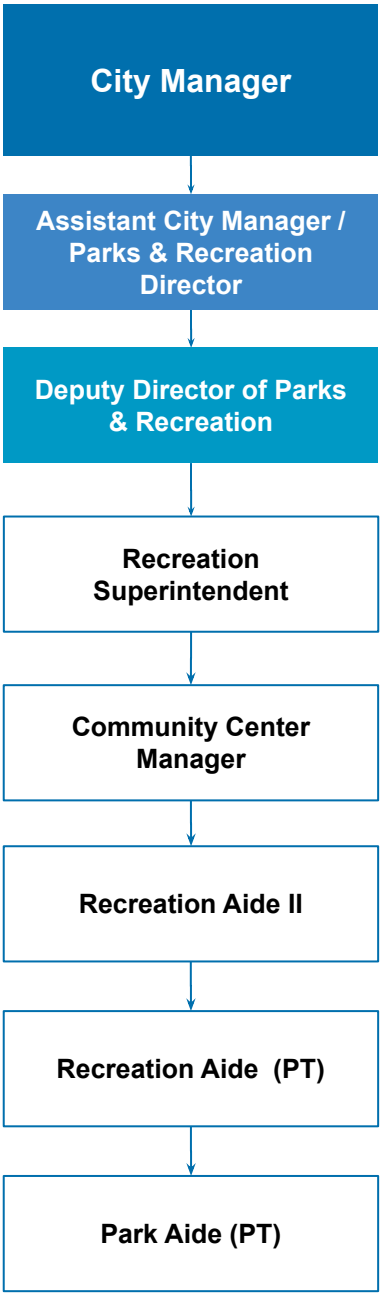
Analysis

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	Adopted 2026 Budget
	Rolling Oaks Park Division				
Personnel Services					
001-72-16-572-102-00	Regular Salaries and Wages	$13,063	$697,515	$74,192	$587,684
001-72-16-572-104-00	Overtime	$-	$-	$4,447	$10,000
001-72-16-572-105-00	Special Pay	$-	$1,200	$-	$1,800
001-72-16-572-201-00	FICA	$989	$53,450	$5,896	$45,861
001-72-16-572-202-00	Retirement	$1,780	$95,070	$10,844	$83,855
001-72-16-572-203-00	Life and Health Insurance	$3,122	$120,973	$17,426	$142,292
001-72-16-572-204-00	Workers' Compensation	$195	$26,676	$3,171	$22,071
Operating Expenditures					
001-72-16-572-340-00	Other Contractual	$3,068	$127,260	$143,911	$145,115
001-72-16-572-344-00	Instructor Payments	$-	$10,000	$14,682	$10,000
001-72-16-572-400-00	Travel & Per Diem	$-	$-	$804	$-
001-72-16-572-410-00	Communications Svc.	$852	$4,000	$4,800	$4,000
001-72-16-572-431-00	Electricity	$-	$9,000	$21,122	$15,000
001-72-16-572-432-00	Water	$-	$6,000	$59,181	$6,000
001-72-16-572-440-00	Rentals and Leases	$-	$14,664	$8,945	$14,664
001-72-16-572-460-00	Repairs and Maintenance Service	$-	$17,870	$14,067	$17,870
001-72-16-572-461-00	Faciilty/Grounds Maint	$1,307	$6,846	$3,360	$7,806
001-72-16-572-470-00	Printing & Binding	$500	$500	$1,174	$500
001-72-16-572-510-00	Office Supplies	$-	$1,000	$1,060	$1,200
001-72-16-572-520-00	Operating Supplies	$202,121	$89,500	$121,647	$87,500
001-72-16-572-525-00	Uniforms	$1,748	$2,400	$3,299	$2,400
001-72-16-572-540-00	Books, Publications, and Dues	$-	$-	$545	$-
001-72-16-572-550-00	Educational & Training	$-	$2,850	$-	$2,850
TOTAL ROLLING OAKS PARK		**$228,745**	**$1,286,774**	**$514,573**	**$1,208,468**

This page is intentionally left blank

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
TOTAL STAFFING	**0.00**	**0.00**	**0.00**	**0.00**	**8.40**

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	$-	$-	$-	$-	$319,113
TOTAL EXPENDITURES	**$-**	**$-**	**$-**	**$-**	**$561,948**

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	Adopted 2026 Budget
	Scott Park Division				
Personnel Services					
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
Operating Expenditures					
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	$-	$-	$-	$2,850
TOTAL SCOTT PARK		**$-**	**$-**	**$-**	**$561,948**

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
TOTAL STAFFING	**7.90**	**7.90**	**7.65**	**7.65**	**7.65**

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
TOTAL EXPENDITURES	**$119,804**	**$165,519**	**$385,552**	**$650,000**	**$650,000**

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	Adopted 2026 Budget
Personnel Services					
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
Operating Expenditures					
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
Capital Outlay					
102-72-03-572-640-00	Machinery & Equipment	$-	$4,100	$-	$2,010
TOTAL YAS PROGRAM GRANT EXPENDITURES		**$385,552**	**$650,000**	**$503,738**	**$650,000**

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
TOTAL STAFFING	**5.60**	**0.00**	**0.00**	**0.00**	**0.00**

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	$-	$-	$-	$-
TOTAL EXPENDITURES	**$35,878**	**$-**	**$-**	**$-**	**$-**

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.

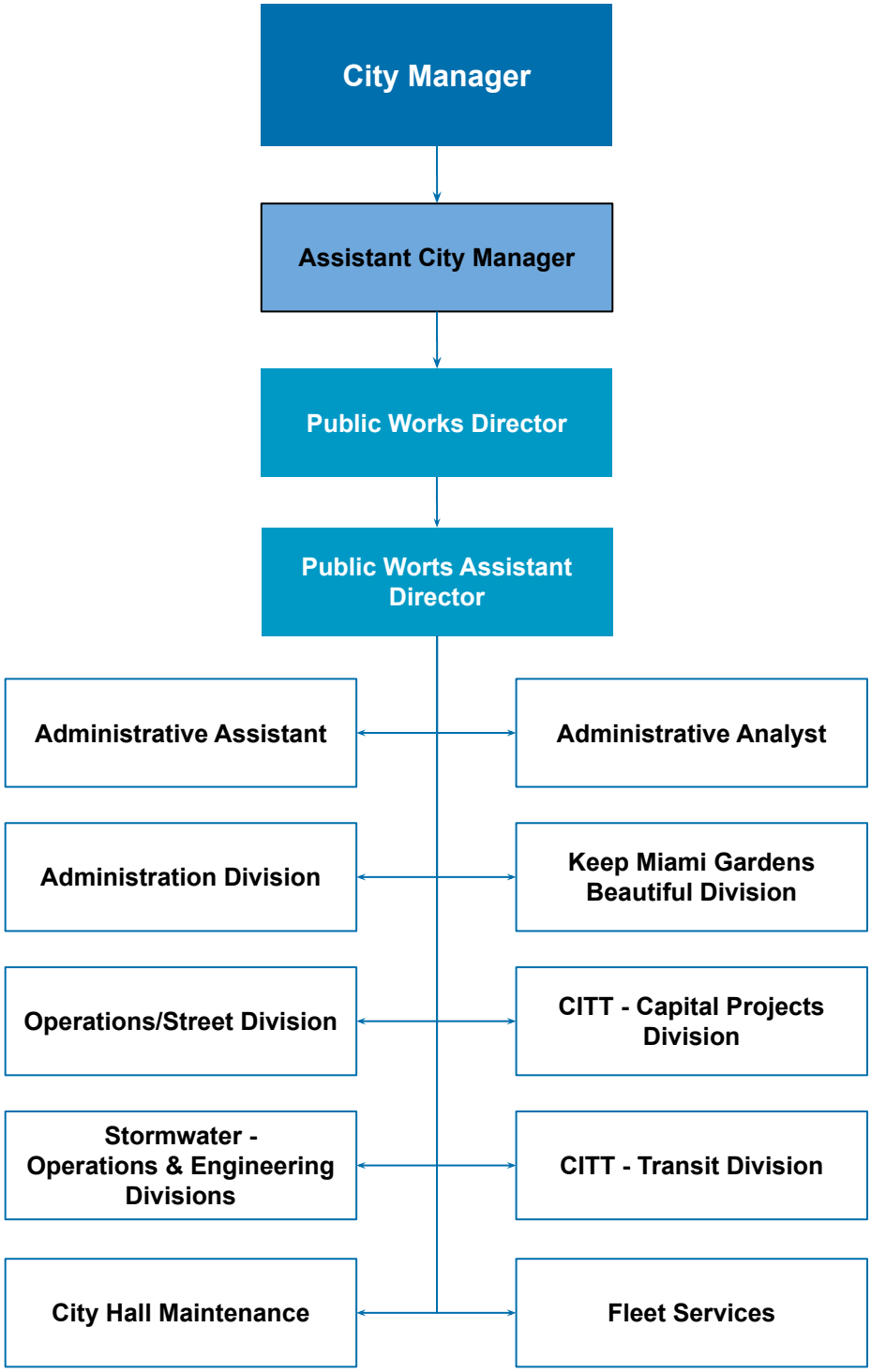
As a part of the Alliance for a Healthier Generation (AHG) / Healthy Out Of School Time (HOST) initiative, children at our camps will be able to learn life skills and lessons that will make them more independent as they go about life. All lessons will be fun and extremely hands on. The kids and campers 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	$-	$-	$-	$-
TOTAL EXPENDITURES	**$2,069**	**$-**	**$-**	**$-**	**$-**

This page is intentionally left blank

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	$4,186,393	$4,376,580	$4,618,774	$5,519,038	$5,724,468
Operating Expenses	$6,144,206	$7,201,556	$8,089,196	$8,977,395	$10,830,447
Capital Outlay	$10,345,366	$5,953,519	$8,714,848	$7,422,000	$7,645,000
Debt Service	$2,413,664	$2,392,433	$2,138,158	$547,264	$547,242
Non-Operating Expenses	$1,640,735	$1,756,801	$2,200,983	$1,487,427	$1,472,540
TOTAL EXPENDITURES	**$24,730,364**	**$21,680,889**	**$25,761,959**	**$23,953,124**	**$26,219,697**

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
General Fund Total	**$12,282,898**	**$5,690,791**	**$7,368,441**	**$5,252,863**	**$6,319,079**
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
Transportation Fund Total	**$9,021,063**	**$12,294,790**	**$14,537,924**	**$11,899,662**	**$12,984,347**
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
Stormwater Fund Total	**$3,426,403**	**$3,695,308**	**$3,855,594**	**$6,800,599**	**$6,916,271**
TOTAL EXPENDITURES	**$24,730,364**	**$21,680,889**	**$25,761,959**	**$23,953,124**	**$26,219,697**

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
		Improve Stormwater and Drainage Systems by reducing flooding risks and protecting water quality through proactive maintenance.	Number of catch basins/manholes to be cleaned and inspected	n/a	n/a	1,800
			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	n/a	n/a	6
			Amount of grants, donations, or sponsorships secured annually	n/a	n/a	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	n/a	n/a	500
			Punctuality of bus arrivals	n/a	n/a	85%
			Average number of riders per month	n/a	n/a	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	n/a	n/a	90%
			Percentage of work orders completed annually	n/a	n/a	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	100%
			Percentage of staff completing annual job-specific trainings	n/a	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	800
			Number of facilities work orders completed	n/a	n/a	900

Public Works Department

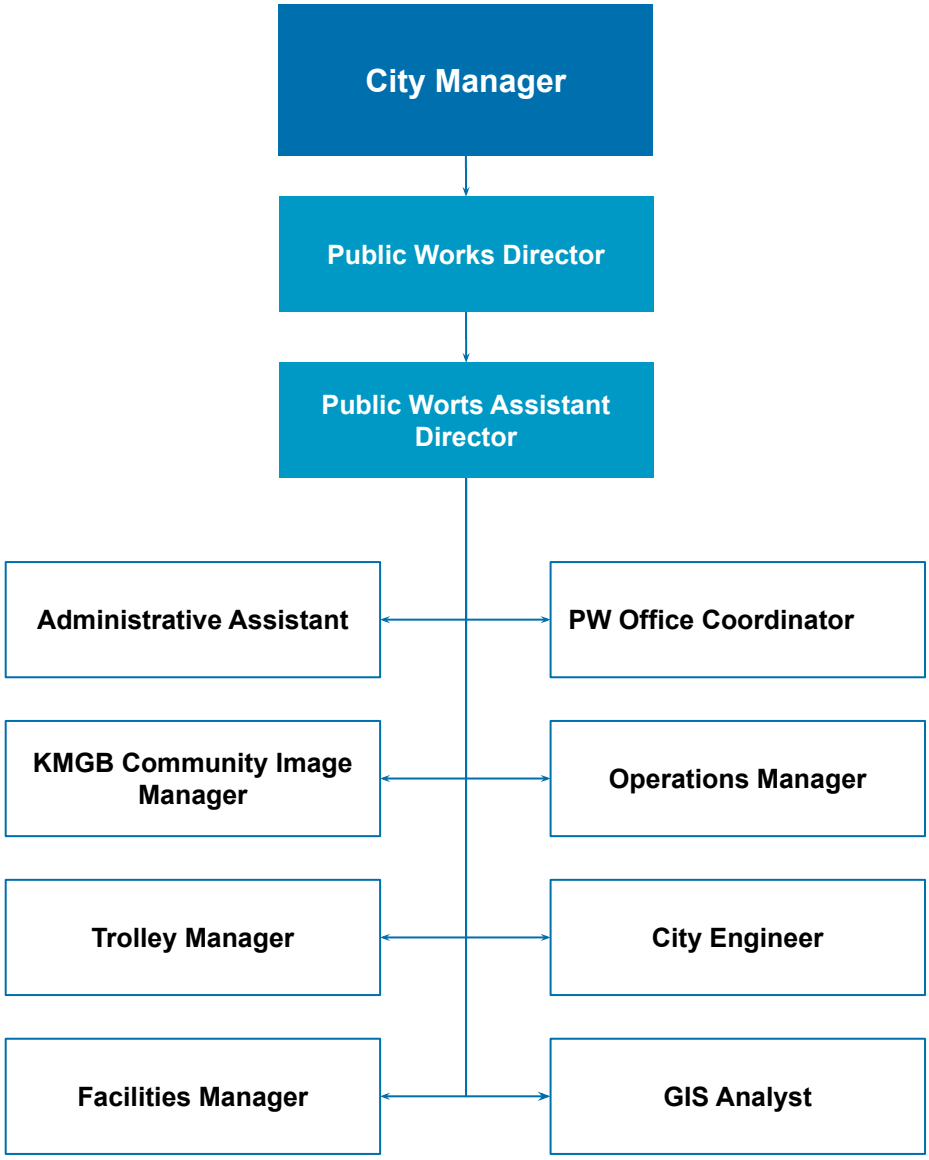
Staffing Levels

Public Works Department 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
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

TOTAL STAFFING	**53.85**	**54.60**	**55.10**	**55.10**	**55.10**

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 PublicWorks Director	1.00	1.00	1.00	1.00	1.00
Public Works Operations Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
GIS Analyst	0.25	0.00	0.00	0.00	0.00
TOTAL STAFFING	**4.25**	**4.00**	**4.00**	**4.00**	**3.00**

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
TOTAL EXPENDITURES	**$1,921,918**	**$2,107,511**	**$2,501,975**	**$1,749,902**	**$1,770,577**

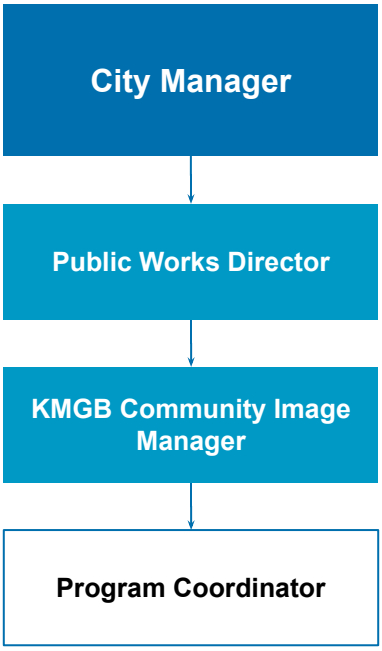
Analysis

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	Adopted 2026 Budget
	Administration Division				
Personnel Services					
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
Operating Expenditures					
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
Capital Outlay					
100-41-00-541-643-00	Computer Software	$27,953	$10,000	$13,805	$10,000
Non-Operating Expenditures					
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
TOTAL ADMINISTRATION		**$2,501,975**	**$1,749,902**	**$1,531,505**	**$1,770,577**

This page is intentionally left blank

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
TOTAL STAFFING	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**

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
TOTAL DIVISION	**$174,599**	**$246,863**	**$215,019**	**$326,818**	**$337,039**

Analysis

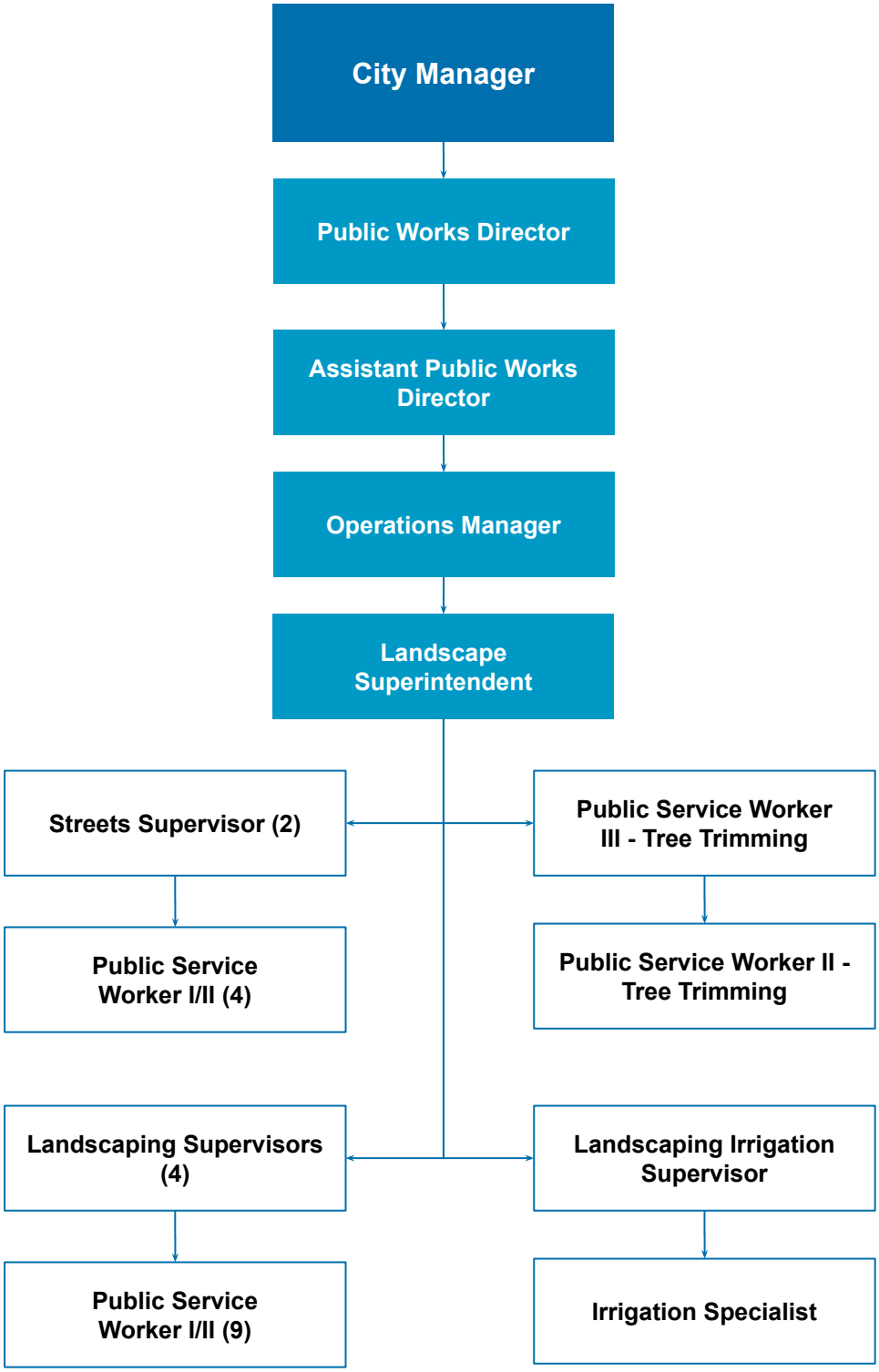
The Division continues to be involved with environmental education. In FY 26, the City continues to provide programs to include the Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, Great American Clean-up, Arbor Day and Recycling.



Transportation Fund Public Works Department Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Keep Miami Gardens Beautiful Program Division					
Personnel Services					
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
Operating Expenditures					
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
TOTAL KEEP MIAMI GARDENS BEAUTIFUL		**$215,019**	**$326,818**	**$204,232**	**$337,039**

This page is intentionally left blank

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
TOTAL STAFFING	**25.45**	**25.45**	**24.95**	**24.45**	**24.45**

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	$-	$-
Total Division	**$2,042,533**	**$2,369,777**	**$2,523,761**	**$2,544,177**	**$2,679,267**

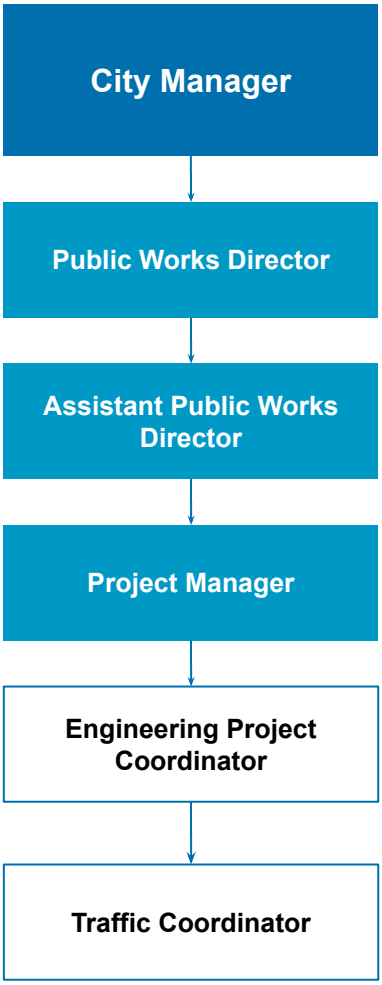
Analysis

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	Adopted 2026 Budget
	Streets Division				
Personnel Services					
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
Operating Expenditures					
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
Capital Outlay					
100-41-02-541-630-01	Lake Lucerne Traffic Calming	$6,600	$-	$-	$-
100-41-02-541-640-01	Leases	$75,879	$-	$-	$-
Debt Service					
100-41-02-541-710-01	Principal- Debt Service (Leases)	$32,912	$-	$-	$-
100-41-02-541-720-01	Interest- Debt Service (Leases)	$474	$-	$-	$-
TOTAL STREETS DIVISION		**$2,523,761**	**$2,544,177**	**$2,160,886**	**$2,679,267**

This page is intentionally left blank

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
TOTAL STAFFING	**2.00**	**3.00**	**3.00**	**3.00**	**3.00**

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	$-	$-
TOTAL EXPENDITURES	**$3,566,880**	**$5,873,314**	**$7,430,675**	**$4,957,274**	**$5,129,273**

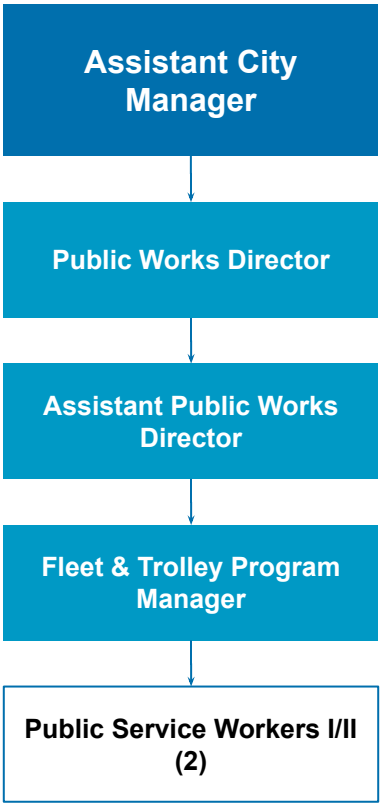
Analysis

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	Adopted 2026 Budget
Citizens Independent Transportation Trust - Capital Projects					
Personnel Services					
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
Operating Expenditures					
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
Capital Outlay					
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
100-41-05-541-630-19	Sidewalk/Resurf (2 Av-7 Av/7 Av 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
Debt Service					
100-41-05-541-710-01	Principal- Debt Service (Leases)	$6,355	$-	$-	$-
100-41-05-541-720-01	Interest- Debt Service (Leases)	$179	$-	$-	$-
TOTAL CITT- CAPITAL PROJECTS		**$7,430,675**	**$4,957,274**	**$8,358,861**	**$5,129,273**

This page is intentionally left blank

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	-
TOTAL STAFFING	**3.00**	**3.00**	**3.75**	**3.75**	**4.00**

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
Total Division	**$1,315,133**	**$1,697,325**	**$1,866,494**	**$2,321,491**	**$3,068,191**

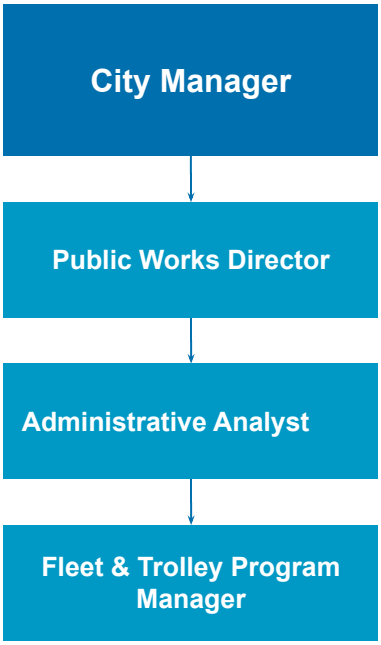
Analysis

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	Adopted 2026 Budget
Citizens Independent Transportation Trust - Transit					
Personnel Services					
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
Operating Expenditures					
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
Capital Outlay					
100-41-06-541-630-00	Infrastructure Improvements	$39,081	$150,000	$100,000	$150,000
TOTAL CITT- TRANSIT		**$1,866,494**	**$2,321,491**	**$2,082,066**	**$3,068,191**
TOTAL TRANSPORTATION FUND EXPENDITURES		**$14,537,924**	**$11,899,662**	**$14,337,550**	**$12,984,347**

This page is intentionally left blank

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
TOTAL STAFFING	**2.00**	**2.00**	**1.25**	**1.25**	**1.00**

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	$-	$-
TOTAL EXPENDITURES	**$11,352,598**	**$4,700,369**	**$6,353,643**	**$4,197,236**	**$5,160,014**

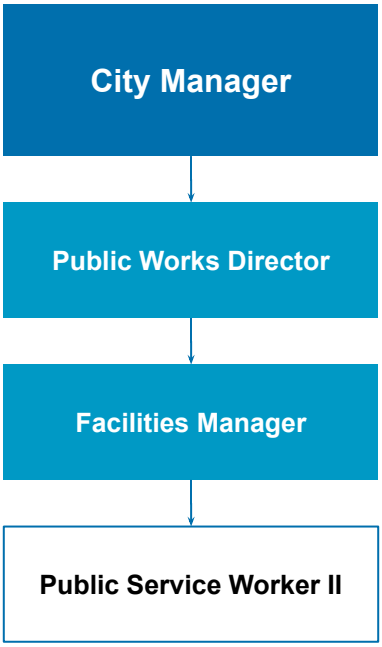
Analysis

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	Adopted 2026 Budget
Personnel Services					
001-19-03-519-102-00	Regular Salaries and Wages	$61,436	$92,017	$79,045	$69,760
001-19-03-519-104-00	Overtime	$318	$-	$1,044	$-
001-19-03-519-105-00	Special Pay	$605	$150	$2,717	$600
001-19-03-519-201-00	FICA	$4,784	$7,051	$6,302	$5,383
001-19-03-519-202-00	Retirement	$8,389	$12,542	$10,998	$9,787
001-19-03-519-203-00	Life and Health Insurance	$10,905	$16,696	$13,018	$16,178
001-19-03-519-204-00	Workers' Compensation	$25	$249	$223	$190
Operating Expenditures					
001-19-03-519-310-00	Professional Services	$900	$-	$-	$-
001-19-03-519-340-00	Other Contractual	$28,836	$72,000	$83,904	$72,250
001-19-03-519-400-00	Travel & Per Diem	$1,200	$800	$749	$1,200
001-19-03-519-440-00	Rentals and Leases	$887,178	$2,645,531	$3,169,956	$3,634,466
001-19-03-519-460-00	Repairs and Maintenance Service	$777,652	$500,000	$760,030	$500,000
001-19-03-519-510-00	Office Supplies	$148	$200	$60	$200
001-19-03-519-527-00	Gasoline & Lubricants	$1,081,791	$850,000	$666,443	$850,000
Capital Outlay					
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	$-	$-	$-
TOTAL FLEET		**$6,353,643**	**$4,197,236**	**$4,794,489**	**$5,160,014**

This page is intentionally left blank

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
TOTAL STAFFING	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**

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
TOTAL DIVISION	**$930,300**	**$990,422**	**$1,014,798**	**$1,055,627**	**$1,159,065**

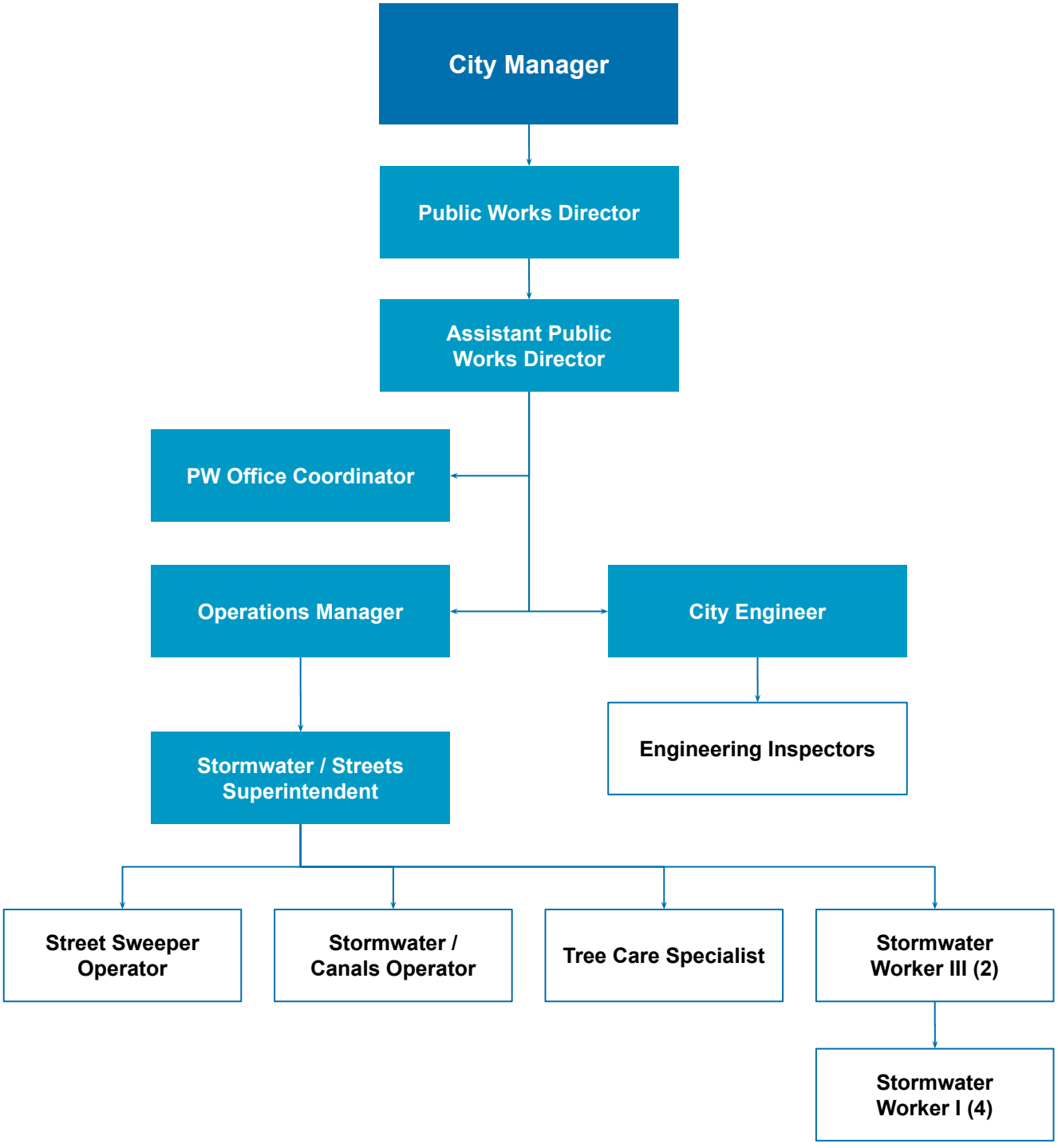
Analysis

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 utiltiy charges.

General Fund City Hall Maintenance Division Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Personnel Services					
001-19-04-519-102-00	Regular Salaries and Wages	$165,220	$172,173	$198,177	$181,235
001-19-04-519-104-00	Overtime	$6,153	$3,500	$33,182	$3,500
001-19-04-519-105-00	Special Pay	$3,364	$2,160	$2,956	$2,160
001-19-04-519-201-00	FICA	$13,441	$13,604	$17,953	$14,297
001-19-04-519-202-00	Retirement	$23,127	$23,944	$27,888	$25,918
001-19-04-519-203-00	Life and Health Insurance	$23,255	$26,815	$21,645	$32,565
001-19-04-519-204-00	Workers' Compensation	$1,025	$2,908	$9,017	$3,029
Operating Expenditures					
001-19-04-519-340-00	Other Contractual	$195,832	$195,769	$192,123	$260,687
001-19-04-519-431-00	Electricity	$252,842	$258,881	$263,901	$258,881
001-19-04-519-432-00	Water	$88,990	$85,000	$106,222	$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	$322,266	$282,927
001-19-04-519-497-00	Other Obligations	$3,127	$1,516	$6,691	$1,516
001-19-04-519-510-00	Office Supplies	$-	$300	$256	$300
001-19-04-519-520-00	Operating Supplies	$3,767	$5,300	$7,073	$5,300
001-19-04-519-525-00	Uniforms	$295	$250	$248	$250
001-19-04-519-527-00	Gasoline & Lubricants	$-	$1,500	$2,617	$1,500
TOTAL CITY HALL MAINTENANCE		**$1,014,798**	**$1,055,627**	**$1,212,215**	**$1,159,065**

This page is intentionally left blank

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
TOTAL STAFFING	**13.15**	**13.15**	**14.15**	**14.65**	**14.65**

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
TOTAL DIVISION	**$3,426,403**	**$3,695,308**	**$3,855,594**	**$6,800,599**	**$6,916,271**

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	Adopted 2026 Budget
	Operating Division				
Personnel Services					
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)	$-	$-	$-
Operating Expenditures					
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	$-	$-	$-
Capital Outlay					
401-41-03-538-635-00	Stormwater Treatment Swale Projects	$-	$180,000	$102,343	$180,000
401-41-03-538-640-00	Machinery & Equipment	$-	$137,000	$85,804	$210,000
Debt Service					
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	$-	$-	$-
401-41-03-538-740-00	**Lease Amortization**	$7,200	$-	$-	$-
Non-Operating Expenditures					
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	Adopted 2026 Budget
	Operating Division				
401-41-03-538-917-00	Transfer to Transportation Fund	$235,246	$242,303	$242,303	$249,572
TOTAL STORMWATER OPERATIONS		**$3,656,862**	**$3,855,345**	**$3,853,032**	**$3,949,987**

Stormwater Utility Fund Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Budget	Adopted 2026 Budget
	Engineering Division				
Personnel Services					
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
Operating Expenditures					
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
Capital Outlay					
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
TOTAL STORMWATER ENGINEERING		**$198,732**	**$2,945,254**	**$5,476,520**	**$2,966,284**
TOTAL STORMWATER UTILITY FUND EXPENDITURES		**$3,855,594**	**$6,800,599**	**$9,329,552**	**$6,916,271**

This page is intentionally left blank

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
TOTAL DEPARTMENT	**$657,348**	**$703,467**	**$708,627**	**$921,081**	**$921,081**

Special Taxing District Fund SLD Crestview Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD CRESTVIEW EXPENDITURES		**$45,117**	**$69,078**	**$66,435**	**$69,078**

Special Taxing District Fund SLD Bunche Park Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD BUNCHE PARK EXPENDITURES		**$50,112**	**$66,956**	**$77,049**	**$66,956**

Special Taxing District Fund SLD Scott Lake Manor Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD SCOTT LAKE MANOR EXPENDITURES		**$59,290**	**$61,069**	**$79,144**	**$61,069**

Special Taxing District Fund SLD Scott Lake Manor East Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD SCOTT LAKE MANOR E. EXPENDITURES		**$133,121**	**$160,647**	**$193,329**	**$160,647**

Special Taxing District Fund SLD Andover Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD ANDOVER EXPENDITURES		**$39,568**	**$76,712**	**$53,381**	**$76,712**

Special Taxing District Fund SLD Stoneybrook Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD STONEYBROOK EXPENDITURES		**$7,878**	**$11,501**	**$12,278**	**$11,501**

Special Taxing District Fund SLD Westwood Manor Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD WESTWOOD MANOR EXPENDITURES		**$5,702**	**$6,601**	**$7,601**	**$6,601**

Special Taxing District Fund SLD Miami Gardens Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD MIAMI GARDENS EXPENDITURES		**$28,574**	**$31,659**	**$42,125**	**$31,659**

Special Taxing District Fund SLD Peachtree Lane Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD PEACHTREE LANE EXPENDITURES		**$7,110**	**$6,552**	**$10,607**	**$6,552**

Special Taxing District Fund SLD Lake Lucerne Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD LAKE LUCERNE EXPENDITURES		**$20,363**	**$23,861**	**$27,147**	**$23,861**

Special Taxing District Fund SLD Andover First Addition Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
131-41-10-541-310-00	Professional Services	$99	$-	$-	$-
131-41-10-541-315-00	Fee Collection Charges	$319	$-	$-	$-
TOTAL SLD ANDOVER 1ST ADD'N EXPENDITURES		**$418**	**$-**	**$-**	**$-**

Special Taxing Distri SLD Liberty Homes Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD LIBERTY HOMES EXPENDITURES		**$23,446**	**$36,833**	**$32,581**	**$36,833**

Special Taxing District Fund SLD Riverdale Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD RIVERDALE EXPENDITURES		**$13,986**	**$24,922**	**$19,546**	**$24,922**

Special Taxing District Fund SLD Rolling Oaks Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD ROLLING OAKS EXPENDITURES		**$12,967**	**$12,083**	**$17,826**	**$12,083**

Special Taxing District Fund SLD Venetian Acres Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD VENTIAN ACRES EXPENDITURES		**$7,966**	**$14,146**	**$12,259**	**$14,146**

Special Taxing District Fund SLD North Dade Country Club Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD N. DADE COUNTRY CLUB EXPENDITURES		**$65,639**	**$69,075**	**$87,469**	**$69,075**

Special Taxing District Fund SLD Bunche Park South Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD BUNCHE PARK SOUTH EXPENDITURES		**$13,369**	**$18,852**	**$18,934**	**$18,852**

Special Taxing District Fund SLD Greendale Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD GREENDALE EXPENDITURES		**$8,233**	**$7,479**	**$10,146**	**$7,479**

