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CITY OF NORTH MIAMI, FLORIDA

Annual Budget for Fiscal Year 2017 - 2018

SUBMITTED BY:

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Larry M. Spring, Jr., CPA**

PREPARED BY:

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Elected Officials



Mayor
Smith Joseph, D.O., Pharm. D.



Councilman
Scott Galvin
District 1



Councilwoman
Carol Keys, Esq.
District 2



Councilman
Philippe Bien-Aime
District 3



Councilman
Alix Desulme
District 4



City Clerk
Michael A. Etienne, Esq.

Executive Staff



City Manager
Larry M. Spring, Jr., CPA



City Attorney
Jeff P.H. Cazeau, Esq.



The Government Finance Officers Association of the United States and Canada (GFOA) presented the award of Distinguished Budget Presentation to the City of North Miami, Florida for its annual budget for the fiscal year beginning October 1, 2016.

In order to receive this award, a governmental unit must publish a budget document that meets stringent program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This is the fourth consecutive year that the City of North Miami has received this notable award.



The City of North Miami is advancing its commitment to performance management and strategic planning. The FY17-18 Budget Book demonstrates its utility as a financial plan, policy document, operations guide, and a communications device that is divided into four sections.

SECTION ONE: INTRODUCTION

The Introduction section provides an overview of the City and the FY17-18 Budget. The City Overview includes the City Manager’s Transmittal Letter and Strategic Management Plan. The transmittal letter from the City Manager formally submits the budget to the City Council and its residents. It summarizes the significant factors affecting the City of North Miami’s budget development and provides an overview of revenue and expenditure highlights. The City’s strategic plan identifies the City’s overall mission and long-range goals. The City overview also includes the Citywide Organization, City Map, and demographic and economic indicators. The Budget Overview highlights the Budget Process, Policies, and bottom line expenditure and revenue summaries.

SECTION TWO: MAJOR REVENUES

The City’s Major Revenue Section was developed to provide a comprehensive reference for primary revenue sources collected by the City. The section provides historical view of trends and forecasting methods. Tracking and reporting this information to the public and its decision makers is vital for responsible planning for the future.

SECTION THREE: DEPARTMENT BUDGETS

This section presents the operating budgets for the following departments: Office of Management and Budget, Building and Zoning, City Attorney, City Clerk, City Manager, Code Compliance, Community Planning & Development, Finance, Information Technology, Library, Mayor/Council, Museum of Contemporary Art, Non-Departmental, Parks & Recreation, Personnel, Police, Public Works, Purchasing, Fleet, CRA, Risk Management, and Utilities. Each department section includes expenditure and staffing charts, prior year accomplishments, upcoming initiatives, performance measures, core responsibilities and planned expenditures.

SECTION FOUR: APPENDIX AND CIP

This section includes a glossary of terms and acronyms used throughout the document. This section also contains a detailed Capital Improvement Program (CIP).

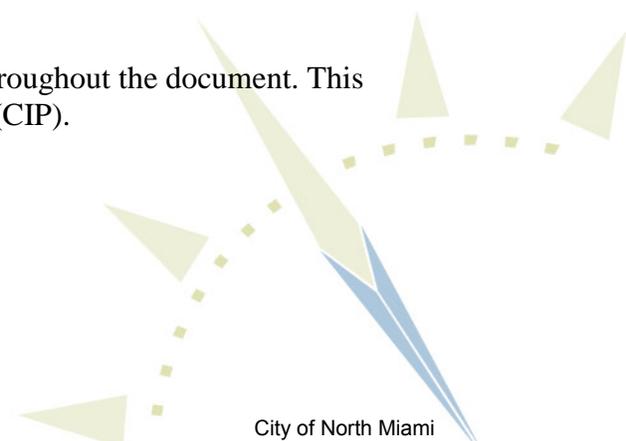


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Section One:

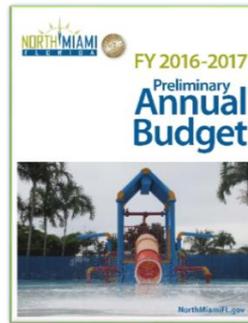
Introduction

October 13, 2017

Honorable Mayor and City Council:

The adopted annual budget for the City of North Miami, Florida, for the fiscal year beginning October 1, 2017, and ending September 30, 2018, is hereby submitted in accordance with the requirements of the City charter. The theme underlining this year’s budget development was to ensure resources could support the baseline level of services our residents and businesses have come to expect, meet growing contractual obligations, and then augment a few services where the greatest need was prioritized. The fiscal year 2017-18 adopted budget totals \$166,561,156, which is a 9% increase from the fiscal year 2016-17 adopted budget of \$151,142,339. The increase of slightly more than \$15 million is attributed to a \$4 million increase in the general fund for contractual obligations (pension, health, police outside wages) and enhanced services (utility billing and satiation customer service, emergency management, social services, and extended library hours), the insertion of the CRA budget of \$8 million (now included within the total City budget bottom-line), and a \$3 million increase in internal services for unused fleet and risk management funds (carryover allocation from prior years).

- Analyzes major indicators and characteristics that comprise North Miami’s economy and demographics.
- Includes “Major Revenues” section that demonstrates quantitative and qualitative tools used to forecast future revenues.
- Captures department structures through charts & full-time employee trends.
- Defines department core responsibilities and performance measures.
- Analyzes expenditure history by department.
- This FY17/18 budget book will be submitted to the GFOA for the presentation award. The FY16-17 book earned the city its fourth consecutive award.



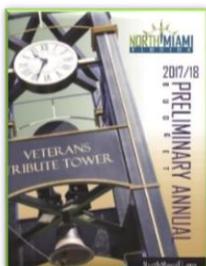
Short-term Factors/Economic Assessment

Although positive signs of economic improvement are visible, the economy is still fragile. With this in mind, the goals in preparing the budget were to:

- Continue to provide basic levels of service in the most equitable and efficient manner, but enhance the areas most needed.
- Strategically begin to position North Miami for the challenges of tremendous economic growth and expansion.
- Support essential City services without increases in service fees.
- Keep the level of taxes being collected constant.
- Consider department core responsibilities and goals.



Overview of FY17-18 Budget Book



- Integrates a holistic and proactive approach to governmental management that strives for understandability.

General Fund

The adopted FY17/18 general fund budget is \$70,666,273, which is a 6% increase from FY16-17 adopted budget of \$66,567,606. Half of the \$4,098,667 increase from last year's budget is attributed to operational enhancements made to several of the departments mentioned above and the other half consist of the contractual obligations discussed. The general fund includes \$10 million in reserves, half of which is uncommitted by resolution. The remainder is budgeted for future capital projects and contingency.

Ad Valorem Taxes

For the fourth consecutive year North Miami saw an increase in the City's assessed taxable value as reported by the property appraiser. For FY17/18 the City's assessed taxable value is \$2,839,843,057 which is a 9% increase from last year's value of \$2,603,435,134. This increase is an indicator that property values are stabilizing.



In FY16-17 property owners in North Miami saw a tax reduction as the City lowered the millage rate from 7.9336 to 7.5000, which was below the rolled-back rate of 7.5241. The proposed and adopted operating millage rate for FY2017-18 is 7.5000 per \$1,000 of assessed value. This millage rate is the same as last fiscal year's adopted rate and more than the current calculated rolled-back rate of 7.0563. The roll-back rate is defined by Truth In Millage (TRIM) as the rate that generates the same tax revenue as the current year, less new construction, additions, deletions and rehabilitative improvements.

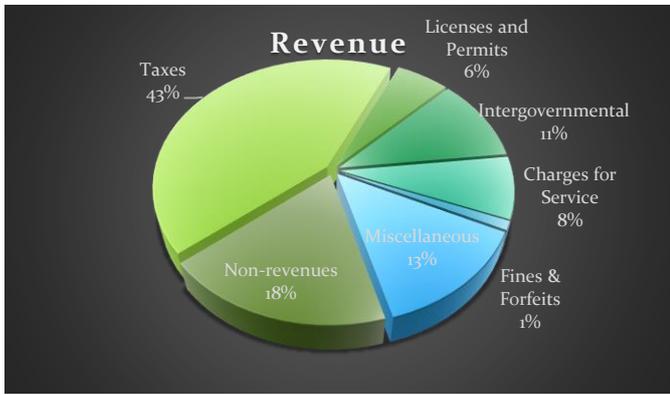
As a result of the property values increasing city-wide, the same millage rate of 7.5000 is estimated to generate gross property tax revenue in the amount of \$21,298,823, which is \$1,773,059 more than last year's gross amount of \$19,525,764. Budgeting this at 95% to account for discounts property tax payers earn

for early payment, the result is \$20,233,882 or \$1,684,406 more than the prior year. A portion of the City's ad valorem revenue is shared with the North Miami Community Redevelopment Agency (NMCRA) in the form of TIF (Tax Increment Finance) dollars. About half of the \$1.6 million in additional ad valorem revenue generated this year will be distributed to the NMCRA. Overall, the gross amount paid to the NMCRA is \$3,031,173. Due to the interlocal agreement between the NMCRA, the City of North Miami, and Miami-Dade County, the City's budgeted net TIF contribution will be \$2,662,809 after the CRA reimburses the City \$368,364 during the fiscal year for value increases on the eastside of the CRA boundary.

FY17-18 Millage Rate				
Components	FY16-17	Same Millage Rate 7.5000		
	Baseline for Comparison	Projection	Difference to Baseline	% Change
Total Assessed Value	2,603,435,134	2,839,843,057	236,407,923	9%
Millage Rate	7.5000	7.5000	0.00	0%
Ad Valorem Taxes at 100%	19,525,764	21,298,823	1,773,059	9%
Ad Valorem Taxes at 95%	18,549,475	20,233,882	1,684,406	9%
NET CRA Portion of Ad Valorem Taxes Post Rebate	1,838,170	2,662,809	824,639	45%
Net City Portion of Ad Valorem Taxes	16,711,305	17,571,072	859,767	5%
Gross TIF	2,195,062	3,031,173	836,111	38%
Refund to City	356,892	368,364	11,472	3%

Ad valorem tax revenue represents 29% of the general fund. Other major tax sources of revenue include general sales and use taxes, franchise fees, utility service taxes, and communication service taxes. All taxes are budgeted at \$30,144,820, which represents 43% of the general fund or 18% of the total budget including all funds. Other major sources of general fund revenue include intergovernmental revenue at 11%, charges for services at 8%, license and permits at 6%, non-revenues at 18% fines and forfeits at 1%, miscellaneous revenue at 13%.

The chart below depicts the breakdown of the various General Fund revenue types complete with percentages for the FY18 Budget.



years. The monthly stormwater fee remains unchanged at \$6.19 per equivalent residential unit (ERU).

Water and Sewer Operation and Maintenance

In April 2012, the Mayor and Council adopted a new rate structure which included annual rate adjustments over fiscal years 2012-2016. Effective October 1, 2014, the adopted rate plan mandated a 6% increase for FY2015. As a result, the Water and Sewer Utility fund experienced an increase in revenue over these years to support the operational and capital improvements necessary for the utility. In FY18, water and sewer operational revenue is not budgeted to increase. The total budget for this fund is \$51,109,343, which represents a variance of 1% from FY17.

A comprehensive assessment of the City's existing water and sewer rates was mandated by the South Florida Water Management District (SFWMD) under the consumptive use permitting (CUP) to implement a conservation-based water rate structure. This study was necessary to promote the efficient use of water resources, address specific customer affordability issues and infrastructure concerns, develop a financial plan that would allow the City to adequately fund operating and capital requirements, and maintain an adequate level of utility service to our residents.

In 2009, a funding mechanism for the renovation of the City's existing water plant was created. A capital improvement fee (CIF) was instituted to generate funds needed to cover the project-related debt service. The CIF capital projects reserve is \$7,185,582. These funds will be used to reduce the amount of debt assumed for renovation.

Water and sewer projects in FY18 include:

Water & Sewer Projects	
Capital Projects	Amount
Upgrade of Existing Lime Softening	\$ 4,725,000
Water Main Improvements	\$ 1,500,000
Lift Station Rehabilitation	\$ 550,000
Water Line Replacement	\$ 300,000
Computer Software	\$ 50,000
Upgrade Water Plant Operator to Coordinator	\$ 30,582
Sanitary Sewer Rehab. - Gravity Improvements	\$ 30,000
Total	\$ 7,185,582

Transportation Funds

In 2002, Miami-Dade County voters approved a ½ cent tax for transportation. The ½ Cent Transportation Surtax Fund was created to account for the City's prorated share of the Charter County Transit System Surtax proceeds. Allocations to local municipalities are based on population and the monies received must be used for transportation related projects and programs. The estimated revenue in FY18 is budgeted at \$3,846,949. The 3-cent Local Option Gas Tax established in 1994 also provides funding for transportation related capital projects. The estimated revenue budgeted for this gas tax fund in FY18 is \$549,610. Below is a list of FY18 transportation related projects.