Special Taxing District Fund SLD Jordan's Landing Maint Dist Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD JORDAN'S LANDING DIST EXPENDITURES		**$9,321**	**$19,330**	**$2,082**	**$19,330**

Special Taxing District Fund SLD Sunshine State Industrial Park Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD SUNSHINE ST. INDUS PARK EXPENDITURES		**$51,108**	**$60,498**	**$65,882**	**$60,498**

Special Taxing District Fund SLD Air Park Industrial Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD AIR PARK INDUSTRIAL EXPENDITURES		**$5,015**	**$5,524**	**$6,922**	**$5,524**

Special Taxing District Fund SLD Palmetto Lakes Industrial Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD PALMETTO LAKES INDUS EXPENDITURES		**$56,612**	**$69,097**	**$76,175**	**$69,097**

Special Taxing District Fund SLD MDPD Subdivision Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD MDPD SUBDIVISION EXPENDITURES		**$1,706**	**$2,082**	**$2,290**	**$2,082**

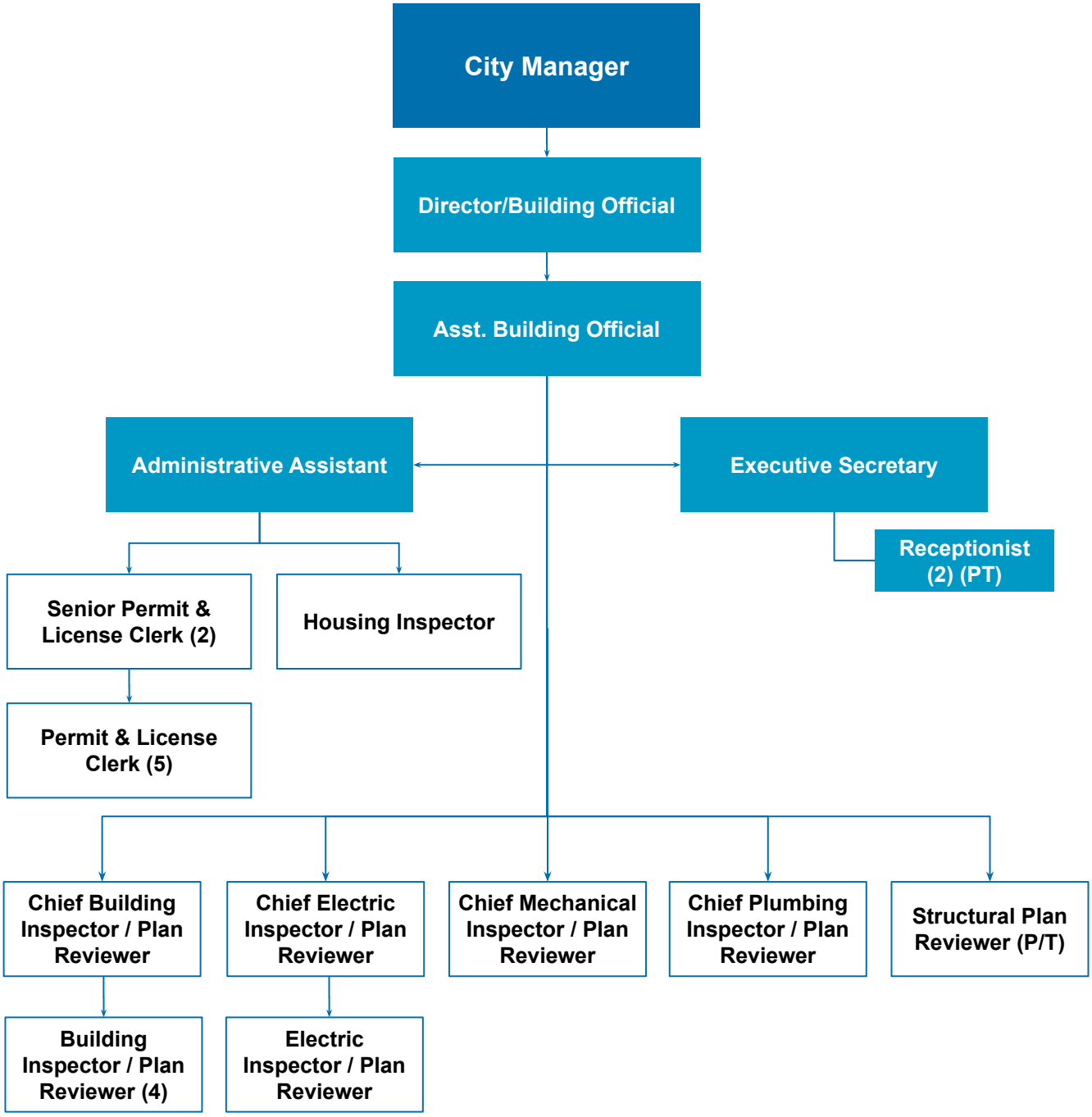
Special Taxing District Fund SLD Park Center Business Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
144-41-10-541-310-00	Professional Services	$15	$15	$-	$-
144-41-10-541-315-00	Fee Collection Charges	$32	$29	$34	$30
144-41-10-541-431-00	Electricity	$4,982	$3,576	$6,839	$3,590
TOTAL SLD PARK CNTR BUSINESS EXPENDITURES		**$5,029**	**$3,620**	**$6,873**	**$3,620**

Special Taxing District Fund SLD Lakes of Tuscany Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD LAKES OF TUSCANY EXPENDITURES		**$11,212**	**$17,997**	**$14,922**	**$17,997**

Special Taxing District Fund SLD Golden Glades Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD GOLDEN GLADES EXPENDITURES		**$13,173**	**$19,244**	**$17,512**	**$19,244**

Special Taxing District Fund SLD Air Park Industrial Maintenance Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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
TOTAL SLD AIR PARK INDUS MAINT EXPENDITURES		**$12,592**	**$25,663**	**$18,240**	**$25,663**
TOTAL SPECIAL TAXING DISTRICT FUND EXPENDITURES		**$708,627**	**$921,081**	**$978,755**	**$921,081**

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
TOTAL STAFFING	**21.25**	**22.10**	**23.10**	**23.10**	**23.10**

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
Total Department	**$3,614,973**	**$3,985,618**	**$4,573,975**	**$4,883,020**	**$4,855,248**

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.

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 Theme - Local Governance					
Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
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

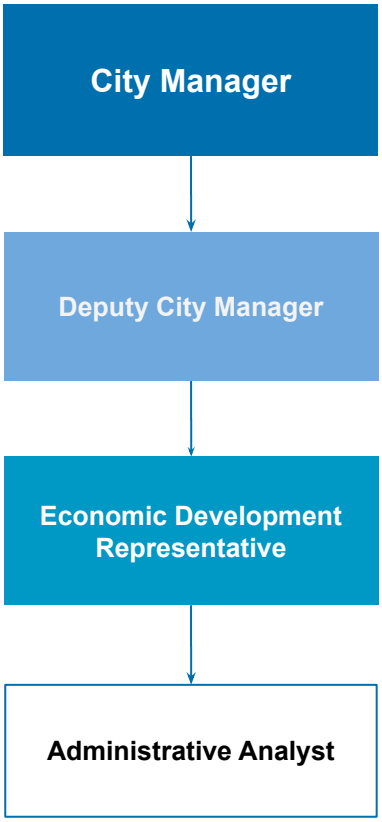
Strategic Theme - Local Governance						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
LG- 2	Enhance Effectiveness and Responsiveness	Adopt a transparent and User-Friendly Resident Feedback Process by making it easy for residents and developers to report issues and track resolution progress to improve efficiency and responsiveness.	Percentage of issues/concerns submitted through online or mobile tools	n/a	n/a	100%
			Percentage of cases notified of resolution status	n/a	n/a	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	n/a	n/a	100%
			Average number of trainings hours completed per employee per year	n/a	n/a	16 hours
			Percentage of inspection staff with required certifications	n/a	n/a	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	n/a	n/a	100%
			Frequency of website and process documentation updates	n/a	n/a	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 structures 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	Adopted 2026 Budget
Development Services Fund Expenditures					
Personnel Services					
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
Operating Expenditures					
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
Capital Outlay					
105-24-02-524-643-00	Computer Software	$32,014	$120,000	$179,687	$-
Debt Service					
105-24-02-524-710-01	Principal- Debt Service (Leases)	$6,260	$-	$-	$-
105-24-02-524-720-01	Interest- Debt Service (Leases)	$206	$-	$-	$-
Non-Operating Expenditures					
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
Total Building Services Department		**$4,573,975**	**$4,883,020**	**$4,075,861**	**$4,855,248**

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
TOTAL EXPENDITURES	**$1,698,898**	**$1,953,258**	**$1,014,168**	**$1,561,134**	**$1,588,906**

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						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
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						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
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						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
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						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Budget FY 2025	Budget FY 2026
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	n/a	n/a	2
			Number of Public Works projects supported	n/a	n/a	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
TOTAL STAFFING	**0.70**	**0.00**	**0.50**	**0.55**	**0.38**

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
TOTAL DIVISION	**$177,538**	**$542,438**	**$349,028**	**$557,486**	**$514,801**

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	Adopted 2026 Budget
Personnel Services					
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
Operating Expenditures					
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
103-13-01-513-550-00	**Educational & Training**	$1,695	$500	$-	$1,394
Non-Operating Expenditures					
103-13-01-513-991-00	Working Capital Reserve	$-	$201,737	$-	$13,321
TOTAL SHIP EXPENDITURES		**$349,028**	**$557,486**	**$388,861**	**$514,801**

Community Development Block Grant (CDBG)

Mission

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

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
TOTAL STAFFING	**2.50**	**1.50**	**1.20**	**1.45**	**1.50**

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
TOTAL DIVISION	**$1,521,360**	**$1,410,820**	**$665,140**	**$1,003,648**	**$970,105**

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	Adopted 2026 Budget
	Administrative and Program				
Personnel Services					
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
Operating Expenditures					
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
Capital Outlay					
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
TOTAL CDBG ADMIN PROGRAM EXPENDITURES		**$664,999**	**$1,003,648**	**$1,754,275**	**$970,105**

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

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
TOTAL STAFFING	**0.00**	**0.00**	**0.00**	**0.00**	**0.10**

Program Expenditures

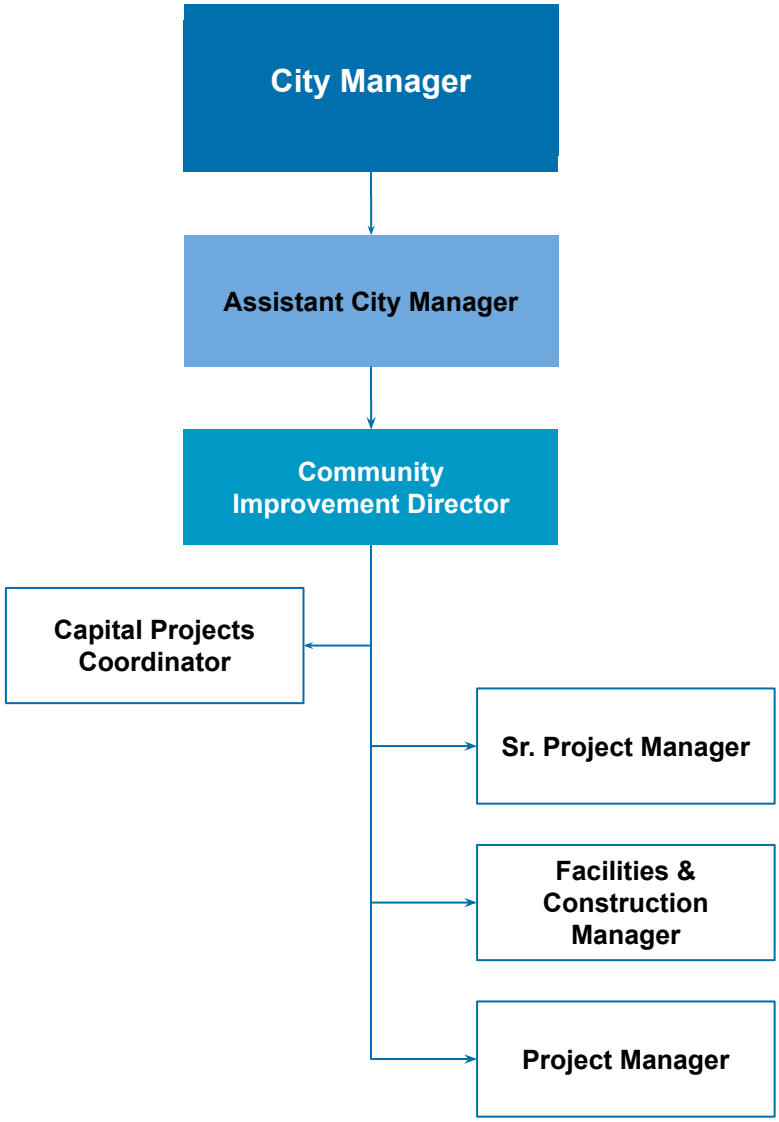
Category	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
Personnel Services	$-	$-	$-	$-	$10,473
Non-Operating Expenses	$-	$-	$-	$-	$93,527
TOTAL DIVISION	**$-**	**$-**	**$-**	**$-**	**$104,000**

Analysis

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

HOME Fund Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
	Administrative and Program				
Personnel Services					
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
Non-Operating Expenses					
118-13-01-513-991-00	Working Capital Reserve	$-	$-	$-	$93,527
TOTAL HOME PROGRAM EXPENDITURES		**$-**	**$-**	**$-**	**$104,000**

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
TOTAL STAFFING	**6.70**	**7.00**	**5.00**	**5.00**	**5.00**

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
TOTAL EXPENDITURES	**$11,480,823**	**$11,021,706**	**$10,422,106**	**$5,348,273**	**$5,431,641**

Analysis

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

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	n/a	n/a	80%
			Average number of trainings completed per employee per year	n/a	n/a	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	n/a	n/a	100%
			Percentage of projects with completed post-construction contractor evaluation	n/a	n/a	100%
			Percentage of contractors in compliance with BREP standards	n/a	n/a	100%
		Improve Transparency and Public Communication by keeping stakeholders informed about project progress.	Percentage of major projects with updated information on website	n/a	n/a	100%
			Number of printed updates shared with the public	n/a	n/a	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						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Actual FY 2025	Actual FY 2026
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						
	Strategic Goals	Objectives	Performance Indicators	Actual FY 2024	Actual FY 2025	Actual FY 2026
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	Adopted 2026 Budget
Capital Improvement Projects Department					
Personnel Services					
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
Operating Expenditures					
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	$-	$-	$-
Capital Outlay					
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	$-	$-	$-
Non-Operating Expenditures					
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	Adopted 2026 Budget
Capital Improvement Projects Department					
300-72-33-572-497-00	Other Obligations	$36,507	$-	$-	$-
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		**$10,422,106**	**$5,348,273**	**$5,384,599**	**$5,431,641**

This page is intentionally left blank

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

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	$5,672,368
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	$4,393,920
TOTAL DEPARTMENT	**$14,069,419**	**$12,224,444**	**$14,757,550**	**$13,298,638**	**$14,208,649**

General Fund Non-Departmental Division Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Personnel Services					
001-19-01-519-102-00	Regular Salaries and Wages	$38,730	$-	$25,458	$-
001-19-01-519-104-00	Overtime	$53	$-	$(53)	$-
001-19-01-519-105-00	Special Pay	$335	$-	$33	$-
001-19-01-519-201-00	FICA	$2,961	$-	$1,948	$-
001-19-01-519-202-00	Retirement	$5,066	$-	$2,666	$-
001-19-01-519-203-00	Life and Health Insurance	$2,823	$-	$-	$-
001-19-01-519-204-00	Workers' Compensation	$39	$-	$69	$-
001-19-01-519-205-00	Unemployment Compensation	$16,293	$10,000	$11,122	$15,000
Operating Expenditures					
001-19-01-519-310-00	Professional Services	$230,134	$172,190	$117,990	$172,190
001-19-01-519-340-00	Other Contractual	$860,710	$1,833,584	$839,830	$1,527,584
001-19-01-519-421-00	Postage & Freight	$40,724	$41,830	$30,269	$41,830
001-19-01-519-440-00	Rentals and Leases	$2,822	$-	$10,254	$-
001-19-01-519-450-00	Insurance	$2,277,189	$3,120,673	$3,332,244	$3,906,105
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	$-	$205,653	$-
001-19-01-519-540-00	Books, Publications, and Dues	$1,791	$124	$1,213	$124
001-19-01-519-587-00	Bank Fees	$326	$-	$613	$-
Non-Operating Expenditures					
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	Emergerency Reserve Build Up	$-	$2,021,930	$-	$1,358,457
TOTAL NON-DEPARTMENTAL		**$14,757,550**	**$13,298,638**	**$10,743,212**	**$14,208,649**

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	$-	$-	$-	$-
TOTAL DEPARTMENT	**$14,052,482**	**$4,642,694**	**$5,717,291**	**$-**	**$-**

Grant Fund Non-Departmental Division Expenditures	2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures				
Capital Outlay				
102-19-01-519-630-02	$5,717,291	$-	$2,805,972	$-
TOTAL GENERAL ADMINISTRATION - GRANTS	**$5,717,291**	**$-**	**$2,805,972**	**$-**

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
TOTAL DEPARTMENT	**$366,844**	**$1,124,492**	**$1,005,688**	**$5,918,773**	**$6,376,120**

Impact Fee Fund Open Space/Parks Impact Fees Program Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Non-Operating Expenditures					
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	$-
TOTAL OPEN SPACE/PARKS FUND EXPENDITURES		**$1,005,688**	**$2,832,186**	**$34,540**	**$3,155,158**

Impact Fee Fund Open Space/Police Impact Fees Program Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Non-Operating Expenditures					
111-21-01-521-991-00	Working Capital Reserve	$-	$2,709,946	$-	$2,839,961
TOTAL POLICE IMPACT FEE FUND EXPENDITURES		**$-**	**$2,709,946**	**$-**	**$2,839,961**

Impact Fee Fund Admin. Impact Fees Program Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Non-Operating Expenditures					
112-19-01-519-991-00	Working Capital Reserve	$-	$376,641	$-	$381,001
TOTAL ADMIN IMPACT FEE FUND EXPENDITURES		**$-**	**$376,641**	**$-**	**$381,001**
TOTAL IMPACT FEES FUND EXPENDITURES		**$1,005,688**	**$5,918,773**	**$34,540**	**$6,376,120**

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
TOTAL DEPARTMENT	**$123,752**	**$241,902**	**$464,063**	**$444,444**	**$444,444**

Formula One Fund Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
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	$-
116-19-01-519-830-01	Other Grants and Aids (Beautification)	$23,297	$-	$-	$-
116-19-01-519-830-02	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
TOTAL FORMULA ONE FUND EXPENDITURES		**$464,063**	**$444,444**	**$271,141**	**$444,444**

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
TOTAL DEPARTMENT	**$14,403,534**	**$10,346,091**	**$14,774,797**	**$8,624,481**	**$8,580,270**

Debt Service Fund Expenditures		2024 Actual	Adopted 2025 Budget	Estimated 2025 Actual	Adopted 2026 Budget
Operating Expenditures					
201-19-01-519-720-00		$1,798,828	$-	$-	$-
Debt Service					
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	$-
201-17-01-517-710-18	Principal- $6.9 MM (refinance $14.4)	$3,415,000	$-	$-	$-
201-17-01-517-710-19	Principal- $50 MM GOB (refinance $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	$-	$-
201-17-01-517-720-18	Interest- $6.9 MM (refinance $14.4)	$107,310	$-	$-	$-
201-17-01-517-720-19	Interest- $50 MM GOB (refinance $60M)	$1,062,334	$1,052,550	$-	$1,042,173
Non-Operating Expenditures					
201-17-01-517-991-00	Working Capital Reserve	$-	$771	$-	$28
TOTAL DEBT SERVICE FUND EXPENDITURES		**$16,573,625**	**$8,625,252**	**$4,723,614**	**$8,580,298**

This page is intentionally left blank



CAPITAL IMPROVEMENT PROGRAM

This page is intentionally left blank

City of Miami Gardens Capital Improvement Program Overview

History of CIP

Because Miami Gardens was only incorporated in 2003, the City's first Capital Improvement Program began in FY 2007. In order to prepare for such a program, in FY 04-05 the City Manager proposed, and the City Council approved, the establishment of a separate budgetary fund called The Capital Project Fund. This fund initially received its revenue from a dedicated .1840 mill revenue stream ($500,000). No expenditures were planned from these funds for FY 0405 or FY 05-06 in order to utilize the monies as a back-up emergency reserve and to assist in cash flow. Programming for these monies, as well as potential grants and other resources begin with the FY 06-07 budget.

In late FY-05, the City issued its first capital bond issue, a $7.5 million, 20 year bond, designed to provide funding to purchase land for a future City Hall and a future Public Works complex. In FY-07, the City issued an additional $14.4 million for a new Police Headquarters as well as other capital acquisitions. In FY-11 the City issued a $55,000,000 Certificate of Participation for the construction of the City Hall. Some of the City's funding in the Capital Project Fund has come from grants especially those projects related to median improvements, bridges or road improvements. These grants were all on a reimbursement basis. In FY-14 the City issued a $60 Million General Obligation Bond for Parks and recreation facilities improvements and purchase of crime prevention equipment. In FY-19 the City refinanced the remaining balance ($6.9 million) on the FY-07 $14.4 million issuance to a taxable refunding revenue bond with PNC Bank. In FY-20 the City refinanced a $50 million of the $60 Million General Obligation Bond issued in FY-14. The refinancing allowed the City to realize overall savings of approximately $4.9 million which allowed the debt service millage to be further reduced beyond the savings achieved from the growth in taxable value.

What is a Capital Project?

Capital projects are major fixed assets or infrastructure with long-term value, such as buildings, roads, bridges and parks. Proposed project requests may originate from staff, City Council and/or citizens. A key feature of a capital project is that funds budgeted for specific projects remain allocated until project completion.

Project budgets are reviewed annually; and, if needed, funding may be adjusted. Projects may be funded by current revenues, grants or by debt financing, depending upon the availability of funds, the nature of the project.

What is a Capital Improvement Program (CIP)?

The City's Capital Improvement Program (CIP) is a planning, budgetary, and prioritizing tool which reflects the City's infrastructure needs (via a list of capital projects) for a five-year time frame. Only the first year of a CIP is required to be balanced; for the remaining four years, potential funding sources have been identified that in future years could be used to help balance the CIP Utilization of these sources cannot be initiated without formal Council approval as part of the budget process. Based on such approval, the five-year CIP should be balanced in future years.

The program consists of projects that generally comply with all or a combination of the following criteria: project costs $5000 or more (minimum threshold); project meets a health and safety standard qualifying it for funding consideration; project enhances a department's productivity. The CIP is updated on an annual basis during budget formulation time.

Capital Improvement Costs

Capital project costs include all expenditures related to land acquisition, planning, design, construction, project management, legal expenses, and mitigation of damages. Departments estimate project costs but consider operating impacts as well, including startup and recurring costs. The start-up costs refer to one-time initial costs to be funded from the operating budget at the time the facility comes on line. Recurring costs are those costs to be borne from the operating budget that cover annual personnel and operating expenses related to the facility. Both start-up and recurring cost details are broken down by project and submitted with the proposed capital project list to the City Council for review and consideration. In this manner, the decision makers can readily recognize the "true" costs of a potential CIP project, and the funding impact once a project is completed and becomes "on-line." The operating cost estimates provide information which is then useful in preparing the City's operating budget.

Capital Improvement Program Process

The Capital Improvement Program process begins during the second quarter of each fiscal year with a Capital Improvement Program meeting attended by all City departments. Instructions for required data and proposed schedules are discussed and revised. Preliminary revenue estimates are disseminated.

In July, City Council may hold a CIP workshop where department managers, Council Members and City residents identify initial proposed revisions to the CIP. Typically, there are not sufficient funds to provide for all of the projects that are identified. These preliminary lists are then reviewed to determine if the projects meet the requirements of the Comprehensive Plan. Once this review is completed, the revised project lists are reviewed by the City Manager and a "balanced CIP" is prepared. It is presented to the City Council along with the preliminary budget in July.

After receiving direction from the Council and implementing any resulting changes, the CIP is approved by the City Council in September. In balancing the CIP, projections of revenues from existing sources are compared to requested capital projects. If there are adequate revenues to fund all the requested projects, the program is balanced. If not, projects must be revised to reduce costs, postponed to a future time period or eliminated from the program. Alternative financing, such as long-term debt, may be proposed in order to provide sufficient revenues to fund requested capital projects. The current fiscal year funding for the approved CIP is incorporated in the proposed budget prepared in August and adopted at the public hearings held in September of each year.

The overall CIP with its five-year time-frame gives a fair indication of the foreseeable infrastructure needs of the City. The CIP helps to structure this decision-making by reviewing both capital project requests as well as the operational impact from the implementation of the program.

The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and sometimes from year to year. Any amendments must be approved by the City Council. Monitoring of the CIP being the responsibility of the City Manager through the City's engineering division and the Capital Projects Department

Summary of FY 25-26 Capital Improvements Program

The FY 25-26 Capital Projects Fund is adopted at $5,431,641. $1,012,790790 is for operating purposes, while the $4,418,851 Interfund transfer is mostly for debt service. The amount in the Capital Projects Fund approved by Council in the Budget Process is different from the schedule for the Five Year Capital Improvement Plan. The Five Year Capital Improvement Plan includes remaining proceeds from the $60 million General Obligation Bond issued in July 2014 and funding available from the County General Obligation Bond as well as the final stage of the City Hall/ Police Headquarter project for the installation of the photovoltaic panels. These proceeds are automatically carried from the previous fiscal year. The Five Year Capital Improvement Plan located on the following page will provide a better idea of what capital project activities the City will incur and where the funding sources are derived from.

Capital Improvement Plan

Funding Sources	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Transportation Fund: CITT	$4,200,000	$4,200,000	$4,200,000	$4,200,000	$4,200,000
Stormwater Fees	$2,850,000	$2,850,000	$2,850,000	$2,850,000	$2,850,000
**City's General Obligation Bond	$6,424,951	$8,105,994	$15,717,150	$-	$-
Total Revenues	**$13,474,951**	**$15,155,994**	**$22,767,150**	**$7,050,000**	**$7,050,000**

*Funding sources for Capital Projects carry over from year to year. Balances above reflect both anticipated revenue and the use of available fund balance.

** In FY 2026, amount reflects total bond proceeds allocated to projects and unallocated interest income.

Capital Improvement Plan

General Obligation Bond Projects	Actuals through FY 2025	GOB Balance FY 2026 Allocation	*Estimated Total Project Cost
A.J. King- Anticipated Completion 2025	$74,913	$811,638	$886,551
Andover Park- Completed 2022	$1,502,566	$-	$1,502,566
Senior Family Center- Completed 2021	$10,835,217	$-	$10,835,217
Bennett M. Lifter Park- Anticipated Completion 2023	$582,403	$-	$582,403
Betty T. Ferguson- Ph 1 Completed 2020, Ph 2 Anticipated 2023	$4,521,122	$-	$4,521,122
Brentwood Pool- Anticipated Completion 2024	$1,184,892	$-	$1,184,892
Buccaneer Park-Completed 2019	$3,956,974	$-	$3,956,974
Bunche Park- Completed 2021	$7,324,755	$-	$7,324,755
Bunche Pool-- Completed 2018	$2,617,002	$-	$2,617,002
Real Time Crime Center (Completed) & ShotSpotter	$3,603,065	$-	$3,603,065
Public Wi-Fi- Completion 2020	$40,001	$-	$40,001
Culinary Arts Institute- Anticipated Completion 2028	$149,533	$3,399,538	$3,549,071
Cloverleaf Park- Completed 2022	$2,067,664	$-	$2,067,664
Lester P. Brown Park- Anticipated Completion 2023	$2,166,212	$-	$2,166,212
Miami Carol City Park- Anticipated Completion 2027	$17,807	$2,956,861	$2,974,668
Myrtle Grove Park- Anticipated Completion 2027	$22,215	$5,149,133	$5,171,348
North Dade Optimist- Completed 2019	$137,244	$-	$137,244
Norwood Park & Pool- Completed 2019	$2,330,738	$-	$2,330,738
Risco Park STEM & AV Center- Anticipated Completion 2028	$1,182,388	$12,317,612	$13,500,000
Rolling Oaks Park- Completed 2025	$3,669,713	$7,830,287	$11,500,000
Scott Park- Anticipated Completion 2026	$286,687	$5,613,313	$5,900,000
West Miami Gardens (Completed)	$96,715	$-	$96,715
Body Cameras (Completed)	$277,976	$-	$277,976
Showmobile (Completed)	$212,254	$-	$212,254

**Other Capital Projects	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Miscellaneous Road Resurfacing per Road Assessment	$100,000	$100,000	$100,000	$100,000	$100,000
Leslie Estates Road and Drainage Improvement Project-Additional funds for construction(Shared with Stormwater- $300,000 and CITT $500,000)	$300,000	$-	$-	$-	$-
Miscellaneous Road Resurfacing per Road Assessment	$300,000	$300,000	$300,000	$300,000	$300,000
Future Road and Sidewalk Improvement Projects to Include Drainage Improvements as needed in the project areas	$2,000,000	$3,000,000	$3,000,000	$3,000,000	$-
Road Re-Striping	$50,000	$50,000	$50,000	$50,000	$50,000
Pavement Preservation Projection	$100,000	$100,000	$100,000	$100,000	$100,000
Sidewalk Stand Alone Project	$250,000	$250,000	$250,000	$250,000	$250,000
Installation of Road Traffic Calming Devices	$250,000	$250,000	$250,000	$250,000	$250,000
Stormwater Treatment Swale Projects	$180,000	$150,000	$150,000	$150,000	$150,000
Biscayne Blueway Trail Design for FDOT Grant for Construction of the Trail	$1,000,000	$-	$-	$-	$-
Small Drainage Projects to address localized roadway flooding -(Shared with Stormwater- $250,000 and CITT $150,000)	$400,000	$400,000	$400,000	$400,000	$400,000
Swale Reshaping Projects	$100,000	$100,000	$100,000	$100,000	$100,000
Riverdale Drainage Improvements	$1,000,000	$-	$-	$-	$-
Stormwater Master Plan Activ. Project	$50,000	$50,000	$50,000	$50,000	$50,000
Miscellanous Drainage Improvements	$-	$1,300,000	$1,300,000	$1,300,000	$1,300,000

**Other Capital Projects	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Coconut Cay Neighborhood Sidewalk Improvements (Streets in the Coconut Cay community, bounded by NW 7 Ct, NW 14 Pl, NW 204 St, and NW 206 Ter)	$600,000	$-	$-	$-	$-
Riverdale Drainage Improvements Section of Riverdale Area bounded by NW 27 Ct, NW 32 Ave, NW 208 Ter, and NW 210 Ter	$1,000,000	$-	$-	$-	$-
BTF Trail (NW 191 Street Shared Path)	$500,000	$-	$-	$-	$-
Kings Gardens 2 Neighborhood Sidewalk Improvements (Public roadways in the area bounded by NW 42 Ave, NW 47 Ave, NW 183 St and NW 191 St)	$600,000	$-	$-	$-	$-
Andover East Neighborhood Sidewalk Improvements (Streets in the area bounded by NW/NW 205 Ter, NW 215 St, NW 2 Ave and NE 2 Ave)	$600,000	$-	$-	$-	$-
Leslie Estates 1 & 2 Neighborhood Drainage Improvements Project - FDEP Grant	$1,600,000	$-	$-	$-	$-
BTF Trail (NW 191 Street Shared Path) Federal LAP	$1,000,000	$-	$-	$-	$-
Biscayne Blueway Trail- Local Match for Construction of the Trail	$1,850,000	$-	$-	$-	$-
Repetitive Loss Properties Drainage Improvements Project	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000

Notes:

*Includes funding from GOB, Impact Fees, QNIP, State Grant, and others

**Other Capital Projects funded through CITT, Stormwater Fees

Impact of Capital Projects on the Operating Budget

As indicated above, it is not only important to understand the full costs of constructing a capital improvement (planning, design, financing, bidding and construction), but it is important to understand that all Capital Improvements will have a resulting effect on the City's operating budget, positive or negative. The analysis below looks at the projects listed above and tries to predict the impact on the operating budget of the City in future years. This information assisted in the preparation of the FY 25-26 budget and will be useful for subsequent budgets by providing a more complete picture of the cost of a particular capital project.

Capital projects are an important part of what we do in local government. They often make the difference in defining a community's identity, and in delivering efficient and responsive service to our residents. Because of the inherent significant costs involved in capital improvements, it is important to look at not only those immediate development costs such as planning, design and construction, but to understand how the capital improvement will affect the city's operating budget once completed.

For the purposes of this budget, a capital improvement is any project that costs in excess of $5000 and has an expected life of at least 10 years. This may be a single item, such as a recreation center, or may be a "project" such as the "ADA" sidewalk project. While repairs for routine maintenance are not generally considered "capital" projects, certain maintenance operations, because of their scope or sheer cost, may be classified as capital projects.

Capital projects will have an effect on the City's operating budgets. This effect may be to save money, or it may require an increase in operating funding. The table below provides estimates by staff of fiscal operating impact when the projects are completed. Some of these costs may be offset by revenues, however, currently staff is still developing the programs for the new or renovated facilities and is unable to perform a projection of revenue yet:

Summary by Fiscal Year Impact of Capital Projects on the Operating Budget

DEPARTMENT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Police Department	$277,156	$282,700	$288,354	$294,121	$300,003
Recreation Department	$2,832,214	$3,455,301	$4,215,468	$5,142,870	$6,274,302
Total Impact: General Fund	**$3,109,370**	**$3,738,001**	**$4,503,822**	**$5,436,991**	**$6,574,305**

Impact of Capital Projects on the Operating Budget: Park Details

Project	Capital Cost	Operating Cost Impact	Notes
A.J. King	$811,638	$12,000	Utility expenses
Andover Park	$-	$361,515	1 Park Ranger and 2 Part-Time Recreation Aides
Bennett M. Lifter Park	$-	$362,985	2 Part-time Recreation Aides, 1 Recreation Aide II and Park Manager
Brentwood Pool	$-	$393,431	Pool will be demolished and pavilion and picnic tables will be installed. 3 Recreation Aide II, 1 Janitorial Crew Worker, 3 Part-time Recreation Aides, and 1 Part-time Park Aide. Operating costs will include utility, building and equipment maintenance
Bunche Park	$-	$520,965	1 Community Center Manager, 1 Recreation Aide I, 2 Part-time Recreation Aides and 2 Recreation Aides (Summer)
Cloverleaf Park	$-	$307,259	1 Park Ranger, 1 Recreation Aide II and 2 Part-Time Recreation Aides
Culinary Arts Institute	$3,399,538	$144,870	1 information officers, 1 recreation supervisor and 3 part-time recreation aides will be required to operate and maintain this facility. Operating costs include utilities, janitorial services and equipment maintenance
Lester P. Brown Park	$-	$604,661	1 Admin Assistant, 1 Janitorial Crew Worker, 2 Part-time Recreation Aides, 1 Recreation Aide II, 1 Park Ranger, and 1 Park Manager. Operating costs will include utility, building and equipment maintenance
Miami Carol City Park	$2,956,861	$10,800	Additional utility is projected as lights will be installed in the walking trail
Myrtle Grove Park	$5,149,133	$176,840	Improvements will include constructing a gymnasium/field house to host AAU basketball evets. 1 recreation supervisor II, 2 recreation aids and 3 part-time recreation aides, 2 janitorial workers and 2 fitness trainers will be required. Operating costs will include utility, building and equipment maintenance
North Dade Optimist	$-	$10,800	Maintenance and utility costs and part-time staff when required
Risco Park STEM & AV Center	$12,317,612	$111,425	A new building for Science, Technology, Engineering and Math (STEM) Center will be constructed. Additional staff will include part-time janitorial worker, part-time landscape crew worker, 1 recreation supervisor II and 3 part-time recreation aides
Rolling Oaks Park	$-	$1,208,468	8 part-time Park Aides, 1 Admin assistant, 2 Community Center Managers, 2 Recreation Aide II, 3 janitorial Crew Workers, 1 Trades Worker, and 1 Community Garden Specialist. Operating costs will include utility, building and equipment maintenance.
Scott Park	$5,613,313	$561,950	1 Community Center Manager, 2 Recreation Aide II, 4 Part-time Recreation Aides, 2 Part-Time Park Aides and 3 Recreation Aide (Summer)
Senior Family Center	$-	$1,164,953	1 Community center manager, 2 Park manager, 3 Recreation Aide II, 4 part time recreation aides, 1 Trades worker. Operating costs will include utilities and maintenance of the building.

This page is intentionally left blank



MIAMI GARDENS GENERAL OBLIGATION BOND IMPLEMENTATION PLAN

This page is intentionally left blank

General Obligation Bond Implementation Plan

The following potential Capital Improvement Projects are recommended to be funded by the City of Miami Gardens General Obligation Bond (GOB). All projects are geared toward the City's Parks and also are inclusive of the Administration's recommendations regarding public safety improvements.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
A.J. Park	Remove wooden lighting poles and replace with steel poles for new Musco sports lighting and control system for the multipurpose field and the baseball field. The replacement will reduce the power consumption by 40% and provide web based controls for the system.		
	Recondition the existing baseball diamond and replace backstop and dugout fencing. Install outfield fencing/netting.		
	Reconfigure the existing paved parking lot for easier access from the street and to be ADA compliant to include paved approaches from street.		
	Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		
	Install a new large pavilion with picnic tables, grills, domestic water and electricity.		
	Install a perimeter fence to improve security at the park.		
	Install new landscaping and irrigation system in the park and the paved parking lots.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Andover Park	Replace existing playground with a new playground with soft rubberized play surface and shade structure.		**Replace existing playground with a new playground with soft rubberized play surface and shade structure.**
	Resurface the existing basketball court and install new shade structure, backboards and rims.	New shade structure	**Replace basketball court with new basketball court and bleachers.**
	Replace the perimeter fencing and install temporary parking with pavers in the swale area.	Install temporary parking with pavers in the swale area	**Replace the perimeter fence. Install new parking lot.**

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Andover Park (cont'd)	Install new landscaping and irrigation system in the park.		**Install new landscaping and irrigation system in the park.**
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		**Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.**
Bennet Lifter Park	Replace existing playground and swings with new playground with soft rubberized play surface and shade structure. Move the playground closer to the recreation building.		**Replace existing playground and swings with new playground with soft rubberized play surface and shade structure. Move the playground closer to the recreation building.**
	Resurface existing basketball court and install new backboards and rims.	Resurface existing basketball court.	
		Replace existing basketball court with new basketball court.	**Replace existing basketball court with new basketball court.**
	Replace sports lighting for basketball court with new Musco lighting and control system, which will reduce the power consumption by 40% and provide web based control system.	Replace sports lighting with Musco lighting	**Replace sports lighting for basketball court with new Musco lighting and control system, which will reduce the power consumption by 40% and provide web based control system.**
		Replace sports lighting with new sports lighting.	
	Remove the existing tennis courts and replace with a larger pavilion with a grill, electricity and domestic water.		**Remove the existing tennis courts.**
	Evaluate the expansion of existing Recreation Building.	Evaluate the expansion of existing Recreation Building.	**Demolish the existing recreation and build a new recreation building with community room, office, and restroom.**
		Demolish the existing recreation and build a new recreation building with community room, office, and restroom.	
	Remodel two existing public restrooms in the Recreation Building to be ADA compliant.	Remodel two existing public restrooms in the Recreation Building to be ADA compliant.	