Transportation Projects	
Capital Projects	Amount
Sidewalks and Rights-of-Way Improvements	\$ 1,000,000
Downtown Revitalization/Beautification	\$ 960,000
Street Resurfacing	\$ 549,610
Traffic Calming Supplies & Installation	\$ 390,000
NoMi Express Service Improvements	\$ 161,193
Bicycle Roadway Improvements	\$ 50,000
Traffic Directional Signs	\$ 30,000
Total	\$ 3,140,803

ENTERPRISE FUNDS

Stormwater Utility

The adopted budget for the stormwater utility fund is \$4,356,721, which is \$1,561,464 more than the prior year budget of \$2,795,257. The fund includes \$1,127,076 budgeted in carryover reserve for an unused allocation from prior

Financial Summary

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	REPL. BENEFIT PLAN	TOTALS
Millage Rate Per \$1,000	7.5000							7.5000
ESTIMATED REVENUES:								
Ad Valorem Taxes	20,233,882	-	-	-	-	-	-	20,233,882
Other Taxes	9,910,938	-	-	294,500	-	-	-	10,205,438
Licenses & Permits	4,029,604	-	-	-	-	-	-	4,029,604
Intergovernmental Revenue	7,549,406	8,151,964	-	-	-	32,820	-	15,734,190
Charges for Services	5,498,383	-	-	-	29,258,295	-	-	34,756,678
Fines & Forfeitures	786,836	-	-	-	-	-	-	786,836
Miscellaneous Revenues	9,572,444	87,000	-	-	27,000	323,647	-	10,010,091
Intragovernmental Revenue	4,631,536	698,978	-	-	-	3,756,811	-	9,087,325
Other Financing Sources	-	-	1,771,406	-	-	-	-	1,771,406
TOTAL REVENUES & OTHER FINANCING SOURCES	62,213,029	8,937,942	1,771,406	294,500	29,285,295	4,113,278	-	106,615,450
Bond Reserves	-	-	-	-	-	-	-	-
Other Reserves	-	15,974,745	-	-	8,393,028	3,760,381	-	28,128,154
Beginning Balances	8,453,244	1,441,431	-	255,110	18,687,112	2,980,655	-	31,817,552
TOTAL ESTIMATED REVENUE SOURCES, RESERVES AND BEGINNING BALANCES	70,666,273	26,354,118	1,771,406	549,610	56,365,435	10,854,314	-	166,561,156
EXPENDITURES/EXPENSES:								
General Government Service	15,143,846	28,000	-	-	-	-	-	15,171,846
Public Safety	29,280,720	371,660	-	-	-	-	-	29,652,380
Physical Environment	2,246,266	7,177,578	-	-	33,573,764	-	-	42,997,608
Transportation	3,595,545	3,655,605	-	549,610	-	-	-	7,800,760
Economic Environment	138,865	9,825,084	-	-	-	-	-	9,963,949
Human Services	463,810	104,847	-	-	-	-	-	568,657
Culture/Recreation	7,920,116	-	-	-	-	-	-	7,920,116
Debt Services	-	-	1,771,406	-	422,758	-	-	2,194,164
Internal Services	900,730	-	-	-	-	4,665,167	-	5,565,897
Other Financing Sources	1,481,875	-	-	-	-	-	-	1,481,875
TOTAL EXPENDITURES/EXPENSES	61,171,773	21,162,774	1,771,406	549,610	33,996,522	4,665,167	-	123,317,252
Bond Reserves	-	-	-	-	-	-	-	-
Other Reserves	9,494,500	5,191,344	-	-	22,368,913	6,189,147	-	43,243,904
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	70,666,273	26,354,118	1,771,406	549,610	56,365,435	10,854,314	-	166,561,156

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

FY18 Budget Highlights and Priorities

Considering the primary budgetary challenge since the last national recession has been the growing demand for local government services yet limited resources available to fund them, this year's adopted budget of \$166,561,156 was a baseline budget that strived to maintain a consistent level of service city-wide, while enhancing a few areas where need was prioritized. Emergency management, social services, utility billing, sanitation, and the library were a priority in the general fund. NOMI express shuttle, housing rehabilitation, and street/sidewalk improvements saw greater attention in other funds. Taking a comprehensive approach, this administration will continue to strategically address the needs set forth by the legislative body.

North Miami is on the cusp of tremendous economic prosperity. With the support of our Mayor and Council, loyal community, and diligent staff, I firmly believe we will meet the challenges ahead and provide the quality services and environment our current and future City deserves.

Respectfully submitted,

Larry M. Spring, Jr., CPA
City Manager

Strategic Plan Overview: A Vision for North Miami's Future

Purpose of Our Strategic Plan

The City of North Miami's strategic plan aims to address community issues and set long and short-term developmental goals and objectives. Successful implementation of the strategic management plan will ensure that North Miami is positioned to anticipate and respond to the needs of its residents while maintaining both its financial stability and unique elements that make North Miami one of the top 10 cities in the United States of America.

Our Mission

The Mission of the City of North Miami is to enhance the quality of life, environment, and safety for citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Our Core Values

Service: Provide quality service for ultimate customer satisfaction.

Professionalism: Implement policies and regulations with wisdom and impartiality.

Respect: Treat every human being with dignity and respect.

Integrity: Set the highest example of honesty in the performance of duties.

Safety: Let prudence remain an operational priority shared by management, supervisors, and employees.

Goal 1 - Maintain North Miami's Status as One of the 10 Best Cities in America.

Goal 4 - Ensure that the City of North Miami achieves and maintains stable fiscal footing.

Strategic Plan Overview:

Goal 2 - Provide quality parks & recreational facilities in a fiscally prudent manner.

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Goal 5 - Enhance economic and employment opportunities in the City of North Miami.

A Vision for North Miami's Future

Goal 3- Provide quality services to the citizens of North Miami

Goal 6 - Ensure that new growth and development is high quality and provides a benefit to North Miami.

Strategic Plan Overview

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Goal 1 - Maintain North Miami's Status as One of the 10 Best Cities in America.

Objective A: Ensure that the City's unique identity is reinforced through the expansion of the City's comprehensive signage program and continued investment in beautification projects.

Objective B: Ensure that the City continues to fund and implement programs that attract businesses to North Miami.

Strategic Plan Overview

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Goal 2 - Provide quality parks and recreational facilities in a fiscally prudent manner

Objective A: Identify what, if any, new City-owned public facilities are needed in the City of North Miami and effectively maintain the parks and recreational facilities already present in the

Strategic Plan Overview

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Goal 3 – Provide quality services to the citizens of North Miami

Objective A: Continue to invest in new equipment and facility renovations for both the North Miami Police Department and the North Miami Parks and Recreation Department.

Objective B: Maintain an adequate level of City staff to ensure high levels of service to North Miami's citizens.

Strategic Plan Overview

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Goal 4 – Ensure that the City of North Miami achieves and maintains stable fiscal footing.

Objective A: Balance the budget with minimal impact on the City's residents.

Objective B: Develop a responsible budget that responds to the City's needs and its ability to pay for services.

Objective C: Institute annual review of economic indicators

Strategic Plan Overview

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Goal 5 - Enhance economic and employment opportunities in the City of North Miami.

Objective A:
Encourage relocation of businesses to the City of North Miami.

Objective B:
Encourage high quality design in commercially zoned properties within the City of North Miami.

Objective C: Assess the commercial land uses allowed by the City's land use map and zoning map to ensure they represent an optimal mix for North Miami.

Strategic Plan Overview

The City of North Miami's mission is to enhance the quality of life, environment, and safety for our citizens, businesses, customers, visitors, and employees in an atmosphere of courtesy, integrity, quality and fiscally responsible service.

Goal 6 - Ensure that new growth and development is high quality and provides a benefit to North Miami.

Objective A:
Annexation proposals shall be carefully evaluated for both short- and long-term benefits to North Miami.

City of North Miami Organizational Structure

North Miami Constituents

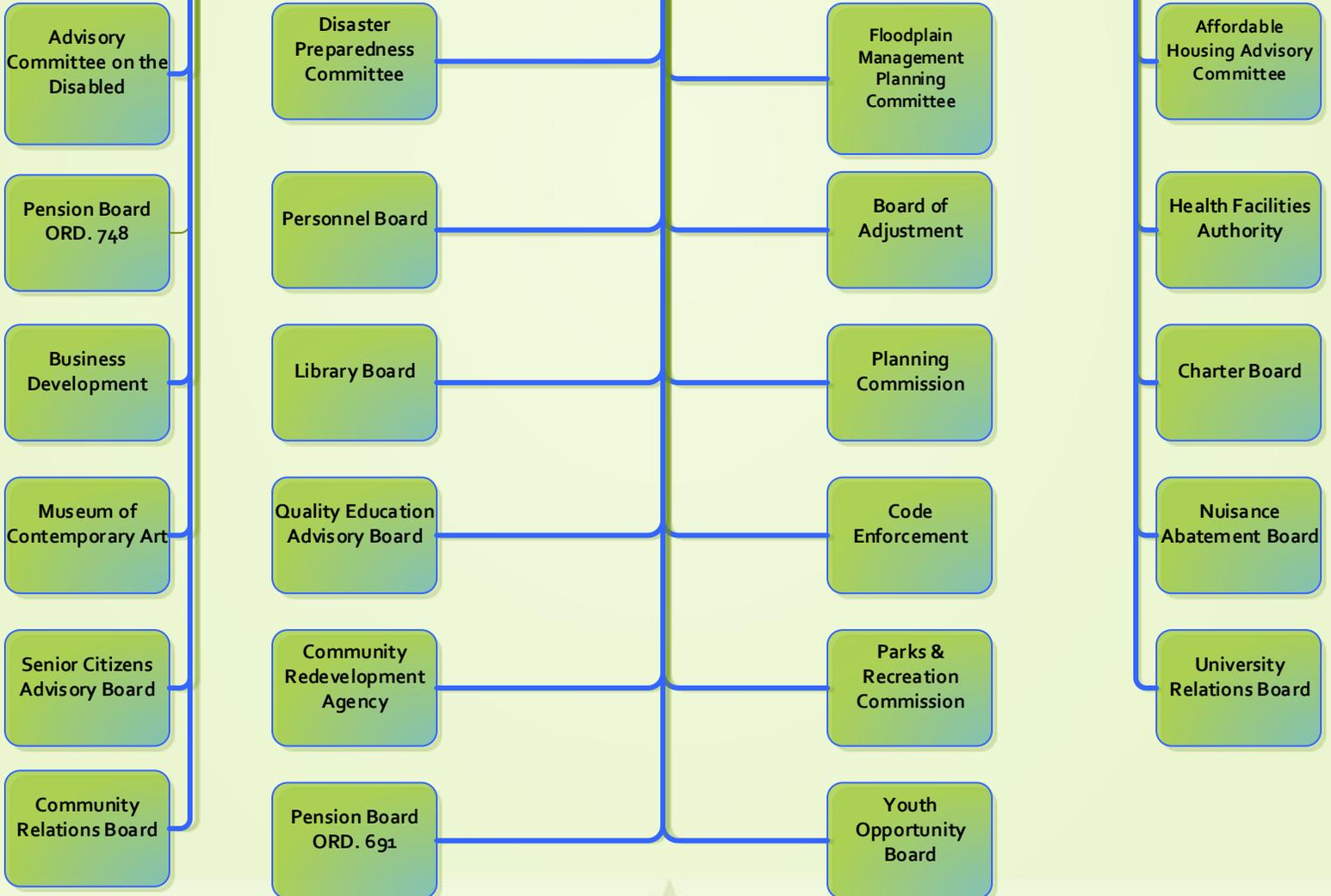


Advisory Boards and Committees

City of North Miami Residents and Businesses

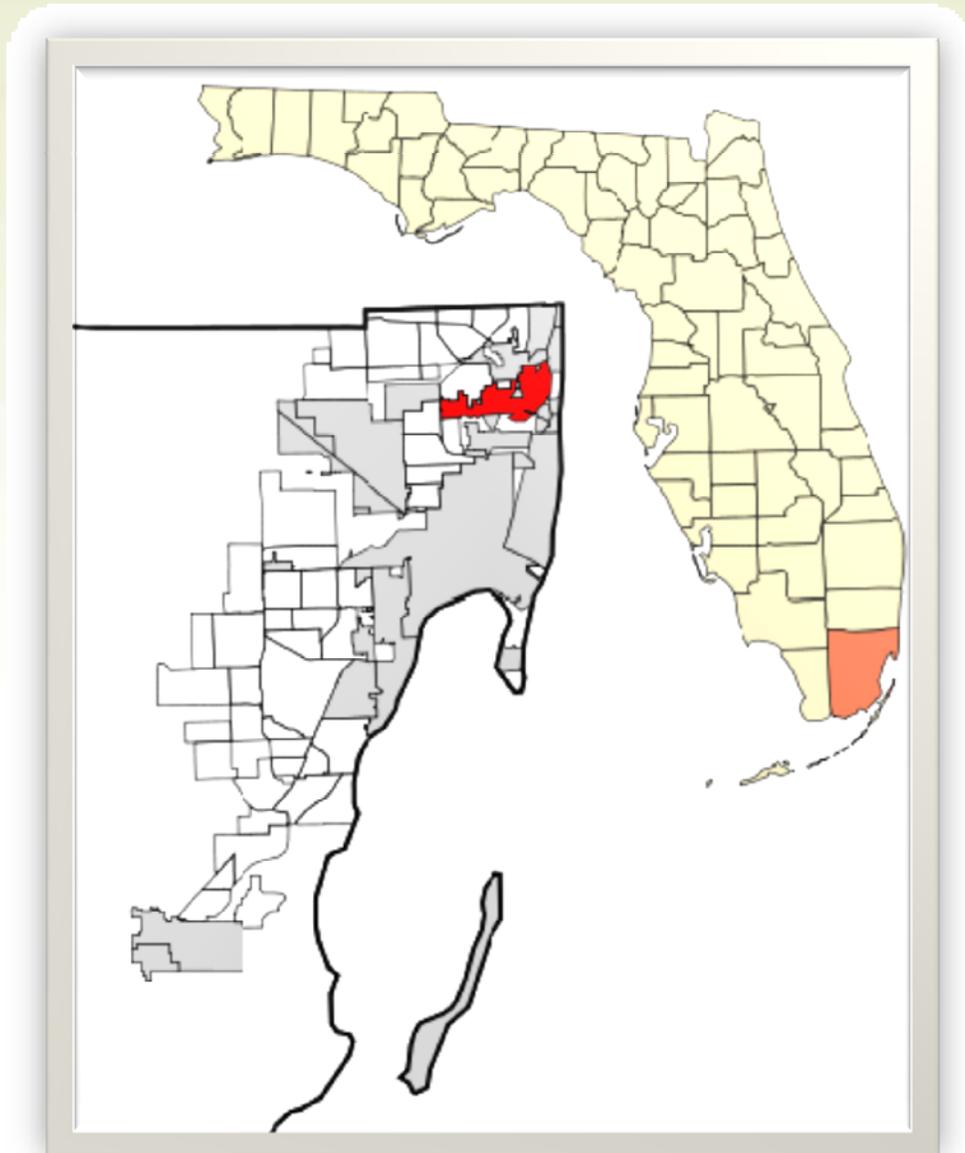
Mayor and Council

Advisory Boards and Committees



City Overview

The City of North Miami is located in Miami-Dade, Florida in the northeast part of the county. The City is approximately 10 miles north of Miami. The Current land area is 10 square miles, making it the fourth largest city in Miami-Dade County. North Miami offers its visitors and residents the advantages of a moderate climate. The temperature averages 85 degrees with an average rainfall of 66.04 inches per year. Outdoor activities are enjoyed throughout the year and we welcome our residents to our amazing indoor facilities.





The City of North Miami has a rich and diverse history that spans beyond its 92 years of incorporation. It has evolved from its roots as a farming community and trading post into one of the most diverse cities in the state of Florida, with a root in the film and recording industry, the arts and a future worth boasting about.

About North Miami

A culturally diverse community, encompassing 10 square miles in Northeast Miami-Dade County, North Miami is one of South Florida's best kept secrets. Conveniently located between Miami and Ft. Lauderdale, North Miami provides easy access to the beaches, Miami International Airport, PortMiami and a wide array of tourist attractions.

As the sixth largest City in Miami-Dade County, North Miami is home to more than 68,000 residents, 800 businesses, two major universities: Florida International University Biscayne Bay Campus and Johnson and Wales University, and the world-renowned Museum of Contemporary Art (MOCA), which is conveniently located in Downtown North Miami. North Miami is committed to building a strong educational and cultural arts community. The City takes pride in its beautiful parks, and its strides toward becoming a healthier and greener community.

Our History

Prior to becoming a city on February 5, 1926, (initially known as the "Town of Miami Shores"), North Miami's history dates back to 1856 when a corps of U.S. Army soldiers cut through thick brush on its way from Ft. Lauderdale to Ft. Dallas at the mouth of the Miami river. Tequesta Indians then inhabited the area, and the Army was creating the first passable trail over a unique natural bridge over the Arch Creek. The early pioneers of North Miami included plantation farmers, Mr. Ihle, and Mr. Burr. The area known as Arch Creek quickly became a center of commerce once Henry Flagler's railroad traversed the land and the Arch Creek Depot opened on 125th Street at the Florida East Coast railway as a rail station and trading post. History may repeat itself as the South East Regional Transit Authority is looking into installing passenger rail service on the FEC tracks in the future that would eventually link to Downtown Miami.



Our Government

The City’s charter provides for a Mayor, elected city-wide, that serves up to two consecutive two-year terms and four Council members, elected by district to serve up to two consecutive four-year terms. North Miami is also one of few communities in the state that still have a city clerk that is elected city-wide. The City of North Miami operates under a Council-Manager form of government. The city manager and city attorney are each appointed by the city council. The city manager is responsible for the city’s day-to-day operations, hiring department heads and preparing the annual budget. As reflected in the city’s organizational chart, the City of North Miami provides for a variety of services to its residents and business owners. Residents and business owners also have the chance to become involved in local government operations by serving on boards and commissions that may act in either advisory or quasi-judicial capacities.

Our Community

The City of North Miami provides a variety of services for our residents, including public works, police, parks and recreation, economic & community development, transportation, a museum, a library and more. North Miami continues to attract residents and businesses to the area because of its ideal location.

In February 2016, North Miami became the first city in the state of Florida to designate approximately 92.94 acres of its city as a Chinatown Cultural Arts and Innovation District. Chinatown will be a

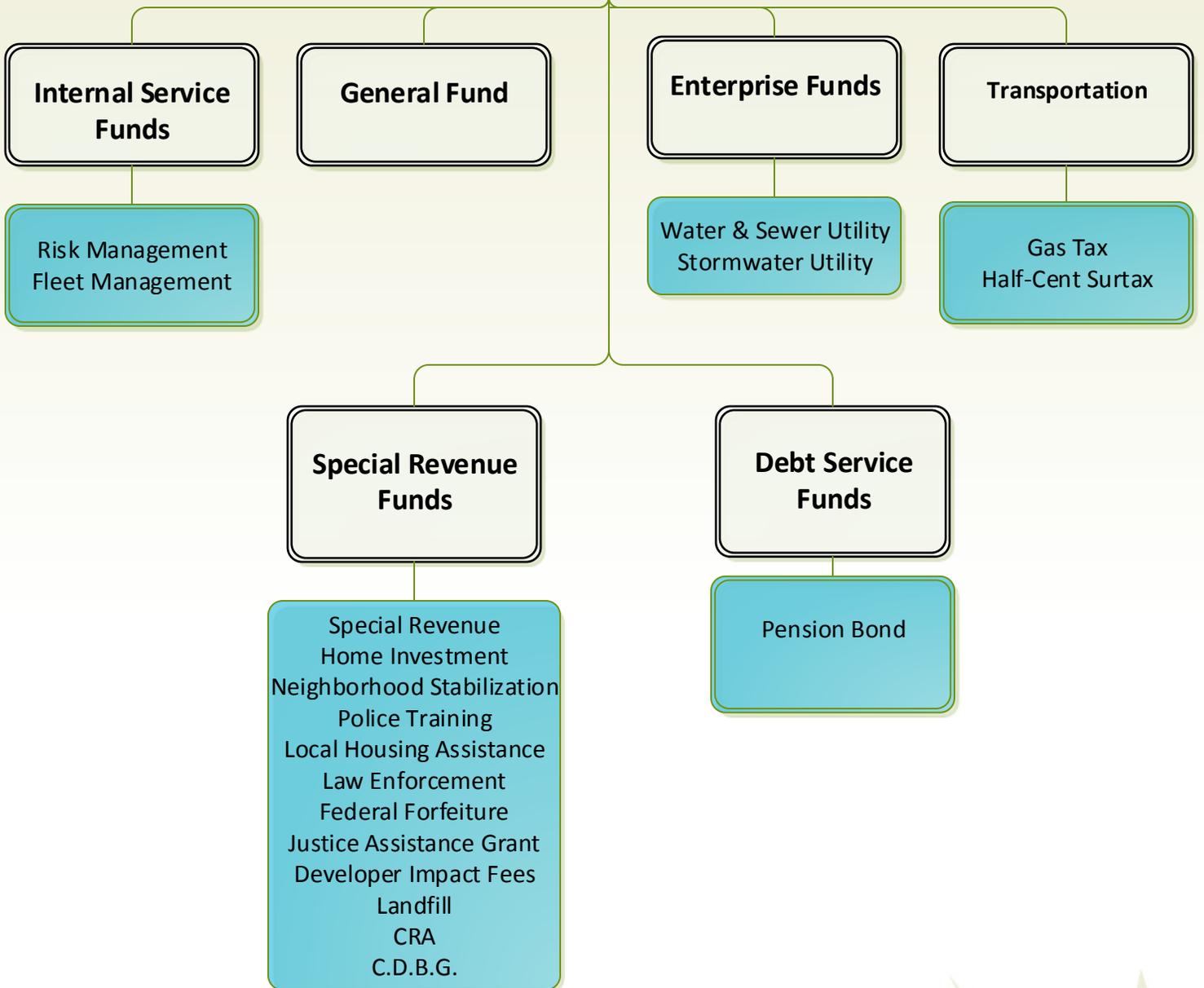
commercial investment area, with businesses, restaurants and possibly hotels, with some Chinese orientation. North Miami will physically turn the NW 7th Avenue Corridor into a walkable, human-scaled, aesthetically pleasing, transit oriented, tourism destination. North Miami’s Chinatown Cultural Arts and Innovation District will celebrate and emulate the Chinese culture, arts, and innovation.

Turnberry Associates and LeFrak broke ground on SoLē Mia Miami in June 2015. The premier 184-acre master-planned community will rise on one of the largest remaining undeveloped parcels in South Florida east of Biscayne Boulevard. Destined to become South Florida’s next iconic neighborhood, this pedestrian-friendly lifestyle community has entitlements for approximately 1.5 million square feet of commercial space and 4,390 residences. The commercial area will feature a retail center with shopping, dining, entertainment and office space. Located at 15045 Biscayne Boulevard, SoLē Mia is centrally situated and offers easy access to Fort Lauderdale and Downtown Miami. The City of North Miami is currently working with Oleta Partners to provide residents and businesses with valuable job training resources and opportunities available at SoLē Mia Miami.

Exciting projects, a diverse community, customer friendly residential services and a convenient location make North Miami a city of choice for many who like to be close to it all. North Miami is making a transition into a bright future.



FUND STRUCTURE





FUND TYPES

MAJOR GOVERNMENTAL FUNDS:

General Fund

The General Fund is the chief operating fund of the City. General tax revenues and other receipts that are not allocated to another fund by law or contractual commitment are accounted for in this fund. General operating expenses and capital improvement costs not paid through another fund are paid from this fund.

The *Landfill Closure Fund* accounts for the costs of remediation and closure of the former Munisport landfill site.

The *CRA Funded Projects Fund* is used as a pass-thru for the tax-incremental property tax monies that are transferred to the CRA component unit and to account for monies received from the CRA component unit as reimbursements for City projects in the CRA area.

The *CRA Component Unit Capital Projects Fund*, a component unit of the City, receives incremental City and Miami-Dade County tax revenues to finance redevelopment projects by carrying out public initiatives that stimulate rehabilitation or development in the CRA area.

The *Community Development Block Grant Fund* is used to account for grant funding received from HUD for housing assistance.

PROPRIETARY FUNDS:

The *Water and Sewer Utility Fund* accounts for the costs of providing water treatment and distribution service, and sewage treatment to all areas within the City limits and certain districts outside the City limits.

The *Solid Waste Services Fund* accounts for the City's sanitation operations inclusive of garbage, trash and recycling. Additionally, it includes animal control, graffiti control and sanitation code enforcement. This fund was closed out during 2011/2012 fiscal year as the activities of the fund were outsourced during the fiscal year.

The *Stormwater Utility Fund* accounts for improvements to the City's stormwater systems and pollution from stormwater runoff.

OTHER FUNDS

Internal Service Funds account for the cost of insuring the City in the areas of workers' compensation and general liability risks, and to provide fleet management

services to other departments on a cost reimbursement basis.

The *Pension Trust Funds* (CTS Plan and Police Pension Plan) are used to account for the City's two single-employer defined benefit pension plans covering substantially all of its employees.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

HOME INVESTMENT PARTNERSHIP – This fund was created to account for expenditures of federal funds to expand safe, decent, and affordable housing opportunities to low and very-low income households.

NEIGHBORHOOD STABILIZATION – This fund is used to account for the City's allocation of federal monies received from the U.S. Department of Housing and Urban Development (HUD) to assist in addressing the effects of abandoned and foreclosed properties within the community.

2005 DISASTER RECOVERY– This fund is used to account for expenditures of federally-funded disaster recovery funds for repairs to homes affected by the 2005 hurricane season. This is a pass through grant from HUD, to the State of Florida Department of Community Affairs, to Miami-Dade County. The City is the recipient of the funding from the County.

POLICE TRAINING – This fund is used to account for expenditures of state police training funds on behalf of the City of North Miami police officer training.

LOCAL HOUSING ASSISTANCE (SHIP) – This fund is used to account for state funds provided for the creation of local housing partnerships, to expand production of and preserve affordable housing, to further the housing element of the local government comprehensive plan specific to affordable housing and to increase housing-related employment.

LAW ENFORCEMENT – This fund is used to account for confiscated monies awarded to the City under State Statutes to be used for law enforcement related expenditures.

BYRNE STRIKE TEAM – This fund is used to account for the City's allocation under the Edward Byrne Memorial Discretionary grant program

FUND TYPES - CONTINUED

FEDERAL FORFEITURE – This fund is used to account for confiscated monies that involve the City's Police department and federal agencies.

HALF-CENT TRANSPORTATION SURTAX – This fund is used to account for the City's prorated share of the Charter County Transit System Surtax proceeds. The monies received can be used toward projects and programs such as public transportation operations, street lighting, and transit system enhancements.

JUSTICE ASSISTANCE GRANT (JAG) -This fund is used to account for the City's allocation under the Edward Byrne Memorial Justice Assistance Grant.

DEVELOPER IMPACT FEES-This fund is used to account for impact fees to fund capital improvements, capital facility, and capital equipment attributable to new developments.

DEBT SERVICE FUNDS

The *DEBT SERVICE FUNDS* are used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest.

FMLC LOAN (GENERAL OBLIGATION) – This fund is used to account for monies for payment of principal, interest, and other costs related to the loan agreement with the Florida Municipal Loan council. The loan proceeds were funded through a Florida Municipal Loan Council bond issuance (FMLC-Series 2002A). Debt service is financed primarily by ad valorem taxes.