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Install additional paved parking north of the existing building and adapt existing lot to be ADA compliant.	Adapt existing lot to be ADA compliant.	**Install additional paved parking north of the existing building and remove existing swale parking.**
Bennet Lifter Park (cont'd)	Repair driveway approaches to site as needed to interface with edge of street pavement.	Remove existing swale parking	
	Install new parking lot lighting which will be controlled by the Musco system.	Eliminated Musco Lights	**Install new parking lot lighting.**
	Add parking with pavers in the swale area along the streets.	Add parking with pavers in the swale area along the streets.	
	Install new landscaping and irrigation system in the park and the paved parking lot.		**Install new landscaping and irrigation system in the park and the paved parking lot.**
	Surround lift station with lush landscaping to improve park aesthetics.	Relocate Lift Station to make better use of park space.	**Relocate Lift Station to make better use of park space.**
	Install sidewalks to the lake shore and a chain link fence.	Install a chain link fence Install steel picket fence.	**Install steel picket fence.**
	Install a fishing dock at the edge of the lake.	Install a fishing dock at the edge of the lake.	
	Remove the existing small pavilion north of the building.		**Remove the existing small pavilion north of the building.**
	Renovate the existing pavilion south of the building and add grill, electricity and domestic water.		**Renovate the existing pavilion south of the building and add grill, electricity and domestic water.**
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		**Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.**
Betty T. Ferguson Recreation Center	Convert the north and south overflow parking areas into paved parking lots and include lighting and drainage.		
	Upgrade the existing football field area to potentially accommodate local high school football and other specialized events.		**Upgrade the existing football field area to accommodate local high school football and other specialized events.**
	Upgrade existing parking lot lighting.		**Upgrade existing parking lot lighting.**

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Reduce the area designated for the burrowing owl to add to the new north parking lot.		
	Extend the existing walking trail to the entire perimeter of the site and include lighting and distance marker signage.		**Extend the existing walking trail to the entire perimeter of the site and include lighting and distance marker signage.**
	Install ventilation fans in pool area.		**Install ventilation fans in pool area.**
Betty T. Ferguson Recreation Center (cont'd)	Evaluate and replace as necessary ventilation systems and air conditioning throughout the facility.		
	Replace gymnasium flooring; renovate gymnasium and other interior areas.		**Replace gymnasium flooring and renovate gymnasium.**
	Install new landscaping and expand irrigation system adjacent to trail extension.		**Install new landscaping and expand irrigation system adjacent to trail extension.**
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		**Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.**
Brentwood Pool	Replace the exercise equipment at the central exercise station area. Cover central exercise station area with a shade structure.		**Replace the exercise equipment at the central exercise station area. Cover central exercise station area with a shade structure.**
	Install benches and trash receptacles near the basketball courts and the playground.		**Install benches and trash receptacles near the basketball courts and the playground.**
	Resurface the existing parking lot and adapt it to be ADA compliant.		
	Renovate and resurface tennis courts.	Replace basketball court. Replace Playground equipment.	**Replace basketball court. Replace Playground equipment.**
	Demolish the existing pool and pool house that is no longer functional. Once completed, install a new pavilion with picnic tables, grill, electricity and domestic water. Add a small water play area adjacent to the pavilion.		**Demolish the existing pool and pool house that is no longer functional. Once completed, install a new pavilion with picnic tables, grill, electricity and domestic water.**
	Install a perimeter chain link fence to improve security at the park.	No chain link	**Install a perimeter fence to improve security at the park.**

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Replace gymnasium flooring; renovate gymnasium and other interior areas.		**Replace gymnasium flooring and renovate gymnasium.**
	Install new landscaping and expand irrigation system adjacent to trail extension.		**Install new landscaping and expand irrigation system adjacent to trail extension.**
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		**Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.**
	Install new landscaping and irrigation system in the park.		**Install new landscaping and irrigation system in the park.**
Buccaneer Park	After an analysis to determine the cost effectiveness, the existing Recreation Building will be remodeled or demolished and rebuilt.		**After an analysis to determine the cost effectiveness, the existing Recreation Building will be demolished and rebuilt.**
	Determine the feasibility of relocating/burying electrical cables underground.		**Determine the feasibility of relocating/ burying electrical cables underground.**
	Relocate and replace existing playground with new playground with soft rubberized play surface and shade structure.		**Relocate and replace existing playground with new playground with soft rubberized play surface and shade structure.**
	Extend the existing walking trail. Add distance marker signage along walking trail.		**Extend the existing walking trail. Add distance marker signage along walking trail.**
	Create a zero-depth splash pad with perimeter benched seating at the location of the paved skating area. Construct a restroom and shower area near the splash pad area.		**Create a zero-depth splash pad with perimeter benched seating at the location of the paved skating area. Construct a restroom and shower area near the splash pad area.**
	Install estate fencing and plant shrubs and bushes around splash pad area.		**Install estate fencing and plant shrubs and bushes around splash pad area.**
	Construct a permanent entrance area near the splash pad.		**Construct a permanent entrance area near the splash pad.**
	Install two new pavilions with a grill, electricity and domestic water--one adjacent to the splash pad and the other along the trail.		**Install two new pavilions with a grill, electricity and domestic water--one adjacent to the splash pad and the other along the trail.**

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Resurface two existing basketball courts and install new backboards and rims.		Resurface two existing basketball courts and install new backboards and rims.
	Replace/Install sports lighting for tennis courts with new Musco lighting and controls.		Replace/Install sports lighting for tennis courts with new Musco lighting and controls.
	Resurface two existing Tennis Courts and install new netting and signage. Replace existing fencing and windscreen as needed.		Resurface two existing Tennis Courts and install new netting and signage. Replace existing fencing and windscreen as needed.
Buccaneer Park (cont'd)	Install additional paved parking at the location of the existing parking lot. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		Install additional paved parking at the location of the existing parking lot. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
	Add temporary parking with pavers in the swale area along the streets.	Add temporary parking with pavers in the swale area along the streets.	
	Install a perimeter chain link fence to improve security at the park.		Install a perimeter chain link fence to improve security at the park.
	Install new landscaping and irrigation system in the park and the paved parking lots.		Install new landscaping and irrigation system in the park and the paved parking lots.
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.
Bunche Park	Demolish the existing 40 year old recreation building. Build a new Multipurpose Gymnasium to house the City of Miami Gardens Alternative Sports Complex. The building will contain a running track on a second level above a weight room, workout room and locker rooms. The center will feature boxing, martial arts, dance and gymnastics.		Demolish the existing 40 year old recreation building. Build a new Multipurpose Gymnasium to house the City of Miami Gardens Alternative Sports Complex. The building will contain a running track on a second level above a weight room, workout room and locker rooms. The center will feature boxing, martial arts, dance and gymnastics.

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Remove two of the four existing basketball courts to make room for new parking lot.		**Remove two of the four existing basketball courts to make room for new parking lot.**
	Resurface two of the existing basketball courts.		**Resurface two of the existing basketball courts.**
	Replace existing playground with a new playground with soft rubberized play surface and shade structure.		**Replace existing playground with a new playground with soft rubberized play surface and shade structure.**
Bunche Park (cont'd)	Replace existing sod sports field with a new artificial turf sports field.		**Replace existing sod sports field with a new artificial turf sports field.**
	Replace the sports lighting for the football field and the basketball courts with new Musco lighting and control system on the existing concrete poles. The replacement will reduce the power consumption by 40% and provide web based controls for the system.		**Replace the sports lighting for the football field and the basketball courts with new Musco lighting and control system on the existing concrete poles. The replacement will reduce the power consumption by 40% and provide web based controls for the system.**
	Install bleachers with permanent shade structures for the football field.		**Install bleachers with permanent shade structures for the football field.**
	Repair the temporary parking in the swale area along the perimeter streets.	Repair the temporary parking in the swale area along the perimeter streets.	
	Renovate and add to the existing parking lot and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		**Renovate and add to the existing parking lot and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.**

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Replace the broken perimeter fencing on the south side of the park with a 6-foot vinyl covered chain link fence.	Replace the broken perimeter fencing on the south side of the park with a 6-foot vinyl covered chain link fence. Replace the broken perimeter fencing on the south side of the park with metal picket fence	**Replace the broken perimeter fencing on the south side of the park with a 6-foot metal picket fence.**
	Install estate fencing along the north, east, and west perimeter of the park.		**Install estate fencing along the north, east, and west perimeter of the park.**
	Install new landscaping and irrigation system in the park and the paved parking lots.		**Install new landscaping and irrigation system in the park and the paved parking lots.**
Bunche Park (cont'd)	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		**Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.**
Bunche Pool	Demolish and reconstruct the existing pool and pool house that has been unoccupied for 6 years. New pool house will be ADA compliant.		**Demolish and reconstruct the existing pool and pool house that has been unoccupied for 6 years. New pool house will be ADA compliant.**
	Repair and replace existing pool pumps, piping, filters and equipment.		**Repair and replace existing pool pumps, piping, filters and equipment.**
	Renovate and add to the existing parking lot and adapt existing lot to be ADA compliant. Install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		**Renovate and add to the existing parking lot and adapt existing lot to be ADA compliant. Install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.**
	Install new water fountain(s).		**Install new water fountain(s).**
	Install a perimeter fence around the site.		**Install a perimeter fence around the site.**
	Extend sidewalk width to be ADA compliant.		**Extend sidewalk width to be ADA compliant.**
	Install new landscaping and irrigation system for the paved parking lot.		**Install new landscaping and irrigation system for the paved parking lot.**

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		**Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.**
Cloverleaf Park	Replace the existing playground with a new playground with soft rubberized play surface and shade structure.		**Replace the existing playground with a new playground with soft rubberized play surface and shade structure.**
	Expand and resurface the existing half basketball court and install new backboards and rims.	Expand and resurface the existing half basketball	**Replace basketball court with new court and install new backboards and rims.**
		Replace basketball court with new court.	
	Install security lighting and controls for the basketball court.	Install security lighting and controls for the basketball court.	
Cloverleaf Park (con'd)	Determine the feasibility of relocating/burying electrical cables underground.		**Determine the feasibility of relocating/ burying electrical cables underground.**
	Renovate the existing building and make it ADA compliant. Assess removing or relocating the east exit door.	Renovate the existing building and make it ADA compliant. Assess removing or relocating the east exit door.	**Demolish existing recreation building and construct a new recreation building.**
		Demolish existing building and construct a new recreation building.	
	Add temporary parking with pavers in the swale area along the street.	Add temporary parking with pavers in the swale area along the street.	
	Install a perimeter fence to improve security at the park.		**Install a perimeter fence to improve security at the park.**
	Install new landscaping and irrigation system in the park and the paved parking lots.		**Install new landscaping and irrigation system in the park and the paved parking lots.**
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		**Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.**

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Lester Brown Park (Brentwood Park)	Add a second zone for the existing playground with a soft rubberized play surface and shade structure.	Add a second zone for the existing playground with a soft rubberized play surface and shade structure.	**Replace existing playground with new play structure, rubberized surface, and shade structure.**
		Replace existing playground with new play structure, rubberized surface, and shade structure.	
	Remove the existing natural turf sports field and irrigation system underneath.		**Remove the existing natural turf sports field and irrigation system underneath.**
	Install an artificial turf sports field. Reuse the existing Musco lighting system.		**Install an artificial turf sports field. Reuse the existing Musco lighting system.**
	Install a scoreboard.		**Install a scoreboard.**
Lester Brown Park (Brentwood Park) (cont'd)	Install bleachers with permanent shade structures on both sides of the field.		**Install bleachers with permanent shade structures on both sides of the field.**
	Re-sod the existing practice field.		**Re-sod the existing practice field.**
		Demolish the existing recreation building and build a new recreation building.	**Demolish the existing recreation building.**
	Expand the existing parking lot to the south and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		**Expand the existing parking lot to the south and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.**
	Expand existing walking trail with lighting around the perimeter of the park. Add distance marker signage along walking trail.		**Expand existing walking trail with lighting around the perimeter of the park. Add distance marker signage along walking trail.**
	Install exercise station with shade structure area funded by CMG and Miami Dolphins.		**Install exercise station with shade structure area funded by CMG and Miami Dolphins.**

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Install estate fencing at the entrance to the park and install new 6-foot vinyl covered chain link fence around the remaining perimeter.	Install estate fencing at the entrance to the park and install new 6-foot vinyl covered chain link fence around the remaining perimeter. Install metal picket fence around entire park.	**Install metal picket fence around entire park.**
	Install new landscaping and irrigation system in the park and the paved parking lot.		**Install new landscaping and irrigation system in the park and the paved parking lot.**
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		**Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.**
Miami Carol City Park	Renovate restroom building.		
	Resurface the four existing basketball courts and install new backboards and rims. Install a shade structure.		
	Remove sod from the existing game football field on the south of the park and install an artificial turf sports field.		
	Extend the existing Musco sports lighting system to light the practice football field.		
	Install a scoreboard.		
	Recondition baseball field and replace backstop and dugout fencing.		
Miami Carol City Park (cont'd)	Install lighting and distance marker signage along the existing walking trail.		
	Install bleachers with permanent shade structure for the football field.		
	Replace the existing wood pavilion with a new pavilion with picnic tables, grills, domestic water and electricity.		
	Install a new large pavilion with picnic tables, grills, domestic water and electricity.		
	Add temporary parking with pavers in the swale area along 187th Street.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Install additional paved parking north of the recreation building and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		
	Install a perimeter chain link fence to improve security at the park. Install estate fencing at the entrance to the park.		
	Replace the existing irrigation system for the entire park.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Myrtle Grove Park	Renovate the existing recreation building.		
	Evaluate rebuilding pool based on the physical condition of the existing pool, pool house and all of the pool equipment.		**Evaluate rebuilding pool based on the physical condition of the existing pool, pool house and all of the pool equipment.**
	Replace the playground with a new playground with soft rubberized play surface and shade structure.		**Replace the playground with a new playground with soft rubberized play surface and shade structure.**
	Replace two existing tennis courts with two new basketball courts.		
	Demolish existing basketball courts.		
Myrtle Grove Park (cont'd)	Install additional paved parking to the existing lot and adapt the lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		
	Pending relocation of the existing Parks and Recreation maintenance facility, construct a state-of-the-art gymnasium/ field house to host Amateur Athletic Union (AAU) basketball events and other high-profile indoor athletic events.		
	Install a perimeter fence to improve security at the park.		
	Install new landscaping and irrigation system in the park and the paved parking lots.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
North Dade Optimist Park	Install a scoreboard for the newly completed football field.		**Install a scoreboard for the newly completed football field.**
	Install bleachers on the north side of the football field and add permanent shade structure.		**Install bleachers on the north side of the football field and add permanent shade structure.**
	Remove existing baseball backstop, benches, and dugout fencing. Sod the area and extend the irrigation system.		**Remove existing baseball backstop, benches, and dugout fencing. Sod the area and extend the irrigation system.**
	Extend chain link fence to areas where backstop/dugout fencing was removed.		**Extend chain link fence to areas where backstop/dugout fencing was removed.**
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		**Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.**
Norwood Park	Replace the playground with a new playground with soft rubberized play surface and shade structure.		**Replace the playground with a new playground with soft rubberized play surface and shade structure.**
Norwood Park (cont'd)	Demolish the existing 40 year old recreation building. Construct a new larger Recreation Building to support the afterschool and summer camp programs.		**Demolish the existing 40 year old recreation building. Construct a new larger Recreation Building to support the afterschool and summer camp programs.**
	Install a perimeter fence to improve security at the park.		**Install a perimeter fence to improve security at the park.**
	Install new landscaping and irrigation system in the park.		**Install new landscaping and irrigation system in the park.**

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Resurface and reconfigure the existing parking lot that is shared with Norwood Pool. The new configuration shall be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		**Resurface and reconfigure the existing parking lot that is shared with Norwood Pool. The new configuration shall be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.**
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		**Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.**
Norwood Pool	Inspect and report on the existing poolhouse, pool and pool equipment to determine extent of renovation and replacement.		**Inspect and report on the existing poolhouse, pool and pool equipment to determine extent of renovation and replacement.**
	Sand-blast and paint the existing pool. Re-tile the existing pool perimeter. Resurface the existing concrete pad around the pool.		**Sand-blast and paint the existing pool. Re-tile the existing pool perimeter. Resurface the existing concrete pad around the pool.**
	Repair and replace existing pool pumps, piping, filters and equipment as recommended by Inspection Report above.		**Repair and replace existing pool pumps, piping, filters and equipment as recommended by Inspection Report above.**
	Renovate the existing Poolhouse and make it ADA compliant.		**Renovate the existing Poolhouse and make it ADA compliant.**
Risco Park	Design and construct a new building for the City's Science, Technology, Engineering and Math (STEM) Center. The STEM Center will include Science Labs, Computer Labs, and other equipment to promote the development of youth through science and technology innovations.		
	Design and construct a connecting building for the Audio Visual and Performing Arts Center. The Center will have music production and recording studios, television studios, and a presentation room.		
	Construct a parking lot that is ADA compliant.		
	Remove and/or reposition existing lighting poles.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Install a new lighting system for the parking lot for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.		
	Install perimeter fencing around the site.		
	Install new landscaping and irrigation system in the park and the paved parking lots.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		
Rolling Oaks Park The recently completed Rolling Oaks Pedestrian Trail offers a ¾ mile loop of newly paved pathways ideal for walking, jogging and biking and features exercise stations, lighting and benches along the way. The additional work will consist of the following:	Install a new entrance on NW 183rd Street and NW 14th Avenue with an estate fence and gate on the east and west side of the entrance. Install estate fencing around the perimeter of the park.		**Install a new entrance on NW 183rd Street and NW 14th Avenue with an estate fence and gate on the east and west side of the entrance. Install estate fencing around the perimeter of the park.**
	Install new permanent parking lot on the south side of the park nearthe main entrance and add additional spaces in the existing permanent parking lot on north side of the park.		**Install new permanent parking lot on the south side of the park near the main entrance and add additional spaces in the existing permanent parking lot on north side of the park.**
	Develop multipurpose sports field with artificial turf.	Develop multipurpose sports field with artificial turf.	**Develop multipurpose sports field with natural turf.**
		Develop multipurpose sports field with natural turf.	
	Install bleachers with permanent shade structures.	Install bleachers with permanent shade structures.	

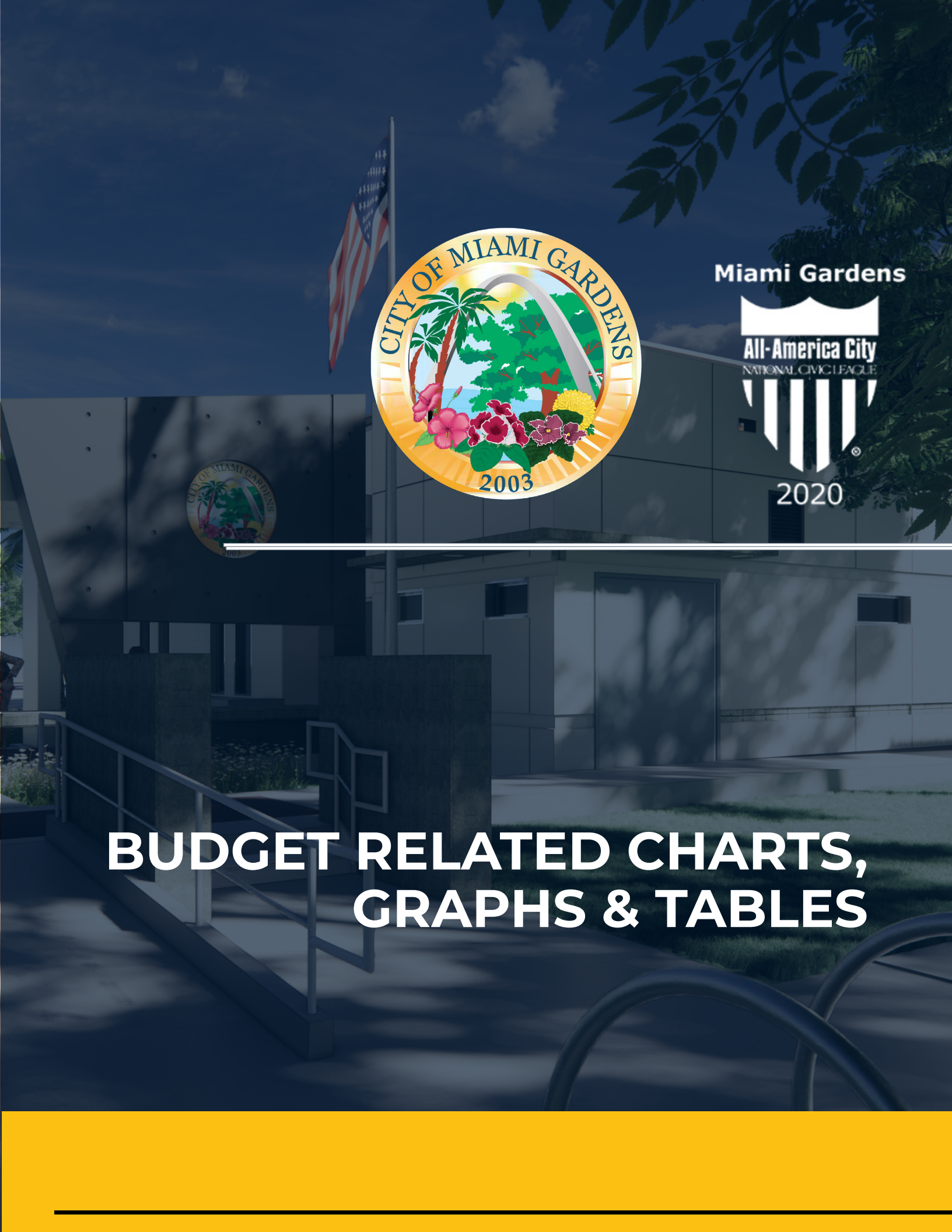
Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Rolling Oaks Park The recently completed Rolling Oaks Pedestrian Trail offers a ¾ mile loop of newly paved pathways ideal for walking, jogging and biking and features exercise stations, lighting and benches along the way. The additional work will consist of the following: (cont'd)	Install a scoreboard.	Install a scoreboard.	
	Install Musco sports lighting system to light the multipurpose field.	Install Musco sports lighting system to light the multipurpose field.	
	Construct a new recreation building and remove the trailer being used as a temporary recreation building.		**Construct a new recreation building and remove the trailer being used as a temporary recreation building.**
	Install several new pavilions of varied sizes with picnic tables, grills, domestic water and electricity along the walking trail.		**Install several new pavilions of varied sizes with picnic tables, grills, domestic water and electricity along the walking trail.**
	Expand the existing walking trail with additional distance marker signage.		**Expand the existing walking trail with additional distance marker signage.**
	Purchase and install picnic tables and grills throughout the park.		**Purchase and install picnic tables and grills throughout the park.**
	Replace existing playground and swings and install two [(2)] new playgrounds with a soft rubberized play surface and shade structure (one on the north and south side of the park).		**Replace existing playground and swings and install two [(2)] new playgrounds with a soft rubberized play surface and shade structure (one on the north and south side of the park).**
	Install other family park amenities as acreage allows.		**Install other family park amenities as acreage allows.**
	Repair and recoat four existing basketball courts.	Repair and recoat four existing basketball courts.	
		Build new basketball courts and tennis courts.	**Build new basketball courts and tennis courts.**
	Remodel existing public restrooms to be ADA compliant.	Remodel existing public restrooms to be ADA compliant.	
		Demolish existing restroom building and build new restroom building.	**Demolish existing restroom building and build new restroom building.**
	Install new landscaping and irrigation system in the park and paved parking lots.		**Install new landscaping and irrigation system in the park and paved parking lots.**

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		**Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.**
Scott Park	Expand existing Rec building.	Expand existing Rec building.	
		Demolish existing rec building and construct new rec building with restrooms, multipurpose room, offices, and storage.	
	Demolish existing Teen building.		**Demolish existing Teen building.**
Scott Park (cont'd)	Replace the playground with a new playground with soft rubberized play surface and shade structure.		
	Resurface two existing basketball courts and install new backboards and rims.		
	Remove the existing wood rail fencing around the perimeter of the park and install a 6-foot vinyl covered chain link fence.		
	Renovate the existing multipurpose field with new sod.		
	Recondition the existing baseball diamond and replace backstop and dugout fencing. Install outfield fencing/netting.		
	Replace the existing irrigation system for the entire park.		
	Replace the sports lighting for the multipurpose field, baseball field and basketball courts with new Musco lighting and control system. The replacement will reduce the power consumption by 40% and provide web based controls for the system.		
	Add temporary parking with pavers in the swale area along three of the perimeter streets, (176th Street, 15th Court & 179th Street).		
	Resurface parking lot.		
	Expand sidewalk around perimeter of the site.		
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Senior Family Center	Demolish the existing 40 year old one story building.		**Demolish the existing 40 year old one story building.**
	Design and construct a new building to be used as the City's Senior Family Center. The Center will include meeting rooms, a dining room and kitchen, classrooms, workout rooms, dance studio, locker rooms, indoor track and a pool.	Indoor track and pool. Outdoor patio and recreation area	**Design and construct a new building to be used as the City's Senior Family Center. The Center will include meeting rooms, a dining room and kitchen, classrooms, workout rooms, dance studio, locker rooms, and outdoor patio and recreation area.**
	Construct a walking trail with distance marker signage.		**Construct a walking trail with distance marker signage.**
Senior Family Center (cont'd)	Install estate fencing along the perimeter to improve security at the site.		**Install estate fencing along the perimeter to improve security at the site.**
	Replace the existing parking lot with a larger parking lot that is ADA compliant. Install a new lighting system for the lot.		**Replace the existing parking lot with a larger parking lot that is ADA compliant. Install a new lighting system for the lot.**
	Install new landscaping and irrigation system on the site and the paved parking lot.		**Install new landscaping and irrigation system on the site and the paved parking lot.**
	Develop a botanical garden.		**Develop a botanical garden.**
	Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.		**Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.**
Culinary Arts and Hospitality Institute	Design and construct a new building behind City Hall to house Culinary Arts and Hospitality Institute featuring a multipurpose banquet facility.		
Mobile Stage/Show-mobiles	A large and medium size mobile staging system is ideal for outdoor events, performances and speaking engagements. Sound and lighting equipment will complement each show-mobile. The Show-mobiles shall be wheelchair accessible.		**A large and medium size mobile staging system is ideal for outdoor events, performances and speaking engagements. Sound and lighting equipment will complement each show-mobile. The Show-mobiles shall be wheelchair accessible.**

Project Name	Approved	Revised Project Components (additions/eliminations)	Completed Project Components
Automatic License Plate Recognition Systems (ALPRS)	These systems come in mobile configurations, and are installed in marked or unmarked police vehicles as portable or fixed systems. These systems can alert officers on patrol, as well as the communications center, of individuals who are traveling through the municipality in vehicles that are either stolen and can be used to facilitate the tracking of individuals who may have recently committed crimes. In addition to this function, the system's back office application can be used to store and search vehicle license plate information for investigative purposes.		
Mobile Command Center Technological Upgrade	The existing Mobile Command Center is an important tool for on scene command and control at crime scenes and at natural and man-made disaster situations. The current vehicle has inadequate technology and communications equipment, and is in need of technological upgrades and retrofit, to be able to fully function as a standalone command and communications center.		
Real Time Crime Center	Real Time Crime Centers (RTCC) are a centralized technology center that gives field officers and detectives instant information to help identify patterns and stop emerging crime. They also provide relevant information to improve officer situational awareness, and actionable intelligence to make the City of Miami Gardens safer. Though tech tools such as Video Surveillance Cameras and ALPRS, etc. are valuable; without a RTCC to bring together the terabytes of data that are produced by the technology components, their effectiveness is diminished.		**Real Time Crime Centers (RTCC) are a centralized technology center that gives field officers and detectives instant information to help identify patterns and stop emerging crime. They also provide relevant information to improve officer situational awareness, and actionable intelligence to make the City of Miami Gardens safer. Though tech tools such as Video Surveillance Cameras and ALPRS, etc. are valuable; without a RTCC to bring together the terabytes of data that are produced by the technology components, their effectiveness is diminished.**

This page is intentionally left blank



BUDGET RELATED CHARTS, GRAPHS & TABLES

This page is intentionally left blank

General Fund Expenditures By Millage Equivalent FY 2025-2026

Department	FY 25-26 Budget Expenditures	Millage Equivalent
Office of the Mayor	$213,696	0.0234
Legislative	$1,944,961	0.2129
Civic Engagement	$357,180	0.0391
City Manager	$2,837,238	0.3105
Public Affairs Office	$1,474,868	0.1614
Special Events	$6,350,000	0.6950
City Clerk	$1,199,685	0.1313
Finance	$1,505,182	0.1647
Human Resources	$2,058,853	0.2253
Management & Budget	$575,431	0.0630
City Attorney	$1,299,233	0.1422
Planning Division	$1,127,111	0.1234
School Crossing Guards	$873,726	0.0956
Police Department	$53,966,457	5.9064
Code Enforcement	$2,825,926	0.3093
Parks & Recreation	$16,507,460	1.8067
Purchasing	$772,073	0.0845
Information Technology	$5,065,969	0.5545
Fleet	$5,160,014	0.5647
City Hall Maintenance	$1,159,065	0.1269
Non-Departmental	$14,208,649	1.5551
Total City Departments	**$121,482,777**	**13.2958**
Operating Millage		6.9363 mills
Debt Service Millage		0.4331 mills
Actual Total City Millage		7.3694 mills

City of Miami Gardens Listing of Expenditures - General Fund

General Fund Expenditures	FY 2025-2026 Budget	Percentage of Total
Salaries	$51,511,374	43.00%
Retirement	$13,427,982	11.20%
Health Insurance Benefits	$9,375,247	7.80%
Payroll taxes	$3,842,932	3.20%
Workers/Unemployment Comp	$1,421,049	1.20%
ICMA Deferred	$-	0.00%
TOTAL PERSONNEL SERVICES	**79,578,584**	**66.40%**
Transfer to Capital Projects Fund	$4,025,238	3.40%
Transfer to Debt Service Fund	$102,123	0.10%
Transfer to CRA Fund	$3,035,463	2.50%
Insurance	$3,916,105	3.30%
Special Events	$10,239,424	8.50%
Contractual Services	$4,343,962	3.60%
Other Misc. Expenditures	$1,363,706	1.10%
Repairs & Maintenance	$2,429,379	2.00%
Professional Services	$2,032,335	1.70%
Utilities	$1,128,906	0.90%
Gasoline	$851,500	0.70%
Operating Supplies	$6,769,095	5.60%
Capital Outlay	$8,500	0.00%
TOTAL OPERATING EXPENDITURES	**40,245,736**	**33.60%**
Total Budgeted Expenditures(Cash Outflow)	**119,824,320**	**100.00%**
Reserves	$1,658,457	
Total Budgeted Expenditures	**121,482,777**	

Miami-Dade County Municipalities' Official Population For Use In Preparing The Revenue Sharing

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

Comparison of 2023-2024 Adjusted Population Used for FY 2025-26 State Revenue Sharing

County/Municipality (Miami-Dade County)	April 1, 2023 Census	April 1, 2024 Estimate	Numerical Change	Percentage Change
Aventura	40,247	40,247	-	-%
Bal Harbour	3,054	3,010	(44)	(1.46%)
Bay Harbor Islands	5,895	5,793	(102)	(1.76%)
Biscayne Park	3,083	3,030	(53)	(1.75%)
Coral Gables	51,677	50,813	(864)	(1.70%)
Cutler Bay	45,472	45,026	(446)	(0.99%)
Doral	81,318	82,175	857	1.04%
El Portal	1,955	2,236	281	12.57%
Florida City	15,690	171,730	156,040	90.86%
Golden Beach	966	981	15	1.53%
Hialeah	229,054	230,575	1,521	0.66%
Hialeah Gardens	23,065	22,303	(762)	(3.42%)
Homestead	83,750	83,997	247	0.29%
Indian Creek Village	93	89	(4)	(4.49%)
Key Biscayne	14,751	14,603	(148)	(1.01%)
Medley	1,053	1,050	(3)	(0.29%)
Miami	461,336	464,283	2,947	0.63%
Miami Beach	83,430	83,230	(200)	(0.24%)
Miami Gardens	115,299	115,364	65	0.06%
Miami Lakes	30,885	30,839	(46)	(0.15%)
Miami Shores	11,612	11,553	(59)	(0.51%)
Miami Springs	13,887	13,866	(21)	(0.15%)
North Bay Village	8,177	7,977	(200)	(2.51%)
North Miami	60,172	59,955	(217)	(0.36%)
North Miami Beach	43,100	43,575	475	1.09%
Opa-Locka	16,723	16,560	(163)	(0.98%)
Palmetto Bay	25,064	25,091	27	0.11%
Pinecrest	18,395	18,304	(91)	(0.50%)
South Miami	11,981	12,018	37	0.31%
Sunny Isles Beach	22,783	22,788	5	0.02%
Surfside	5,398	5,401	3	0.06%
Sweetwater	20,571	21,393	822	3.84%
Virginia Gardens	2,382	2,374	(8)	(0.34%)
West Miami	7,305	7,257	(48)	(0.66%)
Unincorporated County	1,200,683	1,201,375	692	0.06%

City of Miami Gardens Property Tax Rates Direct And Overlapping Governments (Tax Rate Millage)

Fiscal Year	City of Miami Gardens (Incl. Debt)	Miami Dade County (Incl. Debt)	School Board (Incl. Debt)	South Florida Water Mgt. Dist	Everglades Construction Project/ Okeechobee Basin	Fire District (Incl. Debt)	Library District	Children's Trust Authority	Florida Inland Navigation District	Total
2013	6.3620	4.9885	7.9980	0.3676	0.0613	2.4627	0.1725	0.5000	0.0345	22.9471
2014	6.9363	5.1255	7.9770	0.3523	0.0587	2.4623	0.1725	0.5000	0.0345	23.6191
2015	8.2363	5.1169	7.9740	0.1577	0.0548	2.4321	0.2840	0.5000	0.0345	24.7903
2016	8.1761	5.1169	7.6120	0.1459	0.2092	2.4293	0.2840	0.5000	0.0320	24.5054
2017	8.0934	5.0669	7.3220	0.1359	0.1948	2.4282	0.2840	0.5000	0.0320	24.0572
2018	7.9928	5.0669	6.9940	0.1275	0.1825	2.4282	0.2840	0.4673	0.0320	23.5752
2019	7.9072	5.1313	6.7330	0.1209	0.1727	2.4207	0.2840	0.4415	0.0320	23.2433
2020	7.8326	5.1449	7.1480	0.1152	0.1643	2.4207	0.2840	0.4680	0.0320	23.6097
2021	7.7166	5.1449	7.1290	0.1103	0.1572	2.4207	0.2840	0.4507	0.0320	23.4454
2022	7.6647	5.1744	7.0090	0.1103	0.1572	2.4207	0.2840	0.5000	0.0320	23.3523
2023	7.5433	5.1055	6.5890	0.0948	0.1353	2.3965	0.2812	0.5000	0.0320	22.6776
2024	7.4647	5.0095	6.6990	0.0948	0.1353	2.3965	0.2812	0.5000	0.0288	22.6098
2025	7.4125	5.0011	6.6020	0.0948	0.1353	2.3965	0.2812	0.5000	0.0288	22.4522
2026	7.3694	4.9911	6.6330	0.0948	0.1353	2.3965	0.2812	0.4638	0.0270	22.3921

City of Miami Gardens History of Assessed Values

Real Property

Fiscal Year	Taxable Assessed Value (1)	Percent Change
2015	$3,086,794,350	
2016	$3,247,030,310	5.19%
2017	$3,473,585,737	6.98%
2018	$3,838,375,248	10.50%
2019	$4,175,917,558	8.79%
2020	$4,556,423,580	9.11%
2021	$4,926,037,307	8.11%
2022	$5,276,278,212	7.11%
2023	$6,354,159,737	20.43%
2024	$7,262,945,717	14.30%
2025	$8,111,097,398	11.68%
2026	$8,943,398,788	10.26%

Personal Property

Fiscal Year	Assessed Value (1)	Percent Change
2015	$357,991,843	
2016	$339,102,916	(5.28%)
2017	$366,813,861	8.17%
2018	$368,375,942	0.43%
2019	$400,941,114	8.84%
2020	$399,216,839	(0.43%)
2021	$420,193,085	5.25%
2022	$446,892,283	6.35%
2023	$514,626,283	15.16%
2024	$627,614,496	21.96%
2025	$642,016,975	2.29%
2026	$674,414,250	5.05%

(1) Miami-Dade Property Appraiser is responsible for establishing the assessed value of property within the City of Miami Gardens. Property is assessed at 100% each January 1st. Residential property that is subject to a Homestead Exemption can only increase in taxable value by 3% in any year.

Distribution of Ad Valorem Tax Levy for Operating Millage

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
Operating Budget	6.8243	6.8004	6.7655	6.8898	6.8755	6.8886	6.9192	6.9305	6.9310
Capital Improvements	0.1120	0.1359	0.1708	0.0465	0.0608	0.0477	0.0171	0.0058	0.0053
Total Levy	**6.9363**	**6.9363**	**6.9363**	**6.9363**	**6.9363**	**6.9363**	**6.9363**	**6.9363**	**6.9363**

Analysis of Adopted Levy

Property Valuation - Tax Year 2025	
Current Year Taxable Value of Real Property for Operating Purposes	$8,943,398,788
Current Year Taxable Value of Personal Property for Operating Purposes	$674,233,774
Current Year Taxable Value of Central Assessed Property	$180,476
Current Year Gross Taxable Value for Operating Purposes	$9,617,813,038
Current Year Net New Taxable Value (New Construction)	$137,803,178
Current Year Adjusted Taxable Value	**$9,480,009,860**

Projected Levy	
Prior Year Levy	$6.9363 per $1,000
Prior Year Ad Valorem Proceeds	$58,924,718
Current Roll-Back Rate	$6.4287 per $1,000
Current Year Millage Rate	$6.9363 per $1,000
Total Ad Valorem Taxes Proposed to be Levied	$66,712,037

Legal Debt Margin - Direct & Overlapping Debt Tax Year 2025 (Unaudited)

Assessed Valuation	
Certified Tax Valuation 2025	$9,617,813,038
Debt Limit: The City does not have a debt limit under Florida Law or its municipal charter.	
Gross Debt	
Authorized and Outstanding Debt	$86,396,803
Statutory Deductions	
Debt Applicable to Enterprise Funds	$2,086,878
Net Debt	
Authorized and Outstanding Debt	$84,309,925
Legal Debt Limit: The City does not have a legal debt limit under Florida Law or its municipal charter.	
Direct and Overlapping Debt	
Assessed Value Miami-Dade County	$512,351,556,115
City Valuation as a Percent of County Valuation	1.88%
Miami-Dade County Debt ($ Applicable to City at 9/30/22)	$45,219,000
Miami-Dade County Schools ($ Applicable to City at 9/30/22)	$20,993,000
City of Miami Gardens	$88,930,000
City Debt per capita*	$770.86
Current debt service to available funds ratio (Total FY-2026 Debt Payments (net of GO bond) /FY-26 General Fund Expenditures)	6.23%

*Based on population of 115,364 per Bureau of Economic and Business Research, University of Florida.