TAXABLE PROMISSORY NOTE – SERIES 2010 (PENSION) – This fund is used to account for monies for payment of principal, interest and other costs related to the Series 2010 Taxable Promissory Note issuance. The Note was issued for the purpose of current refunding outstanding Taxable Special Obligation Bonds Series 2002 (pension funding project) and to pay a termination fee with respect to a related interest rate swap. Debt service is financed by non-ad valorem funds budgeted and appropriated by the City on an annual basis.

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

TRANSPORTATION GAS TAX – This fund is used to account for expenditures for implementing transportation related capital improvements. The local option gas tax is a county imposed tax, collected by the State of Florida, and distributed back to counties and

municipalities based on the interlocal agreement in effect for that year.

E. MAY AVIL LIBRARY – This fund was established to account for expenditures for library renovation and expansion.

SAFE NEIGHBORHOOD PARKS – This fund is used to account for the receipt and expenditure of funds from the County's parks bond issuance. There was no activity in this fund during fiscal year 2010.

PEPPER PARK YOUTH CENTER – This fund is used to account for revenues and expenditures related to the construction of a youth center. Construction to be funded through grant funds, and other sources.

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government on a cost reimbursement basis.

GENERAL RISK MANAGEMENT – This fund is used to account for the cost of insuring the City in the areas of property and casualty liability, public officials' and law enforcement officers' liability and workers' compensation. Departments of the City are assessed a charge based upon the funding needs of the fund.

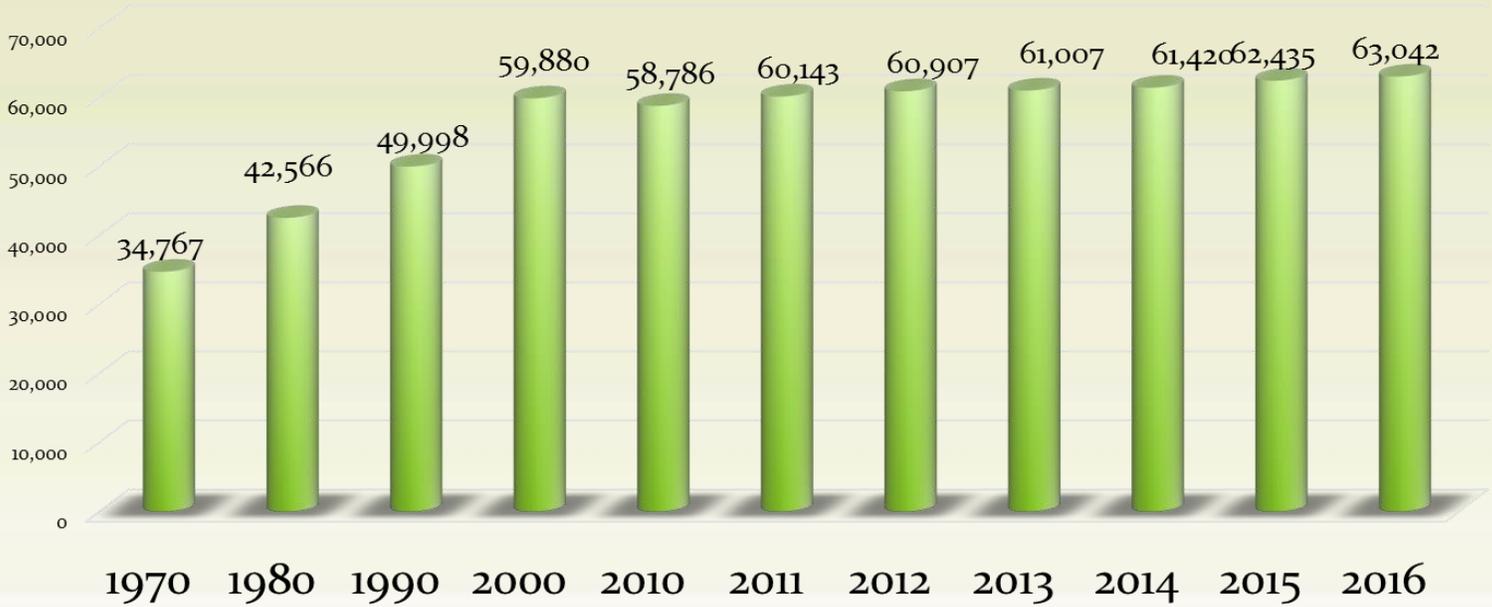
FLEET MANAGEMENT – This fund is used to account for the costs and funding of providing motor vehicles and heavy equipment to other departments.

PENSION TRUST FUNDS

THE CTS AND NORTH MIAMI POLICE PENSION PLANS — These funds are used to account for the accumulation of resources to be used for retirement benefits to City employees. Resources are contributed by employees (at rates fixed by law) and by the City (at amounts determined by actuarial valuations).