Per Capita Debt Burden Outstanding Bonds

City-Issued Debt

Bond Name	Final Payment	Original Amount	Original Term	9/30/25 Balance by Type of Debt: Revenue Bonds	Balance	Per Capita Debt
City Hall Construction Bond	2041	$55,000,000	30	$37,440,000	$37,440,000	$324.72
Taxable GO Refunding Revenue Bond Series, 2020	2039	$50,405,000	19	$46,490,000	$46,490,000	$403.21
Current Balance				$83,930,000	$83,930,000	$727.93

Debt Burden Including County-Issued Debt

Bond Name	Final Payment	9/30/25 Balance by Type of Debt: Interlocal Debt	Balance	Per Capita Debt
QNIP Bond Debt	2027	$379,925	$379,925	$3.30
County Stormwater Bonds	2029	$2,086,878	$2,086,878	$18.10
Current Balance		$2,466,803	$2,466,803	$21.39

	Balance	Per Capita Debt
Total Outstanding Long Term Debt (General Government)	$83,930,000	$727.93
Total Outstanding Long Term Debt (Special Revenue/Enterprise Fund)	$2,466,803	$21.39

Bonded and Other Debt Obligations

On July 16, 2014, the City issued $60 million General Obligation Bonds that was approved by the voters in April 2014 for improvements including expansion to parks and recreation facilities and to purchase and install crime prevention equipment. In August 2020, the City issued Taxable General Obligation Refunding Bond, Series 2020, refunding $41.8 million of the Series 2014 General Obligation Bond, leaving $9,265,000 with a new maturity date of September 2025.

Currently, the City's outstanding debt obligations are $86,396,803 of which $2,086,878 belongs to Enterprise Fund. This outstanding debt also includes the debt for the City Hall construction which was issued at $55 million Certificate of Participation.

In October 2024, Fitch Ratings upgraded the city of Miami Gardens, FL's Issuer Default Rating (IDR) to 'AA' from 'AA-' and the Miami Gardens Leasing Corporation's outstanding certificates of participation (COPs) series 2010A-2 to 'AA-' from 'A+'. The city's efforts at debt reduction have lowered direct debt byapproximately $46 million over the last seven years, to $103 million in fiscal 2023 from approximately $149 million in fiscal 2016. The rating outlook is "Stable" as capital plans are manageable, with no near-term plans to issue additional debt. Moody's Investors Service rating of the City's general obligation unlimited tax (GOULT) remains at Aa3 with "No Outlook".

FY 25-26 Bonded and Other Debt Obligations by Fund

General Fund	Principal	Interest	FY-26 Total
County Q.N.I.P. Bond ($7.7 million)	$185,250	$18,996	$204,246
Capital Improvement Fund	**Principal**	**Interest**	**FY-26 Total**
Certificate of Participation Series 2010 ($55 million)	$1,795,000	$2,623,851	$4,418,851
Taxable GO Refunding Bond Series 2020 ($50 million)	$2,915,000	$1,042,173	$3,957,173
Stormwater Fund	**Principal**	**Interest**	**FY-26 Total**
County Stormwater Bonds	$450,225	$97,017	$547,242
Total Debt Obligations	$5,345,475	$3,782,037	$9,127,512

Debt to Taxable Assessed Value Ratio

City	Taxable Assessed Value	Bonded Debt	TAV Ratio
Miami Gardens	$9,617,813,038	$86,396,803	0.90%

Amortization Schedule

$7,115,714 Million County Q.N.I.P. Bonds (City Portion)

This is Miami-Dade county debt from their Quality Neighborhood Improvement Program Bond which was issued prior to the City's incorporation. The amounts below represent the City's proportionate share of the total debt service.

Period Yr. Ending 9/30	Principal	Interest	Total	Principal Balance
2007	$620,022		$620,022	$7,115,715
2008	$253,914	$343,842	$597,756	$6,861,801
2009	$264,561	$334,064	$598,625	$6,597,240
2010	$275,853	$323,539	$599,392	$6,321,387
2011	$288,113	$312,292	$600,405	$6,033,274
2012	$300,696	$300,179	$600,875	$5,732,578
2013	$314,569	$286,664	$601,233	$5,418,009
2014	$330,378	$271,546	$601,924	$5,087,631
2015	$346,833	$255,420	$602,253	$4,740,798
2016	$363,932	$237,044	$600,976	$4,376,866
2017	$382,322	$217,435	$599,757	$3,994,544
2018	$402,003	$196,678	$598,681	$3,592,541
2019	$422,652	$175,182	$597,834	$3,169,889
2020	$444,268	$152,895	$597,163	$2,725,621
2021	$467,175	$129,468	$596,643	$2,258,446
2022	$491,696	$105,738	$597,434	$1,766,750
2023	$516,861	$80,774	$597,635	$1,249,889
2024	$543,640	$54,520	$598,160	$706,249
2025	$223,586	$35,622	$259,208	$482,663
2026	$235,201	$24,442	$259,643	$247,462
2027	$247,461	$12,682	$260,143	$1
	$7,115,714	$3,850,026	$10,965,740	

Amortization Schedule

$9.0 Million County Stormwater Bonds (City Portion)

This is a Miami-Dade County Bond. Improvements were made prior to the City's incorporation. Amounts below represent the City's proportionate share of the debt.

Period Ending 9/30	Payment	Principal	Interest	Principal Balance
				$8,954,785
2007	$388,563	$83,685	$304,878	$8,871,100
2008	$666,118	$247,779	$418,339	$8,623,321
2009	$665,777	$256,082	$409,695	$8,367,239
2010	$665,889	$265,259	$400,630	$8,101,980
2011	$665,921	$274,873	$391,048	$7,827,107
2012	$666,045	$285,361	$380,684	$7,541,746
2013	$665,917	$296,286	$369,631	$7,245,460
2014	$666,216	$308,522	$357,694	$6,936,938
2015	$665,934	$322,069	$343,865	$6,614,869
2016	$665,721	$337,364	$328,357	$6,277,505
2017	$665,896	$354,407	$311,489	$5,923,098
2018	$666,093	$372,324	$293,769	$5,550,774
2019	$665,831	$390,678	$275,153	$5,160,096
2020	$665,962	$410,343	$255,619	$4,749,753
2021	$665,984	$430,882	$235,102	$4,318,871
2022	$665,853	$452,295	$213,558	$3,866,576
2023	$665,962	$475,019	$190,943	$3,391,557
2024	$665,809	$498,617	$167,192	$2,892,940
2025	$665,787	$523,526	$142,261	$2,369,414
2026	$665,831	$549,746	$116,085	$1,819,668
2027	$665,874	$577,277	$88,597	$1,242,391
2028	$665,853	$606,119	$59,734	$636,272
2029	$665,700	$636,272	$29,428	$-
	$15,038,536	$8,954,785	$6,083,751	

Amortization Schedule

$55 Million City Hall Construction COPS, Series 2010

There are two series in this issuance, Series 2010A- Tax Exempt Certificates of Participation and Series 2010A-2 Taxable Certifications of Participation (BABs) issued for the purpose of construction and equipping the new City Hall.

Date	Payment	Principal	Interest	BABs Direct Payment Subsidy	Principal Balance
6/1/2011	$1,402,117		$2,127,086	$(724,969)	$55,000,000
12/1/2011	$1,219,232		$1,849,640	$(630,408)	$55,000,000
6/1/2012	$1,219,232		$1,849,640	$(630,408)	$55,000,000
12/1/2012	$1,219,232		$1,849,640	$(630,408)	$55,000,000
6/1/2013	$2,274,232	$1,055,000	$1,849,640	$(630,408)	$53,945,000
12/1/2013	$1,198,132		$1,828,540	$(630,408)	$53,945,000
6/1/2014	$1,198,132		$1,828,540	$(630,408)	$53,945,000
12/1/2014	$1,170,757		$1,801,165	$(630,408)	$53,945,000
6/1/2015	$3,415,757	$2,245,000	$1,801,165	$(630,408)	$51,700,000
12/1/2015	$1,150,201		$1,769,540	$(619,339)	$51,700,000
6/1/2016	$2,345,201	$1,195,000	$1,769,540	$(619,339)	$50,505,000
12/1/2016	$1,128,840		$1,736,677	$(607,837)	$50,505,000
6/1/2017	$2,363,840	$1,235,000	$1,736,677	$(607,837)	$49,270,000
12/1/2017	$1,106,765		$1,702,715	$(595,950)	$49,270,000
6/1/2018	$2,386,765	$1,280,000	$1,702,715	$(595,950)	$47,990,000
12/1/2018	$1,083,885		$1,667,515	$(583,630)	$47,990,000
6/1/2019	$2,413,885	$1,330,000	$1,667,515	$(583,630)	$46,660,000
12/1/2019	$1,060,111		$1,630,940	$(570,829)	$46,660,000
6/1/2020	$2,440,111	$1,380,000	$1,630,940	$(570,829)	$45,280,000
12/1/2020	$1,035,444		$1,592,990	$(557,546)	$45,280,000
6/1/2021	$2,465,444	$1,430,000	$1,592,990	$(557,546)	$43,850,000
12/1/2021	$1,002,121		$1,541,724	$(539,603)	$43,850,000
6/1/2022	$2,497,121	$1,495,000	$1,541,724	$(539,603)	$42,355,000
12/1/2022	$967,284		$1,488,129	$(520,845)	$42,355,000
6/1/2023	$2,532,284	$1,565,000	$1,488,129	$(520,845)	$40,790,000
12/1/2023	$930,815		$1,432,023	$(501,208)	$40,790,000
6/1/2024	$2,565,815	$1,635,000	$1,432,023	$(501,208)	$39,155,000
12/1/2024	$892,716		$1,373,409	$(480,693)	$39,155,000
6/1/2025	$2,607,716	$1,715,000	$1,373,409	$(480,693)	$37,440,000
12/1/2025	$852,752		$1,311,926	$(459,174)	$37,440,000
6/1/2026	$2,647,752	$1,795,000	$1,311,926	$(459,174)	$35,645,000
12/1/2026	$810,924		$1,247,575	$(436,651)	$35,645,000
6/1/2027	$2,685,924	$1,875,000	$1,247,575	$(436,651)	$33,770,000
12/1/2027	$768,267		$1,181,950	$(413,683)	$33,770,000
6/1/2028	$2,728,267	$1,960,000	$1,181,950	$(413,683)	$31,810,000
12/1/2028	$723,677		$1,113,350	$(389,673)	$31,810,000
6/1/2029	$2,773,677	$2,050,000	$1,113,350	$(389,673)	$29,760,000

Date	Payment	Principal	Interest	BABs Direct Payment Subsidy	Principal Balance
12/1/2029	$677,040		$1,041,600	$(364,560)	$29,760,000
6/1/2030	$2,822,040	$2,145,000	$1,041,600	$(364,560)	$27,615,000
12/1/2030	$628,241		$966,525	$(338,284)	$27,615,000
6/1/2031	$2,868,241	$2,240,000	$966,525	$(338,284)	$25,375,000
12/1/2031	$577,281		$888,125	$(310,844)	$25,375,000
6/1/2032	$2,922,281	$2,345,000	$888,125	$(310,844)	$23,030,000
12/1/2032	$523,932		$806,050	$(282,118)	$23,030,000
6/1/2033	$2,973,932	$2,450,000	$806,050	$(282,118)	$20,580,000
12/1/2033	$468,195		$720,300	$(252,105)	$20,580,000
6/1/2034	$3,033,195	$2,565,000	$720,300	$(252,105)	$18,015,000
12/1/2034	$409,841		$630,525	$(220,684)	$18,015,000
6/1/2035	$3,089,841	$2,680,000	$630,525	$(220,684)	$15,335,000
12/1/2035	$348,871		$536,725	$(187,854)	$15,335,000
6/1/2036	$3,148,871	$2,800,000	$536,725	$(187,854)	$12,535,000
12/1/2036	$285,171		$438,725	$(153,554)	$12,535,000
6/1/2037	$3,215,171	$2,930,000	$438,725	$(153,554)	$9,605,000
12/1/2037	$218,514		$336,175	$(117,661)	$9,605,000
6/1/2038	$3,278,514	$3,060,000	$336,175	$(117,661)	$6,545,000
12/1/2038	$148,899		$229,075	$(80,176)	$6,545,000
6/1/2039	$3,348,899	$3,200,000	$229,075	$(80,176)	$3,345,000
12/1/2039	$76,099		$117,075	$(40,976)	$3,345,000
6/1/2040	$3,421,099	$3,345,000	$117,075	$(40,976)	$-
	$101,768,595	$55,000,000	$71,787,782	$(25,019,187)	

Amortization Schedule

$60 Million General Obligation Bond

This issuance was approved by voters in April 2014 for Parks and Recreation improvements and purchase of crime prevention equipment.

Date	Payment	Principal	Interest	Principal Balance
1/1/2021	$696,486		$696,486	$59,670,000
7/1/2021	$3,266,486	$2,570,000	$696,486	$57,100,000
1/1/2022	$727,634		$727,634	$57,100,000
7/1/2022	$3,232,634	$2,505,000	$727,634	$54,595,000
1/1/2023	$680,335		$680,335	$54,595,000
7/1/2023	$3,280,335	$2,600,000	$680,335	$51,995,000
1/1/2024	$630,292		$630,292	$51,995,000
7/1/2024	$3,330,292	$2,700,000	$630,292	$49,295,000
1/1/2025	$577,025		$577,025	$49,295,000
7/1/2025	$3,382,025	$2,805,000	$577,025	$46,490,000
1/1/2026	$521,086		$521,086	$46,490,000
7/1/2026	$3,436,086	$2,915,000	$521,086	$43,575,000
1/1/2027	$498,714		$498,714	$43,575,000
7/1/2027	$3,463,714	$2,965,000	$498,714	$40,610,000
1/1/2028	$474,475		$474,475	$40,610,000
7/1/2028	$3,484,475	$3,010,000	$474,475	$37,600,000
1/1/2029	$447,505		$447,505	$37,600,000
7/1/2029	$3,517,505	$3,070,000	$447,505	$34,530,000
1/1/2030	$418,463		$418,463	$34,530,000
7/1/2030	$3,538,463	$3,120,000	$418,463	$31,410,000
1/1/2031	$388,324		$388,324	$31,410,000
7/1/2031	$3,573,324	$3,185,000	$388,324	$28,225,000
1/1/2032	$355,487		$355,487	$28,225,000
7/1/2032	$3,605,487	$3,250,000	$355,487	$24,975,000
1/1/2033	$320,842		$320,842	$24,975,000
7/1/2033	$3,640,842	$3,320,000	$320,842	$21,655,000
1/1/2034	$284,620		$284,620	$21,655,000
7/1/2034	$3,674,620	$3,390,000	$284,620	$18,265,000
1/1/2035	$246,788		$246,788	$18,265,000
7/1/2035	$3,711,788	$3,465,000	$246,788	$14,800,000
1/1/2036	$206,386		$206,386	$14,800,000
7/1/2036	$3,756,386	$3,550,000	$206,386	$11,250,000
1/1/2037	$156,881		$156,881	$11,250,000
7/1/2037	$3,801,881	$3,645,000	$156,881	$7,605,000
1/1/2038	$106,052		$106,052	$7,605,000
7/1/2038	$3,856,052	$3,750,000	$106,052	$3,855,000
1/1/2039	$53,758		$53,758	$3,855,000
7/1/2039	$3,908,758	$3,855,000	$53,758	$-
	$75,252,306	$59,670,000	$15,582,306	



MISCELLANEOUS CITY STATISTICS

This page is intentionally left blank

Miscellaneous Statistical Charts, Graphs & Tables

This section provides the user selected charts and graphs that supplement the material presented in other sections of this budget book. These provide additional detail and in some cases, a graphic representation of previous narrative outlined throughout the budget document such as in the introduction section of the book.



Image: Clip Art of Graphs, Line Chart & Pie Chart

Top Ten Largest Property Taxpayers in the City of Miami Gardens (Tax Year 2025)

OWNER	USE	TAX VALUE (IN 000S)	TAXES PAID	% OF TAX BASE
1. South Florida Stadium LLC (Hardrock Stadium)	Sports & Entertainment	$234,953	$1,630	2.44%
2. B9 Secretariat FL Owner LLC	Racetrack & Entertainment	$213,765	$1,483	2.22%
3. Florida Power and Light Company	Utility	$200,438	$1,390	2.08%
4. MG Westside LLC	Commercial-Warehouse	$135,319	$939	1.41%
5. Eastgroup Properties LP	Commercial-Warehouse	$107,817	$748	1.12%
6. MG East LLC	Commercial-Warehouse	$96,695	$671	1.01%
7. AHS at Oak Enclave LLC	Residential-Multifamily	$87,946	$610	0.91%
8. Publix Super Markets INC	Retail Outlet	$73,258	$508	0.76%
9. New Pomelo LLC	Residential-Multifamily	$71,147	$493	0.74%
10. Gardens And 27 LLC	Retail Outlet	$70,500	$489	0.73%

Taxes=Taxable value/1000 X millage rate (6.9363)

Top Ten Public or Private Employers in the City of Miami Gardens FY 2025

EMPLOYER	USE	LOCATION	EMPLOYEES
1. Hard Rock Stadium	Sports Facility	2269 NW 199 Street	1,542
2. Wal-Mart	Retail	27th Ave, 199th St. U.S. 441, NW 179th St	932
3. City of Miami Gardens	City Government	18605 NW 27th Ave	466
4. UAIC	Insurance	1313 NW 167th Street	463
5. St. Thomas University	Private University	16401 NW 37th Ave	329
6. Calder Casino & Race Track	Horse Racing/Casino	21001 NW 27th Ave	308
7. US Post Office	Federal Government	18690 NW 37th Ave	297
8. Lehman Dealerships	Car Dealerships	21200 NW 2nd Avenue	285
9. Brandsmart, USA	Retail Electronics	4320 NW 167 Street	271
10. Florida Memorial University	Private University	15800 NW 42nd Ave	250

*Full Time Equivalent

Note: The above is for informational purposes only. The City of Miami Gardens does not claim any statistical representation or warranty of these contents.

Parks and Recreation Facilities

No.	Park Name	Acreage	Acres/1,000 Persons
Total Community		**71.50**	
1	Betty T. Ferguson Community Center Park	24.00	
2	Rolling Oaks Park	33.50	
3	Senior Family Center	14.00	
Total Neighborhood		**110.79**	
3	Andover Park	2.87	
4	Dr Lester Brown Park	10.00	
5	Brentwood Park and Pool	4.50	
6	Buccaneer Park	5.50	
7	Bunche Park & Pool	8.64	
8	Walt Frazier Park at Carol City	16.61	
9	AJ King Park	5.66	
10	Cloverleaf Park	1.27	
11	Bennett Lifter Park	2.00	
12	Myrtle Grove Park & Pool	7.69	
13	Norwood Park & Pool	4.94	
14	Risco Park (Miami-Dade School Board)	16.40	
15	Scott Park	9.70	
16	Vista Verde Park	11.91	
17	Jordan's Landing	0.10	
18	Vista Lago	3.00	
Natural Area Preserve		**6.28**	
19	Scrub Oak Preserve	6.28	
Linear Parks		**26.18**	
20	Library Walking Trail	26.18	
Single Purpose Parks		**4.13**	
21	North Dade Optimist Club	4.13	
Mini Parks		**1.00**	
22	Waterman Park	1.00	
GRAND TOTAL		**219.88**	**1.85 acres**

List of Public Educational Facilities

No.	School Name	Street Address	Principal
Elementary Schools			
1	Barbara Hawkins Elementary	19010 NW 37 Ave, Miami Gardens, FL 33056	Tanisha N. Cunningham
2	Brentwood Elementary	3101 NW 191 St, Miami Gardens, FL 33056	Tamika R. Robinson
3	Bunche Park Elementary	16001 Bunche Park Dr, Miami Gardens, FL 33054	Jacqueline N. Lewis
4	Carol City Elementary	4375 NW 173 Dr, Miami Gardens, FL 33055	Tiffany N. Davis
5	Crestview Elementary	2201 NW 187 St, Miami Gardens, FL 33056	Deborah P. Johnson-Brinson
6	Dr. Frederica S. Wilson/ Skyway	4555 NW 206 Terr, Miami Gardens, FL 33055	Tiffany C. James
7	Golden Glades Elementary	16520 NW 28 Ave, Miami Gardens, FL 33054	Kayla J. Edwards
8	Hibiscus Elementary	18701 NW 1 Ave, Miami Gardens, FL 33169	Maria V. Hardwick
9	Miami Gardens Elementary	4444 NW 195 St, Miami Gardens, FL 33055	Kathleen John-Louissaint
10	N. Dade Center for Modern Language Elementary	1840 NW 157 St, Miami Gardens, FL 33054	Latoya A. James-Edwards
11	Norland Elementary	19340 NW 8 Ct, Miami Gardens, FL 33169	Dr. Crystal Spence
12	Norwood Elementary	19810 NW 14 Ct, Miami Gardens, FL 33169	Dr. Kevin N. Williams
13	Parkview Elementary	17631 NW 20 Ave, Miami Gardens, FL 33056	Alberto Iber
14	Parkway Elementary	1320 NW 188 St, Miami Gardens, FL 33169	Maria C. Fernandez
15	Rainbow Park Elementary	15355 NW 19 Ave, Miami Gardens, FL 33054	Nikeyta C. Jackson
16	Scott Lake Elementary	1160 NW 175 St, Miami Gardens, FL 33169	Kenneth L. Williams
K-8			
17	Myrtle Grove K-8	3125 NW 176 St Miami Gardens, FL 33056	Jessica M. Fortich
18	North County K-8	3520 NW 207 St Miami Gardens, FL 33056	Chanda O. Scott
Middle Schools			
19	Andover Middle School	121 NW 207 St, Miami Gardens, FL 33169	Romulo M. Espinosa
20	Carol City Middle	3737 NW 188 St, Miami Gardens, FL 33055	Andrija A. Harrison
21	Norland Middle	1235 NW 192 Terr, Miami Gardens, FL 33169	Dr. Sacha T. Challenger
22	North Dade Middle	1840 NW 157 St, Miami Gardens, FL 33054	Jeff Rateau
High Schools			
23	Miami Carol City Senior High	3301 Miami Gardens Dr, Miami Gardens, FL 33056	Bridget L. McKinney
24	Miami Norland Senior High	1050 NW 195 St, Miami Gardens, FL 33169	Rhonda L. Gaines-Miller
Other Schools			
23	Jan Mann Opportunity Education	16101 NW 44 Ct, Miami Gardens, FL 33054	Jamarv R. Dunn

Current Permits And Forecast For Residential Or Commercial Development

Project Name	Location	Type of Use	Building SF or # of Units	Land Acreage
STATUS: UNDER CONSTRUCTION				
Chen Medical	1357 NW 167th St	Medical Office	4,717 sf	
Hyundai Service Center (New Building)	21200 NW 2 Ave	Hyundai Service Center	45,282 sf	
Hyundai Showroom Renovation	21200 NW 2 Ave	Hyundai Showroom Renovation	8,767 sf	
Subaru Dealership	20950 NW 2 Ave	Subaru Dealership	51,587 sf	
Oliva Cigars Remodeling	16500 NW 52nd Ave	Business Distribution	4890	
Scott Park	17655 NW 17th Ave	City Park	500	
Iberia Foods	21301 NW 47TH AVE	Business Distribution	396439	
Village Shops	19184 NW 27th Ave	Commercial	8,8000 sf	1.50
Rolling Oaks Park	18701 NW 17th Ct	Government Park	4,000 sf	32.00
Seven Eleven	1195 NW 167th St	Gas Station	2,538 sf	0.49
St. Thomas University Housing	16401 NW 37th Ave	Institutional	272 Sleeping Units	
STATUS: BUILDING PERMIT				
World of Racing	19199 NW 27th Ave	Indoor Entertainment	51,860 sf	
Ernie Martin Villas	21100 NW 14th Pl	Rehabilitate		20.00
Vista View Apartments	15678-15700 NW 47th Ave	Multifamily	62,500 sf	2.50
STATUS: SITE PLAN				
35 Acre Development	19199 NW 27th Ave	Mixed Use / Entertainment		35.0
Oak Villages	3311 NW 189th St	Multi-family	60 Units	5.0
Derby Point	21001 NW 27th Ave	Industrial	2mil sf	115.0
Medical Office	15525 NW 22nd Ave	Medical Offuce	11,0076 sf	
Caballero Townhomes	3960 NW 182nd Ln	Residential	16,240 sf	1
Cold Storage Warehouse	3485 NW 168th St	Warehouse	48,338 sf	
Rore Mutifamily MidRise Tower	7XX NW 210 St	Multi-family	110,513 sf	2.6
Self Storage	3700 NW 167th St	Retail	168,450 sf	
Serenity Grove Senior Housing	18330 NW 12 Ave	Multi-family	174,523 sf	
Eldorado Furninture Expansion	163rd NW 44th Ct	Furniture Warehouse	62,242sf	
Calico Industrial Park	1401 NW 165th St	Ligh Industrial Office Warehouse	39,240sf	
Habitat For Humanity Homes	2285 NW 170th ST	12 SFR Homes	1,300sf each	
El Car Wash	18300 NW 2nd Ave	Car Wash	4,000sf	
Crystal Car Wash	2190 NW 183rd St	Car Wash	4,323sf	

Community Demographics
U.S. Census Bureau (2023 ACS Estimates)

Subject	Number	Percent
Total population	**110,714**	**100.00%**
Under 5 years	6,514	5.90%
5 to 9 years	8,794	7.90%
10 to 14 years	9,423	8.50%
15 to 19 years	6,505	5.90%
20 to 24 years	7,099	6.40%
25 to 34 years	12,619	11.40%
35 to 44 years	17,154	15.50%
45 to 54 years	13,728	12.40%
55 to 59 years	6,034	5.50%
60 to 64 years	6,535	5.90%
65 to 74 years	10,320	9.30%
75 to 84 years	4,684	4.20%
85 years and over	1,305	1.20%
Median age (years)	36.9	
Under 18 years	29,094	23.90%
16 years and over	84,609	79.40%
18 years and over	81,620	76.10%
21 years and over	78,008	71.50%
62 years and over	18,990	18.00%
65 years and over	16,309	15.10%
18 years and over	81,620	
Male	40,460	49.60%
Female	41,160	50.40%
65 years and over	16,309	
Male	7,451	45.70%
Female	8,858	54.30%

City of Miami Gardens Awards & Recognition

One reason for the City's success is the caliber of staff. In 2003, the City had 1 employee. Today, there are over 500 employees, including over 200 in the City's police department alone. From the outset, the City made a conscious effort to recruit the best employees possible. While City residence was a plus (today, over 65% of our employees reside in the City), experience, attitude, innovative thinking and a willingness to do whatever job is necessary were and are the principal criteria for hiring. We are proud of our employees and here is proof of their abilities:

- 2005-2015, Tree City USA Award.
- 2006, City Manager Awarded the Outstanding Public Administrator, American Society of Public Administration.
- 2006, the City received an ISO rating of its building department (3rd highest in Miami-Dade County).
- 2006, Rogers Award for outstanding public service announcements Keep America Beautiful National Awards
- 2007-2017, Award for the City's Popular Financial Report, Government Finance Officers Association.
- 2007-2017, Award for excellence in Comprehensive Annual Financial Report, Government Finance Officers Association.
- 2007, National Purchasing Institute Achievement of Excellence in Procurement
- 2007, HUD Certified and eligible to administer HUD housing programs.
- 2007, American Planning Assn- Florida, Gold Coast Section, Innovation Award for the City's Future Land Use Plan.
- 2007, Florida Planning and Zoning Association- Outstanding Innovation Award.
- 2007, Received I.S.O. Rating of #4 for the City's Building Department.
- 2008, Trees Florida, Inc. Best in State Award for Tree Planting Project.
- 2008, School Crossing Guard Division was featured in the FDOT Best Practices Book.
- 2008, Success South Florida Magazine Honoring Oliver Gilbert as on of the 40 under 40 achievers of Today & Tomorrow
- 2009, American City & County Magazine's Crown Community Award.
- 2009, G.E.M.S. Program (Girls Empowerment) listed in the Florida League of Cities Best Practices Book.
- 2009, Miami Gardens' Foreclosure Program featured in Time Magazine.
- 2009, City of Miami Gardens featured on the NBC Evening News with Brian Williams as "What Works."
- 2009, Florida Festival Events Association:
  - Best Photography for "The Mime" Miss Miami Gardens Scholarship Pageant
  - Best Miscellaneous Printed Materials for Jazz in the Gardens Handout
  - Best Newspaper Special for Miss Miami Gardens Scholarship Pageant
  - Best Website for www.jazzinthegardens.com
- 2010, National Purchasing Institute Achievement of Excellence in Procurement
- 2010, Names one of 125 communities nationwide that are Kid-Friendly.
- 2010, The JPM Centre at Miami Gardens Drive Inc., Isaiah S. Williams Jr. Development Affordable Housing and the JPM Centre Groundbreaking
- 2011- 2012, Excellence in Public Procurement, Florida Association of Public Procurement Officials
- 2011, Recipient of Universal Public Procurement Certification Council's Agency Certification Award for fully certified division.
- 2011- 2012, Playful City USA recognized from national non-profit KaBOOM.
- 2012, Award from APWA South Branch for the NW 183 Street Landscaping Project

- 2012, Sterling Agency Award to an agency that has reached three consecutive years of having a department that is fully certified.
- 2012, Community Leadership Award- on behalf of the 26,000 Leaders, Members and Professionals of the Miami Association of Realtors presented to Olivier G. Gilbert, III
- 2013, Certificate Award from the Universal Public Procurement Certificate Council
- 2013, Certificate of Achievement for Excellence in Financial Reporting Government Finance Officers Association.
- 2012- 2013, Award of Excellence in Procurement from the Florida Association of Public Procurement Officials
- Florida Festival Events Association presented the following awards to the City in FY 2013:
  - Jazz in the Gardens Website: 2nd place
  - City of Miami Gardens 10th Anniversary Promotional Item: 3rd place
  - Jazz in the Gardens Photo: 3rd place
  - Jazz in the Gardens Social Media: 3rd place
- 2013, ICABA Honors, Honorable Oliver G. Gilbert, III- Elected Official of the Year
- 2013, Service Excellence Awarded Mayor Oliver G. Gilbert, III and Miami Gardens City Council- JPM & The JPM Centre
- 2013, MDCLC President's Distinguished Board Member Award presented to The Honorable Oliver Gilbert, III Mayor, City of Miami Gardens
- 2013, Playful City USA Community KaBoom!
- 2013, Tree City USA Arbor Day Foundation
- 2014, Award of Excellence in Public Procurement
- 2014, MetLife Foundation/Generation United Best Intergenerational Communities Award Generations United
- 2014, Recipient of Universal Public Procurement Certification
- 2014, Who's Next Foundation presented to Mayor Oliver Gilbert
- 2015, City receives an ISO rating of its building department (3rd highest in Miami-Dade County).
- 2015, Jazz in the Gardens was voted as "Top 100 Best Events in South Florida" by BizBash
- 2015, Jazz in the Gardens won several Sensational Awards:
  - Program/Event Guide (1st Place)
  - Tickets and Invitations (1st Place)
  - PR/Media Campaign (2nd Place)
  - Website (3rd Place)
- 2015, Community Service Award New Hope Missionary Baptist Church of Miami, Present to Mayor Oliver G. Gilbert
- 2017, The B.M.e Genius award presented to Mayor Oliver G. Gilbert for Building a Caring and Prosperous Miami
- 2018, Award for a video presentation in an effort to support Affordable Housing at the Florida Housing Conference (SHIP)
- 2018, City receives an ISO rating of its building department (3rd highest in Miami-Dade County).
- 2018, GALA Verde- Most Outstanding Green Elected Official City of Miami Gardens Mayor Oliver Gilbert
- 2018, Recognized for Legal Department of the year by the Daily Business Review
- 2019, City of Miami Gardens Economic Marketing Award
- 2019, African American Mayors Association Excellence in Presidential Leadership, Mayor Oliver Gilbert, AAMA conference and 5th anniversary celebration
- 2019, St. Thomas University Leadership Award- Leaders for Life presented to The Honorable Mayor Oliver G. Gilbert, III

- 2020, CAACE Project of the Year Category II
- 2020, America-Cuban Association of Civic Engineers
- 2020, President of the Florida Chapter of the American Public Works Association, Tom Ruiz
- 2020, South Florida Building Officials Association, Building Official of the year, Osvaldo Diaz
- 2021, Association of Building Contractors Eagle Award2021, Association of Building Contractors Eagle Award
- 2021, Commission for Florida Law Enforcement Accreditation Award
- 2021, Salute to Law Enforcement (Aventura Marketing Council)
- 2022, Building Official Association of Florida, Building Official of the year, Osvaldo Diaz
- 2022, Florida Festivals & Events Sunsational Award for Juneteenth promotional poster
- 2022, Florida Festivals & Events Sunsational Award for Fright Night in the Gardens promotional banner
- 2022, Salute to Law Enforcement (Aventura Marketing Council)
- 2022, Bobcat Community Award (St. Thomas University)
- 2022, Keep Miami Gardens Beautiful President's Circle Recognition Award
- 2023, Keep Miami Gardens Beautiful President's Circle Recognition Award
- 2023, Safe Streets Award, "Back to the Streets" presented by TPO to Tom Ruiz
- 2023 SunSational Award Banners: City of Miami Gardens Fall Festival
- 2023 SunSational Award Promotional Mailer: City of Miami Gardens Mayor's Cup Golf Tournament & Social
- 2023 SunSational Award Installations/Wraps: City of Miami Gardens Black History Month
- 2023 SunSational Award Promotional Mailer: City of Miami Gardens Easter Family Fun Day
- 2025, Inspector of the Year South Florida Building Official Association (SFBOA)
- 2025, Plan Examiner of the Year South Florida Building Official Association (SFBOA)
- 2025, President-Elect for the Florida Municipal Attorneys Association
- 2025, Award in Community Service in the City Attorney's Office from St. Thomas University
- 19 years of Distinguished Budget Award from the Government Finance Officers Association.

This page is intentionally left blank


CITY OF MIAMI GARDENS
2003
Miami Gardens
All-America City
NATIONAL CIVIC LEAGUE
2020

APPENDIX

This page is intentionally left blank

Docusign Envelope ID: B80C3932-2EA5-43A3-9E7C-77CF96D3F308

RESOLUTION NO. 2025-110-2411

A RESOLUTION OF THE CITY OF MIAMI GARDENS, FLORIDA, ADOPTING A FINAL MILLAGE RATE AT A PUBLIC HEARING TO BE LEVIED FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025, THROUGH SEPTEMBER 30, 2026 FOR OPERATING PURPOSES; ESTABLISHING THE ROLLBACK RATE; ESTABLISHING THE DEBT MILLAGE RATE APPROVED BY THE ELECTORATE; PROVIDING FOR DIRECTIONS TO THE CHIEF BUDGET OFFICER THROUGH THE CITY MANAGER; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 23, 2025, the City Council adopted Resolution No. 2025-099-2401 determining a "not to exceed" Operating Millage Rate and a Debt Millage Rate for the fiscal year commencing October 1, 2025 ("Fiscal Year 2025-2026"), and scheduling the public hearings required by Section 200.065 of the Florida Statutes to be held on September 9, 2025 at 5:01 p.m., and September 24, 2025, at 5:01 p.m., and

WHEREAS, the City Manager has recommended an annual budget for Fiscal Year 2025-2026 commencing October 1, 2025, and

WHEREAS, the public and all interested parties have had the opportunity to address their comments to the City Council and the City Council has considered the comments of the public regarding the millage rate,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

Section 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. COMPUTATION OF THE ROLLBACK RATE: The roll-back rate for FY 2025-2026 is 6.4287 mills.

Section 3. ADOPTION OF PROPOSED MILLAGE RATE: The City Council hereby adopts and establishes the proposed Operating Millage Rate for the City of Miami Gardens for FY 2025-2026 at 6.9363 mills, which is $6.9363 per $1,000.00 of taxable property value within the City of Miami Gardens, Florida. The percent increase of this millage rate over the roll-back rate is 7.90%.

Section 4. ADOPTION OF VOTED MILLAGE RATE: The City Council hereby adopts and establishes the Voted Millage Rate for the City of Miami Gardens for FY 2025-2026 at 0.4331 mills, which is $0.4331 per $1,000 of taxable value within the City of Miami Gardens, Florida.

Docusign Envelope ID: B80C3932-2EA5-43A3-9E7C-77CF96D3F308

Section 5. The City's aggregate millage rate is 7.3694 (a combined total Millage of 6.9363 mills for operating and 0.4331 mills for debt service).

Section 6. DIRECTIONS TO THE FINANCE DIRECTOR THROUGH THE CITY MANAGER: The Chief Budget Officer, through the City Manager, is directed to complete all TRIM Compliance requirements utilizing the Department of Revenue electronic eTRIM system.

Section 7. EFFECTIVE DATE: This resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS REGULAR MEETING HELD ON SEPTEMBER 24, 2025.

DocuSigned by:
651ACE248423470...
RODNEY HARRIS, MAYOR

ATTEST:

DocuSigned by:
C4408C142F1C48B...
MARIO BATAILLE, CMC, CITY CLERK

PREPARED BY: SONJA KNIGHTON DICKENS, CITY ATTORNEY

SPONSORED BY: CAMERON BENSON, CITY MANAGER

Moved by: Councilman Leon
Seconded by: Councilwoman Baskin

VOTE: 7-0

Mayor Harris	***Yes***
Vice Mayor Stephens, III	***Yes***
Councilwoman Baskin	***Yes***
Councilman Leon	***Yes***
Councilwoman Powell	***Yes***
Councilwoman Wilson	***Yes***
Councilwoman Julien	***Yes***

Docusign Envelope ID: B80C3932-2EA5-43A3-9E7C-77CF96D3F308

ORDINANCE NO. 2025-005-485

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, APPROVING AND ADOPTING THE CITY'S BUDGET FOR THE 2025-2026 FISCAL YEAR; PROVIDING FOR THE EXPENDITURE OF FUNDS; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR INTERFUND TRANSFERS; PROVIDING FOR AUTOMATIC AMENDMENT; PROVIDING FOR ADOPTION OF REPRESENTATIONS; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with Section 4.5 of the City of Miami Gardens (the "City") Charter, the City Council is required to adopt an annual budget for the City, and

WHEREAS, the City Manager has prepared a tentative budget document, a copy of which is attached and made a part hereto, that details proposed city expenditures and organizational arrangements for Fiscal Year 2025-2026, and

WHEREAS, the proposed Fiscal Year 2025-2026 budget for the City of Miami Gardens, included an estimate of revenues and expenditures, and

WHEREAS, the City Manager has provided for various City departments in the budget, and

WHEREAS, the City Council has determined the amount of money which must be raised to conduct the affairs of the City as required by City-operating funds, departments, offices and agencies for Fiscal Year 2025-2026, so that the business of the City may be conducted on a balanced budget, and

Docusign Envelope ID: B80C3932-2EA5-43A3-9E7C-77CF96D3F308

WHEREAS, the City Council has also determined the amount necessary to be raised by ad valorem taxes and other taxes or special assessments upon all of the property, real and personal, within the corporate limits of the City of Miami Gardens, and

WHEREAS, public hearings as required by Section 200.065, Florida Statutes, will be held by the City on Tuesday, September 9, 2025 at 5:01 p.m., and Wednesday September 24, 2025, at 5:01 p.m. at City Hall, 18605 NW 27 Ave., Miami Gardens, FL 33056, and

WHEREAS, said public hearings have been held as stated above and comments from the public concerning said budget have been heard and considered, and

WHEREAS, the amount of funds available from taxation and other non-ad valorem revenues equals the total appropriations for expenditures and reserves, and

WHEREAS, this Budget will authorize that non-bargaining employees will be paid 100% of their earned PTO overage and Charter employees will be paid 50% of their earned PTO overages, and

WHEREAS, during the course of a budgetary year, the City applies for and/or receives certain grants and reimbursements, and

WHEREAS, the City does not know the dollar amount of the grants or reimbursements that will be awarded at the time that the budget is approved, and

WHEREAS, when grants are awarded, reimbursements, unexpected revenues and donations are accepted by the City, these funds must be accounted for in the budget, and

WHEREAS, it is more expedient to allow the Resolution accepting the grant or donation to enact the necessary budget transfers and amendments, and

WHEREAS, special events listed by name that are included in the attached Budget with a specific line item and are hereby approved in accordance with the approval of the Budget

Docusign Envelope ID: B80C3932-2EA5-43A3-9E7C-77CF96D3F308

should not need additional authority from the City Council unless they require the City Manager to exceed his purchasing authority for said events, as outlined in the Code of Ordinances,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

SECTION 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas Clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Ordinance.