ECONOMY AND DEMOGRAPHICS

Population Trend

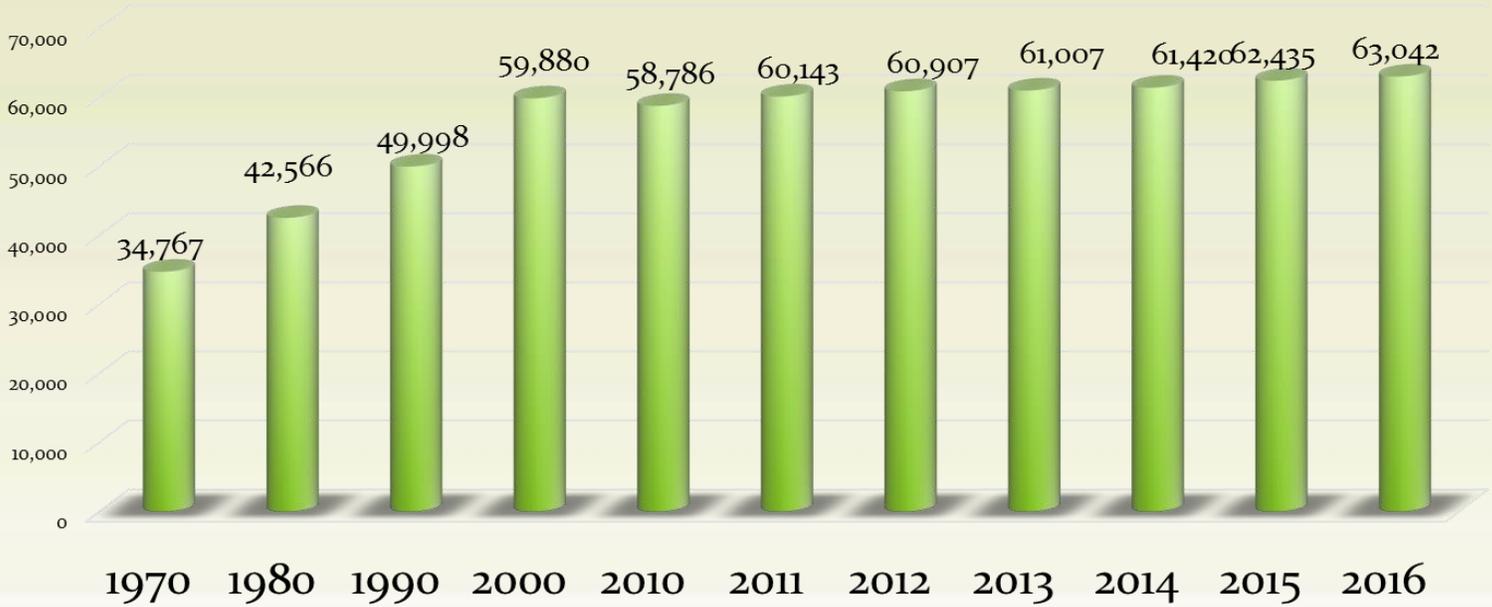


Population % Change

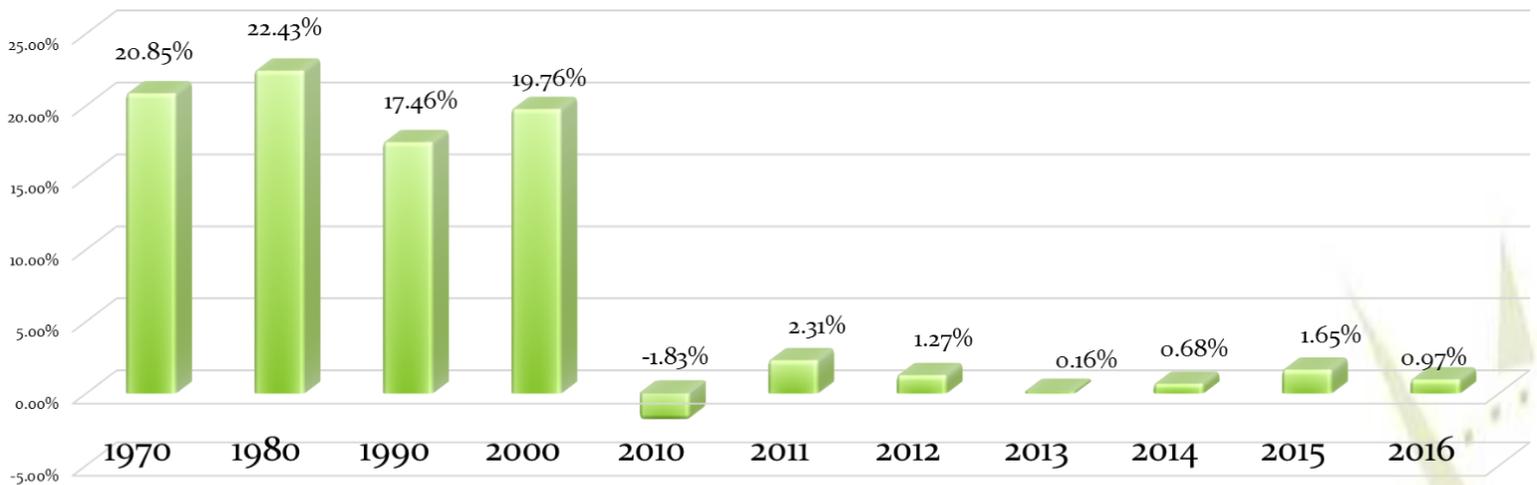


ECONOMY AND DEMOGRAPHICS

Population Trend



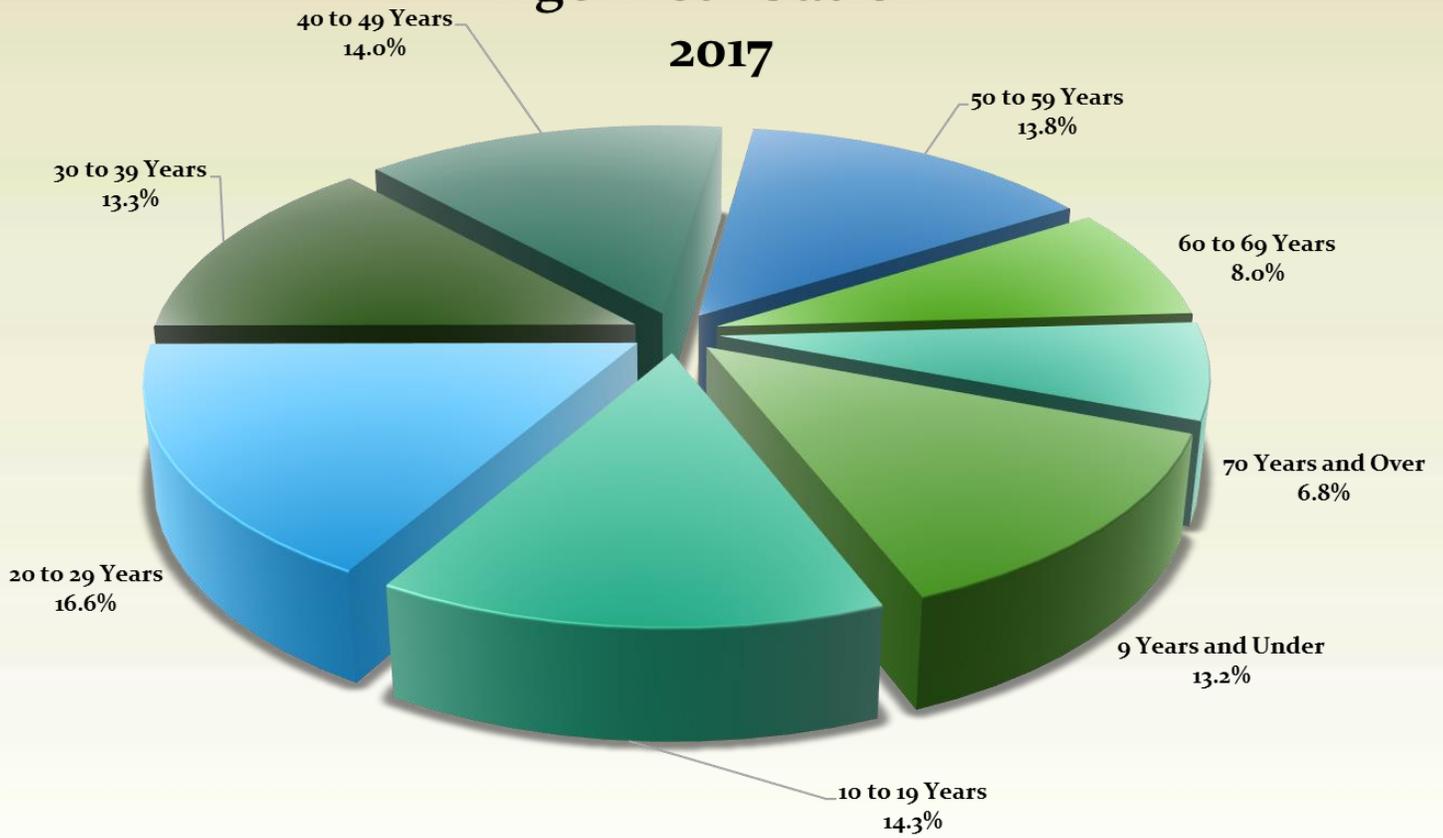
Population % Change



ECONOMY AND DEMOGRAPHICS

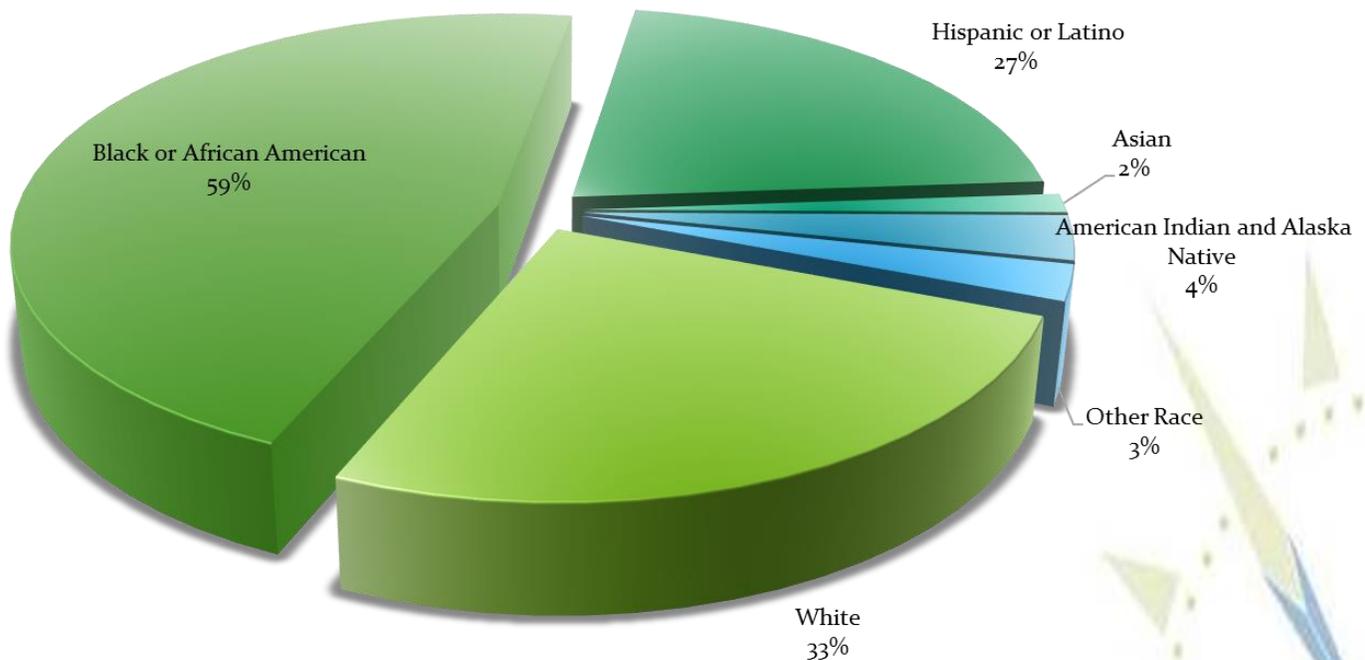
Age Distribution

2017



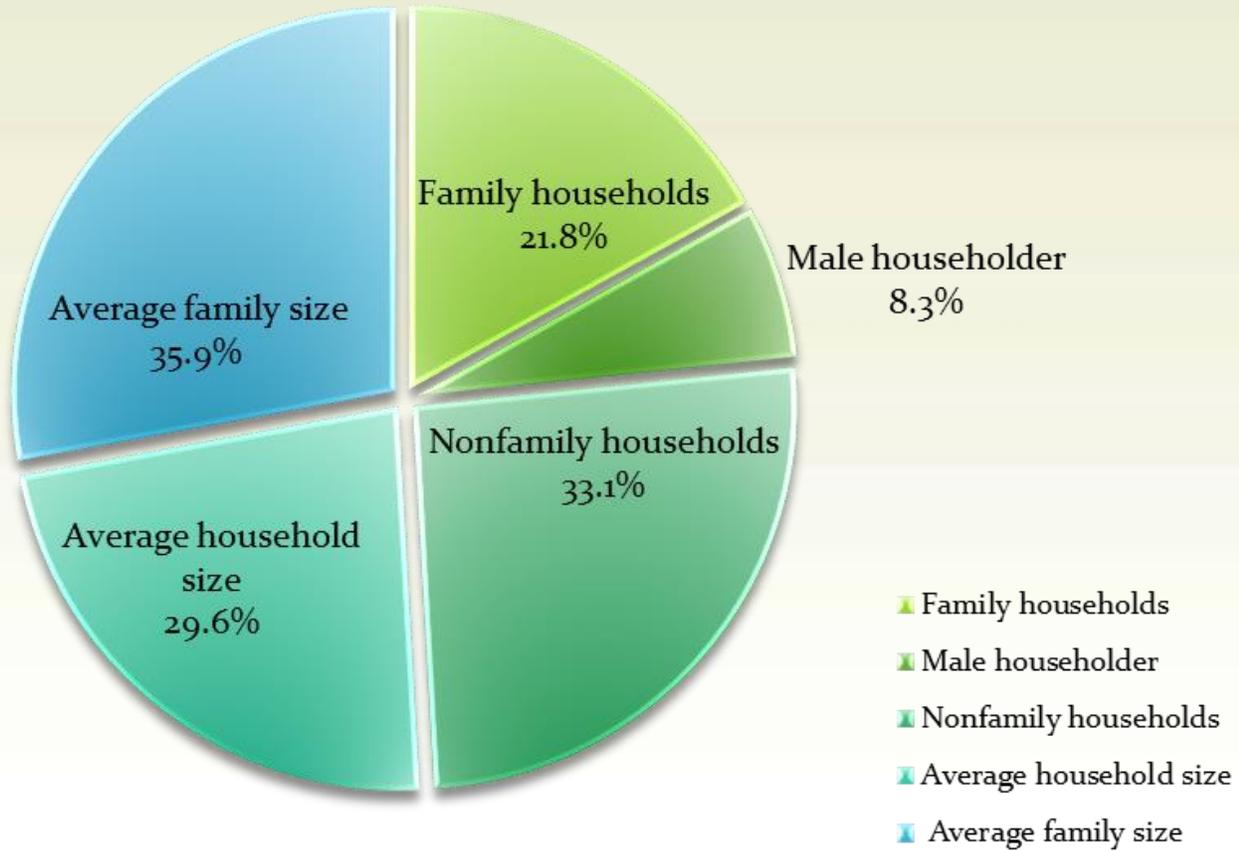
Race Distribution

2017



ECONOMY AND DEMOGRAPHICS

North Miami Household by Type 2017



2017 Housing Tenure	
Owner-occupied housing units	50.2%
Renter-occupied housing units	49.8%

U.S. Census Bureau <http://www.census.gov/en.html>

ECONOMY AND DEMOGRAPHICS

Education
Elementary schools
Arch Creek Elementary School Benjamin Franklin Elementary School Biscayne Gardens Elementary School David Lawrence Jr. K-8 Gratigny Elementary North Miami Elementary School Natural Bridge Elementary School W. J. Bryan Elementary School
Middle schools
Thomas Jefferson Middle School North Miami Middle School
High schools
Alonzo & Tracy Mournig Senior High North Miami Senior High School
Colleges and universities
Florida International University (Biscayne Bay Campus) Johnson & Wales University

EDUCATION	Percent
Population 25 years and over	40,107
Less than 9th grade	12.80%
9th to 12th grade, no diploma	12.10%
High school graduate (includes equivalency)	27.30%
Some college, no degree	21.40%
Associate's degree	6.90%
Bachelor's degree	12.70%
Graduate or professional degree	6.80%

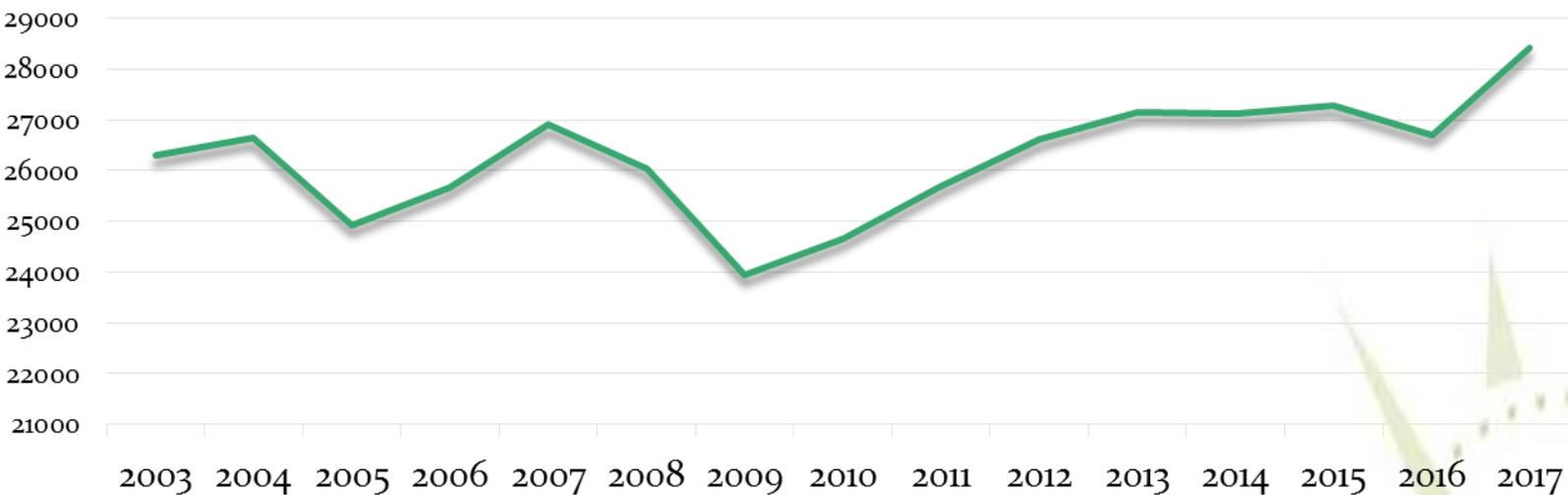
ECONOMY AND DEMOGRAPHICS

North Miami Labor Force



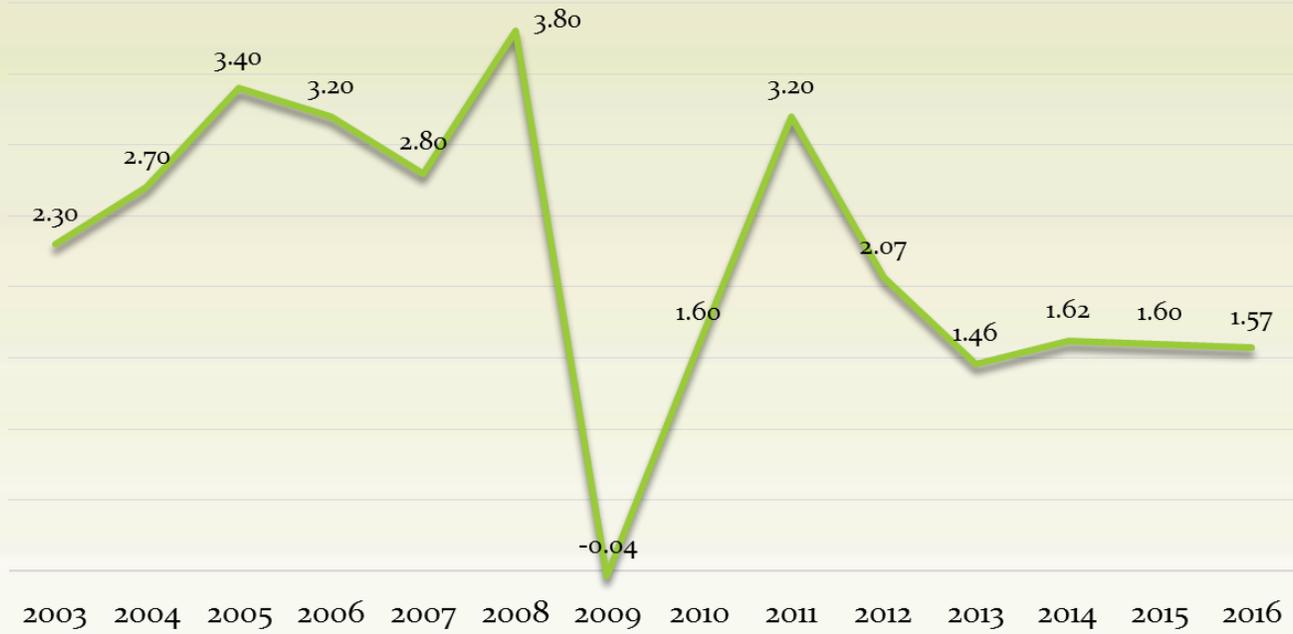
U.S. Census Bureau <http://www.census.gov/en.html>

North Miami Employment



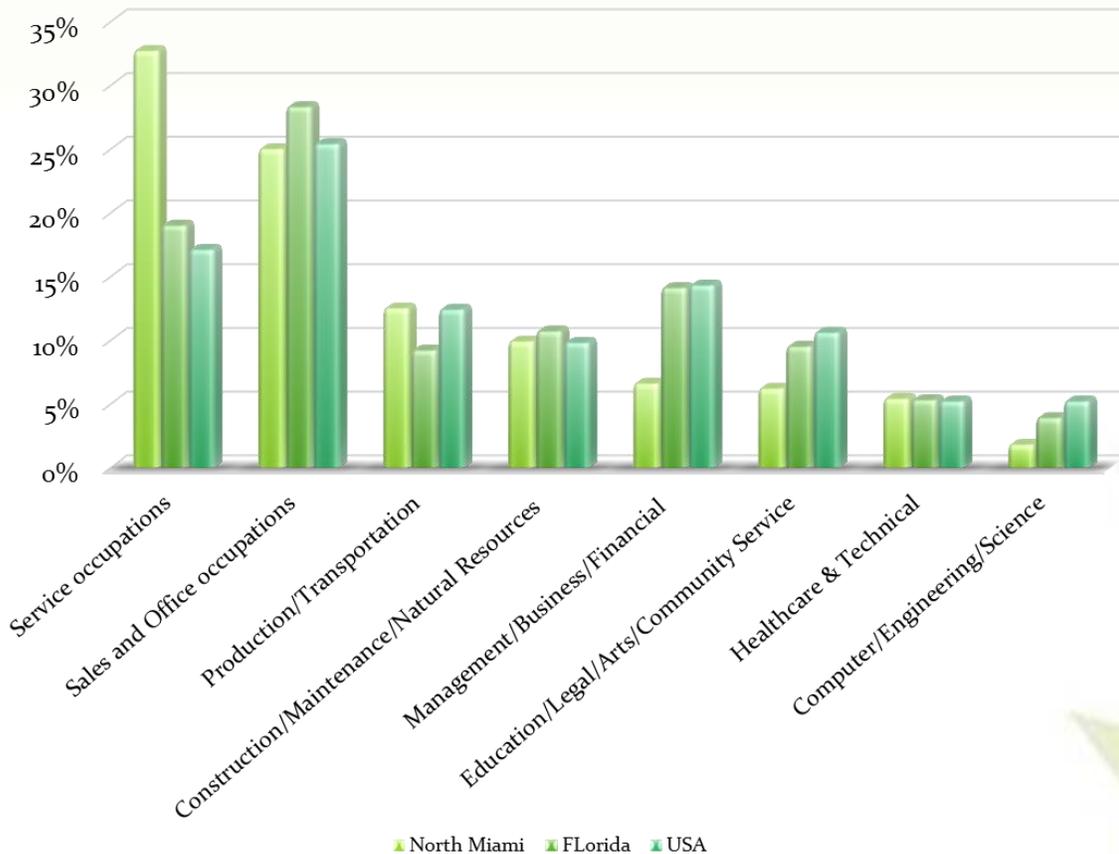
ECONOMY AND DEMOGRAPHICS

Consumer Price Index Average Annual Percentage Change



Bureau of Labor <http://www.bls.gov/cpi/>

Industry 2017



ECONOMY AND DEMOGRAPHICS

2017 North Miami Top Establishments		
Businesses	Totals	Rank
Professional, Scientific, and Technical Services	241	1
Healthcare and Social Services	153	2
Real Estate & Rentals	149	3
Restaurants	107	4
Construction	103	5
Banking & Finance	102	6
Telecommunication	71	7
Wholesalers	69	8
Manufacturing	61	9
Beauty/Barbershops	53	10

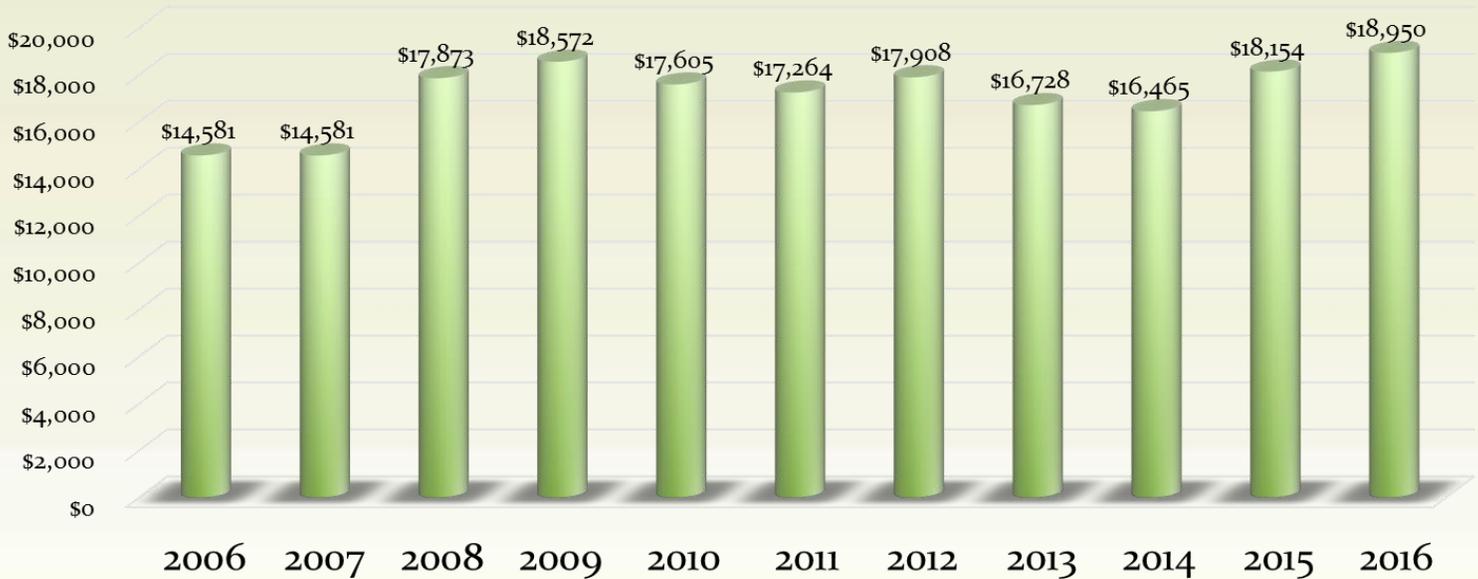
North Miami Economic Development Department

Land Use	Square Feet	Percent
Commercial	23,971,616	9.9%
Industrial	6,856,192	2.8%
Planned Development	11,047,201	4.5%
Parks / Open Space	70,518,084	29.0%
Low Density Residential	102,781,207	42.3%
Medium Density Residential	4,743,180	2.0%
High Density Residential	23,143,861	9.5%
Total Residential	130,668,248	53.8%
Total Area	243,061,341	100.0%

North Miami Economic Development Department

ECONOMY AND DEMOGRAPHICS

North Miami Per Capita Personal Income Ten Year Comparison



SOURCES

U.S. Census Bureau

Bureau of Economic and Business Research

U.S. Department of Commerce Bureau of Economic Analysis

Miami-Dade Property Appraiser

Miami-Dade Tax Collector

City of North Miami Comprehensive Annual Financial Report (CAFR)

North Miami Community Development Department

BUDGET OVERVIEW

FUND BALANCE SCHEDULES			
General Fund			
	2016 Actual	2017 Estimated	2018 Budget
Revenue Total	52,514,000	69,473,266	70,666,273
Expenditure Total	(54,474,605)	(59,882,366)	(70,666,273)
Net Change in Fund Balance	(1,960,605)	9,590,900	0
Total Other Financing Sources (uses)	2,570,978	0	0
Fund Balances -Beginning	(957,692)	(347,319)	9,243,581
Fund Balances -Ending	(347,319)	9,243,581	9,243,581
Landfill Closure			
	2016 Actual	2017 Estimated	2018 Budget
Revenue Total	35,938	169,838	12,177,578
Expenditure Total	(607,429)	(652,704)	(12,177,578)
Net Change in Fund Balance	(571,491)	(482,866)	0
Total Other Financing Sources (uses)	0	0	0
Fund Balances -Beginning	11,423,716	10,852,225	10,369,359
Fund Balances -Ending	10,852,225	10,369,359	10,369,359
CRA			
	2016 Actual	2017 Estimated	2018 Budget
Revenue Total	2,510,959	3,604,880	8,742,942
Expenditure Total	(1,413,190)	(3,349,760)	(8,742,942)
Net Change in Fund Balance	1,097,769	255,120	0
Total Other Financing Sources (uses)	0	0	0
Fund Balances -Beginning	2,816,958	3,914,727	4,169,847
Fund Balances -Ending	3,914,727	4,169,847	4,169,847
Other Funds			
	2016 Actual	2017 Estimated	2018 Budget
Revenue Total	7,849,030	7,226,660	7,754,534
Expenditure Total	(10,482,147)	(19,481,066)	(7,754,534)
Net Change in Fund Balance	(2,633,117)	(12,254,406)	0
Total Other Financing Sources (uses)	2,068,702	0	0
Fund Balances -Beginning	4,784,114	4,219,699	(8,034,707)
Fund Balances -Ending	4,219,699	(8,034,707)	(8,034,707)
Total Governmental Funds			
	2016 Actual	2017 Estimated	2018 Budget
Revenue Total	62,909,927	80,474,645	99,341,327
Expenditure Total	(66,977,371)	(83,365,896)	(99,341,327)
Net Change in Fund Balance	(4,067,444)	(2,891,252)	0
Total Other Financing Sources (uses)	4,639,680	0	0
Fund Balances -Beginning	18,067,096	18,639,332	15,748,080
Fund Balances -Ending	18,639,332	15,748,080	15,748,080

BUDGET OVERVIEW

FINANCIAL POLICIES

Structure

The financial statements of the City of North Miami have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund contains a set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are reported by generic classification within the financial statements of the Comprehensive Annual Financial Report (CAFR). The basis of budgeting and accounting are consistent. The City's financial policies establish the framework for financial planning and management. The policies set guidelines in which the budget and financial plan are developed and managed. This demonstrates the City's commitment to sound financial planning, management and fiscal integrity.

Operating Management Policies

- All departments share in the responsibility for meeting management and service delivery goals and ensuring long-term financial stability. Operating budgets and management plans will be developed using current resources available.
- The budget process is intended to allocate limited resources among competing programs based on policy priorities, efficiency and effectiveness of services and availability of resources.
- Additional personnel and programs will be requested only if necessary to maintain existing service levels due to expansion of service areas or service levels previously approved by the City Council.
- As required by City Charter the budget will be balanced. Current expenditures will be funded by using current revenue sources and revenue growth will be planned in a conservative, prudent manner. Use of fund balance in any fund to balance the current year budget must be approved by the City Council.
- User fees and charges for services will be reviewed annually to ensure that they cover the cost of the program at the rate determined to be responsible, competitive with other local communities and non-burdensome to program participants. Fees will be adjusted as needed based on this analysis.
- Cash management and investment will be maintained in accordance with the City Charter and State law and will ensure the safety and security of city assets. Funds will be managed prudently and diligently with an emphasis on safety of principal, liquidity and financial return.

Financial Reporting Policies

- The City's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP), the Government Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- An annual audit will be performed by an independent public accounting firm and a CAFR will be published.
- The City's financial report and budget will be submitted to the GFOA for the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.
- Financial systems will be maintained to monitor revenues, expenditures and program performance on an on-going basis.

BUDGET OVERVIEW

DEBT MANAGEMENT

- The City of North Miami will seek to improve our bond rating position to minimize debt service costs and preserve access to credit markets.
- Currently, the City has no legal debt limits, no debt, and does not plan to issue debt in the budgeted year.
- Each bond issue will include an analysis of how the new issue and current debt impacts debt capacity.
- Financing of projects will not exceed the useful life of the infrastructure improvement or capital acquisition.
- The City will limit the amount of debt issued and planned in any planning period to the amount that can be supported by revenues projected to be available on a prudent and conservative basis
- All fund designations and reserves will be evaluated annually for long-term adequacy and availability in accordance with policies developed and approved by the City Council.
- The General fund balance will be maintained at a level which will adequately cover an emergency in the future.
- Fund balances will be used prudently and conservatively to fund one time expenditures and stabilize the property tax rate.

BUDGET OVERVIEW

BUDGET PROCESS

During the first quarter of the fiscal year, the Office of Management and Budget reviews and develops data useful in preparing revenue and expenditure forecasts. This data is compiled and analyzed and used in preliminary budget discussions for the upcoming year with the Mayor/Council and City Manager. In spring, prior to budgets being submitted, departments with exceptions meet with the City Manager. These staff meetings provide each department head with an opportunity to discuss and defend the requested amounts for the individual departmental budget as submitted. Budgets are later submitted to the Office of Management and Budget staff for review. Staff analyzes these budgets for accuracy and content making sure budget guidelines have been followed. In late June/July, the Office of Management and Budget staff prepares a draft tentative budget for review by the City Manager. On June 1, preliminary taxable values are received. If necessary, additional department meetings are held and additional revisions are made to the draft tentative budget. In August, the Office of Management and Budget staff prepares the final tentative budget document and submits to the Council for review. The final budget workshops are held in August/September. These workshops provide the opportunity to establish millage rates, finalize department budgets, etc. Two public hearings are held to adopt the millage and budget. The CIP (Capital Improvements Plan) is adopted at the same time as the budget. Following the Council's approval of the budget, the Office of Management and Budget staff prepares the adopted budget for distribution. The adopted budget becomes effective October 1 through September 30.

AMENDMENTS TO THE ADOPTED BUDGET

During the year, the Office of Management and Budget acts on departmental budget changes that do not alter the total revenue or expenditures budgeted. All other budget changes, whether they are transfers between departments or alterations of total revenues or expenditures in a fund, are approved by the Council/City Manager. Amendments to the adopted budget can occur at any time during the fiscal year.