SECTION 2. BUDGET ADOPTION:

A. The following amounts are hereby appropriated for the operation and maintenance of the City's various governmental departments for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026:

FUND		FY 2025-2026 PROPOSED
GENERAL FUND	$	121,482,777
TRANSPORATION FUND		12,984,347
GRANT FUND		650,000
STATE HOUSING INNITIATIVE PROGRAM		514,801
COMMUNITY DEVELOPMENT BLOCK GRANT		970,105
DEVELOPMENT SERVICES		4,855,248
IMPACT FEES		6,376,120
FORMULA ONE		444,444
HOME INVESTMENT PARTNERSHIP PROGRAM FUND		104,000
SPECIAL TAXING DISTRICTS		921,081
DEBT SERVICE		8,580,298
CAPITAL PROJECTS		5,431,641
STORMWATER		6,916,271
TOTAL OPERATING APPROPRIATIONS	**$**	**170,231,133**

Docusign Envelope ID: B80C3932-2EA5-43A3-9E7C-77CF96D3F308

B. The following revenues will be available during Fiscal Year 2025-2026 to meet the foregoing appropriations:

GENERAL FUND		
Property Taxes	$	64,876,435
Franchise Fees		9,727,414
Intergovernmental Revenue		15,035,000
Utility Taxes		12,992,140
Fines and Forfeitures		4,655,450
Licenses, Permits & Fees		2,831,500
Charges for Services		6,519,940
Miscellaneous		2,971,648
Interfund Transfers		1,873,250
TOTAL REVENUES	**$**	**121,482,777**
TRANSPORTATION FUND		
Fuel Taxes	$	2,444,056
Intergovernmental Revenue		7,911,291
Fines and Forfeitures		2,800
Licenses, Permits & Fees		402,000
Charges for Services		30,000
Miscellaneous		40,700
Interfund Transfers		249,572
Re-appropriated Fund Balance		1,903,928
TOTAL REVENUES	**$**	**12,984,347**
GRANT FUND		
Grants	$	650,000
TOTAL REVENUES	**$**	**650,000**
SHIP FUND		
SHIP Program	$	514,801
TOTAL REVENUES	**$**	**514,801**
COMMUNITY DEVELOPMENT BLOCK GRANT FUND		
Grants	$	970,105
TOTAL REVENUES	**$**	**970,105**

Docusign Envelope ID: B80C3932-2EA5-43A3-9E7C-77CF96D3F308

DEVELOPMENT SERVICES FUND		
Licenses, Permits & Fees	$	2,981,703
Charges for Services		394,481
Miscellaneous		74,313
Re-appropriated Fund Balance		1,404,751
TOTAL REVENUES	**$**	**4,855,248**
IMPACT FEES FUND		
Re-appropriated Fund Balance	$	6,376,120
TOTAL REVENUES	**$**	**6,376,120**
FORMULA ONE FUND		
Miscellaneous	$	444,444
TOTAL REVENUES	**$**	**444,444**
HOME INVESTMENT PARTNERSHIP PROGRAM FUND		
HOME Program	$	104,000
TOTAL REVENUES	**$**	**104,000**
SPECIAL TAXING DISTRICT FUND		
Special Assessments	$	921,081
TOTAL REVENUES	**$**	**921,081**
DEBT SERVICE FUND		
Ad Valorem Taxes	$	3,957,201
Transfers In		4,623,097
TOTAL REVENUES	**$**	**8,580,298**
CIP FUND		
From General Fund	$	4,025,238
Build America Bonds Rebate		966,403
Interest Earnings		440,000
TOTAL REVENUES	**$**	**5,431,641**

Docusign Envelope ID: B80C3932-2EA5-43A3-9E7C-77CF96D3F308

STORMWATER FUND		
Licenses, Permits & Fees	$	6,410,473
Charges for Services		53,308
Miscellaneous		25,000
Re-appropriated Fund Balance		427,490
TOTAL REVENUES	**$**	**6,916,271**

SECTION 3. EXPENDITURE OF FUNDS: The City Manager is authorized to expend or contract for expenditures, pursuant to the Charter of the City of Miami Gardens and adopted Code of Ordinances, in accordance with the adopted Fiscal Year 2025-2026 budget and budget detail, which is attached hereto and made a part of this ordinance as if it were set forth here in full. The City Manager is hereby authorized to allocate City resources as deemed necessary.

SECTION 4. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority shall include the authority to correct inter-fund transfers and accounting allocations.

SECTION 5. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to amend the budget on an as-needed basis in order to correct typographical errors or omissions that are purely scriveners' errors.

SECTION 6. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to appropriate unanticipated revenues as deemed necessary including but not limited to accepting grant or donation of funds or upon issuance of a bond or other municipal debt instrument and re-appropriated "assigned fund balance" for Parks & Recreation operating purpose for completed projects funded from the General Obligation Bond.

Docusign Envelope ID: B80C3932-2EA5-43A3-9E7C-77CF96D3F308

SECTION 7. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to carry out all requirements associated with Special Events that are specifically listed by name in the attached Budget with a specific line item. The City Manager does not need additional authority from the City Council for the special event, unless the special event requires the City Manager to exceed his purchasing authority as outlined in the Code of Ordinances.

SECTION 8. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to execute contract renewals for contracts previously presented and approved by the City Council.

SECTION 9. AUTHORIZATION: Authorizing that non-bargaining employees be paid 100% of their earned PTO overage and Charter employees be paid 50% of their earned PTO overages.

SECTION 10. CARRYOVER OF FUNDS: The budget shall also automatically re-appropriate any encumbrances and outstanding contracts carried forward from fiscal year 2024-25.

SECTION 11. REVENUE MANUAL: All fees shall be set as outlined in the FY 2025-2026 Revenue Manual and any amendments are included in the FY 2025-2026 Annual Operating Budget Document. This manual may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 12. FINANCIAL POLICIES: All policies included under "Financial Policies" in the FY 2025-2026 Annual Operating Budget Document is adopted and approved by Council. The policies may be amended from time to time during the fiscal year by City Council by resolution.

Docusign Envelope ID: B80C3932-2EA5-43A3-9E7C-77CF96D3F308

SECTION 13. INTERFUND TRANSFERS: The City Manager is authorized to effectuate all interfund transfers anticipated by this budget to include line items classified as 'Transfers to,' and 'Transfers from' regardless of fund.

SECTION 14. INSTRUCTIONS TO THE CITY MANAGER: The City Manager is authorized to take all actions necessary to implement the terms and conditions of this Ordinance.

SECTION 15. CONFLICT: All ordinances or Code provisions in conflict herewith are hereby repealed.

SECTION 16. SEVERABILITY: If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 17. EFFECTIVE DATE: This ordinance shall become effective immediately upon its final passage.

PASSED ON FIRST READING IN FULL ON THE 9th DAY OF SEPTEMBER 2025.

MOVED BY: COUNCILMAN LEON

SECONDED BY: COUNCILWOMAN BASKIN

ADOPTED AND PASSED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS MEETING HELD ON THE 24TH DAY OF SEPTEMBER 2025.

Docusign Envelope ID: B80C3932-2EA5-43A3-9E7C-77CF96D3F308

DocuSigned by:
651ACE248423470...

RODNEY HARRIS, MAYOR

ATTEST:

DocuSigned by:
C4408C142F1C48B...

MARIO BATAILLE, CMC, CITY CLERK

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

SPONSORED BY: Cameron Benson, City Manager

1st READING MOVED BY: Councilman Leon
1st READING SECONDED BY: Councilwoman Baskin

1st VOTE: 7-0

Mayor Rodney Harris	X (Yes)	___(No)
Vice Mayor Robert Stephens	X (Yes)	___(No)
Councilwoman Katrina Baskin	X (Yes)	___(No)
Councilwoman Reggie Leon	X (Yes)	___(No)
Councilwoman Michelle C. Powell	X (Yes)	___(No)
Councilman Katrina Wilson	X (Yes)	___(No)
Councilman Linda Julien	X (Yes)	___(No)

2nd READING MOVED BY: Councilman Leon
2nd READING SECONDED BY: Councilwoman Baskin

2nd READING VOTE: 7-0

Mayor Rodney Harris	X (Yes)	___(No)
Vice Mayor Robert Stephens	X Yes)	___(No)
Councilwoman Katrina Baskin	X (Yes)	___(No)
Councilwoman Reggie Leon	X (Yes)	___(No)
Councilwoman Michelle C. Powell	X (Yes)	___(No)
Councilman Katrina Wilson	X (Yes)	___(No)
Councilman Linda Julien	X (Yes)	___(No)

FLORIDA

CERTIFICATION OF TAXABLE VALUE

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

Year : 2025	County : Miami-Dade
Principal Authority : City of Miami Gardens	Taxing Authority : City of Miami Gardens - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$ 8,943,398,788			(1)
2.	Current year taxable value of personal property for operating purposes	$ 674,233,774			(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 180,476			(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 9,617,813,038			(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 137,803,178			(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 9,480,009,860			(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$ 8,703,841,382			(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☑ YES	☐ NO	Number 1	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☑ YES	☐ NO	Number 1	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 7/1/2025 3:06:55 PM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	6.9363 per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$ 60,372,455	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$ 1,447,737	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$ 58,924,718	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$ 314,173,541	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$ 9,165,836,319	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	6.4287 per $1000	(16)
17.	Current year proposed operating millage rate	6.9363 per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 66,712,037	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County	☐ Independent Special District	(19)
		☑ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☑ Principal Authority	☐ Dependent Special District	(20)
		☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 58,924,718	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	6.4287 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 61,830,035	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 66,712,037	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	6.9363 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	7.90 %	(27)

First public budget hearing	Date : 9/9/2025	Time : 5:01 PM EST	Place : 18605 NW 27 Avenue Miami Gardens 33056

SIGN HERE

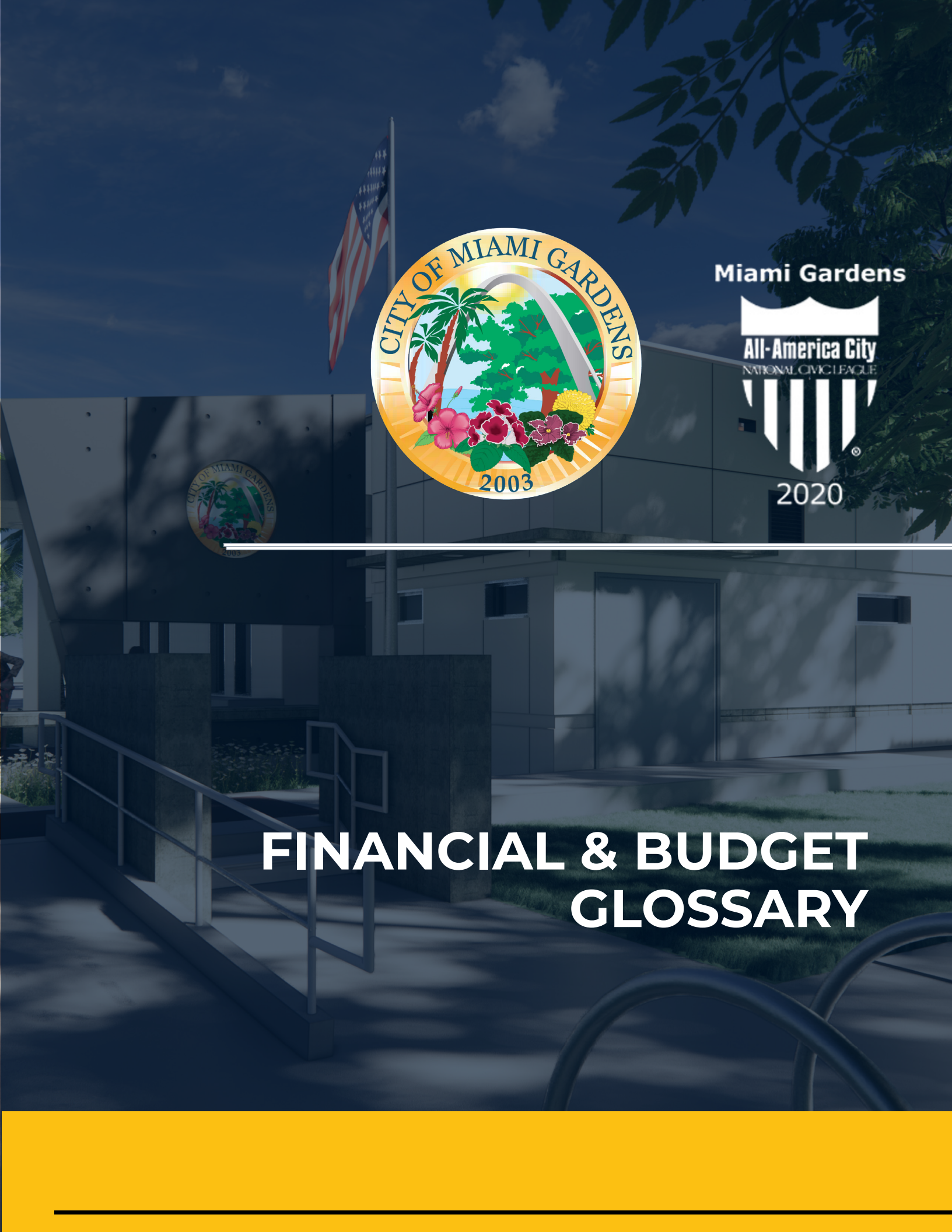
Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority	Date : 7/24/2025 8:52:03 AM
Title : Cameron Benson - City Manager	Contact Name and Contact Title : Yvette Phillip - Chief Budget Officer
Mailing Address : 18605 Northwest 27th Avenue,	Physical Address : 18605 Northwest 27th Avenue, Miami Gardens Florida 33056
City, State, Zip : Miami Gardens Florida 33056	Phone Number : (305) 622-8000, ext. 2407 / Fax Number :

Instructions on page 3

This page is intentionally left blank



FINANCIAL & BUDGET GLOSSARY

This page is intentionally left blank

Financial and Budget Glossary

Every human endeavor has its own words, phrases, and acronyms that are somewhat unique and that help its practitioners in conducting business. Unfortunately, the government is a prolific user of such language. Unfortunately, too often these terms are used with unindoctrinated audiences leading to confusion as well as frequently obscuring the message trying to be conveyed.

The following glossary of terms, phrases and acronyms commonly used primarily in municipal finance and budgeting, but also included are terms, phrases and acronyms used is related municipal endeavors such as planning, engineering, public safety and others, as you will find reference to them throughout the full budget document. This glossary is designed to help the reader as they encounter an unfamiliar statement.

A

Abatement- A complete or partial waiver of taxes, fees or service charges imposed by the City. Also: Reducing the degree or intensity of, or eliminating, pollution.

Account - A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Account Groups- Account groups are used to establish accounting control of general fixed assets and the unmatured principal of general long-term obligations. Assets and liabilities of these funds are neither spendable resources nor do they require current appropriation. Therefore, they are accounted for separately from the governmental fund types.

Accountability- Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

Accounting Period - A period of time where the City determined its financial position and results of operations. The City of Miami Gardens' accounting period is October 1st through September 30th each year. The State of Florida's accounting period is July 1 through June 30.

Accounting System - The total structure or system of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, balanced account groups, or organizational components.

Across-the-Board - This phrase usually refers to a percent increase/decrease in the budget spread equally across government appropriations or within an agency across bureaus or programs.

Accrued Interest - Coupon interest accumulated on a bond or note since the last interest payment or, for a new issue, from the dated date to the date of delivery. Since interest on municipal bonds is payable semi-annually, every six months, when you buy a bond in mid-term you are only entitled to the interest the bond earns after you buy it. The interest earned previously, the accrued interest, belongs to the seller. Some first-time bond buyers think this payment is a hidden charge or fee, not realizing that they will get it back in full at the next interest payment date as tax-free interest.

Accrual Basis of Accounting- The method of accounting which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Accumulated Depreciation (credit)- The accumulation of systematic and rational allocations of the estimated cost of a capital item (Machinery, equipment, buildings, certain improvements other than buildings, infrastructure) on a historical cost basis, over the useful live of the item. This account is not used for any networks or subsystems of infrastructure that are reported using the modified approach.

Activity - A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

Activity Based Costing - Assembling and recording all elements of an activity that incur costs in order to determine the unit cost of the activity. Activities are specific services as performed by a program or division.

Actual - Reflects the actual financial activity for the fiscal year on the cash basis of accounting.

Actuarial - A method in the mathematics of risk, especially as it relates to insurance calculations such as premiums, reserves, dividends, and insurance and annuity rates. They work for insurance companies to evaluate applications based on risk.

Actuary- A person who performs actuarial services.

Ad Valorem- A major revenue category reflecting the value of both real and personal property. Property taxes are determined by multiplying the rate of taxation, expressed in mills ($0.001) times the non-exempt value of property.

ADA- See: *Americans with Disabilities Act.*

Administrative Services Charges or Fees - See: *Cost Allocation Plan.*

Adopted Budget - The City Council approved budget establishing the legal authority for the expenditure of funds as set for in the adopting Council budget Ordinance.

Advance Refunding Bonds - A financing structure under which new bonds are issued to repay an outstanding bond issue prior to its first call date. Generally, the proceeds of the new issue are invested in government securities, which are placed in escrow. The interest and principal repayments on these securities are then used to repay the old issue, usually on the first call date.

Advanced Refunded Bonds- A municipality may sell a second bond issue at a lower interest rate cost, placing the proceeds of the issue in an escrow account from which the first issue's principal and interest will be repaid when due.

Agency – A debt security issued by a federal or federally sponsored agency. Federal agencies are backed by the full faith and credit of the U.S. Government. Federally sponsored agencies (FSAs) are backed by each particular agency with a market perception that there is an implicit government guarantee. An example of a federal agency is the Government National Mortgage Association (GNMA). An example of a FSA is the Federal National Mortgage Association (FNMA).

AICPA - American Institute of Certified Public Accountants.

Air Quality Testing- Third party testing programs for low emitting products and materials. Testing certifies that chemical and particle emissions meet acceptable Indoor Air Quality (IAQ) pollutant guidelines and standards. Scientific Certification Systems' (SCS) Indoor Advantage program is an example of this.

Air Quality Standards - The level of pollutants prescribed by regulations that are not to be exceeded during a given time in a defined area.

AFIS - See: *Automated Fingerprint Identification System.*

A.I.A.- American Institute of Architects. When used after a person's name, it signifies that the individual is a professional architect as recognized by the state licensing authority.

Aquifer - An underground water-bearing rock formation or group of formations, which supplies groundwater, wells or springs.

Alcoholic Liquor Tax- A tax on gross receipts from the sale of liquor at retail. The tax is collected by the State of Florida and remitted back to the City.

Allocation - The expenditure amount planned for a particular project or service, but an amount that requires additional Council action or "appropriation" before expenditures will be authorized.

Alternative Energy- Usually environmentally friendly, this is energy from uncommon sources such as wind power or solar energy, not fossil fuels.

Alternative Fuel Vehicle - A car or other vehicle or piece of equipment that is powered by either a non-fossil or a mix of fuels that lower polluting emissions. It is often called a Hybrid Vehicle. Common alternative fuel sources are methanol, propane, E-85 gas, bio-diesel, Compressed National Gas, and electric.

Alternative Energy- Usually environmentally friendly, this is energy from uncommon sources such as wind power or solar energy, not fossil fuels.

Amended Budget - The adopted budget as formally adjusted as provided for in law.

American Recovery and Reinvestment Act (ARRA) - An act of Congress passed in 2009 providing for grants and other allocations of Federal funds for projects to help put Americans back to work. Also Called Stimulus Grants.

Americans With Disabilities Act (ADA)- A Federal law which addresses discrimination against individuals with disabilities. It requires that governments, among others, take certain actions toensure access to employment, housing, voting, public facilities and transportation resources for persons with disabilities.

Amortization- The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Annualization- For Revenues, the extrapolation of a revenue stream for an annual period based on a partial year collection. For expenditures, the cost of funding a budget issue for one complete fiscal year based on partial year expenditures.

Annuity- A contract between an insurance company and an individual which generally guarantees lifetime income to the individual or whose life the contract is based in return for either a lump sum or periodic payment to the insurance company. Interest earned

inside an annuity is income tax-deferred until it is paid out or withdrawn.

Appraiser - One who is trained and educated in the methods of determining the value of property (appraised value) (See: Property Appraiser).

Appreciation - Appreciation is the increase in value of an asset. The term "appreciation" may be applied to real estate, stocks, bonds, etc.

Appropriated Fund Balance - The amount of surplus funds available to finance operations of that fund in a subsequent year or years.

Appropriation - An authorization granted by the governing body to make expenditures and to incur obligations for specific purposes. Appropriations are usually made for fixed amounts and set time periods.

APWA - American Public Works Association.

Arbitrage - A reference to the difference between the yield (interest) on governmental obligations exempt from Federal tax under Section 103 of the Internal Revenue Code and the yield on securities and obligations that are not exempt from Federal tax in which the proceeds of the governmental obligations are invested.

ARRA - See: *American Recovery and Reinvestment Act.*

Arterial Roads - The main traffic corridors that are within the city. They are fed by collector roads which pick up the traffic from local roads that provide a more localized service within specific neighborhoods.

As-Builts - Drawings, plans, surveys, etc. done after construction is complete indicating items as they were actually constructed, which may have differed from original plans.

Assessed Valuation - For property taxation purposes, the County's Property Assessor establishes a market value for all real and for certain personal property within the County. In Florida, property is assessed at full market value using appraisal techniques based upon comparable sales or construction cost data. The value established for the real property is used as a basis in levying property taxes. Under Florida law, annual increases in valuation are limited to a maximum of 3%. However, increases to full value are allowed for property improvements, upon change in ownership, and 5% for non-homestead property. Homeowners and certain veterans and senior citizens can qualify for exemptions under state code.

Asset - Resources owned or held by a government, which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit - An audit is a review of the City's financial records prepared by an independent Certified Public Accountant (CPA). The primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with GAAP. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

Authorized Positions - Employee positions which are authorized or funded in the adopted or amended budget.

Automated Fingerprint Identification System - A biometric identification methodology that uses digital imaging technology to obtain, store, and analyze fingerprint data. The AFIS was originally used by the U.S. Federal Bureau of Investigation (FBI) in criminal cases.

Available Fund Balance - The annual dollar amount of available reserves a municipality has in its operating and reserve funds at fiscal year-end.

Average Life - The average length of time an issue of serial bonds and/or term bonds with mandatory sinking funds and/or estimated prepayments is expected to be outstanding. It also can be the average maturity of a bond portfolio.

B

Backflow - The undesirable reversal of flow of water or mixtures of water and other liquids, gasses, or other substances into the distribution pipes of the potable water supply from any source.

Backflow Prevention Device - A physical device placed on all connections to a public water system that prevents water from flowing backwards from a user back into the potable water line.

Balance Sheet - The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Balanced Budget - A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that governmental budgets submitted and approved be balanced.

Balloon Maturity - An inordinately large amount of bond principal maturing in any single year. Also called a Term Bond.

B.A.N.- See: *Bond Anticipation Note*

Bankers' Acceptance (BA's) – A draft or bill of exchange drawn upon and accepted by a bank. Frequently used to finance shipping of international goods. Used as a short-term credit instrument, bankers' acceptances are traded at a discount from face value as a money market instrument in the secondary market on the basis of the credit quality of the guaranteeing bank.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. The City of Miami Gardens uses the modified accrual basis of accounting for accounting and budgeting. (See: Modified Accrual Accounting).

Basis Point- One basis point is calculated as 1/100th of a percentage point.

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

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

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

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

Benchmark Bills – In November 1999, FNMA introduced its Benchmark Bills program, a short-term debt securities issuance program to supplement its existing discount note program. The program includes a schedule of larger, weekly issues in three- and six-month maturities and biweekly issues in one-year for Benchmark Bills. Each issue is brought to market via a Dutch (single price) auction. FNMA conducts a weekly auction for each Benchmark Bill maturity and accepts both competitive and non-competitive bids through a web-based auction system. This program is in addition to the variety of other discount note maturities, with rates posted on a daily basis, which FNMA offers. FNMA's Benchmark Bills are unsecured general obligations that are issued in book entry form through the Federal Reserve Banks. There are no periodic payments of interest on Benchmark Bills, which are sold at a discount from the principal amount and payable at par at maturity. Issues under the Benchmark program constitute the same credit standing as other FNMA discount notes; they simply add organization and liquidity to the short-term Agency discount note market.

Benchmark Notes/Bonds – Benchmark Notes and Bonds are a series of FNMA "bullet" maturities (noncallable) issued according to a pre-announced calendar. Under its Benchmark Notes/Bonds program, 2, 3, 5, 10 and 30-year maturities are issued each quarter. Each Benchmark Notes new issue has a minimum size of S4 billion, 30-year new issues having a minimum size of $1 billion, with re-openings based on investor demand to further enhance liquidity. The amount of non-callable issuance has allowed FNMA to build a yield curve in Benchmark Notes and Bonds in maturities ranging from 2 to 30 years. The liquidity emanating from these large size issues has facilitated favorable financing opportunities through the development of a liquid overnight and term repo market. Issues under the Benchmark program constitute the same credit standing as other FNMA issues; they simply add organization and liquidity to the intermediate- and long-term Agency market.

Best Management Practices (BMPs) - In environmental regulation, Best Management Practices are defined as "source control" and "that practice which is used for a given set of conditions to achieve satisfactory water quality and quantity enhancement at a minimum cost." More simply put, BMPs refers to many practices or types of controls, for example: a silt fence or staked hay bales during construction to prevent erosion; limiting the removal of vegetation and limiting the time bare land is exposed to rainfall; sweeping streets to keep pollutants and litter from being washed into the storm sewer system; fertilizer and pesticide application control; and structural controls such as physical containment of stormwater in ponds to allow settling, filtration and percolation.

Bid- An offer submitted by a vendor in response to a Request for Bid.

Bid Bond - An insurance agreement, accompanied by a monetary commitment, by which a third party (the surety) accepts liability and guarantees that the vendor will not withdraw the bid or proposal, and that the vendor will accept the contract as bid or proposed, or else the surety will pay a specific amount.

Biennial Budgeting- A process that estimates revenues and expenditures for a two-year period.

Bio-Degradable - A material or substance capable of decomposing quickly and without harmful effects to the environment when left exposed to nature.

Bio-Fuels - Fuels that are made from renewable raw materials, such as plant biomass or vegetable oils; considered to burn cleaner than petroleum-based fuels that pollute the environment. (Also see: Alternative Fuel Vehicles)

Biomass - Biomass refers to living and recently dead biological material that can be used as fuel or for industrial production. Most commonly, biomass refers to plant matter grown for use as bio-fuel, but it also includes plant or animal matter used for production of fibers, chemicals or heat. Biomass may also include biodegradable wastes that can be burnt as fuel. It excludes organic material which has been transformed by geological processes into substances such as coal or petroleum.

Block Grant- Allocation of Federal money to a state or its subdivision in accordance with a distribution formula prescribed by law or administrative regulations, for activities of a continuing nature within a restricted subject area. (Also see: CDBG)

BMP- See: *Best Management Practices.*

Boilerplate - Refers to the standardized or pro forma language that is used at the front of a bill, ordinance, bid, request for proposal or other document that states findings or conditions common to all such documents (i.e. on bids: Bid procedure, disclaimers, standard requirements, insurance require-ments, etc).

Bond- A bond is a written promise to pay a specified sum of money (called face value or principal amount) at a specified date or dates in the future (called maturity) together with interest at a specified rate

Bond, A - A unit of debt, $1000 of principal or par amount. For 200 years municipal bonds were sold in $1000 denominations. Since the mid-1970s the minimum bond denomination has been $5000; nevertheless, "A Bond" is bought, sold, referred to and priced as if it were $1000.

Bond Anticipation Notes- Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

Bond Counsel- A specialized attorney with the primary role to certify both that the issuer has legal authority to issue the bonds and that the securities qualify for applicable tax exemption (See: Bond Counsel's Opinion).

Bond Counsel's Opinion - Opinion which usually addresses (1) whether the Bonds are valid and binding obligations of the Issuer; (2) the source of payment or security for the Bonds; and (3) whether and to what extent interest on the Bonds is exempt from Federal income taxes and from taxes, if any, imposed by the state of Issue.

Bond Covenant- A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution (e.g., pledged revenues).

Bond Funds - Resources derived from issuance of bonds for specific purposes, usually to finance capital expenditures.

Bond Insurance - Insurance issued by a private insurance company for either an entire issue or specific maturities that guarantees to pay principal and interest when due. This will provide a credit rating of triple-A and thus a lower borrowing cost for the issuer.

Bond Issued- Bond sold.

Bond Market Association (BMA) – The bond market trade association representing the largest securities markets in the world. In addition to publishing a Master Repurchase Agreement, widely accepted as the industry standard document for Repurchase Agreements, the BMA also recommends bond market closures and early closes due to holidays.

Bond Premium- The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

Bond Rating- A rating made by an established bond rating company from a schedule of grades indicating the worthiness or the probability of repayment of principal and interest on bonds issued. The three principal bond rating agencies for municipalities are: Standard & Poor's, Moody's Investor Service, and Fitch.

Book Value – The value at which a security is carried on the inventory lists or other financial records of an

investor. The book value may differ significantly from the security's current value in the market.

Broker/Dealer – A person or firm transacting securities business with customers. A "broker" acts as an agent between buyers and sellers, and receives a commission for these services. A "dealer" buys and sells financial assets from its own portfolio. A dealer takes risk by owning inventory of securities, whereas a broker merely matches up buyers and sellers. See also "Primary Dealer."

Bullet Notes/Bonds – Notes or bonds that have a single maturity date and are non-callable.

C

Call Date – Date at which a call option may be or is exercised.

Call Option – The right, but not the obligation, of an issuer of a security to redeem a security at a specified value and at a specified date or dates prior to its stated maturity date. Most fixed-income calls are a par, but can be at any previously established price. Securities issued with a call provision typically carry a higher yield than similar securities issued without a call feature. There are three primary types of call options (1) European – onetime calls, (2) Bermudan- periodically on a predetermined schedule (quarterly, semi-annual, annual), and (3) American- continuously callable at any time on or after the call date. There is usually a notice period of at least 5 business days prior to a call date.

Callable Bond – A bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions.

Call Price – The price at which an issuer may redeem a bond prior to maturity.

Call Risk – The risk to a bondholder that a bond may be redeemed prior to maturity.

Capital Expenditure – money spent by a business or organization on acquiring or maintaining fixed assets, such as land, buildings, and equipment.

Cash Sale/Purchase – A transaction which calls for delivery and payment of securities on the same day that the transaction is initiated.

Certificate of Deposit (CD) – Bank obligation issued by a financial institution generally offering a fixed rate of return (coupon) for a specified period of time (maturity). Can be as long as 10 years to maturity, but most CDs purchased by public agencies are one year and under.

Collateral – Investment securities or other property that a borrower pledges to secure repayment of a loan, secure deposits of public monies, or provide security for a repurchase agreement.

Collateralization – Process by which a borrower pledges securities, property, or other deposits for the purpose of securing the repayment of a loan and/or security.

Collateralized Mortgage Obligation (CMO) – A security that pools together mortgages and separates them into short, medium, and long-term positions (called tranches). Tranches are set up to pay different rates of interest depending upon their maturity. Interest payments are usually paid monthly. In "plain vanilla" CMOs, principal is not paid on a tranche until all shorter tranches have been paid off. This system provides interest and principal in a more predictable manner. A single pool of mortgages can be carved up into numerous tranches each with its own payment and risk characteristics.

Commercial Paper – An unsecured short-term promissory note issued by corporations, with maturities ranging from 2 to 270 days.

Convexity – A measure of a bond's price sensitivity to changing interest rates. A high convexity indicates greater sensitivity of a bond's price to interest rate changes.

Corporate Note – A debt instrument issued by a corporation with a maturity of greater than one year and less than ten years.

Counterparty – The other party in a two party financial transaction. "Counterparty risk" refers to the risk that

the other party, to a transaction, will fail in its related obligations. For example, the bank or broker/dealer in a repurchase agreement.

Coupon Rate – The annual rate of interest received by an investor from the issuer of certain types of fixed-income securities. Also known as the "interest rate."

Credit Quality – The measurement of the financial strength of a bond issuer. This measurement helps an investor to understand an issuer's ability and willingness to make timely interest payments and repay the loan principal upon maturity. Generally, the higher the credit quality of a bond issuer, the lower the interest rate paid by the issuer because the risk of default is lower. Credit quality ratings are provided by nationally recognized statistical rating agencies.

Credit Risk – The risk to an investor that an issuer will default in the payment of interest and/or principal on a security.

Current Yield (Current Return) – A yield calculation determined by dividing the annual interest received on a security by the current market price of that security.

Custody – Safekeeping services offered by a bank, financial institution or trust company, referred to as the "custodian." Service normally includes the holding and reporting of the customer's securities, the collection and disbursement of income, securities settlement and market values.

D

Dealer – A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

Delivery Versus Payment (DVP) – A type of securities transaction in which the purchaser pays for the securities when they are delivered either to the purchaser or his/her custodian.

Depository Trust Company (DTC) – A firm through which members can use a computer to arrange for securities to be delivered to other members without physical delivery of certificates. A member of the Federal Reserve System and owned mostly by the New York Stock Exchange, the Depository Trust Company uses computerized debit and credit entries. Most corporate securities, commercial paper, CDs and BAs clear through DTC.

Derivatives – For hedging purposes, common derivatives are options, futures, swaps, and swaptions. All Collateralized Mortgage Obligations ("CMOs") are derivatives. (I) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities)

Derivative Security – Financial instrument created from, or whose value depends upon, one or more underlying assets or indexes of asset values.

Designated Bond – FFCB's regularly issued, liquid, non-callable securities that generally have a 2 or 3 year original maturity. New issues of Designated Bonds are S1 billion or larger. Re-openings of existing Designated Bond issues are generally a minimum of $100 million. Designated Bonds are offered through a syndicate of two to six dealers. Twice each month the Funding Corporation announces its intention to issue a new Designated Bond, reopen an existing issue, or to not issue or reopen a Designated Bond. Issues under the Designated Bond program constitute the same credit standing as other FFCB issues; they simply add organization and liquidity to the intermediate- and long-term Agency market.

Discount Notes – Unsecured general obligations issued by Federal Agencies at a discount. Discount notes mature at par and can range in maturity from overnight to one year. Very large primary (new issue) and secondary markets.

Discount Rate – Rate charged by the system of Federal Reserve Banks on overnight loans to member banks. Changes to this rate are administered by the Federal Reserve and closely mirror changes to the "fed funds rate."

Discount Securities – Non-interest-bearing money market instruments that are issued at discount and

redeemed at maturity for full face value. Examples include: U.S. Treasury Bills, Federal Agency Discount Notes, Bankers' Acceptances and Commercial Paper.

Discount – The amount by which the par value of a security exceeds the price paid for the security.

Diversification – A process of investing assets among a range of security types by sector, maturity, structure and quality rating.

Dollar Price – A bond's cost expressed as a percentage of its face value. For example, a bond quoted at a dollar price of 95 'A, would have a principal cost of 5955 per 51,000 of face value.

Duff & Phelps – One of several NRSROs that provide credit ratings on corporate and bank debt issues.

Duration – A measure of the timing of the cash flows, such as the interest payments and the principal repayment, to be received from a given fixed-income security. This calculation is based on three variables: term to maturity, coupon rate, and yield to maturity. The duration of a security is a useful indicator of its price volatility for given changes in interest rates.

F

Fair Value – The amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Fannie Mae – See "Federal National Mortgage Association."

Federal Agency Security – A debt instrument issued by one of the Federal Agencies. Federal Agencies are considered second in credit quality and liquidity only to U.S. Treasuries.

Federal Deposit Insurance Corporation (FDIC) – Federal agency that insures deposits at commercial banks, currently to a limit of $250,000 per depositor per bank.

Federal Farm Credit Bank (FFCB) – One of the large Federal Agencies. A government sponsored enterprise (GSE) system that is a network of cooperatively-owned lending institutions that provides credit services to farmers, agricultural cooperatives and rural utilities. The FFCBs act as financial intermediaries that borrow money in the capital markets and use the proceeds to make loans and provide other assistance to farmers and farm-affiliated businesses. Consists of the consolidated operations of the Banks for Cooperatives, Federal Intermediate Credit Banks, and Federal Land Banks. Frequent issuer of discount notes, agency notes and callable agency securities. FFCB debt is not an obligation of, nor is it guaranteed by the U.S. government, although it is considered to have minimal credit risk due to its importance to the U.S. financial system and agricultural industry. Additionally issues notes under its "designated note" program.

Federal Funds (Fed Funds) – Funds placed in Federal Reserve banks by depository institutions in excess of current reserve requirements. These depository institutions may lend fed funds to each other overnight or on a longer basis. They may also transfer funds among each other on a same-day basis through the Federal Reserve banking system. Fed funds are considered to be immediately available funds.

Federal Funds Rate – Interest rate charged by one institution lending federal funds to another.

Federal Home Loan Bank System (FHLB) – One of the large Federal Agencies. A government sponsored enterprise (GSE) system, consisting of wholesale banks (currently twelve district banks) owned by their member banks, which provides correspondent banking services and credit to various financial institutions, financed by the issuance of securities. The principal purpose of the FHLB is to add liquidity to the mortgage markets. Although FHLB does not directly fund mortgages, it provides a stable supply of credit to thrift institutions that make new mortgage loans. FHLB debt is not an obligation of, nor is it guaranteed by the U.S. government, although it is considered to have minimal credit risk due to its importance to the U.S. financial system and housing market. Frequent issuer of discount notes, agency notes and callable agency securities. Also issues notes under its "global note" and "TAP" programs.

Federal Home Loan Mortgage Corporation (FHLMC or "Freddie Mac") – One of the large Federal Agencies. A government sponsored public corporation (GSE) that provides stability and assistance to the secondary market for home mortgages by purchasing first mortgages and participation interests financed by the sale of debt and guaranteed mortgage-backed securities. FHLMC debt is not an obligation of, nor is it guaranteed by the U.S. government, although it is considered to have minimal credit risk due to its importance to the U.S. financial system and housing market. Frequent issuer of discount notes, agency notes, callable agency securities and MBS. Also issues notes under its "reference note" program.

Federal National Mortgage Association (FNMA or "Fannie Mae") – One of the large Federal Agencies. A government sponsored public corporation (GSE) that provides liquidity to the residential mortgage market by purchasing mortgage loans from lenders, financed by the issuance of debt securities and MBS (pools of mortgages packaged together as a security) –FNMA debt is not an obligation of, nor is it guaranteed by the U.S. government, although it is considered to have minimal credit risk due to its importance to the U.S. financial system and housing market. Frequent issuer of discount notes, agency notes, callable agency securities and MBS. Also issues notes under its "benchmark note" program.

Financial Industry Regulatory Authority, Inc. (FINRA) – is a private corporation that acts as a self-regulatory organization (SRO). FINRA is the successor to the National Association of Securities Dealers. Inc. (NASD). Though sometimes mistaken for a government agency, it is a non-governmental organization that performs financial regulation of member brokerage firms and exchange markets. The government also has a regulatory arm for investments, the Securities and Exchange Commission.

Fiscal Agent/Paying Agent – A bank or trust company that acts, under a trust agreement with a corporation or municipality, in the capacity of general treasurer. The agent performs such duties as making coupon payments, paying rents, redeeming bonds, and handling taxes relating to the issuance of bonds.