Budget Amendment - The purpose of the amendment process is to adjust fund amounts to reflect revenues anticipated to be received and to balance expenditures to these revenues in accordance with state law and sound fiscal practices.

Budget Transfer - Departmental budgets may be amended by transfer action, but must be approved.

BUDGET OVERVIEW



City of North Miami 2018-19 Budget Calendar Schedule of Activities and Work Plan

UPDATE AS OF 1-23-18

ACTIVITY		January	February	March	April	May	June	July	August	September	October
Office of Management & Budget	1 Budget Development Software Demonstration	Complete									
	2 Budget Development Software deployment by Jan 31	In Progress									
	3 Launch Budget Development Software and have Training by Consultant Feb 8 and 9	In Progress	In Progress								
	4 Follow Up training by Budget Dept with All other Departments, complete training sign off list, and deadline for Proposed Operating and Capital Budget submission		In Progress	In Progress							
	5 Announce Exp year-end estimate project at staff meeting March 19 with due date			In Progress	In Progress						
	6 FY19 Payroll projections with HR, IT			In Progress	In Progress						
	7 Start Rev Year-end Estimates and future year forecasts on April 2 and complete by 27th				In Progress						
	8 City Manager Budget Meetings with Departments April 9 through May 11				In Progress	In Progress					
	9 Hold Budget Workshop May 15 with Council to get FY19 Priorities					In Progress					
	10 Compile FY16/17 CAFR reconciliation, FY18 Year-end estimates, and FY19 projections					In Progress					
	11 Announce Performance Measures at staff meeting May 7 and due the 28th.					In Progress					
	12 Property appraiser June 1st estimates						In Progress				
	13 Submit Proposed Budget to City Manager by June 25						In Progress				
	14 Council Agenda Item - June 26, Set Proposed Millage Cap and Budget Hearing						In Progress				
	15 Property appraiser July 1 values							In Progress			
	16 Incorporate CM Comments and Present Final Proposed Budget to the CM July 16							In Progress	In Progress		
	17 Trim Process: Calculations, Advertisements, Dates for Budget Hearings (certification due before Aug 4)								In Progress	In Progress	
	18 Hold September Budget Hearings									In Progress	In Progress
	19 Prepare and submit TRIM Package to Florida Department of Revenue										In Progress

KEY	
Plan	
In Progress	
Complete	

northmiamifl.gov

BUDGET OVERVIEW

TRIM PROCEDURES

By July 1st each year the Property Appraiser certifies the tax rolls for the City on form DR-420. This roll is used in formulating the proposed millage rate for the coming year. Thereafter the following timetable must be adhered to:

- Within 35 days the City Manager must have submitted the proposed budget to Council and delivered the DR-420 to the Property Appraiser.
- Between 65-80 days from date of certification (September 3-18) the City must hold a tentative budget and millage hearing. This hearing cannot be held sooner than ten (10) days following the mailing of notices by the property Appraiser (August 24th).
- Within fifteen (15) days of the tentative budget and millage hearing (September 18-October 3) the City must advertise a final hearing on the budget.
- Not less than two (2) or more than five (5) days after the advertisement (September 20-October 8), a final hearing adopting the budget and millage is held.
- Within three (3) days after adoption, the City must certify the adopted millage to the Property Appraiser and Tax Collector.
- Within three (3) days after receipt of final value, as discussed below, the Finance Administrator completes form DR-422 and returns to the Property Appraiser.
- Within thirty (30) days of final millage and budget adoption, the City must certify compliance with Section 200.065 and 200.068, F.S., to the Department of Revenue.

After Value Adjustment Board (VAB) hearings are held, the Property Appraiser will certify the final adjusted value to the City. This happens after the Tax Collector mails the tax bills in November, as opposed to waiting until the VAB hearings have been held before billing. This could happen if the Tax Collector chose not to extend the tax rolls. If this were to happen, bills would not be mailed until all VAB hearings had been held; however, the City would then have the ability to administratively adjust its millage rate if the final value varies from the initial certification by more than one (1) percent.

BUDGET OVERVIEW

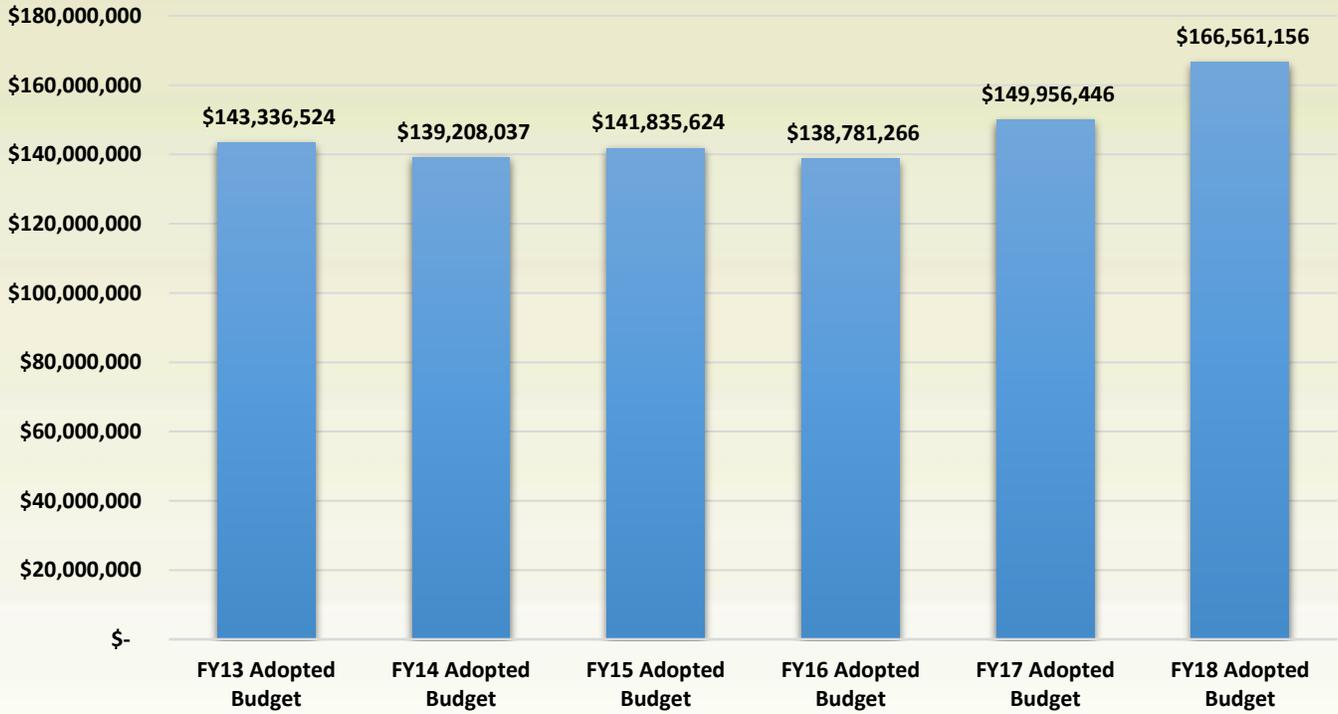
BUDGETARY ACCOUNTING

The annual operating budget balances operating expenditures with operating revenues. The City budgets for governmental funds, which include the General Fund, Special Revenue Funds and Capital Funds, based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred with the exception of principal and interest on long-term debt, which are recorded when due. Exceptions to the modified accrual basis of accounting are as follows:

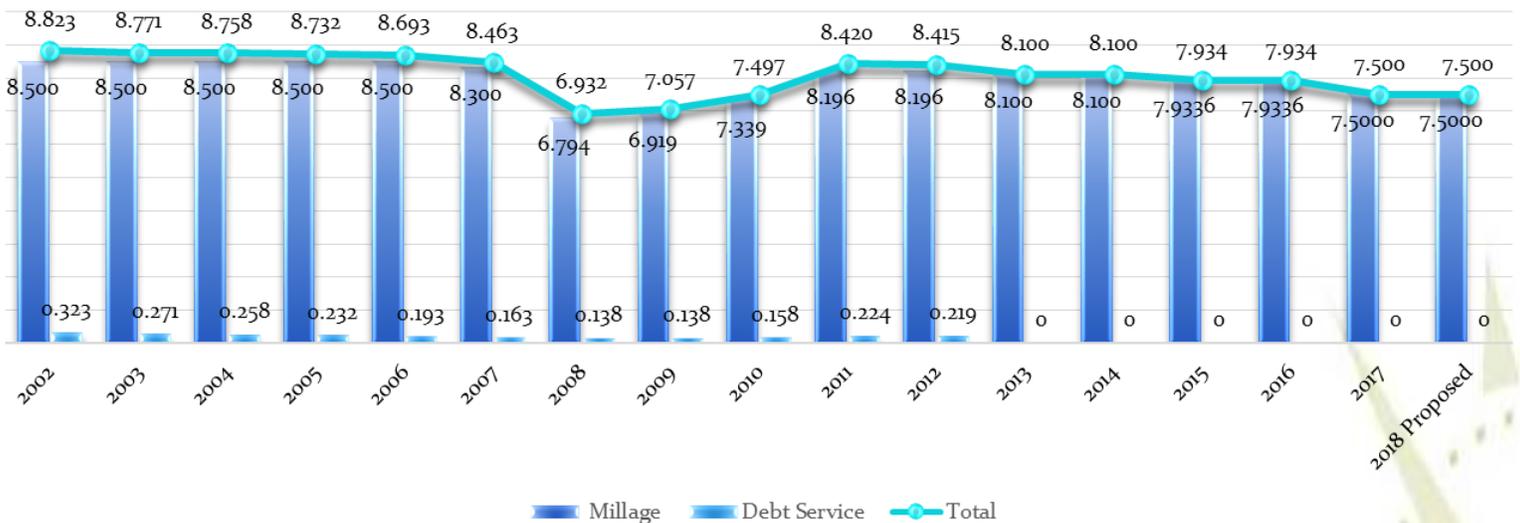
- Sales and use taxes are considered to be revenue when received rather than when earned.
- Project lengths (continuing appropriation or projects that span more than one year) budgets adopted during the year are considered to reduce funds available in the year funds were originally appropriated. Overspending of project length budgets is considered to reduce funds available. The closeout of unspent project length budgets is considered to increase funds available. The budgets for Enterprise Funds are prepared using the accrual basis of accounting except for the exceptions listed below. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.
- Capital outlay is budgeted as an expense in the year purchased.
- Interest capitalized on construction projects is budgeted as interest expense.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Principal payments are shown as expenditures rather than reductions of the liability.
- Receipts of long-term receivables are considered to be revenues, not reductions of the receivable.
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- Purchases of inventory are considered to be expenses when purchased, not when sold or used.
- Accrued compensated absences are not considered to be expenditures until paid.