Fitch Investors Service, Inc. – One of several NRSROs that provide credit ratings on corporate and municipal debt issues.

Freddie Mac – See "Federal Home Loan Mortgage Corporation".

G

Ginnie Mae – See "Government National Mortgage Association".

Government National Mortgage Association (GNMA or "Ginnie Mae") – One of the large Federal Agencies. Government-owned Federal Agency that acquires, packages, and resells mortgages and mortgage purchase commitments in the form of mortgage-backed securities. Largest issuer of mortgage pass-through securities. GNMA debt is guaranteed by the full faith and credit of the U.S. government (one of the few agencies that is actually full faith and credit of the U.S.).

Government Securities – An obligation of the U.S. government, backed by the full faith and credit of the government. These securities are regarded as the highest quality of investment securities available in the U.S. securities market. See "Treasury Bills, Notes, and Bonds."

Government Sponsored Enterprise (GSE) – Privately owned entity subject to federal regulation and supervision, created by the U.S. Congress to reduce the cost of capital for certain borrowing sectors of the economy such as students, farmers, and homeowners. GSEs carry the implicit backing of the U.S. Government, but they are not direct obligations of the U.S. Government. For this reason, these securities will offer a yield premium over U.S. Treasuries. Some consider GSEs to be stealth recipients of corporate welfare. Examples of GSEs include: FHLB, FHLMC, FNMA and SLMA.

Government Sponsored Enterprise Security – A security issued by a Government Sponsored Enterprise. Considered Federal Agency Securities.

I

Index – A compilation of statistical data that tracks changes in the economy or in financial markets.

Interest-Only (JO) STRIP – A security based solely on the interest payments from the bond. After the principal has been repaid, interest payments stop and the value of the security falls to nothing. Therefore, IOs are considered risky investments. Usually associated with mortgage-backed securities.

Inverse Floater – A floating rate security structured in such a way that it reacts inversely to the direction of interest rates. Considered risky as their value moves in the opposite direction of normal fixed-income investments and whose interest rate can fall to zero.

Investment Advisor – A company that provides professional advice managing portfolios, investment recommendations and/or research in exchange for a management fee.

Interest Rate – See "Coupon Rate."

Interest Rate Risk – The risk associated with declines or rises in interest rates which cause an investment in a fixed-income security to increase or decrease in value.

Internal Controls – An internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure is designed to provide reasonable assurance these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. Internal controls should address the following points:

1. **Control of collusion** – Collusion is a situation where two or more employees are working in conjunction to defraud their employer.

2. **Separation of transaction authority from accounting and record keeping** – By separating the person who authorizes or performs the transaction from the person(s) who record or otherwise account for the transaction, a separation of duties is achieved.

3. **Custodial safekeeping** – Securities purchased from any bank or dealer including appropriate collateral (as defined by state law) shall be placed with an independent third party for custodial safekeeping.

4. **Avoidance of physical delivery securities** – Book-entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.

5. **Clear delegation of authority to subordinate staff members** – Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is dependent upon the various staff positions and their respective responsibilities.

6. **Written confirmation of transactions for investments and wire transfers** – Due to the potential for errors and improprieties arising from telephone and electronic transactions, all transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and if the safekeeping institution has a list of authorized signatures.

7. **Development of a wire transfer agreement with the lead bank and third-party custodian** – The designated official should ensure that an agreement will be entered into and will address the following points: controls, security provisions, and responsibilities of each party making and receiving wire transfers.

Inverted Yield Curve – A chart formation that illustrates long-term securities having lower yields than short-term securities. This configuration usually occurs during periods of high inflation coupled with low levels of confidence in the economy and a restrictive monetary policy.

Investment Company Act of 1940 – Federal legislation which sets the standards by which investment companies, such as mutual funds, are regulated in the areas of advertising, promotion, performance reporting requirements, and securities valuations.

Investment-grade Obligations – An investment instrument suitable for purchase by institutional investors under the prudent person rule. Investment-grade is restricted to those obligations rated BBB/Baa or higher by a nationally recognized statistical rating agency.

L

Liquidity – An asset that can be converted easily and quickly into cash.

Local Government Investment Pool (LGIP) – An investment by local governments in which their money is pooled as a method for managing local funds.

M

Mark-to-market – The process whereby the book value or collateral value of a security is adjusted to reflect its current market value.

Market Risk – The risk that the value of a security will rise or decline as a result of changes in market conditions.

Market Value – Current market price of a security.

Master Repurchase Agreement – A widely accepted standard agreement form published by the Bond Market Association (BMA) that is used to govern and document Repurchase Agreements and protect the interest of parties in a repo transaction.

Material Financial Interest – A person has a material financial interest if the person has, directly or indirectly through business, investment, or family member:

1. An ownership, investment, or other interest in any entity with which the City of Miami Gardens is negotiating a contract, transaction, or arrangement.

2. A compensation arrangement with any person or entity with which the City of Miami Gardens has or is negotiating a contract, transaction, or arrangement.

3. A potential ownership, investment, compensation, or other interest, with any person or entity with which the City of Miami Gardens is negotiating a contract, transaction, or arrangement.

For purposes of this policy, (i) "compensation" includes all forms of compensation and gifts, entertainment or other favors that are not insubstantial, (ii) "other interest" includes serving as an officer, director, trustee or representative (with or without compensation) of a third party.

Maturity – The date on which payment of a financial obligation is due. The final stated maturity is the date on which the issuer must retire a bond and pay the face value to the bondholder. See "Weighted Average Maturity."

Moody's Investors Service – One of several NRSROs that provide credit ratings on corporate and municipal debt issues.

Money Market Mutual Fund – Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers' acceptances, repurchase agreements, and federal funds).

Mortgage-Backed Securities (NIBS) – Mortgage-backed securities represent an ownership interest in a pool of mortgage loans made by financial institutions, such as savings and loans, commercial banks, or mortgage companies, to finance the borrower's purchase of a home or other real estate. The majority of MBS are issued and/or guaranteed by GNMA, FNMA and FI-ILMC. There are a variety of MBS structures, some of which can be very risky and complicated. All MBS have reinvestment risk as actual principal and interest payments are dependent on the payment of the underlying mortgages which can be prepaid by mortgage holders to refinance and lower rates or simply because the underlying property was sold.

Mortgage Pass-Through Securities – A pool of residential mortgage loans with the monthly interest and principal distributed to investors on a pro-rata basis. Largest issuer is GNMA.

Mutual Fund – An investment company that pools money and can invest in a variety of securities, including fixed-income securities and money market instruments. Mutual funds are regulated by the Investment Company Act of 1940 and must abide by the following Securities and Exchange Commission (SEC) disclosure guidelines:

1. Report standardized performance calculations.

2. Disseminate timely and accurate information regarding the fund's holdings, performance, management, and general investment policy.

3. Have the fund's investment policies and activities supervised by a board of trustees, which are independent of the adviser, administrator, or other vendor of the fund.

4. Maintain the daily liquidity of the fund's shares.

a. Value their portfolios on a daily basis.

5. Have all individuals who sells SEC-registered products licensed with a self-regulating organization

6. (SRO) such as the Financial Industry Regulatory Authority, Inc. (FINRA).

7. Have an investment policy governed by a prospectus which is updated and filed by the SEC annually.

Mutual Fund Statistical Services – Companies that track and rate mutual funds, e.g., IBC/Donoghue, Lipper Analytical Services, and Morningstar.

N

Negotiable Certificate of Deposit (Negotiable CD) – Large denomination CDs ($100,000 and larger) that are issued in bearer form and can be traded in the secondary market.

Net Asset Value – The market value of one share of an investment company, such as a mutual fund. This figure is calculated by totaling a fund's assets, which includes securities, cash, and any accrued earnings, subtracting from these the fund's liabilities, and dividing this total by the number of shares outstanding. This is calculated once a day based on the closing price for each security in the fund's portfolio. (See below.) [(Total assets)-(Liabilities)]/(Number of shares outstanding)

No Load Fund – A mutual fund which does not levy a sales charge on the purchase of its shares.

Nominal Yield – The stated rate of interest that a bond pays its current owner, based on par value of the security. It is also known as the "coupon," "coupon rate," or "interest rate."

NRSRO – A "Nationally Recognized Statistical Rating Organization." A designated rating organization that the SEC has deemed a strong national presence in the U.S. NRSROs provide credit ratings on corporate and bank debt issues. Only ratings of a NRSRO may be used for the regulatory purposes of rating. Includes Moody's, S&P, Fitch and Duff & Phelps.

O

Offer – An indicated price at which market participants are willing to sell a security or commodity. Also referred to as the "Ask price."

Open Market Operations – Federal Reserve monetary policy tactic entailing the purchase or sale of government securities in the open market by the Federal Reserve System from and to primary dealers in order to influence the money supply, credit conditions, and interest rates.

P

Par – Face value or principal value of a bond at maturity, typically $1,000 per bond.

Physical Delivery – Delivery of readily available underlying assets at contract maturity.

Portfolio – Collection of securities and investments held by an investor.

Positive Yield Curve – A chart formation that illustrates short-term securities having lower yields than long-term securities.

Premium – The amount by which the price paid for a security exceeds the security's par value.

Primary Dealer – Any of a group of designated government securities dealers designated by the Federal Reserve Bank of New York. Primary dealers can buy and sell government securities directly with the Fed. Primary dealers also submit daily reports of market activity and security positions held to the Fed and are subject to its informal oversight. Primary dealers are considered the largest players in the U.S. Treasury securities market.

Prime Paper – Commercial paper of high quality. Highest rated paper is A-1±/A-1 by S&P and P-1 by Moody's.

Prime Rate – A preferred interest rate charged by commercial banks to their most creditworthy customers. Many interest rates are keyed to this rate.

Principal – The face value or par value of a debt instrument. May refer to the amount of capital invested in a given security.

Prospectus – A legal document that must be provided to any prospective purchaser of a new securities offering registered with the SEC. This can include information on the issuer, the issuer's business, the proposed use of proceeds, the experience of the issuer's management, and certain certified financial statements.

Prudent Person Rule – An investment standard outlining the fiduciary responsibilities of public funds investors relating to investment practices.

Prudent Investor Standard – Standard that requires that when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. More stringent than the "prudent person" standard as it implies a level of knowledge commensurate with the responsibility at hand.

Q

Qualified Public Depository – Chapter 280, Florida Statutes means any bank, saving bank or savings association that:

1. Is organized and exists under the laws of the United States, the laws of this state or any other state or territory of the United States.

2. Has its principal place of business in this state or has a branch office in this state which is authorized under the laws of this state or of the United States to receive deposits in this state.

3. Has deposit insurance under the provision of the Federal Deposit Insurance Act, as amended, 12 U.S.C. ss.1811 seq.

4. Meets all requirements of Chapter 280, Florida Statutes.

5. Has been designed by the Treasurer as a qualified public depository.

R

Rate of Return – Amount of income received from an investment, expressed as a percentage of the amount invested.

Realized Gains (Losses) – The difference between the sale price of an investment and its book value. Gains/losses are "realized" when the security is actually sold, as compared to "unrealized" gains/losses which are

based on current market value. See "Unrealized Gains (Losses)."

Reference Bills – FHLMC's short-term debt program created to supplement its existing discount note program by offering issues from one month through one year, auctioned on a weekly or on an alternating four-week basis (depending upon maturity) offered in sizeable volumes ($1 billion and up) on a cycle of regular, standardized issuance. Globally sponsored and distributed, Reference Bill issues are intended to encourage active trading and market-making and facilitate the development of a term repo market. The program was designed to offer predictable supply, pricing transparency and liquidity, thereby providing alternatives to U.S. Treasury bills. FHLMC's Reference Bills are unsecured general corporate obligations. This program supplements the corporation's existing discount note program. Issues under the Reference program constitute the same credit standing as other FHLMC discount notes; they simply add organization and liquidity to the short-term Agency discount note market.

Regular Way Delivery – Securities settlement that calls for delivery and payment on the third business day following the trade date (T+3); payment on aT+1 basis is currently under consideration. Mutual funds are settled on a same day basis; government securities are settled on the next business day.

Reinvestment Risk – The risk that a fixed-income investor will be unable to reinvest income proceeds from a security holding at the same interest rate of return currently generated by that holding.

Repurchase Agreement (Repo) – A short-term investment vehicle where an investor agrees to buy securities from a counterparty and simultaneously agrees to resell the securities back to the counterparty at an agreed upon time and for an agreed upon price. The difference between the purchase price and the sale price represents interest earned on the agreement. In effect, it represents a collateralized loan to the investor, where the securities are the collateral. Can be DVP, where securities are delivered to the investor's custodial bank, or "tri-party" where the securities are delivered to a third-party intermediary. Any type of security can be used as "collateral," but only some types provide the investor with special bankruptcy protection under the law. Repos should be undertaken only when an appropriate Securities Industry and Financial Markets Association (SIFMA) approved master repurchase agreement is in place.

Reverse Repurchase Agreement (Reverse Repo) – A repo from the point of view of the original seller of securities. Used by dealers to finance their inventory of securities by essentially borrowing at short-term rates. Can also be used to leverage a portfolio and in this sense, can be considered risky if used improperly.

Rule 2a-7 of the Investment Company Act – Applies to all money market mutual funds and mandates such funds to maintain certain standards, including a 13-month maturity limit and a 60 day average maturity on investments, to help maintain a constant net asset value of one dollar ($1.00).

S

Safekeeping – Holding of assets (e.g., securities) by a financial institution.

Securities Industry and Financial Markets Association (SIFMA) – The bond market trade association representing the largest securities markets in the world. In addition to publishing a Master Repurchase Agreement, widely accepted as the industry standard document for Repurchase Agreements, the SIFMA also recommends bond market closures and early closes due to holidays.

Serial Bond – A bond issue with various maturity dates scheduled at regular intervals until the entire issue is retired.

Sinking Fund – A separate accumulation of cash or investments (including earnings on investments) in a fund in accordance with the terms of a trust agreement or indenture, funded by periodic deposits by the issuer (or other entity responsible for debt service), for the purpose of assuring timely availability of moneys for payment of debt service. Usually used in connection with term bonds.

Spread – The difference between the price of a security and similar maturity U.S. Treasury investments, expressed in percentage terms or basis points. A spread can also be the absolute difference in yield

between two securities. The securities can be in different markets or within the same securities market between different credits, sectors, or other relevant factors.

Standard & Poor's – One of several NRSROs that provide credit ratings on corporate and municipal debt issues.

STRIPS (Separate Trading of Registered Interest and Principal of Securities) – Acronym applied to U.S. Treasury securities that have had their coupons and principal repayments separated into individual zero-coupon Treasury securities. The same technique and "strips" description can be applied to non-Treasury securities (e.g., FNMA strips).

Structured Notes – Notes that have imbedded into their structure options such as step-up coupons or derivative-based returns.

Supranational – Supranational organizations are international financial institutions that are generally established by agreements among nations, with member nations contributing capital and participating in management. These agreements provide for limited immunity from the laws of member countries. Bonds issued by these institutions are part of the broader class of Supranational, Sovereign, and Non-U.S. Agency (SSA) sector bonds. Supranational bonds finance economic and infrastructure development and support environmental protection, poverty reduction, and renewable energy around the globe. For example, the World Bank, International Finance Corporation (IFC), and African Development Bank (AfDB) have "green bond" programs specifically designed for energy resource conservation and management. Supranational bonds, which are issued by multi-national organizations that transcend national boundaries. Examples include the World Bank, African Development Bank, and European Investment Bank.

Swap – Trading one asset for another.

T

TAP Notes – Federal Agency notes issued under the FHLB TAP program. Launched in 6/99 as a refinement to the FHLB bullet bond auction process. In a break from the FHLB's traditional practice of bringing numerous small issues to market with similar maturities, the TAP Issue Program uses the four most common maturities and reopens them up regularly through a competitive auction. These maturities (2, 3, 5, and 10 year) will remain open for the calendar quarter, after which they will be closed, and a new series of TAP issues will be opened to replace them. This reduces the number of separate bullet bonds issued but generates enhanced awareness and liquidity in the marketplace through increased issue size and secondary market volume.

Tennessee Valley Authority (TVA) – One of the large Federal Agencies. A wholly owned corporation of the United States government that was established in 1933 to develop the resources of the Tennessee Valley region to strengthen the regional and national economy and the national defense. Power operations are separated from non-power operations. TVA securities represent obligations of TVA, payable solely from TVA's net power proceeds, and are neither obligations of nor guaranteed by the United States. TVA is currently authorized to issue debt up to $30 billion. Under this authorization, TVA may also obtain advances from the U.S. Treasury of up to $150 million. Frequent issuer of discount notes, agency notes, and callable agency securities.

Term Bond – Bonds comprising a large part or all of a particular issue which come due in a single maturity. The issuer usually agrees to make periodic payments into a sinking fund for mandatory redemption of term bonds before maturity.

Total Return – The sum of all investment income plus changes in the capital value of the portfolio. For mutual funds, return on an investment is composed of share price appreciation plus any realized dividends or capital gains. This is calculated by taking the following components during a certain time period (Price Appreciation)+ (Dividends paid)+ (Capital gains)= Total Return

Treasury Bills – Short-term U.S. government non-interest-bearing debt securities with maturities of no longer than one year and issued in minimum denominations of $10,000. Auctions of three- and six-month bills are weekly, while auctions of one-year bills are monthly. The yields on these bills are monitored

closely in the money markets for signs of interest rate trends.

Treasury Notes – Intermediate U.S. government debt securities with maturities of one to ten years and issued in denominations ranging from $1,000 to $1 million or more.

Treasury Bonds – Long-term U.S. government debt securities with maturities of ten years or longer and issued in minimum denominations of $1,000. Currently, the longest outstanding maturity for such securities is 30 years.

Trustee – A bank designated by an issuer of securities as the custodian of funds and official representative of bondholders. Trustees are appointed to ensure compliance with the bond documents and to represent bondholders in enforcing their contract with the issuer.

U

Uniform Net Capital Rule – SEC Rule 15C3-1 outlining capital requirements for broker/dealers.

Unrealized Gains (Losses) – The difference between the market value of an investment and its book value. Gains/losses are "realized" when the security is actually sold, as compared to "unrealized" gains/losses which are based on current market value. See also "Realized Gains (Losses)."

V

Variable-Rate Security – A bond that bears interest at a rate that varies over time based on a specified schedule of adjustment (e.g., daily, weekly, monthly, semi-annually, or annually). See also "Floating Rate Note."

Volatility – A degree of fluctuation in the price and valuation of securities.

"Volatility Risk" Rating – A rating system to clearly indicate the level of volatility and other non-credit risks associated with securities and certain bond funds. The ratings for bond funds range from those that have extremely low sensitivity to changing market conditions and offer the greatest stability of the returns ("aaa" by S&P; "V-1" by Fitch) to those that are highly sensitive with currently identifiable market volatility risk ("ccc-" by S&P, "V-10" by Fitch).

W

Weighted Average Maturity (WAM) – The average maturity of all the securities that comprise a portfolio. According to SEC rule 2a-7, the WAM for SEC registered money market mutual funds may not exceed 60-90 days and no one security may have a maturity that exceeds 397 days.

Weighted Average Maturity to Call – The average maturity of all securities and investments of a portfolio, adjusted to substitute the first call date per security for maturity date for those securities with call provisions.

When Issued (WI) – A conditional transaction in which an authorized new security has not been issued. All "when issued" transactions are settled when the actual security is issued.

Y

Yield – The current internal rate of return on an investment security generally expressed as a percentage of the security's current price.

Yield Curve – A graphic depiction of yields on like securities in relation to remaining maturities spread over a timeline. The traditional yield curve depicts yields on U.S. Treasuries, although yield curves exist for Federal Agencies and various credit quality corporates as well. Yield curves can be positively sloped (normal) where longer-term investments have higher yields, or "inverted" (uncommon) where longer-term investments have lower yields than shorter ones.

Yield-to-call (YTC) – The internal rate of return an investor earns from a bond assuming the bond is redeemed (called) prior to its nominal maturity date. Yield Curve- A graphic representation that depicts the relationship at a given point in time between yields and maturity for bonds that are identical in every way except maturity. A normal yield curve may be alternatively referred to as a positive yield curve.

Yield-to-maturity – The internal rate of return yielded by a debt security held to maturity when both interest payments and the investor's potential capital gain or loss are included in the calculation of return.

Z

Zero-coupon Securities – Security that is issued at a discount and makes no periodic interest payments. The internal rate of return consists of a gradual accretion of the principal of the security and is payable at par upon maturity.

Book Value – The value at which a security is carried on the inventory lists or other financial records of an investor. The book value may differ significantly from the security's current value in the market.

	Moody's	Standard & Poor's	Fitch
Best Quality	Aaa	AAA	AAA
High Quality	Aa1	AA+	AA+
	Aa2	AA	AA
	Aa3	AA-	AA-
Upper Medium Grade	Aa1	A+	A+
	Aa2	A	A
	Aa3	A-	A-
Medium Grade	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
	Baa3	BBB-	BBB-

Bonded debt - The portion of an issuer's debt structure represented by outstanding bonds, sometimes limited by constitutional or legislative restraints.

Bonded Debt Per Capita - The amount of City indebtedness represented by outstanding bonds divided by the City's population, used to indicate the City's credit position by referring to the proportionate debt per resident.

Brownfield - Brownfields are abandoned or idle properties where real or perceived contamination hinders redevelopment. Most brownfields have a history of industrial use and many are found in distressed communities. Fear of environmental contamination is a serious disincentive to redevelopment and hampers reinvestment in the urban core.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing such expenditures. The term also denotes the officially approved expenditure ceiling under which the City and its departments operate.

Budget Amendment - The Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption. The budget must be amended by Ordinance and include a public hearing. The City Manager has the sole authority to approve budget adjustments to the budget as outlined in the budget ordinance.

Budget Calendar - The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Document (Program and Financial Plan)- The official written statement prepared by the City staff reflecting the decisions made by City Council in their budget deliberations.

Budget Hearing- A public meeting at which any citizen may appear and be heard regarding the increase, decrease or omission of any item in the proposed budget as presented in writing by the City Manager to the City Council.

Budget Message - Included in the opening section of the budget, the City Manager's budget message provides the City Council and the public with a general summary of the most important aspects of the proposed/adopted budget.

Budget Ordinance - A law which establishes the schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by City Council each year.

Budget Policies - General and specific guidelines adopted by the City that govern the financial plan's preparation and administration.

Budget Schedule- The schedule of key dates which a government follows on the preparation and adoption of the annual budget.

Budget Transfer- The movement of funds between accounts or funds within the adopted budget.

Budgetary Basis- The method of accounting applied to the budgetary accounts and process.

Budgetary Control- The control or management of an entity in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Building Permits - The City requires that building permits be obtained for most construction activity

to ensure that structures meet specific standards. The City requires various construction permits for activities such as the installation of electric, plumbing, and sewage facilities. The City charges a fee for issuing these permits in order to recover only the costs incurred. These fees are collected into the Development Services Fund.

Business Tax Receipt - A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. Formerly called Occupational Licenses or Tax.

C

CAD- See: *Computer Aided Dispatch System.*

CADD - Computer Aided Design & Drafting, a component of the Public Works design software.

CAFR- See: *Comprehensive Annual Financial Report.*

Call- An option that gives the holder the right to buy an underlying security at a preset price within a specified time.

Cap- A "cap" is a legal limit on total annual discretionary spending.

Capital Expenditures - Amounts expended for fixed asset acquisitions and improvements thereto. Generally, an asset is considered a capital expenditure if over $10,000 with an expected life of 5 years or more.

Capital Improvement Fund - An account used to segregate a portion of the government's equity to be used for future capital program expenditures.

Capital Improvement Program (CIP) - A formal long-term (multiyear) plan for the acquisition and improvement of major assets, such as land, buildings, machinery and equipment, and infrastructure.

Capital Lease - A Capital Lease is a lease that meets one or more of the following criteria, meaning it is classified as a purchase by the lessee: the least term is greater than 75% of the property's estimated economic life; the lease contains an option to purchase the property for less than fair market value; ownership of the property is transferred to the lessee at the end of the lease term; or the present value of the lease payments exceeds 90% of the fair market value of the property.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets. Includes the cost of land, buildings, and improvements other than buildings, machinery, furniture and equipment. Miami Gardens defines a capital outlay as any item with a cost or value of at least $5,000 and an expected lifespan of less than 5 years (Also see: ***Capital Expenditure***).

Capital Project - Major construction, acquisition, or renovation activity, which adds value to a government's physical assets or significantly increases their useful life.

Capital Project Budget- A fiscal year budget adopted for the programming of items or projects with a life of five years and a value over $10,000.

Capitalized Interest- When interest cost is added to the cost of an asset and expensed over the useful life of an asset.

Carbon Footprint- The total amount of greenhouse gas emissions released into the environment. There are many recognized methods to calculate a carbon footprint. Kimball Office has chosen the World Resources Institute (WRI) Greenhouse Gas Protocol as the guideline to calculate our corporate carbon footprint. This protocol is well respected and has been adopted by the International Standards Organization (ISO). Greenhouse gas emissions from all sources are added up and changed into units of CO2 equivalent which is used to standardize greenhouse gas emissions and allow comparisons from year-to-year and across industries. The total amount of carbon emissions, usually in metric tons per year (1 metric ton equals 2204lbs), is then reported both internally and to the public as an indication of the amount of greenhouse gas the company produces.

Carbon Neutral- A company, person or action either not producing any carbon emissions or, if it does, having been offset elsewhere.

Carbon Offset- Carbon offsetting is the act of reducing greenhouse gas emissions by allowing companies to do emissions trading. For example, a factory or production facility may be unable to reduce its own carbon footprint through its own actions, so it may voluntarily purchase credits from another party to offset their actions. The goal of carbon offsets is to attain a carbon neutral overall balance.

Carpooling - The shared use of a car by the driver and one or more passengers, usually for commuting. Carpooling reduces the costs involved in repetitive or long distance driving by sharing cars, reducing the number of cars on the road, decreases pollution, the need for parking space and, in a global perspective, reduces greenhouse gas emissions.

Carry-Over- Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriating budget and expended in subsequent fiscal years for the purpose designated.

(Also See: Fund Balance, Beginning Balance and Cash Forward).

Cash Basis of Accounting - A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Equivalents - Equivalents are defined as highly liquid investments with original maturities of three months or less, which include the State Board of Administration's investment pool and overnight repurchase agreements.

Cash Flow Budget - A projection of the cash receipts and disbursements anticipated during a given period.

Cash Forward - Reflects the balance of cash brought forward from the previous fiscal year. In the terms of the budget, this balance together with current year budgeted revenues and other financing sources equals the total available financial resources for the budget year. (Also see: Fund Balance, Beginning Balance and Carry-Over).

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

C.C.N.A. - See: *Consultants Competitive Negotiation Act.*

Centerline Miles - The length of a road, in miles.

CERCLA - Refers to the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), commonly known as Superfund. CERCLA addresses abandoned or historical waste sites and contamination. It was enacted in 1980 to create a tax on the chemical and petroleum industries and provided federal authority to respond to releases of hazardous substances.

Certificate of Occupancy - Official certification that a premise conforms to applicable ordinances and may be used or occupied. A certificate of occupancy is granted upon completion of new construction or completion of alterations or additions to existing structures.

Certificates of Participation (COPs) - A Form of lease-purchase financing used to construct or acquire capital facilities and equipment. Certificates of participation a debt instrument and are typically secured by lease payments from the government entity using a facility. A COP issue is often used to finance projects such as prisons or courthouses necessary to provide government services but that may not enjoy sufficient public support to be financed through a voter approved general obligation bond issue. In many cases, payments by the municipality are subject to annual legislative appropriations. Interest earned on the Certificates by the private lender is tax exempt.

Certificate of Use - An official certification that business property is located and/or operates within a zoning district which allows such use. It is an annual process that requires a site inspection to ensure compliance with the zoning code.

Certificate of Re-Occupancy - A certificate ensuring that a building is consistent with zoning and nuisance codes prior to resale.

Certificate of Zoning Compliance - A written statement issued by the Development Services Department authorizing building uses, accessory building and structures, or consistent use for the purpose of carrying out and enforcing its provisions. Usually issued to a prospective buyer of property to ensure that they can carry out the intended use.

Certified Green Local Government - The Florida Green Building Coalition's Green Local Government Standard designates Green Cities and Green Counties for outstanding environmental stewardship.

Certified Public Accountant (CPA) - A professional license granted by a state board of accountancy to an individual who has passed the Uniform CPA Examination (administered by the American Institute of Certified Public Accountants) and has fulfilled that state's educational and professional experience requirements for certification.

Certificate of Deposit (CD) - An interest-bearing negotiable certificate representing a time deposit of fixed maturity issued by a commercial bank which is traded on a yield basis with interest computed for the actual number of days held on the basis of a 360-day year.

CD - See: *Certificate of Deposit.*

CDBG - See: *Community Development Block Grant*

CDBG Operating Fund - A special revenue fund for projects funded by the Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development (HUD), but not accounted for within the capital projects fund. The fund includes administrative costs, housing rehabilitation costs, passthrough project costs, and other costs of a non-capital improvement nature.

CDBG Recipient - Individuals or organizations that receive grants from Community Development funds.

CDD- See: *Community Development District.*

CDMP - See: *Comprehensive Development Master Plan.*

Chain of Custody - Chain-of-Custody (COC) is the documentation of the path taken by raw materials harvested from an FSC-certified source through processing, manufacturing, distribution, and printing until it is a final product ready for sale to the end consumer. Also: Documentation of the path taken crime-related evidence from crime scene to trial.

Change Order- A written order amending a purchase transaction previously formalized by a purchase order.

Charges for Service - A major revenue category reflecting all revenues from charges for current services, excluding revenues of intergovernmental service funds. Includes revenues related to services performed whether received from private individuals or from other governmental units, utility provision, parks and recreation fees, etc.

Charrette- A public input and design workshop used by planners in project design and formulation. The charrette provides a forum for ideas and offers the unique advantage of giving immediate feedback to the planners while giving mutual authorship to the plan by all those who participate.

Chart of Accounts- A chart of revenue and expenditure accounts (line items) used to record each type of transaction incurred by City operations.

Charter- See: *City Charter.*

CIP- See: *Capital Improvement Program.*

City Charter- The document of incorporation of a City, similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among various branches of government

City Council- The legislative and policy making body of the City consisting of the Mayor and six Council members collectively.

Client-Server- A computing platform where desktop personal computers (PC), known as clients, access large pools of information stored on high-speed data servers. User interaction takes place at the PC, typically through graphical interfaces such as Windows. The server manages information storage. This approach combines the PC's innovation and ease-of-use with access to large pools of data traditionally associated with mainframes computers.

CO2- Carbon Dioxide, a chemical compound composed of one carbon and two oxygen atoms. Carbon dioxide absorbs many infrared wavelengths of the sun's light.

CO2e - CO2 equivalent- the quantity of a given greenhouse gas (GHG) multiplied by its global warming potential. Carbon dioxide equivalents are computed by multiplying the weight of the gas being measured (for example, methane) by its estimated global warming potential (which is 21 for methane). This is the standard unit for comparing the degree of harm that can be caused by emissions of different GHGs.

COBRA - The Consolidated Omnibus Budget Reconciliation Act is a federal law requiring employers with more than 20 employees to offer terminated or retired employees the opportunity to continue their health insurance coverage for 18 months at the employee's expense. Coverage may be extended to the employee's dependents for 36 months in the case of divorce or death of the employee.

COLA- See: *Cost of Living Adjustment.*

Collateral- Securities or other property pledged by a borrower to secure payment of a loan.

Communications Service Tax (CST)- Also known as the "Unified" or "Simplified" tax, became operative October 1, 2001, and is meant to create a simplified tax structure for communications services statewide. It is collected by the state and remitted to the local taxing jurisdictions. It replaced the utility taxes on telephone and other communications services, the cable television franchise fee, the telecommunications franchise fee and communications permit fees.

Community Development Block Grant (CDBG) - A Federal grant for community development, redevelopment and housing programs, provided certain eligibility requirements are met and maintained.

Community Development District (CDD) - A local unit of Special Purpose government. A Community Development District may charge separate non-ad valorem special assessments for satisfying the debt obligations of the District related to financing, constructing, maintaining and servicing the District's improvements and/or services.

Community Rating System (CRS)- A program under the National Flood Insurance Program which sets the rate schedule for flood insurance.

Community Redevelopment Agency (CRA) - A separate local agency providing housing and economic development funding and programs within portions of the City known as the project area. The City Council may serve as the Board of Directors of the CRA.

Compensated Absences- In accordance with GASB Statement 16 (GASB 16), Accounting for Compensated Absences, the City accrued a liability for compensated absences, as well as certain other salary related

costs associated with the payment of compensated absences. Vacation leave is accrued as a liability as the benefits are earned by the employees. Sick leave is accrued as a liability as the benefits are earned by the employees, but only to the extent that it is probable that the City will compensate the employees for unused leave.

Component Units- Legally separate organizations for which the elected officials of the primary government are accountable; or if the primary government is not accountable, the nature and significance of the component unit's financial relationship is such that to exclude it would cause the primary government's financial statements to be misleading or incomplete.

Compost- The relatively stable humus material that is produced from a composting process in which bacteria in soil mixed with garbage and degradable trash break down the mixture into organic fertilizer.

Comprehensive Annual Financial Report (CAFR)- The official financial report of a government. It includes the State Auditor's audit opinion as well as basic financial statements and supporting schedules necessary to demonstrate compliance with finance related legal and contractual provisions.

Comprehensive Development Master Plan (CDMP)- The State of Florida requires all municipal and county jurisdictions to develop a Comprehensive Plan for future growth and development within three years of incorporation. This plan should address virtually every aspect of City life and development and should reflect the local community's vision for future development. Some of the required elements of this plan include: Land Use, Parks and Recreation; Stormwater Management; Transportation, Inter-governmental Coordination; and Housing among others.

Comprehensive Planning - A general governmental services expenditure that includes the cost of providing master planning and development for the local unit. Also includes zoning, if applicable.

Computer Aided Dispatch (CAD)- a computer-based system of broadcast used to allocate police and fire response to public need.

Concurrency- Growth management requirement that public infrastructure improvements needed by public or private development are in place at the same with that development.

Connection fees- Fees charged to join or to extend an existing utility system. Often referred to as ***tap fees or system development fees.***

Consistency- The principle according to which once an accounting principle or reporting method is adopted, it will be used for all similar transactions and events. The concept of consistency in financial reporting extends to many areas such as valuation methods, basis of accounting, and determination of the financial reporting entity. [SGAC 1].

Consultants Competitive Negotiation Act (CCNA) - A Florida law prescribing the procedure those governmental entities must follow to acquire certain professional services such as Architects, Engineers, and Surveyors.

Consumer Price Index (CPI)- A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in cost of living (i.e., economic inflation).

Contingency- An appropriation of funds which are set aside to cover unforeseen events that occur. Examples would include federal mandates, shortfalls in revenue, and unanticipated expenditures.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies such as operational or maintenance agreements.

Contributions and Donations - A miscellaneous revenue subcategory that includes gifts, pledges, grants, or bequests from private, non-governmental sources.

COPs- See: *Certificates of Participation.*

Cost Allocation Plan or System- A System methodology used to allocate those charges that are performed in support of an activity but are accounted for in other departmental or fund budgets. A percentage of these costs are charged back to the operating department based on a cost allocation system. Such costs include personnel, finance administration, purchasing assistance, legal assistance, oversight, record keeping and other such general support areas.

Cost Center- A section of the total organization having a specialized function or activity, and segregated cost and revenue data.

Cost of Living Adjustment (COLA)- The cost of living adjustment is a yearly across-the-board salary increase for all employees based on the increase in the general cost increase experienced by our local economy during the previous year. While the Consumer Price Index is one measure used to determine the amount of the COLA, the final determination is based upon the recommendation of the City Manager taking into account costs and funds available.

Countywide Service Area - As the area wide government, Miami-Dade County has the responsibility

to provide certain services to all residents. The countywide services include: public health, sheriff, jails, courts, mass transportation, environmental protection, certain parks and recreational areas, certain pubic works activities, elections, tax collection, property appraisal and social services. In addition, in some municipalities, the following services are also performed: solid waste collection and disposal, libraries, fire and rescue services.

County Property Appraiser- See: *Property Appraiser.*

County Road System - Roads under the jurisdiction of one of the 67 counties of Florida. Does not include roads maintained by a county for a city under a maintenance agreement.

County Tax Collector- See: *Tax Collector.*

Coupon- The part of a Bond that denotes the amount of interest due, and on what date and were the payment is to be made. Coupons are presented to the Issuer's designated paying agent or deposited in a commercial bank for collection.

Covenant- A legally binding commitment by the issuer of municipal bonds to the bondholder. An impairment of a covenant can lead to a Technical Default.

Coverage - This is the margin of safety for payment of debt service on a revenue bond that reflects the number of times the actual and/or estimated project earnings or income for a 12-month period of time exceeds debt service that is payable.

CPA- See: *Certified Public Accountant.*

CPI - See: *Consumer Price Index.*

C.P.P.O.- *Certified Public Purchasing Official*.

CRA - See: *Community Redevelopment Agency.*

Cradle-to-Cradle - A design protocol that advocates the elimination of waste by recycling a material or product into a new or similar product at the end of its intended life, rather than disposing of it. At the end of their useful life, all materials become either a biological or technical nutrient.

Cradle-to-Grave - A manufacturing model, dating to the onset of the Industrial Revolution, which describes the process of disposing of a material or product via landfill, incineration, etc., at the end of its presumed useful life.

Cross Connection - Any actual or potential connection between a drinking water system and any other source or system through which it is possible to introduce any used water, industrial fluid, sewerage, gas or substance other than intended for drinking water.

CRS- See: *Community Rating System.*

CST- See: *Communications Service Tax.*

Culture and Recreation- A major expenditure category that includes the costs of providing libraries, parks and recreational facilities, cultural services, special events, and special recreational facilities.

CRA (Community Redevelopment Agency) - See: *Redevelopment Agency.*

Current Liabilities - Liabilities that will be due within a short time (usually one year or less) and that are to be paid out of current assets. Includes all amounts owed on the basis of invoices or other evidence of receipt of goods and services, other amounts owed for the purchase of goods and services even if not "due and payable", and deferred income (received but not earned). (Also See: *Liabilities*)

Current Yield- The ratio of the coupon rate on a bond to the dollar purchase price expressed as a percentage. Thus if you pay par or 100 cents on the dollar for your bond and the coupon rate is 6%, the current yield is 6%; however, if you paid 97 for your 6% discount bond the current yield is 6.186%. (.06 divided by 97). If you paid 102 for a 6% bond the current yield is 5.88% (.06 divided by 102).

Cushion Bonds - Bonds selling at a premium are called "cushion" bonds because they cushion the price volatility in an up and down market. By definition, a premium bond has a higher-than-market coupon interest rate. The dollar price movement of a high interest rate bond is less than that of a lower interest rate bond of the same maturity when general interest rates move up or down a few basis points.

CUSIP - The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, United States government, and corporate securities.

D

Daily Vehicle Miles Traveled (DVMT) - A measure of the total traffic on a road. It is the product of the average daily traffic count and the length of the road.

D.A.R.E.- See: *Drug Awareness Resistance Education.*

Dated Date (dtd.)- The date carried on the face of a bond or note from which interest normally begins to accrue.

Day Lighting (and views)- Provide the occupants with a connection between indoor spaces and the outdoors through the introduction of daylight and views into the regularly occupied areas of the tenant space.

Debarment - The exclusion of a person or company from participating in a procurement activity for an extended period of time, as specified by law, because of previous illegal or irresponsible action.

Debentures - A long-term loan usually repayable at a fixed date, with a fixed rate of interest. Most debentures are secured on the borrower's assets.

Debt Burden - The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Financing - Borrowing funds as needed and pledging future revenues to make current expenditures.

Debt Issuance - The sale or issuance of any type of debt instrument, such as bonds.

Debt Limit - The internal policy, statutory or constitutional maximum debt that as issuer can legally incur.

Debt Ratios-There are several key debt ratios used by the national credit rating agencies to assess a City's creditworthiness.

1. Debt as a Percentage of Assessed Value: This ratio indicates the relationship between a City's debt and taxable value of property in the City. It is an important indicator of the City's ability to repay debt, because property taxes are the primary source of City revenues used to repay debt. A smaller ratio is an indication that the City will be better able to withstand possible future economic downturns and continue to meet its debt obligations. Generally, ratios less than 3% are considered low. Rations between 3%-6% are medium, and ratios over 6% are considered high.
2. Debt Service as a Percentage of General Government Expenditures: Net bonded debt service costs are the costs for debt to be paid out of general public revenues, as opposed to Enterprise Fund revenues. This ratio is a measure of a City's ability to repay debt without hampering other City services. A smaller ratio indicates a lesser burden on the City's operating budget. A ration of 8% to 10% is considered reasonable.
3. Debt Payout Ratio: This ratio is a measure of how quickly the City retires its outstanding indebtedness. A higher payout ratio preserves the City's capacity to borrow for future capital needs. A ration of at least 65% is desirable.

The City will maintain its annual net bonded debt service costs at a ceiling of ten percent of the General Fund expenditures, with a target ratio of eight percent. The City will maintain a ten-year payout ratio (ie; rate of principal amortization) for its net bonded debt of not less than 65%.

Debt Service - Payment of principal and repayment to holders of the debt instruments (bonds, etc). This includes charges paid to the fiscal agents.

Debt Service as a Percentage of Expenditures - The portion of operating expenditures consumed by debt service costs.

Debt Service Fund - An accounting entity used to account for the accumulation of resources for and payment of general long term debt principal and interest on borrowed funds.

Default - The inability to pay scheduled payments on debt.

Defeasance - An advanced refunding procedure whereby a new debt issue provides funds for an interest-bearing escrow account to repay the old debt issue at its maturity dates, and the new debt replaces the old debt on the City's Statement of Net Assets. (Also see: Advanced Refunding Bonds and Refunding).

Default - Failure to pay in a timely manner principal and/or interest when due, or a Technical Default, the occurrence of an event as stipulated in the Indenture of Trust resulting in an abrogation of that agreement. A Technical Default can be a warning sign that a default on debt service is coming, but in reality actual debt service interruption does not always occur if the problems are resolved in time. A Technical Default will almost always drive down the price of a bond in secondary market trading.

Deferred Revenue - Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Defined Benefit Plan - A defined benefit plan pays participants a specific retirement benefit that is promised (defined) in the plan document. Under a defined benefit plan benefits must be definitely determinable. For example, a plan that entitles a participant to a monthly pension benefit for life equal to 30 percent of monthly compensation is a defined benefit plan.

Defined Contribution Retirement Plan - A retirement plan under which the annual contributions made by

the employer or employee are generally stated as a fixed percentage of the employee's compensation or company profits. The amount of retirement benefits is not guaranteed; rather, it depends upon the investment performance of the employee's account.

Delinquent Taxes - Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Density - The number of dwelling units (houses, apartments, townhouses, duplexes, etc.), or buildings per unit of land. Density is often expressed as dwelling units per acre or du/ac.

Department - A separate organizational unit designated by the City Council to define and organize City operations and functions.

Depreciation - Depreciation - Charges made against earnings to write off the cost of a fixed asset over its estimated useful life. Depreciation does not represent a cash outlay. It is a bookkeeping entry representing the decline in value of an asset over time.

Design for the Environment - A design concept that focuses on reducing environmental and human health impacts through thoughtful design strategies and careful materials selection.

Development of Regional Impact (DRI) - These are developments which are large enough to meet a threshold established by Florida law to require review by both the County and South Florida Regional Planning Council. Requirements for the DRI review process are contained in Section 380.06, Florida Statutes.

Direct Costs - A cost item that can be identified specifically with a single cost objective in an economically feasible manner.

Direct Deposit- A means of authorizing payment made by governments or companies to be deposited directly into a recipient's account. Used mainly for the deposit of salary, pension and interest checks.

Disadvantaged Business Enterprise (DBE) - A business that meets the criteria to be certified as a disadvantaged business entity.

Disbursement - The expenditure of monies from an account.

Discount - Literally, a reduction in price. In municipal bonds, the amount (stated in dollars or a percent) by which the selling or purchase price of a security is less than the principal amount or par value.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents that serve as a policy document, a communications device, a financial plan, and an operations guide.

Division - A separate organizational activity whose line of authority is under one of the City's operating departments.

DOJ - The United States Department of Justice.

Double-barreled Bond - A bond with two distinct pledged sources of revenue, such as earmarked monies from a specific enterprise or aid payment, as well as the general obligation taxing powers of the issuer.

DRI - See: *Development of Regional Impact.*

Drug Awareness Resistance Education (D.A.R.E.) - A police department-based program to teach kids how to recognize and resist the direct and subtle pressures that influence them to experiment with alcohol, tobacco, marijuana, and other drugs.

Due Diligence- An thorough investigation conducted by a person responsible for approval or recommendation of a particular action prior to taking that action with the purpose of uncovering any flaws, misstatement, fraud, irregularities and other item material to the transaction are known. In municipal bond work it means an investigation conducted by the bond's underwriters and their counsel and, in some cases also by bond counsel and Issuer's counsel to determine whether all material items in connection with the Issuer, the Issue and the security for the Issue have been accurately disclosed in the Official Statement (or if a Private Placement in the Placement Memorandum) and that no material disclosure has been omitted.

DVMT- See: *Daily Vehicle Miles Traveled.*

E

E-government- See: *Electronic Government.*

Earmark — To set aside funds for a specific purpose, use, or recipient. The term is often applied as an epithet for funds set aside in particular congressional districts or States or for certain specified organizations for such purposes as research projects, demonstration projects, parks, laboratories, academic grants, construction or other contracts.

Earth Day- One of two observances, intended to inspire awareness of and appreciate the Earth's environment.

Easement - A property right to enter, utilize and maintain another's property for a specific purpose. For example, often utility lines are located in an easement on private property.

Ecosystem - The interacting system of a biological community and its non-living environmental surroundings.

EEO- *See: Equal Employment Opportunity.*

EEOC - See: *Equal Employment Opportunity Commission.*

Effective Buying Income - Effective buying income measures income after taxes. Household EBI measures income on a household basis, regardless of the number of family members and compares it on a ratio basis to the national average. Per Capita EBI measures the same on a per person basis.

Effectiveness Measure- Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

Efficiency Measures- Data that provides information about how well an organization uses available resources. Usually written as a ratio, these measures may include cost per unit of service provided, cost per unit of output, or the units of service provided per full time equivalent employee. An example of an efficiency measure is the cost per ton of garbage collected.

E.I. - Engineering Intern. A professional level of engineering attained through testing. Precedent to becoming a Professional Engineer (P.E.)

Embodied Energy- Refers to both the energy required to make a product and the molecular energy that exists in a product's material content.

Electronic Government (e-government) - A government's use of technology as an enabling strategy to improve services to its citizens and businesses including such services as internet payments, voice response systems, interactive kiosks, and other emerging technologies.

Electronic Transfer- The electronic trans-mission of payments from one bank to another through a wire.

Emergency Operations Center (EOC) - Command center for coordination and intervention for citywide or regional emergencies.

Emission- The release of any gas, particle, or vapor into the environment from a commercial, industrial, or residential source including smokestacks, chimneys, and motor vehicles.

Employee Benefits - Amounts paid by the City on behalf of employees. These amounts are not included in the gross salary. They are also called fringe benefits, and while not paid directly to employees, they are part of the cost of operating the City. Employee benefits include the City's cost for health insurance premiums, dental insurance, life and disability insurance, Medicare, retirement, social security and tuition reimbursement.

EMS- Emergency Medical Service.

EMT- Emergency Medical Technician.

Encumbrances- Commitments against an approved budget for unperformed contracts for goods or services. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Endangered Species Act - Legislation passed by the federal government in 1973 to conserve the ecosystems upon which endangered species depend and to conserve and recover listed species.

Energy Recovery - Obtaining energy from waste through a variety of processes (e.g. combustion). Kimball Office uses wood scrap as a source of energy in many of its manufacturing plants.

Energy Star - Program administered by the Environmental Protection Agency that evaluates products based on energy efficiency. ENERGY STAR Rating is the rating a building earns using the ENERGY STAR Portfolio Manager to compare building energy performance to similar buildings in similar climates. A score of 50 represents average building performance.

Enterprise Fund- A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed through charges and fees, thus removing the expense from the tax rate (for example, Water and Sewer, Stormwater, Electric).

Entitlements - Payments to which local governmental units are entitled by law, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Entitlement Community- A federal designation that guarantees a municipality or county a portion of HUD appropriations within a specified formula based on census reporting.

Environmental Aspect - An element of industries or manufacturer's activities, products, or services that can interact positively or negatively with the environment used in the ISO 14001 EMS protocol.

Environmental Audit - An independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices, and controls.

Environmental Impact - Any change to the environment, good or bad, that wholly or partially results from industrial/manufacturing activities, products or services.

Environmental Impact Statement - A document required of federal agencies by the National Environmental Policy Act for major projects or legislative proposals significantly affecting the environment. A tool for decision making, it describes the positive and negative effects of the undertaking and cites alternative actions.

Environmental Footprint- The environmental impact any company or entity makes as it performs any activity. A footprint is determined by how well raw materials or by-products are (or aren't) absorbed by the surrounding environment.

Environmental Management System (EMS)- A series of activities designed to monitor and manage the environmental impacts of manufacturing activities. (See ISO 14001).

Environmental Protection Agency (EPA/USEPA) - A federal agency which monitors and oversees various entities to make sure federal environmental laws and regulations are being followed.

EOC- See: *Emergency Operations Center.*

EPA- See: *Environmental Protection Agency.*

Equipment - Expenditures for durable goods such as computers, desks, chairs, or cars.

ERISA - The Employee Retirement Income Security Act is a federal law covering all aspects of employee retirement plans. If employers provide plans, they must be adequately funded and provide for vesting, survivor's rights, and disclosures.

ERU - See: *Equivalent Residential Unit.*

Escrow - A deed, bond, money, or piece of property held in trust by a third party until fulfillment of a condition.

Estimate - A general calculation or judgment based on historical data or previous performance.

Estimated Revenues - Projections of funds to be received during the fiscal year.

Equal Employment Opportunity (EEO) - policies, programs, and legislation designed to affirm or provide equal access to initial employment and to occupational benefits, promotions, and other opportunities during employment for traditionally disadvantaged groups

Equal Employment Opportunity Commission (EEOC)- A federal agency concerned with the enforcement and compliance of fair employment practice.

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

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

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

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

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

External Audit- See: *Audit.*

F

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

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

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

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

FASB- Financial Accounting Standards Board.

FCIC- See: *Florida Crime Information Center.*

FDEP- Florida Department of Environmental Protection.

FDOT- See: *Florida Department of Transportation.*

Feasibility Study - A financial study that estimates service needs, construction schedules, and most importantly, future project revenues and expenses used to determine the financial feasibility and creditworthiness of the project to be financed.

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

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

Federal Employer Identification Number (FEIN) - A Federal Employer Identification Number (FEIN) is a nine-digit number that the IRS assigns to identify a business entity. The IRS uses the number to identify taxpayers that are required to file various business tax returns. FEINs are used by employers, sole proprietors, corporations, partnerships, and nonprofit associations, and trusts, estates of decedents, government agencies, certain individuals, and other business entities.

Federal Transit Administration (FTA) - An operating administration under the United States Department of Transportation that assists in development and improving mass transportation system for cities and communities countywide.

Felony- The most serious category of criminal offenses. With penalties of imprisonment ranging from a year and a day to life, or in some states, punishable by death.

FEMA - See: *Federal Emergency Management Administration.*

FGBC- See: *Florida Green Building Coalition.*

Fiber Optic- Thin transparent fibers of glass or plastic that transmit light through their length by internal reflections, used for transmitting data, voice, and images. Fiber-optic technology has virtually replaced copper wire in long distance telephone lines and is used to link computers in local area networks, with digitized light pulses replacing the electric current formerly used for the signal.

Fiduciary Fund - A type of fund in which the government acts as a trustee or agent on behalf of another party. An example is pension funds.

Fiduciary Funds - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

FIHS- See: *Florida Intrastate Highway System.*

Final Budget - Term used to describe revenues and expenditures for the upcoming fiscal year beginning October 1 and ending September 30 as adopted by the City Council.

Finance Department- A general government services department that includes the cost of providing financial and administrative services to the local government as a whole. Includes budgeting, accounting, billing, internal and external auditing, revenue collection, personnel, property control, grants development and other support services.

Financial Accounting Standards Board (FASB) - The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations. The FASB is the direct successor of the Committee on Accounting Procedure and the Accounting Principles Board. The GASB and its predecessors have elected to apply a number of the FASB's standards, as well as those of its predecessors, to state and local governments.

Financial Policy - A government's policies with respect to revenues, spending, investments, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides as agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fines and Forfeitures - A major revenue category reflecting the revenues received from fines and penalties imposed for the commission of statutory offenses and violation of lawful rules and regulations. Forfeitures include those revenues resulting from confiscation of deposits or bonds held as performance guarantees.

FIRM- See: *Flood Insurance Rate Map.*

Fiscal Agent - A bank or other corporate fiduciary that performs the function of paying, on behalf of the governmental unit, or other debtor, interest on debt or principal of debt when due.

Fiscal Policy- See: *Financial Policy.*

Fiscal Year- The 12 month period to which the annual operating budget applies, and at the end of which, the government determines its financial position and the results of its operations. For the City, this period

is October 1st to the following September 30th. For the State of Florida, this period runs from July 1st to the following June 30th. (Also see: Accounting Period).

Fitch- An independent financial advisory firm that rates organizations such as cities and companies as to their financial viability. The highest rating an organization can receive is AAA. (See: Bond Rating).

Fixed Asset - A long-lived, tangible asset or system of assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements other than buildings, and infrastructure. Miami Gardens requires that an asset have a current value of at least $5,000 in order to be classified as a fixed asset.

Fixed Charges - Repetitive expenditures of which the amounts are more or less constant or that must be paid from time-to-time. These may repeat at various intervals, weekly, monthly, annually, etc. and are generally not discretionary. (Examples are insurance premiums, utilities, contributions to pensions, and land and building rentals).

Flood Elevation- The elevation flood waters reach at a particular site during the occurrence of a specific flood (usually referred to as a 100-year flood line).

Flood Insurance Rate Map (FIRM)- The map produced by the Federal Insurance Administration showing, within the City of Clive, expected flood areas, and such other notations as are necessary to establish actuarial rates for the sale of flood insurance within the community. (Also See: One-Hundred Year Flood).

Florida Crime Information Center - A State Agency that acts as a clearinghouse for crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

Florida Department of Transportation (FDOT) - This is a state agency responsible for state and federal roadways within the county. It provides and/or regulates state roadway development, inspection, testing, surveying, mapping, and planning.

Florida Green Building Coalition (FGBC)- A nonprofit Florida corporation dedicated to improving the built environment. Their mission is "to provide a statewide green building program with environmental and economic benefits.

Florida Friendly Plantings - Trees and plants that conserve water and protect the environment by using drought-tolerant landscaping, according to design standards and any amendments thereto developed pursuant to F.S. 373.228

Florida Intrastate Highway System (FIHS) - Highway system created by the Florida Legislature in 1990 to be a statewide transportation network that provides for high-speed and high-volume traffic movements within the state.

Florida Recreation Development Assistance Program (FRDAP)-This is a State program that provides annual grants for the capital development of recreation in Florida. Municipalities can apply for up to $400,000 two separate grants) in financial assistance each year.

Florida State Retirement System (FRS) - A statewide retirement/pension system in which local governments may participate.

Florida Statute (F.S.) - This is a written Florida state law.

Fluorocarbon - A non-flammable, heat-stable hydrocarbon liquid or gas. Traditionally used as propellants, notably in spray cans, fluorocarbons are classified as ozone-depleting substances. Many industries are seeking to reduce, and even eliminate, the use of fluorocarbons in the manufacture and operation of their products.

FMV- See: *Fair Market Value.*

Forest Stewardship Council (FSC) - It's purpose is to coordinate the development of forest management standards throughout the different biogeographic regions of the U.S., to provide public information about certification and FSC, and to work with certification organizations to promote FSC certification in the U.S. The certification body for sustainable forests offering chain of custody documentation required by LEED.

Fossil Fuel- The nation's principal source of electricity, largely due to their low costs. Fossil fuels come in three major forms: coal, oil and natural gas. They are finite resources and cannot be replenished once they are extracted and burned and non-renewable.

457 Plan - A non-qualified deferred compensation plans available to employees of state and local governments and tax-exempt organizations.

Foreclosure - A legal process in which mortgaged property is sold to pay the loan of the defaulting borrowers.

Franchise- A special privilege granted by a government permitting the continuing use of public property, such as city streets and rights-of-way. It may involve the elements of a monopoly and regulation.

Franchise Fees - A major revenue category reflecting the fees levied on a corporation or individual by the local government in return for granting a privilege,

sanctioning a monopoly, or permitting the use of public property.

FRDAP - See: *Florida Recreation Development Assistance Program.*

Fringe Benefits- See: *Employee Benefits.*

FRS- See: *Florida Retirement System.*

FLSA- See: *Fair Labor Standards Act.*

FTA- See: *Federal Transit Administration.*

FTE- See: *Full-Time Equivalent.*

Fringe Benefits- See: *Employee Benefits.*

Frontage- The dimension of a front lot line as measured along the public street.

Full Faith And Credit- A pledge of the general taxing power of the city for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

Full-Time Equivalent (FTE)- Full-time Equivalent which is an employee position number based on the hours for which a position is budgeted during the accounting year: 1 FTE = 2,080 hrs, 0.5 FTE = 1,040hrs, etc.

Function- Any one of several major purposes addressed by City government, including general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, internal services, and non-expenditure disbursement.

Functional Classification- A description of how a road functions, using definitions and processes specified by the Federal Highway Administration. A road may be classified as a principal arterial (including Interstates, Other Freeways and Expressways, or others), a minor arterial, a collector (major or minor), or a local road. Principal arterials have a mobility function: they provide for movement from one general area to another. Local roads have an access function: they provide direct access to homes, businesses, and other destinations. The other classifications have both mobility and access functions, with minor arterials providing more mobility, and collectors providing more access.

Fund - An independent fiscal and accounting entity with a selfbalancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. The City of Miami Gardens has four Funds: The General Fund, the Transportation Fund, The Development Services Fund, and the Capital Projects Fund.

Fund Balance- The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. It also represents the accumulated net resources of a Fund available for reservation, designation, or for appropriation. A negative fund balance is sometimes referred to as a deficit.

Funded Agencies - Nonprofit agencies who provide community services which supplement and support City programs and for which City dollars are made available.

FY- See: *Fiscal Year.*

G

GAAP- See: *Generally Accepted Accounting Principles.*

Garbage/Solid Waste - A physical environment expenditure to account for costs relative to providing for the collection and disposal of garbage, refuse, and solid waste by the local government. Miami Gardens' charter reserves this activity exclusively to Miami-Dade County.

GASB - See: *Governmental Accounting Standards Board.*

GASB 34 - The acronym used for Governmental Accounting Standards Board Statement #34: "Basic Financial Statements-Management's Discussion and Analysis- For State and Local Governments".

GASB 45 - Government Accounting Standards Board's statement 45 which dictates that governments must fully account for the liability related to post retirement benefits offered to current employees.

Gasoline Tax - A tax on the use, sale, or delivery of all motor vehicle fuels used, sold, or delivered in this state. These taxes are collected by the State and remitted to the various units of local government based on statutory formulas established for each tax.

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

General Government Services- A major expenditure category that represents the costs of services provided by the legislative and administrative branches of the City for the benefit of the public and the governmental body as a whole.

General Ledger - A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds- Bonds for which the City pledges its full faith and credit for repayment. In other

words, the City agrees to raise sufficient property taxes to repay the obligations. Such bonds require a vote of the public in order to issue.

General Purpose Funds- Includes all sources of funds including ad valorem taxes when no specific source is designated for funding. For activities having charges for services or other identifiable sources, the general purpose funds are the difference between the total budgetary requirement and the other identifiable sources of funds.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of the City. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Geographic Information System (GIS)- A computerized map and data base used by the City. This system contains property data, roadways, utilities, and other useful information to be utilized by the City and general public.

GFOA- See: *Government Finance Officers Association.*

GHG- See: *Greenhouse Gas.*

GIS- See: *Geographic Information System.*

Global Positioning System (GPS) - A constellation of twenty-four satellites, developed by the United States Department of Defense, that orbit the earth at an altitude of 20,000 kilometers. These satellites transmit signals that allow a GPS receiver anywhere to calculate its current location. The Global Positioning System is used in navigation, mapping, surveying, and other application where precise positioning is necessary.

G.O. Bonds- See: *General Obligation Bonds.*

Goal- A single, broad statement of the ultimate purpose for existence of an organization, organizational unit, or program.

Governing Body- Any board, commission, council or individual acting as the executive head of a unit of local government. For Miami Gardens it is the Mayor and City Council.

Governmental Accounting Standards Board (GASB) - This organization was established as an arm of the Financial Accounting Foundation in April 1984 to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local government.

Governmental Finance Officers Association of the United States and Canada (GFOA)- The Government Finance Officers Association of the United States and Canada is a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for the public benefit.

To further these objectives, all government finance officers are enjoined to adhere to legal, moral and professional standards of conduct in the fulfillment of their professional responsibilities. Standards of professional conduct as set forth in this code are promulgated in order to enhance the performance of all persons engaged in public finance.

Governmental Fund - The funds through which most government functions are financed. The City's governmental funds are the General Fund, Capital Projects, And Special Revenue Funds.

GPS- See: *Global Positioning System*

Grant - A grant is a contribution of cash or other assets from another governmental or private agency, corporation or individual to be used for a specific purpose.

Graywater - Defined by the Uniform Plumbing Code (UPC) in its Appendix G, titled "Gray water Systems for Single-Family Dwellings," as "untreated household wastewater which has not come into contact with toilet waste. Grey water includes water from bathtubs, showers, bathroom wash basins, and water from clothes-washer and laundry tubs. It shall not include wastewater from kitchen sinks or dishwashers." The International Plumbing Code (IPC) defines graywater in its Appendix C, titled "Graywater Recycling Systems," as "wastewater discharged from lavatories, bathtubs, showers, clothes washers, and laundry sinks." Some states and local authorities allow kitchen sink wastewater to be included in graywater. Other differences with the UPC and IPC definitions can probably be found in state and local codes. Project teams should comply with the graywater definitions as established by the authority having jurisdiction in their areas.

Green Building - The practice of increasing the efficiency with which buildings use resources, such as energy, water, and building materials or land. Green buildings may use one or more renewable energy systems for heating and cooling, such as solar electric, solar hot water, geothermal biomass or any combination of these.

Green Building Certification Institute (GBCI) - The organization which administers and provides third-party project certification for commercial and

institutional buildings and tenant spaces under the U.S. Green Council's Leadership in Energy and Environmental Design (See: LEED) Green building rating system.

Green Building Council - See: *U.S. Green Building Council.*

Green Design- A term used in the building, furnishings and product industries to indicate design sensitive to environmentally-friendly, ecological issues, while reducing building impacts on human health and the environment, through better seating, design, construction, operation, maintenance, and removal, the complete building life cycle.

Green Development - Development that minimizes energy consumption and minimizes pollution and the generation of wastes, while maximizing the re-use of materials and creating healthful indoor/ outdoor environments.

Green Energy - Refers to the use of environmentally friendly power and energy that comes from renewable and non-polluting energy sources. Primary green energy sources include solar, wind, geothermal, hydropower, and biomass (wood and animal waste, landfill mass).

Green Technology - Systematic knowledge and application to production processes making efficient use of natural resources, while reducing or recycling waste and controlling and minimizing the risks of chemical substances while reducing pollution.

GREENGUARD®: The GREENGUARD Certification Program is an independent, third-party testing program for low-emitting products and materials. To qualify for certification, products and materials are regularly tested to ensure that their chemical and particle emissions meet acceptable indoor air quality (IAQ) pollutant guidelines and standards. GREENGUARD Certification is a voluntary program available to all manufacturers and their suppliers. Source: www.greenguard.org.

Greenhouse Gas (GHG)- gaseous components of the atmosphere that contribute to the "greenhouse effect" i.e. absorbs infrared radiation in the atmosphere.

Greenways - Natural areas that take the form of corridors, often following streams or rivers, and provide opportunities for trails and bike paths connecting scenic areas and other destinations

Greywater- See: *Greywater.*

Gross Debt - The sum total of a state or local government's debt obligations.

Gross Bonded Debt - The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Gross Revenues (For bond purposes) - Generally, all annual receipts of a revenue bond issuer prior to the payment of all expenses. Normally only Net Revenues are pledged to the repayment of bonds. Growth Management- State requirements related to development and its impact on public infrastructure.

Guaranteed Maximum Price (GMP)- In construction, the amount beyond which a client (project owner) is not obligated to compensate the contractor.

H

HAZMAT - First Responder Operational level of trained HAZMAT response that generally handles simple, straightforward HAZMAT incidents. HOA- See: Homeowners' Association.

HOME- See: *Home Investment Partnership Program.*

Home Investment Partnership Program (HOME) - A federal program dedicated to expand affordable housing opportunities for local governments. It consists of numerous housing programs resultant from the Housing and Community Development Act of 1992.

Homeowners' Association (HOA)- A governing board that establishes rules and regulations for homeowners within its jurisdictional boundaries.

Homestead Exemption- Pursuant to the Florida State Constitution, the first $50,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from the property tax.

HOPWA - Acronym for "Housing Opportunities for Persons with Aids".

Housing and Urban Development (HUD) - The United States Department of Housing and Urban Development.

HUD- See: *Housing and Urban Development.*

HVAC - Heating, Ventilation, and air conditioning equipment.

Hybrid- See: *Alternative Fuel Vehicle.*

I

I-net - Institutional network. The I-net is a fiber optic network linking key City facilities to enable/enhance telephone, data and video communications.

ICMA - See: *International City and County Management Association*

I/I - See: *Inflow and infiltration.*

Illegal Dumping - Is disposal of waste in a non-permitted area, such as a back area of a yard, a stream bank, or some other offroad area? Illegal dumping can also be the pouring of liquid wastes or disposing of trash down storm drains. It is often called "open dumping", "fly dumping", and "midnight dumping" because materials are often dumped in open areas, from vehicles along roadsides, and late at night. Illegally dumped wastes are primarily nonhazardous materials that are dumped to avoid paying disposal fees or expending the time and effort required for proper disposal.

Impact Fee- A payment of money imposed by the City upon development activity as a condition of issuance of a building permit to pay for public facilities needed to serve new growth and development, and to mitigate the impacts of the development activity on the existing public facilities.

Impervious Surface - Surface through which water cannot easily penetrate, such as a roof, road, sidewalk, or paved parking lot.

Incremental Budget - A budget which is arrived at by either decreasing or increasing last year's budget. It is based on projected changes in operations and conditions. (Also See: ZeroBased Budget, Program Budget and Line-Item Budget).

Indenture of Trust - A legal document describing in specific detail the terms and conditions of a bond offering, the rights of the bondholder, and the obligations of the issuer to the bondholder; such document is alternatively referred to as a bond resolution.

Indoor Air Quality (IAQ) - Indoor pollution sources that release gases or particles into the air are the primary cause of indoor air quality problems in buildings. Inadequate ventilation can increase indoor pollutant levels by not bringing in enough outdoor air to dilute emissions from indoor sources and by not carrying indoor air pollutants out of the home. High temperature and humidity levels can also increase concentrations of some pollutants

Industrial Development Bonds (IDBs) - Also called Industrial Revenue Bonds (IRBs). Used to finance facilities for private enterprises, water and air pollution control, ports, airports, resource-recovery plants, and housing, among others. The bonds are backed by the credit of the private corporation borrower rather than by the credit of the issuer. Also known as Conduit Bonds. Private purpose bonds are limited by federal law to $50 times the state's population on an annual basis.

Industrial Waste - Unwanted materials from an industrial operation; may be liquid, sludge, solid, or hazardous waste.

Infill Development- Development on relatively small vacant or underutilized sites in urbanized areas, making use of existing infrastructure and community facilities. Infill development in the urban core of a metropolitan area is one means of reducing urban sprawl.

Infrastructure- Infrastructure- Roads, bridges, utilities, rail lines and similar physical facilities that support and service urban development. More broadly defined, the term can also include the schools, libraries, fire stations and other community facilities that support neighborhoods.

Inflow and infiltration (I/I) - A field condition where ground water seeps into sanitary sewer lines.

Incorporated Area - Those areas of Miami-Dade County which are within municipalities. (Also See: UMSA).

Indenture- A deed or contract which may be in the form of a Bond resolution and sets forth the legal obligations of the Issuer with respect to the securities and names a Trustee who holds funds and security under the Indenture, makes payment of principal and interest to the security holders and acts on behalf of the holders in the event of a default.

Information Technology (IT) - The City division that manages and operates the City's computer assets, telephone communications, and data communications support to City's departments and divisions, and the public.

Infrastructure - The physical assets or foundation of the City, including buildings, parks, streets, sidewalks, electric systems, stormwater systems, hospitals, airports, seaports, and water and sewer systems.

Insurance Services Office (ISO) - An insurer supported organization that provides advisory insurance underwriting and rating information to insurers. ISO rates municipalities in two major areas - Fire Departments and Building Departments. Miami Gardens does not have a fire department. Its building department received an ISO rating of Class 4.

Interest Revenue- Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government.

Interfund Transfer - Budgeted amounts transferred from one fund to another for work or services provided.

Intergovernmental Revenue - A major revenue category that includes all revenues received from

federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A contractual agreement between two or more governmental agencies.

Internal Controls- Processes designed to ensure that specific accounting objectives are achieved (e.g., financial reporting, compliance, and operations).

Internal Service Charges - Revenue for charges generated from the goods and services furnished by service departments of the City, which are accounted for as Internal Service Funds, to other City departments.

Internal Service Fund- An accounting entity established to service the internal city organization. Such services as purchasing, fleet maintenance and information technology may be accounted for within an internal service fund. This for of accounting provides for an easy identification of expenditures on such common items and provides a vehicle for an effective charge-back system for their use.

International City and County Management Association (I.C.M.A. or ICMA) - The professional and educational organization representing appointed managers and administrators in local government throughout the world.

Interfund transfers - Internal transfers of money between accounts in the same accounting fund.

Intranet - Internal network, similar to the internet, except access is limited to an organization's internal members.

Investment Earnings- Revenue earned on investments with a third party. (See: Investments and Pooled Cash Investments).

Investment Grade- Bond issues that the three major bond rating agencies, Moody's, Standard & Poor's, and Fitch rate BBB or Baa or better. Many fiduciaries, trustees, some mutual fund managers can only invest in securities with an investment grade rating.

Investments - Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments- The term does not include fixed assets used in the normal course of governmental operations.

ISO- See: *Insurance Services Office.*

ISO 14001 - An internationally accepted specification for an Environmental Management System (EMS). It specifies requirements for establishing an environmental policy, determining environmental aspects and impacts of products, activities, and services, planning environmental objectives and measurable targets, implementation and operation of programs to meet objectives and targets, checking and corrective action, and management review. (Also see: Insurance Services Office.)

IT- See: *Information Technology.*

ITE- *Institute of Transportation Engineers.*

J

Junk Bonds- Most non-rated bonds and bonds rated below investment grade.

Joint Participation Agreement (JPA)- A JPA is formed when it is to the advantage of two or more public entities with common powers to consolidate their forces to acquire or construct a project.

K

Keep Miami Gardens Beautiful (KMGB) - This City division is responsible for various beautification program throughout the City. It is affiliated with Keep America Beautiful. It is also responsible for maintaining the City as a Tree City, U.S.A.

Key Workload Measures - Data that express the amount or level of service provided. An example of a key workload measure is total ton of garbage collected (Also See: Workload indicators).

KMGB - See: *Keep Miami Gardens Beautiful.*

L

Land Development Regulations (LDR) - A set of ordinances and policies that determine permissible activity on property throughout a city's jurisdiction, to include land use, development criteria, requirements and restrictions, and development fees associated with the land development process. (Also see: Zoning).

Land Use - The type of activity or development that occupies a parcel of land. Common land uses include residential, retail, industrial, recreation, and institutional.

Land Use Plan - A guide for the location and intensity of future development in a community. A land use plan typically separates uses that are incompatible with each other (such as residential and industrial uses), while bringing together land uses that can be complementary (such as residential and small-scale retail uses). A land use plan also locates uses in proximity to supportive infrastructure, such as placing industrial development along rail lines. Zoning is one means of implementing a land use plan.

LAP Certification- Local Agency Certification Program is a process through which a local jurisdiction can

become certified to manage construction activities in state and Federal rights-of-way.

Law Enforcement - A public safety expenditure to account for the cost of providing police services for the local government's jurisdiction; including local police services and specialized services. By City charter, Miami-Dade Police Department provides these services to the City for three years beyond initial incorporation. At that time, the City may choose to provide its own local police services; however, specialized services will be provided in perpetuity by the County.

Law Enforcement Impact Fee Fund -To account for the proceeds and expenditures associated with law enforcement impact fees charged against new construction and used to fund the equipment and capital needs of new police officers required as a result of community growth.

Law Enforcement Trust Fund (L.E.T.F.) - A fund or account established to separately account for asset seizures and forfeitures resulting from police investigations and court decisions. (Also See: Special Revenue Fund).

LDR - See: *Land Development Regulations.*

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the City to spread the cost of the acquisition over several budget years.

LEED®: Leadership in Energy and Environmental Design; a certification program administered by the U.S. Green Building Council to recognize leadership in environmental design for commercial and residential construction and renovation. Source: www.usgbc.org.

LEED AP: LEED® Professional Accreditation distinguishes building professionals with the knowledge and skills to successfully steward the LEED® certification process. LEED® Accredited Professionals (LEED® AP's) have demonstrated a thorough understanding of green building practices and principles and the LEED® Rating System.

LEED® 2009 Green Building Rating System - A rating system for new construction and major renovations consisting of a set of performance standards for certifying the design and construction of commercial or institutional buildings and high-rise residential buildings. The intent of the system is to promote healthful, durable, affordable, and environmentally sound practices in building and con-struction. Certifications are awarded according to points received on a set of criteria as follows:

Certified- 40-49 points

Silver- 50-59 points

Gold- 60-79 points

Platinum- >80 points

Legal Debt Limit- The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statuary or charter provisions. The debt limit is usually expressed as a percentage of assessed valuation.

Legal Debt Margin - The excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal Department - A general government service expenditure used to account for the cost of providing legal services for the benefit of the local unit. Included are expenditures for the City Attorney as well as special counsel employed as needed.

Legislative Department - A general government service expenditure that includes the cost of providing representation of the citizenry in the governing body. It includes the expenditures for the Mayor and City Council.

L.E.T.F.- See: *Law Enforcement Trust Fund.*

L.E.T.T.F.- See: *Law Enforcement Training Trust Fund.*

Level Debt Service - Principal and interest payments that, together, represent more or less equal annual payments over the life of the loan. Principal may be serial maturities or sinking fund installments.

Level-of-Service (LOS)- Growth management standard for public services that is used to measure the impact of proposed development on public infrastructure.

Levy- To impose taxes, special assessments, or service charges for the support of City activities.

Libor Rate (London Interbank Offered Rate) - Benchmark rates in the Eurocurrency market. These are interbank rates for short term loans in major currencies. Variable loans often peg the variable rate in relation to the Libor rate.

Liabilities- Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Libraries - A recreation and culture expenditure used to account for the cost of providing and maintaining library facilities and services to the community. According to the City's charter, Library services will be provided to the City in perpetuity by the Miami-Dade County government. The County's North Regional Branch Library is located within the City.

Licenses and Permits - A major revenue category reflecting the revenue derived from the issuance of local licenses and permits. The category is made up of building permits as well as occupational and other licenses subcategories.

Lien - A lien represents a claim against a property or asset for the payment of a debt. Examples include a mortgage, a tax lien, a court judgment, etc.

Line Item - A specific item defined by detail in a separate account in the financial records.

Life Cycle Assessment (LCA) - The process of analyzing a product's entire life, from raw materials extraction through manufacturing, delivery, use, and disposal or reuse. Source: www.usgbc.org.

Line of Credit - A financial institution's promise to lend up to a specific amount during a specific time frame.

Line-Item Budget - A budget that lists detailed expenditure categories (salaries, benefits, office supplies, travel, dues, etc.) and may be reviewed, anticipated and appropriated at this level (Also See: Zero-Based Budget, Program Budget and Incremental Budget).

Life Cycle Cost Method - A technique of economic evaluation that sums over a given study period the costs of initial investment (less resale value), replacements, operations (including energy use), and maintenance and repair of an investment decision (expressed in present or annual value terms).

Limited Liability Company (LLC)- A legal entity that has the option of being taxed like a partnership, but shields personal assets from business debt like a corporation.

Livable Neighborhoods - Neighborhoods that offer a good quality of life for their residents. Livable neighborhoods are characterized by safety, decent and affordable housing, high-quality services and shopping, good schools, economic opportunities, and opportunities for healthy living.

Local Option Gas Tax I (Operating) - A tax levy of up to six cents on each gallon of motor and special fuels sold, which has been imposed by Miami-Dade County in accordance with state law and which is shared with cities in the county. This tax may only be used for transportation expenditures including public transportation, roadway and traffic operations and maintenance.

Local Option Gas Tax II (Capital Improvement)- A tax levy of up to five cents on each gallon of motor fuel sold, which may be imposed by counties in accordance with state law, in one cent increments up to five cents and which is shared with eligible cities in the county. This tax may only be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

Local Option Sales Tax - An infrastructure surtax to be levied by local governments as approved by referendum at a rate of % cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

Local Planning Agency (LPA)- The governmental body empowered to decide or recommend to the elected body, changes in and approvals pursuant to land use proposal submitted by private individuals. In some cases the LPA is a separately appointed body that makes recommendations to the elected governing body though it can also be the governing body itself acting as the LPA.

Long-Term Debt- A type of debt with a maturity date of greater than one year after the date of issuance.

Long-Term - Liabilities that will not be due for a comparatively long time (usually more than one year). However, as they come within the one-year range, and are to be paid, such liabilities become current. Includes bonded debt, notes payable, and liabilities that will not become obligations until a later time (e.g., accrued annual leave in the case of appropriation accounts). (Also See: Current Liabilities and Liabilities).

LOS- See: *Level-of-Service.*

Low Emitting Materials - Reduce the quantity of indoor air contaminants that are odorous, potentially irritating and/or harmful to the comfort and well-being of installers and occupants by the use of materials that meet emission standards.

Lowest Responsible Bidder - The bidder/proposer that submitted a responsive bid at the lowest price of all the responsive bids submitted, and whose past performance, reputation, and financial capability is deemed acceptable.

LPA- See: *Local Planning Agency.*

M

M.A.I.- A designation granted by the Appraisal Institute, a global membership association of professional real estate appraisers. The MAI membership designation is held by appraisers who are experienced in the valuation and evaluation of commercial, industrial,

residential and other types of properties, and who advise clients on real estate investment decisions and is the Institute's highest designation.

Management Discussion and Analysis (MD&A) - A high-level overview of a agency's performance. Designed for informing the public, legislators, and officials from Federal, State, and local governments, and other interested parties in the factors that affected the past year's operations and that may potentially impact future performance.

Mandate- Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Market Value Per Capita - Total market value of all taxable property within the jurisdiction divided by population.

Matching Requirement - A requirement that grant recipients contribute resources to a program that equal or exceed a predetermined percentage of amounts provided by the grantor.

Material Weakness - A condition that indicates great potential for inaccurate numbers in financial statements or in procedures that could lead to undetected fraud.

Matured Bonds Payable- A liability account reflecting unpaid bonds that have reached or passed their maturity date.

Maturities- The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Maximum Annual Debt Service - The maximum amount of principal and interest due by a revenue bond issuer on its outstanding bonds in any future fiscal year. This is sometimes the amount to be maintained in the Debt Service Reserve Fund.

Maximum Millage Rate (In Florida)- This is a rate set by the elected body in July preceding the adoption of the final budget. At their final budget hearings in September, the elected body may set a final tax rate at or lower than this rate, but not higher.

MD&A- See: *Management Discussion and Analysis*

Medicaid - A state and federal partnership that provides health care coverage for selected categories of low income residents to improve the health of people who might otherwise go without medical care for themselves and their children. Medicaid services vary from state to state.

Medicare - A federal health insurance program for people who are age 65 or older or who are disabled. It is administered by the federal Department of Health and Human Services and the Centers for Medicare and Medicaid Services (CMS).

Merit Program/Pay - An established system to recognize and financially reward employee performance that exceeds the City's standards for a classification.

Materiality- The magnitude of an item's omission or misstatement in a financial statement that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the inclusion or correction of the item (FASB Statement of Financial Concepts No. 2).

Metropolitan Transportation Planning Organization (MPO) - A 17 member board made up of city and county commissioners who oversee the metropolitan transportation planning process in Miami Dade County. They adopt the long range transportation plan, the Transportation Improvement Program, and determine the annual task list for the Transportation Planning Organization staff.

MGD- Million gallons per day.

Miami-Dade Transit - Miami-Dade County provides County-wide transit service to the residents of Miami Gardens.

Mill- A monetary value equal to 1/10 of one cent.

Millage Rate - As used with ad valorem taxes, the rate expresses the dollars of tax per one thousand dollars of taxable property value. The millage rate for Miami Gardens is 5.3734 mills or $5.37 per $1,000 of taxable valuation of real property.

Miscellaneous Revenue - A major revenue category which includes the following sources: Interest earnings, rents and royalties, special assessments, compensation for the loss of fixed assets, contributions and donations, and other miscellaneous revenues.

Misdemeanor - All public offenses which are not felonies are misdemeanors. Misdemeanors are aggravated misdemeanors, serious misdemeanors, or simple misdemeanors. Where an act is declared to be a public offense, crime or misdemeanor, but no designation is given, such act shall be a simple misdemeanor.

Mobile Data Terminals- Wireless computing devices that send and receive information over a wireless data network, used by City police officers in the field.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

Moody's Investors Services- An independent financial advisory firm that rates organizations such as cities and companies as to their financial viability. The highest rating an organization can receive is Aaa. (See: Bond Rating).

MPO - See: *Metropolitan Transportation Planning Organization.*

Muni- See: *Municipal Bond.*

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In the more popular sense, it is an adjective which denotes a city or village as opposed to other local governments such as a county.

Municipal Bond- A security issued by or on behalf of a state or political subdivision, the interest on which is exempt from federal income tax.

Municipal Electric Systems - Nonprofit electric utilities owned by municipalities (cities or villages). These utilities are operated and governed by the municipality's legislative authority, i.e. the city/village council/board of public affairs elected by municipal residents.

N

National Crime Information Center - A Federal Agency that acts as a clearinghouse for national crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

National Flood Insurance Program (NFIP) - A program under the Federal Emergency Management Administration which manages flood insurance rates.

National Highway System (NHS)- Roads designated by Congress as nationally important for inter-regional travel. Includes roads designated as connectors to NHS intermodal facilities.

National Incident Management System (NIMS)- A process established by the Federal government in the wake of 9/11 to standardize emergency response to any type of crisis event. All municipal governments must be certified in order to qualify for federal assistance funding.

National Recreation and Park Association (NRPA)- The Nation's largest independent, non-profit public service organization advocating quality recreation and parks for the American people; its objectives revolve around public advocacy, public visibility, research, and professional development.

National Pollutant Discharge Elimination System (NPDES)-Federally mandated stormwater permit that addresses the quality of discharge to surface water.

NCIC- See: *National Crime Information Center.*

Neighborhood Stabilization Program- A Federal grant program designed to help stabilize neighborhoods by providing funds to local governments to purchase foreclosed homes, renovate them and sell to qualified homeowners.

Net Bonded Debt- Gross bonded debt less ant cash or other assets available and earmarked for its retirement.

NFPA- National Fire Protection Association.

NFIP- See: *National Flood Insurance Program.*

NHS-See: *National Highway System.*

NIMS- See: *National Incident Management System.*

Non-Ad Valorem - Special assessments and service charges which are not based upon the value of the property and millage. Non-Ad Valorem fees can become a lien against a homestead. Examples are sidewalk assessments, solid waste collection charge, lighting district fees, etc.

Nonconforming Use- Any use not allowed in the zone in which it is located or use of land or a building that does not comply with the provisions of City of Clive Zoning Ordinance or subsequent amendments.

Non-Departmental- An account department of the budget which contains non-operating funds that are not easily allocated to any specific operating department, or which would, because of their temporary or transient nature, distort a departmental operating budget. This department accounts for such items as debt service, reserves.

Non-Operating Expenses - Includes the movement of monies from one fund into another in the form of transfers and the payment of monies for debt service or into reserves and contingencies.

Non-Operating Revenues - Revenue category used to account for unoriginal revenue which either carried forward from the prior year or that is transferred in from another fund or account without regard to the conduct of any operations such as interest.

Non-recurring Revenue or Expenditure- A revenue or an appropriation for a single year only that does not

become a part of the subsequent year's base budget. (Also See: Recurring Revenue or Expenditure).

NPDES- See: *National Pollutant Discharge Elimination System.*

NRPA - See: *National Parks and Recreation Association.*

NRCS- *Natural Resource Conservation Service.*

NSP- See: *Neighborhood Stabilization Program.*

Nuisance- Whatever is injurious to health, indecent, or unreasonable offensive to the senses, or an obstruction to the free use of property as to essentially interfere unreasonably with the comfortable enjoyment of life or property.

O

Object Codes - Object codes are a numerical system of identifying like revenues and expenditures. These codes are determined by a Chart of Accounts listing approved codes for the various types of revenues, expenditure items, equipment and services.

Objectives- A descriptive list of those things which are accomplished in order to fulfill an organization's goal or mission.

Objects of Expenditure - Expenditure classifications based upon the types or categories of goods and services purchased (i.e. Personnel Services, Operating expenditures, and capital outlay).

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Occupational Licenses - A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. (Also see: Business Tax Receipt).

Occupational Safety and Health Administration (OSHA)- A federal agency that is responsible for setting and enforcing minimum standards for worker safety and health.

Official Statement (OS) - A document prepared for potential investors that contains information about a proposed bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

One Hundred-Year Flood - A flood, the magnitude of which has a one percent (1%) chance of being equaled or exceeded in any given year or which, on the average, will be equaled or exceeded at least once every 100 years. (Also See: Flood Insurance Rate Map).

OPEB (Other Post-Employment Benefits)- Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these postemployment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. (See GASB 45)

Operating Budget- Plans of current expenditures and the proposed means of financing them. The annual operating budget, as distinguished from the capital spending budget, is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled.

Operating Deficit - The deficiency of operating revenues under expenditures.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, grants, intergovernmental revenues, fines and forfeitures and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - Expenditures for goods and services which primarily benefit the current period such as professional fees, travel, utility and communication services, maintenance of equipment, office supplies, and motor fuels.

Operating Lease - An operating lease is a lease for which the lessee acquires the property for only a small portion of its useful life. It is commonly used to acquire equipment or property on a short-term basis. (Also see: Capital Lease).

Operating Surplus- The excess of operating revenues over operating expenditures.

Ordinance- A formal legislative enactment by the City Council. It has the full force and effect of law within the City's boundaries unless preempted by a higher form of law. An ordinance has higher legal standing than a Resolution and is typically codified in the City's municipal code book (except budget ordinances).

OS- See: *Official Statement.*

OSHA - The federal Occupational Safety and Health Administration.

Other General Government - Reflects those charges for recording legal instruments, zoning fees, sale of maps, certification, copying, records searches, and county officer fees. This source is a subcategory of Charges for Service.

Outcome/Effectiveness Measures- Data that focus on the results, rather than the quality of work, delivered by a project or program. It indicated how well a service accomplished the intended purpose. These measures refer to the quality of the service provided, citizen perceptions of quality, or the extent a service meets the need for which it was created. An example of an outcome/effectiveness measure is the percent of citizens rating the refuse collection services as excellent or good.

Overall Net Debt Per Capita- This ratio measures net debt to population.

Overhead- See: *Cost Allocation Plan.*

Overlapping Debt - The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government that must be born by property within each jurisdiction.

Overlay Zoning District - A zoning district which overlays and acts in conjunction with the underlying zoning district or districts.

P

Par Value - The face value or principal amount of a bond, usually $5,000 due the holder at maturity. It has no relation to the market value. For pricing purposes it is considered 100.

Parity Debt- An Issue of securities with claim on the same underlying security for and source of payment of debt service equally and ratably with other outstanding Issues.

Parks and Recreation - A recreation and culture expenditure that reflects the cost of providing recreational facilities and activities for both participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use.

Parks and Recreation Fees - A Charge for Service subcategory which includes charges collected from parks and recreational facilities, cultural services, special events and special recreational facilities.

Part 1 Offenses- A law enforcement classification for major crimes, including murder, robbery, aggravated assault, etc.

Pay-As-You-Go - Capital expenditures included in the CIP, which are funded by a contribution from an operating fund.

Paying Agent- The institution (usually a bank or trust company) identified on the security as the agent designated by the Issuer to make payment of principal and interest.

PC- Personal computer.

PCard- a City owned credit card (Purchasing Card) that employees can purchase items from area businesses.

Personal Services - A collection of accounts used to capture expenditures, such as wages, fringe benefits and other special pays of an employee.

P.E.- Professional Engineer.

Per Capita - Per unit of population; by or for each person.

Per Capita Tax Burden- This is a theoretical amount that each man woman and child within the city pays in local property taxes. While is does not apply to any individual as circumstances differ among taxpayers (size of household, value of home, exemptions), it is one indicator of the general tax burden paid by residents.

Performance Bond- A bond executed subsequent to award by a successful bidder, to protect the buyer from loss due to the bidder's inability to complete the contract as agreed, secures the fulfillment of all contract requirements.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures/Measurement - A system that measures and documents what a department or other administrative division is responsible for accomplishing and how well it does so. This system documents such measures through various key workload indicators, efficiency and outcome/effective-ness measures. Performance measures are used as a management tool to identify strengths and detect possible problems. Performance measures are referred to as indicators.

Personal Property- For the purposes of ad valorem taxation, there are four type of personal property:

1. *Household goods* means wearing apparel, furniture, appliances, and other items ordinarily found in the home and used for the comfort of the owner and his or her family. Household goods are not held for commercial purposes or resale. "Intangible personal property" means money, all evidence of debt owed to the taxpayer, all evidence of ownership in a corporation or other business organization having multiple owners, and all other forms of property where value is based

upon that which the property represents rather than its own intrinsic value.

2. *Inventory* means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.
3. *Tangible personal property* means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.
4. *Construction work in progress* consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

Personal Services - Expenditures for personnel-related costs including salaries and wages, overtime, shift differential, social security matching, retirement contribution, life and health insurance, worker's compensation, and unemployment compensation.

Physical Environment- A major expenditure category used to account for those expenditures whose primary purpose is to achieve a satisfactory living environment.

PILOT or P.I.L.O.T. - Is a Payment In Lieu Of Taxes. A payment made by enterprise departments to the General Fund for fire and police services. A PILOT may also be made to a local government by a tax-exempt entity outside of the local government such as a military base, university, church or other tax-exempt organization, as a means to compensate the local government for services provided.

Plat- A map recorded in final form, which represents a tract of land showing the boundaries and location of individual properties and streets.

Pledgeable Revenue- Revenues which can be used as a pledge to pay off debt; a form of collateral.

Pledged Revenues - The revenue streams which are the subject of a Pledge contained in an indenture or other security document.

Policy - A plan, course of action or guiding principle designed to set parameters for decisions and actions.

Pollution Control Bond - A tax exempt security issued by a state, certain agencies or authorities, a local government or development corporation to finance the construction of air or water pollution control facilities or sewage or solid waste disposal facilities pursuant to Federal law and backed by the credit of the pollution control entity rather than the credit of the Issuer.

Pooled Cash Investments - A practice of investing the total amount of cash available for investment regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund. (Also See: Investments and Investment Earnings).

Post-Consumer Recycled Content- Material that has been recovered after its use as a consumer product. Examples include fleece clothing made from pop bottles and reclaimed carpet tiles used for new tile backing.

Preliminary Official Statement - A version of an Official Statement in preliminary form without pricing, yield to maturity information used by the Issuer or Underwriters to inform the public prior to receipt of bids at competitive bidding or prior to the assignment of an interest rate and offering price in a negotiated sale. Orders for the security may not be taken based on a distribution of these preliminary documents, and a statement to this effect is usually contained on the cover page, printed in red, and thus the preliminary document is often referred to as the "Red Herring."

Prime Rate - At one time, prime was the rate banks charged for loans to their most creditworthy business customers. Now, business financing is much more diverse and the prime rate has become an important benchmark for consumer loans. It is still a rate that applies only to the best credits. Frequently a loan rate

will be set in relation to the prime rate-- for example, one percentage point above prime.

Principal- A term used to describe repayments of the face value or par value of debt obligations exclusive of interest.

Prior Year(s) - The fiscal year(s) proceeding the current year.

Prior-Year Encumbrances- Obligations from previous fiscal years in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Privatization - The opening of government markets allowing for equitable competition among the private and public sectors for the privilege of delivering services to the public.

Pro Forma - Pro forma is a sample form, document, statement, certificate, or presentation. The contents may be wholly or partially hypothetical and present actual facts, estimates, or proposals.

Pro Rata Administrative Reimbursement - A calculated share per department to expend/reimburse for services provided by one fund to another.

Proclamation - A proclamation is a document given by the Mayor and Council to formally recognize an individual, an organization, a special event, an achievement, or cause. Proclamations are generally read at the public meetings and presented to the person or group being recognized. Examples of proclamations include recognizing Township residents who have given service to the Township or performed acts of heroism.

Productivity Measures - A measure of the service output of City programs or program elements, compared to the per-unit of resource input invested.

Program Budget - Budgeting for the delivery of a particular program. The focus is on the purpose of the program and its outcome rather than the components of the program. It pays less attention to the specific spending items of the program and more on its expected output. (Also See: Incremental Budget, Line-Item Budget and Zero-Based Budget).

Program Manager- An employee responsible for the day-to-day administration and support of a specific City program.

Projection - An estimate based on known data, observations or historical performance.

Property Appraiser - The County officer charged with determining the value of all property within the county, including within municipalities and special districts, with maintaining certain records connected therewith, and determining the tax on property after the taxes have been levied by the respective taxing authority.

Public Roads - All roads under the State Highway System, the County Road System, and the City Road System, plus public roads administered by various branches of the U.S. government. Does not include private subdivision roads or roads within shopping centers or other large private areas.

Public Safety - A major expenditure category used to account for the cost of providing services for the security of persons and property within the City's jurisdiction. This category includes the functions of law enforcement, emergency/disaster activities, and school crossing guards.

Public Sale- Sale of an Issue by an Issuer by competitive bidding whereby the Issue is sold to the bidder offering to buy the Issue at the lowest net interest cost to the Issuer.

Purchase Order- A formal written agreement between the vendor and the City for the acquisition of specific goods or services as detailed in the description section of the order form incurring debt for the delivery of specific goods or services.

Q

QNIP - See: *Quality Neighborhoods Improvement Program.*

Quality Neighborhood Improvement Program (QNIP) - A program of Miami-Dade County resulting from a bond issue approved in FY 1999. Funds from this program are allocated for parks and public works programs throughout the County.

R

Rapidly Renewable Content/Materials - Rapidly renewable materials are products that regenerate quicker than the demand for the products. Many rapidly renewable materials, such as agricultural waste products converted into pressed agriboard products, bamboo, cork flooring, and others perform equally as well as their non-renewable counterparts.

Rate Covenant - A legal commitment by a revenue bond issuer to maintain rates at levels to generate a specified debt-service coverage.

Rating Agencies - Organizations which provide the service of evaluating the relative creditworthiness of Issues and assigning Ratings to them, such as Moody's

Investors Service, Inc., Standard & Poor's Corporation, and Fitch's Investors Service.

Real Property - Land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," and "real property" may be used interchangeably.

Recession - The most common definition is two consecutive quarters of decline in real gross domestic product. A recovery begins when the economy starts to move out of the bottom of its cycle, with increasing demand for goods and services, increasing investment and growing employment.

Recommended Budget - The proposed budget that has been prepared by the City Manager and forwarded to the Mayor and City Council for approval.

Recurring Revenue or Expenditure- An appropriation automatically renewed without further legislative action until altered or revoked. A revenue that is expected to be received in subsequent years (See: Non-Recurring Revenue or Expenditure).

Recycled Content - Refers to the percentage of recycled materials in a product, generally determined by weight.

Red Herring - See: *Preliminary Official Statement.*

Redevelopment Agency - A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth.

Referendum - The principle or practice of referring measures passed upon or proposed by the legislative body to the body of voters, or electorate, for approval or rejection.

Refunding Bond - The sale of a new bond Issue, the proceeds of which are to be used to pay debt service on and retire an outstanding Issue. The purpose of refunding may be to save interest cost, extend the maturity of the debt or remove restrictive covenants in the security documents. (Also See: Advanced Refunding).

Regular Employee - An employee who is hired to fill a position anticipated to have continuous service duration of longer than one year, whose compensation is derived from the City's classification tables, and whose position is established in the position control system.

Reimbursement - A sum (1) that is receiving by the government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts.

Reinsurance - An arrangement under which an insurer passes risk and obligations to another insurer. Reinsurance serves several purposes, including reducing risk, diversifying exposure, and providing financial flexibility.

Rents and Royalties - Revenues collected from rents and proceeds for use of public property or other assets. This source is a subcategory of Miscellaneous Revenue.

Reorganization - Reorganization refers to changes in the budget and reporting structure within or between funds, departments or divisions.

Repairs and Maintenance - Expenditures for the repair and maintenance of all equipment and supplies, buildings, structures and grounds.

REPO- See: *Repurchase Agreement.*

Repurchase Agreement - An agreement in which a government entity transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities.

Request for Proposal (RFP) - A solicitation for professional services necessary to address a particular deficiency, problem, or point of interest- Proposals are sought to determine whether or not there are qualified entities or individuals who can address the particular issue. These proposals often included the firm's or individual's approach to the problem, a history of their achievements, and their ability to complete the work necessary to address the issue. (Also see: CCNA).

Request for Qualifications (RFQ) - A document describing a project for which professional services are required and requesting a statement from service providers as to how they would be able to deliver the services necessary to complete the project. It is much like a Request for Proposals, but the price of a contract is not the primary criteria for review.

Reserves - An account used to indicate that a portion of fund equity is restricted for a specific purpose. Included in reserves is budgeted cash forward for the subsequent year. A reserve for contingencies may be provided in a sum not to exceed 10% of the total budget.

Resolution - A special or temporary order of a legislative body that requires less formality than an ordinance. Resolutions are often used to establish policy versus formal law.

Restricted Assets - Assets whose use are subject to constraints that are either externally imposed

by creditors, grantors, contributors, or other governments, or that are imposed by *law.*

Restricted Net Assets *- A component of net assets calculated by reducing the carrying value of restricted assets by the amount of any related outstanding debt.*

Restricted Reserves *- That portion of a fund's equity which is legally restricted for a specific purpose and is not available for appropriation.*

Restricted Revenues *- Revenues which are legally or otherwise restricted for a specific purpose and are not available for appropriation such as bond revenues, earmarked grants or grants given for a specific purpose.*

Retained Earnings *- An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue* deficits (operating loss).

Re-Evaluation- The periodic reassessment of property values as undertaken by the County Property Appraiser.

Revenue Bonds- See: *Special Revenue Bonds.*

Revenues - Those receipts which increase a fund's financial resources other than from Interfund transfers and debt issue proceeds; or an increase in a fund's assets without a corresponding increase in liabilities. The total amount of income received, earned, or otherwise available for appropriation.

RFP- See: *Request for Proposal.*

RFQ- See: *Request for Qualifications*.

Right-of-Way- A strip of land acquired by reservation, dedication, prescription, or condemnation and intended to be occupied by a road, trail, water line, sanitary sewer or other public uses. (Also See: *Easement*).

Risk Management- The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Roll-Back Rate - This is the millage effort required to bring in the same amount of ad valorem tax revenue in any new year as was collected in the prior year. This generally requires that the City lower its existing millage rate to accomplish this. New construction added to the tax roll during the preceding year is excluded from the calculation. Any millage rate in excess of this roll-back rate must be advertised by the City as a tax increase.

ROW- See: *Right-of-way.*

S

Safe Neighborhood Parks Program (SNP) - This a program developed by Miami-Dade County and carried out through a series of General Obligation Bonds issued since 1996. Certain parks projects were authorized under this bond series which are located within Miami Gardens. Additionally, the Office of the SMP Program makes available additional grants from interest earnings and turn-backs.

Salary Savings- That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.

Save Our Homes Amendment- Florida Constitutional amendment ("Amendment 10") that limits the increase of assessed value for a home by 3% or the Consumer Price Index, whichever is less. The assessment limit begins in the second years of the homestead exemption.

SDWA- Safe Drinking Water Act.

Secondary Market- The trading market for outstanding bonds and notes. This is an Over-the-Counter market, a free form negotiated method of buying and selling, usually conducted by telephone or computer. Traders buy and sell for their own inventory.

Section 8 Housing- A Federal housing program where privately owned rental dwelling units participate in the low-income rental assistance program created by 1974 amendments to Section 8 of the 1937 Housing Act. Under the program, landlords receive rent subsidies on behalf of qualified low-income tenants, allowing the tenants to pay a limited proportion of their incomes toward the rent.

Section 108 Loan - A federal program of the U.S. Department of Housing and Urban Development that enables state and local governments participating in the Community development Block Grant (CDBG) program to obtain federally guaranteed loans pledged by the jurisdiction's future allocation of CDBG funds, to fuel large economic development projects and other revitalization activities.

Section 202 Housing- A federal program of the U.S. Department of Housing and Urban Development that provides subsidies to developers of elderly housing.

SFWMD - See: *South Florida Water Management District.*

SGAC - Statement of Governmental Accounting Concepts.

S.H.I.P.- See: *State Housing Initiative Partnership.*

Single Audit Act- For any community, which expends $300,000 or more per year in federal grant awards, the Single Audit Act establishes audit guidelines that reduce to only one the number of annual audits to be completed to satisfy the requirements of the various federal agencies from which grants have been received.

Sinking Fund - A fund used to accumulate the cash needed to pay off a bond or other security.

Site Plan - A plan prepared to scale, showing accurately and with complete dimensioning, the boundaries of a site and the location of all buildings, structures, uses and principal site development features proposed for a specific parcel of land.

Smart Growth - A perspective, method, and goal for managing the growth of a community. It focuses on the long-term implications of growth and how it may affect the community, instead of viewing growth as an end in itself. The community can vary in size; it may be as small as a city block or a neighborhood, or as large as a city, a metropolitan area, or even a region. Smart Growth promotes cooperation between often diverse groups to arrive at sustainable long-term strategies for managing growth. It is designed to create livable cities, promote economic development, and protect open spaces, environmentally sensitive areas, and agricultural lands.

SNP- See: *Safe Neighborhood Parks Program.*

Sole Source- Supplier is the only source for a contract item (i.e. patented or copyright product).

South Florida Water Management District (SFWMD) - This is a state created agency/district which regulates stormwater management, groundwater withdrawals, and environmental lands issues in south Florida.

Special Assessment Bond- Revenue bonds issued to finance improvements in special taxing districts with debt service paid by assessments to district property owners.

Special Assessments - Collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific improvements of services presumed to be of general benefit to the public and special benefit to the assessed properties.

Special Revenue Bonds - Bonds issued to finance improvements with debt service paid by designated non-ad valorem revenues of the jurisdiction. The full faith and Credit of the jurisdiction is not pledged.

Special Revenue Fund- A fund established to account for and tract revenues and expenditures resulting for use-restricted revenues received by the city.

Special Taxing District- A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area. A special property tax or special assessment pays for these services.

Stakeholder- Any organization, govern-mental entity, or individual that has a stake in or may be impacted by a given approach to environmental regulation, pollution prevention, energy conservation, etc.

Sustainability - Meeting the needs of the present without compromising the ability of future generations to meet their own needs.

State Highway System- Roads under the jurisdiction of the State of Florida, and maintained by the Florida Department of Transportation or a regional transportation commission (State Roads- SR); includes roads with Interstate, US, and SR numbers.

State Housing Initiative Partnership (S.H.I.P.) - The State Housing Initiatives Partnership program (SHIP) provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program was designed to serve very low, low and moderate income families. Depending on your income, you could be eligible for home repair or replacement, down payment assistance, rental housing assistance and other affordable housing assistance.

State Revolving Fund - A low interest loan program of the State of Florida to fund water and wastewater system improvements.

State Shared Revenue- A major revenue category that includes revenues levied by state governments but shared on a predetermined basis, often in proportion to the amount collected at the local level with the local governments.

Statute- A written law enacted by a duly organized and constituted legislative body.

Strategic Intermodal System (SIS) - Transportation system created by the Florida Legislature in 2003 to include statewide and regionally significant facilities and services, containing all forms of transportation for moving both people and goods, including linkages that provide for smooth and efficient transfers between modes and major facilities.

Strategic Plan - A document outlining long-term goals, crucial issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with an examination of the present, envisioning the future, choosing how to get there, and making

it happen (Also See: Comprehensive Development Master Plan and Charrette).

Streets Division - A transportation expenditure account used to account for the cost of providing and maintaining road and street plant facilities and ancillary facilities such as bridges, viaducts, sidewalks, rights-of-way, shoulders, and other facilities incidental to the proper movement of traffic along roads and streets. In Miami-Dade County, street signs and lights are the responsibility of the County.

Streetscape - The view along a street from the perspective of a driver or pedestrian, particularly views of natural and built elements in the street right-of-way, including street trees, signs, street lights, above-ground utilities, sidewalks, bus shelters, bike racks, street furniture and public art. The quality of a streetscape has a major impact on the perception of an adjacent retail or mixed-use district.

Stimulus Grant - See: *American Recovery and Reinvestment Act.*

Stormwater- Surface water generated by a storm.

Stormwater Management (SWM) - A means of controlling the quantity and quality of stormwater runoff flowing downstream. SWM can refer to structural practices such as storm sewers, drainage lines and swales, underground storage facilities, dams and lakes for retention or it can refer to non-structural practices such as street cleaning, educational campaigns, water-use and disposal practices and water quality initiatives.

Stormwater Runoff - Unfiltered water that reaches streams, lakes, ponds and oceans by means of flowing across impervious surfaces. Stormwater that does not soak into the ground becomes surface runoff, which either flows into surface waterways or is channeled into storm sewers.

Stormwater Utility Fund - An enterprise utility fund established to account for costs of maintaining existing stormwater management facilities and the construction of new facilities.

Subventions - Revenues collected by the State, or other level of government, which are allocated to the City on a formula basis. The major subventions received by the City from the State of Florida State Revenue Sharing, the %-cent Sales Tax and gasoline taxes.

Superfund- See: *CERCLA.*

Supplemental Appropriation - An appropriation approved by the City Council after the initial budget is adopted. Supplemental appropriations require adoption by Ordinance.

Supplies- Consumable materials used in the operation of the school district including food, textbooks, paper, pencils, office supplies, custodial supplies, material used in maintenance activities and computer software.

Surplus - Generally, revenues over expenditures. The use of the term 'surplus' in governmental accounting is generally discouraged because it creates a potential for misleading inference.

Sustainability - Now a widely accepted definition, the World Commission on Environment and Development in 1987 said sustainability means, "Meeting the needs of the present without compromising the ability of future generations to meet their own needs." The 1995 World Summit on Social Development defined sustainable development as "the framework for our efforts to achieve a higher quality of life for all people," in which "economic development, social development and environmental protection are interdependent and mutually reinforcing components."

Sweep Account- A municipal bank account from which the host financial institution electronically transfers all or part of the balance over a specified threshold to a temporary investment elsewhere for the benefit of a higher, overnight investment return. At the end of the overnight investment period, the funds are returned to the municipal account and are available for use. (See Overnight Repurchase Agreements)

SWM- See: *StormWater Management.*

Sworn Employees - Employees required under the Municipal and State Codes to enforce the law or to otherwise carry out the City's police power protecting the health, safety and welfare of the community. Often this term is used to denote the officers (non civilians) in the Police and Fire departments. However, other municipal officers are under oath to enforce the City Code. They also may include Building and Zoning Inspectors and Licensing Enforcement Officers.

System Development Fees- Fees charged to join or to extend an existing utility system. Also referred to as tap fees or connection fees.

T

TAN- See: *Tax Anticipation Note.*

Tap Fees- Fees charged to join or to extend an existing utility system. Also referred to as hook-up fees or connection fees. (Also see: System Development Fees).

Tax Anticipation Notes (TAN) - Notes (loans), sometimes called warrants, issued in anticipation of the collection of taxes in order to receive revenue before the actual revenue is due. Most often used for

cash-flow purposes and retired from the proceeds of the tax levy they anticipate.

Tax Base - Total assessed valuation of real property within the City.

Tax Certificate- Official proof of payment of taxes due provided at the time of transfer of property title by the state or local government.

Tax Collector - The county officer charges with the collection of ad valorem and non-ad valorem assessments/fees levied by the county, the school board, special taxing districts and municipalities with the county.

Tax-Deferred - The term tax deferred refers to the deferral of income taxes on interest earnings until the interest is withdrawn from the investment. Some vehicles or products that enjoy this special tax treatment include permanent life insurance, annuities, deferred compensation plans, 401(k) plan and the like, and any investment held in IRA's.

Tax-Increment Financing- In a designated tax increment financing district are frozen at the initial valuation and continue to be distributed to the various taxing districts. However, as development causes the valuation of the property to rise, the difference or increment between the frozen valuation levels and increased value after development, is pledged and improvement bonds are issued, using this increment to guarantee the bond repayment. Tax Increment Finance Bonds (TIF): Bonds sold to investors to raise capital for development activities. Interest paid to bond purchasers is usually exempt from state and federal taxation, although TIF bonds can also be sold to investors with no interest exemption from state and federal taxes.

Tax Levy - See: *Levy.*

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

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

Taxes - Compulsory charges levied by the government for the purpose of financing services performed for the common benefit of all citizens. This term does not include charges for services rendered only to those paying such user fees; for example, utility charges. In addition, this term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Taxing Jurisdiction - The power to tax and govern within a geographic territorial range.

Taxing Limit- The maximum rate at which the City may levy a property tax, which for Florida municipalities is 10 mills or $10 per thousand dollars of taxable value. This limit may be exceeded for capital bond issues voted by the residents.

Taxpayer - The person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder.

T-Bill- See: *Treasury Bill.*

TDD- Telecommunications Device for the Deaf.

Technical Default - Failure by the issuer to meet the requirements of a bond covenant. These defaults do not necessarily result in losses to the bondholder. The default may be cured by simple changes of policy or actions by the issuer.

Temporary Employee - An employee who is hired to fill a position anticipated to have continuous services duration of less than one year.

Tentative Budget - The tentative budget is the draft budget presented to Council in July each year. This is the document that will be tentatively adopted at the first public hearing. (See: Recommended Budget.)

Time-of-Use Rates: the pricing of electricity based on its estimated cost during a particular time black. Time-of-use rates are usually divided into three or four time blocks per 24-hour period (on-peak, mid-peak, off-peak and sometimes super off-peak) and by seasons of the year (summer and winter). Real-time pricing differs from time-of-use rates in that it is based on actual (as opposed to forecast) prices that may fluctuate many times a day and are weather-sensitive, rather than varying with a fixed schedule.

TIP- See: *Transportation Improvement Program.*

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

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

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

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

TQM- See: *Total Quality Management.*

Traffic Calming - Techniques intended to reduce the negative impacts of motor vehicles on neighborhoods

by reducing vehicle speeds and by providing safe spaces for pedestrians and cyclists.

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

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

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

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

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

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

Treasuries- See: *Treasury Bill.*

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

TRIM- See: *Truth in Millage.*

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

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

Truth in Millage (TRIM)- Term used in state law (F.S. 200.065) to describe the procedure for levying ad valorem taxes (See: RollBack Rate).

U

UASI - (Pronounced: You-ah-Zee). See: *Urban Areas Security Initiative.*

UMSA - (Pronounced: Um-sah). See: *Unincorporated Municipal Service Area.*

Underwrite - To agree to buy an issue of securities on a given date at a specific price or to agree to buy unsubscribed securities of an Issue, thus assuming the liability of guaranteeing the Issuer the full anticipated proceeds.

Underwriter - The person, firm or institution who agrees to underwrite an issue of securities. (See: Underwrite).

Underwriting Spread - An amount representing the difference between the price at which securities are bought from the Issuer by the Underwriter and the price at which they are reoffered to the investor.

Undesignated Fund Balance- The portion of a fund's balance that is not restricted for a specific purpose and available for general appropriation.

Unencumbered Fund Balance - See: *Undesignated Fund Balance.*

Unfunded Liabilities- Unfunded liabilities are debts that will not be due for a comparatively long time (usually more than one year) and that no provisions have been made for their repayment or that portion of a long term obligation which cannot be paid when due based on a projection of current financial commitment levels. (Also See: Liabilities, Current Liabilities and Long-Term Liabilities).

Unfunded Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid, and for which the imposing party provides no financial assistance. (Also See: Mandate).

Unfunded OPEB Liability - This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. While there is no requirement in Massachusetts to fund this liability, GASB 45 requires that the dollar value of the unfunded OBEB liability is determined every two years. (See GASB 45; OPEB)

Unincorporated Municipal Service Area (UMSA)- Any area of Miami-Dade County not within the corporate

boundaries of a municipality. Established as a special taxing district by the County.

Unreserved Fund Balance - See: *Undesignated Fund Balance.*

Urban Areas Security Initiative (UASI) - A Federal program under the Department of Homeland Security, the UASI Program provides financial assistance to address the unique multidisciplinary planning, operations, equipment, training, and exercise needs of high-threat, high-density urban areas, and to assist them in building and sustaining capabilities to prevent, protect against, respond to, and recover from threats or acts of terrorism.

U.S. Green Building Council - A national nonprofit that promotes green building practices, technologies, policies, and standards. It established LEED certification guidelines; the country's most commonly used rating system for green buildings. The council was founded in 1993 in Washington, D.C., and has chapters around the country. (Also see: LEED)

USEPA- See: *Environmental Protection Agency.*

User Fees/Charge- User fees and charges are Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant rental and concessions.

USHUD- See: *Housing and Urban Development.*

Utility Taxes- Municipal charges levied by the City on every purchase of a public service within its corporate boundaries. Public service includes electricity, gas, fuel oil, water, and telephone services.

V

Vacancy Savings - Savings generated by not filling vacant positions, by not filling newly authorized positions, or by filling a vacant position at a lower grade or step.

Vacate- To make vacant or cease the use of and convey previously public right-of-way (streets, alleys) to the adjacent land user; transfer ownership.

Value Engineering - Value engineering by an independent engineering review (design and construction) of construction projects in an effort to reduce overall project costs. The review normally examines alternative designs, materials and construction process without sacrificing design intent, quality, public safety, and regulations.

Variable Rate Bond- A bond whose yield is not fixed but is adjusted periodically according to a prescribed formula.

Variable Interest Rate- The rate of interest on a Bond or Note which varies according to a formula set forth in the security. Variable interest rates are most often tied to the prime rate of a particular lending institution, the Consumer Price Index, Federal Funds rates or other money market measurements.

Variance- A modification of the specific regulations granted by the Board of Adjustment for the purpose of assuring that no property, because of special circumstances applicable to it, shall be deprived of privileges commonly enjoyed by other properties in the same vicinity and zone.

Very Low-Income- Households with incomes between 0 and 50 percent of the area wide median family income. Thresholds vary depending on the number of persons in the household.

W

Warrant (Finance) - A short-term debt financing mechanism used to fund a particular expenditure or set of expenditures in anticipation of a bond issue. Warrants are typically provided by local banks.

WASD- See: *Water/Sewer Services*

Water/Sewer Services - A physical environment expenditure used to account for the provision of water and sewer services. Water and sewer services are provided to the Miami Gardens' residents by the Miami-Dade County Water & Sewer Department (WASD), and the cities of North Miami Beach and Opa-Locka.

Watershed - A relatively large area of land that drains water into a river, creek or into an aquifer (an underground reservoir or lake). In Central Texas, water draining into an aquifer usually flows into recharge features such as caves or fractures in the ground.

Windows - A Microsoft program used to create and edit text and graphics in letters, reports, Web pages, or e-mail messages.

Working Capital Reserve - Budgeted funds with no particular commitment as to expenditures. Provides operating flexibility during the budget year to meet unexpected needs or requirements. (Also see: Contingency).

Workload Indicators - Measure of the output of a department or other operating entity. They may consist of transactions, products, events, services or persons served.

Working Capital Reserve- A line item in the operating budget of unencumbered funds that can be used as necessary during the fiscal year to meet unexpended

expenses or to take advantage of unexpected opportunities.

X

Xeriscape - The practice of conserving water and energy through landscaping design that limits lawn areas, irrigates efficiently, improves soils, uses mulches, chooses low water use plants, and employs other good maintenance practices.

Y

Year-End - This term means as of September 30th (end of the fiscal year).

Year-End Closing- The period necessary for all accounting transactions to be completed from the previous fiscal year until the Comprehensive Annual Financial Report (CAFR) is audited and published.

Yellow Book- An informal name for the U.S. General Accounting Office's 1988 publication, "Government Auditing Standards."

Yield - In general, the yield is the amount of current income provided by an investment. For stocks, the yield is calculated by dividing the total of the annual dividends by the current price. For bonds, the yield is calculated by dividing the annual interest by the current price. The yield is distinguished from the return, which includes price appreciation or depreciation.

Yield-to-maturity- Return available taking into account the interest rate, length of time to maturity, and price paid. It is assumed that the coupon reinvestment rate for the life of the bonds will be the same as the yield-to-maturity.

YTD- Year-to-Date.

Z

Zero-Based Budgeting - In government: the approach of justifying the budget and its program for each year or two, instead of studying funding increases or decreases in the programs separately as the need arises; (2) In accounting and budgeting: a financial management technique to redirect funds from lower-priority current programs to higher ones to pinpoint opportunities for improved efficiency and effectiveness, to reduce budgets while raising operating performance, and to improve profitability. (Also See: Incremental Budget, Line-Item Budget and Program Budget).

Zero-Coupon Bond- This type of bond makes no periodic interest payments but instead is sold at a steep discount from its face value. Bondholders receive the face value of their bonds when they mature.

Zoning- The partitioning of a city, borough, township or County by ordinance into sections reserved for different land use purposes (i.e. residential, commercial, industrial).

This page is intentionally left blank

This page is intentionally left blank



CITY OF MIAMI GARDENS, FLORIDA

2026
FISCAL YEAR