BUDGET IN BRIEF

BUDGET HISTORY



NORTH MIAMI MILLAGE COMPARISON



BUDGET IN BRIEF

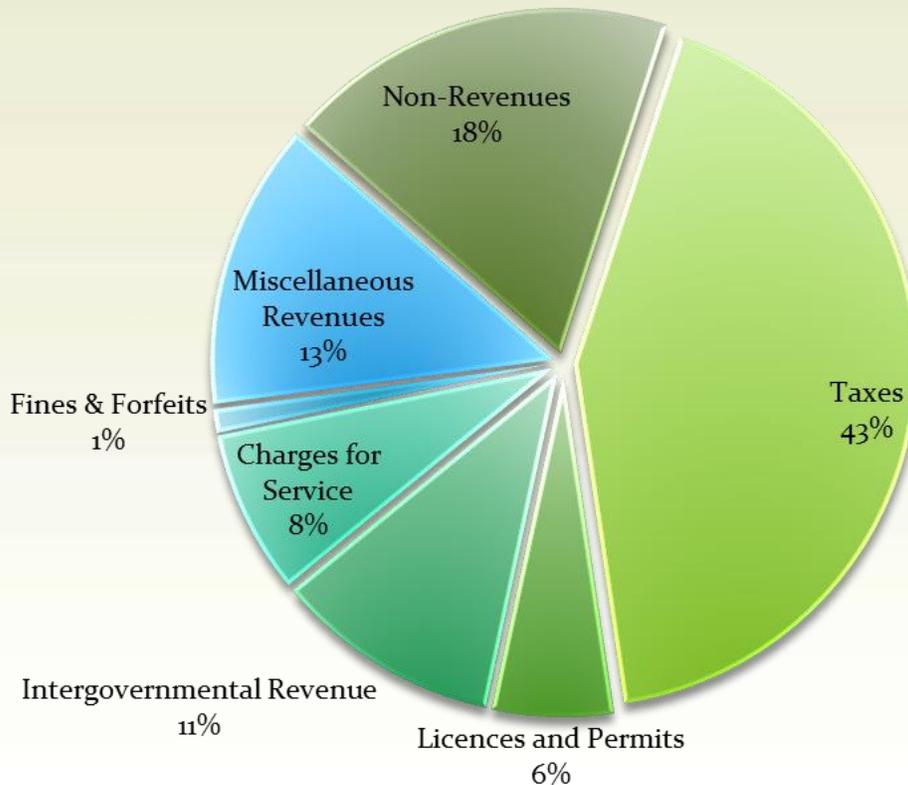
Revenue

TAXES	FY16 Actuals	FY17 Y/E Estimates	FY18 Budget
Ad Valorem	\$ 16,200,880	\$ 19,014,107	\$ 20,233,882
General Sales and Use Tax	797,889	794,000	800,000
Franchise Fees	3,474,031	4,122,845	4,132,730
Utility Service Taxes	3,513,956	3,680,703	3,681,003
Communications Service Tax	1,308,539	1,455,000	1,297,205
Taxes Total	\$ 25,295,295	\$ 29,066,655	\$ 30,144,820
LICENSES AND PERMITS	FY16 Actuals	FY17 Y/E Estimates	FY18 Budget
Occupational Licenses	\$ 133,435	\$ 408,000	\$ 408,000
Building Permits	1,581,116	3,135,536	3,290,639
Other Licenses, Fees, & Permits	300,769	334,215	330,965
Impact Fees			
Licenses & Permits Total	\$ 2,015,320	\$ 3,877,751	\$ 4,029,604
INTERGOVERNMENTAL REVENUE	FY16 Actuals	FY17 Y/E Estimates	FY18 Budget
Federal Grants	\$ -	\$ -	\$ -
Grants from Local Units	-	-	-
State Grants	-	-	-
State Shared Revenues	7,212,804	7,085,966	7,479,406
Shared Revenue from Local Units	76,206	70,000	70,000
Intergovernmental Revenue Total	\$ 7,289,010	\$ 7,155,966	\$ 7,549,406
CHARGES FOR SERVICE	FY16 Actuals	FY17 Y/E Estimates	FY18 Budget
Charges for Service	\$ 784,736	\$ 446,742	\$ 448,000
Public Safety	677,810	1,286,945	1,286,946
Physical Environment	2,191,285	2,952,839	2,952,437
Culture/Recreation	891,123	809,000	811,000
Charges for Service Total	\$ 4,544,954	\$ 5,495,526	\$ 5,498,383
FINES & FORFEITS	FY16 Actuals	FY17 Y/E Estimates	FY18 Budget
Judgements & Fines	\$ 584,989	\$ 754,276	\$ 613,613
Library Fines	2,850	2,850	2,000
Violation of Local Ordinances	158,971	104,500	122,500
Other Fines/Or Forfeits	502,323	92,723	48,723
Fines & Forfeits Total	\$ 1,249,133	\$ 954,349	\$ 786,836
MISCELLANEOUS REVENUES	FY16 Actuals	FY17 Y/E Estimates	FY18 Budget
Interest and Other Earnings	\$ 66,403	\$ 656,140	\$ 594,876
Rents & Royalties	\$ 4,121,837	\$ 685,631	3,285,805
Contributions/Donations	323,482	319,884	253,000
Disposition of Fixed Assets	4,374,814	1,750,400	4,750,399
Miscellaneous Revenues	1,037,145	311,336	688,364
Miscellaneous Revenues Total	\$ 9,923,681	\$ 3,723,391	\$ 9,572,444
NON-REVENUES	FY16 Actuals	FY17 Y/E Estimates	FY18 Budget
Interfund Transfer	\$ -	\$ (2,195,062)	\$ (3,031,173)
Contribution From Enterprise	6,151,932	6,904,138	7,662,709
Non-Operating Sources	431,334	-	8,453,244
Non-Revenues Total	\$ 6,583,266	\$ 4,709,076	\$ 13,084,780
Revenue Sources	FY16 Actuals	FY17 Y/E Estimates	FY18 Budget
Taxes	\$ 25,295,295	\$ 29,066,655	\$ 30,144,820
Licenses and Permits	2,015,320	3,877,751	4,029,604
Intergovernmental Revenue	7,289,010	7,155,966	7,549,406
Charges for Service	4,544,954	5,495,526	5,498,383
Fines and Forfeits	1,249,133	954,349	786,836
Miscellaneous Revenues	9,923,681	3,723,391	9,572,444
Non-Revenues	6,583,266	4,709,076	13,084,780
Total General Fund Revenue	\$ 56,900,659	\$ 54,982,714	\$ 70,666,273

BUDGET IN BRIEF

GENERAL FUND REVENUES

FROM WHERE IT COMES

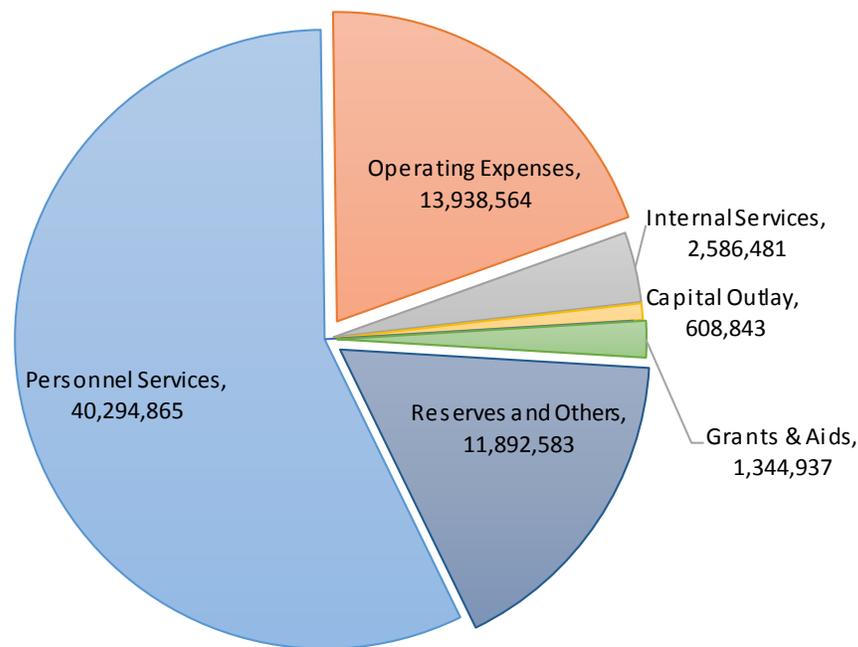


Taxes (includes \$19M Ad Valorem)	\$ 30,144,820
Non-Revenues	13,084,780
Miscellaneous Revenues	9,572,444
Intergovernmental Revenues	7,549,406
Charges for Service	5,498,383
Licenses & Permits	4,029,604
Fines & Forfeits	786,836
Total General Fund Revenues	\$ 70,666,273

BUDGET IN BRIEF

General Fund

EXPENDITURE CATEGORY	Actual Expend. FY16	Adopted Budget FY17	Est. Expend. FY17	Adopted Budget FY18
Personnel Services	33,843,678	37,301,266	36,734,874	40,294,865
Operating Expenses	14,670,228	14,871,362	15,403,643	13,938,564
Internal Services	4,059,002	1,744,276	2,850,103	2,586,481
Operating Budget	52,572,908	53,916,904	54,988,620	56,819,910
Capital Outlay	675,766	326,843	1,729,368	608,843
Debt Service	34	0	0	0
Grants & Aids	150,550	824,400	599,900	1,344,937
Reserves & Other	1,863,194	11,499,459	1,501,855	11,892,583
Total Budget	55,262,452	66,567,606	58,819,743	70,666,273



BUDGET IN BRIEF

Expenditures by Department with Variance

Department	FY16	FY17		FY18	Increase (Decrease)	% Change
	Actual Expense	Adopted Budget	Estimated Expense	Adopted Budget		
General Fund						
Building	1,307,642	1,940,015	1,409,683	1,948,515	8,500	0%
City Attorney	845,053	1,273,311	1,253,630	1,316,234	42,923	3%
City Clerk	591,528	759,908	788,178	647,172	(112,736)	-15%
City Manager Code	1,690,438	1,845,826	1,752,552	2,398,210	552,384	30%
Compliance	1,187,203	1,630,158	1,518,903	1,619,035	(11,123)	-1%
CP&D	1,599,062	1,156,759	2,214,397	1,404,021	247,262	21%
Finance	2,743,586	2,933,912	2,869,002	3,416,092	482,180	16%
Information Technology	1,845,871	2,159,794	2,160,798	1,979,335	(180,459)	-8%
Library	956,891	1,026,665	1,021,347	1,123,790	97,125	9%
Mayor/Council	774,995	846,730	1,025,408	1,140,546	293,816	35%
MOCA	1,572,697	1,436,148	1,458,431	1,436,148	-	0%
Non- Departmental Office of Management & Budget	3,026,417	11,908,474	320,313	11,319,088	(589,386)	-5%
Parks & Recreation	315,333	323,540	320,875	367,284	43,744	14%
Personnel	7,750,403	7,066,359	8,114,413	7,369,590	303,231	4%
Police	707,438	719,443	718,393	798,839	79,396	11%
Public Works	24,417,964	24,849,855	26,664,468	27,070,974	2,221,119	9%
Purchasing	4,668,748	4,297,960	5,459,913	4,804,879	506,919	12%
Purchasing	398,305	392,749	333,817	506,521	113,772	29%
TOTAL	56,399,574	66,567,606	59,404,521	70,666,273	4,098,667	6%

BUDGET IN BRIEF

DEPARTMENT	FY16 ACTUAL EXPENSE	ADOPTED BUDGET	FY17 AMENDED BUDGET	ESTIMATED EXPENSE	FY18 PROPOSED BUDGET	17 ADOPTED & 18 PROPOSED INCREASE (DECREASE)	PERCENT CHANGE
Building	1,307,642	1,940,015	1,940,015	1,409,683	1,948,515	8,500	0%
City Attorney	845,053	1,273,311	1,315,922	1,253,630	1,316,234	42,923	3%
City Clerk	591,528	759,908	764,605	788,178	648,372	(111,536)	-17%
City Manager	1,690,438	1,845,826	1,845,826	1,752,552	2,413,210	567,384	24%
Code Compliance	1,187,203	1,630,158	1,581,843	1,518,903	1,619,035	(11,123)	-1%
CP&D	1,599,062	1,156,759	2,200,208	2,209,005	1,444,021	287,262	20%
Finance	2,743,586	2,933,912	2,889,112	2,869,002	3,416,092	482,180	14%
Information Technology	1,812,867	2,159,794	2,163,538	2,160,798	2,007,939	(151,855)	-8%
Library	956,355	1,026,665	1,046,665	1,021,347	1,123,790	97,125	9%
Mayor/Council	774,995	846,730	852,011	1,025,408	1,140,546	293,816	26%
MOCA	1,572,697	1,436,148	1,436,148	1,458,431	1,436,148	0	0%
Non-Departmental	3,026,417	11,908,474	10,973,063	(259,073)	10,920,909	(987,565)	-9%
Office of Management & Budget	315,333	323,540	323,540	320,875	367,284	43,744	12%
Parks	7,750,403	7,066,359	7,649,101	8,114,413	7,549,590	483,231	6%
Personnel	707,438	719,443	719,035	718,393	798,839	79,396	10%
Police	24,417,964	24,849,855	25,856,891	26,664,468	27,204,349	2,354,494	9%
Public Works	4,668,748	4,297,960	5,231,433	5,459,913	4,804,879	506,919	11%
Purchasing	398,305	392,749	392,749	333,817	506,521	113,772	22%
TOTAL - GENERAL FUND	56,366,034	66,567,606	69,181,705	58,819,743	70,666,273	4,098,667	6%
SPECIAL REVENUE FUNDS	FY16 ACTUAL EXPENSE	ADOPTED BUDGET	FY17 AMENDED BUDGET	ESTIMATED EXPENSE	FY18 PROPOSED BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
C.D.B.G. Entitlement	737,089	819,023	1,003,963	995,256	698,978	(120,045)	-15%
CRA	2,093,510	6,500,559	7,963,290	4,133,226	8,742,942	2,242,383	34%
Federal Forfeiture Fund	174,848	365,214	392,986	282,000	149,130	(216,084)	-59%
Half Cent Transportation Surtax	2,375,569	3,785,635	4,781,008	4,436,140	3,846,949	61,314	2%
Home Investment Partnership Program	315,559	319,192	465,111	488,270	208,444	(110,748)	-35%
Justice Assistance Grant	61,163	95,562	143,847	126,422	-	(95,562)	-100%
Landfill Closure Fund	128,205	12,812,237	12,812,237	634,659	12,177,578	(634,659)	-5%
Law Enforcement Trust Fund	49,423	248,852	248,852	108,300	213,650	(35,202)	-14%
Library Grants	-	28,063	-	28,063	28,000	(63)	0%
Neighborhood Stabilization Program 1	36,190	30,000	31,700	31,700	30,000	0	0%
Police Training Fund	10,956	8,800	8,800	9,757	8,880	80	1%
State Housing Initiative Prgm (S.H.I.P.)	143,989	249,567	333,305	333,492	249,567	0	0%
TOTAL - SPECIAL REV	6,126,501	25,372,704	28,185,099	11,607,285	26,354,118	981,414	4%
DEBT SERVICE FUNDS	FY16 ACTUAL EXPENSE	ADOPTED BUDGET	FY17 AMENDED BUDGET	ESTIMATED EXPENSE	FY18 PROPOSED BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
Pension Obligation Bond	1,793,491	1,787,563	1,787,563	1,787,563	1,771,406	(16,157)	-1%
TOTAL - DEBT SERVICE FUNDS	1,793,491	1,787,563	1,787,563	1,787,563	1,771,406	(16,157)	-1%
CAPITAL PROJECTS FUNDS	FY16 ACTUAL EXPENSE	ADOPTED BUDGET	FY17 AMENDED BUDGET	ESTIMATED EXPENSE	FY18 PROPOSED BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
Transportation Gas Tax	239,176	310,067	360,078	360,078	549,610	239,543	77%
TOTAL - CAPITAL PROJECT FUNDS	239,176	310,067	360,078	360,078	549,610	239,543	53%
ENTERPRISE FUNDS	FY16 ACTUAL EXPENSE	ADOPTED BUDGET	FY17 AMENDED BUDGET	ESTIMATED EXPENSE	FY18 PROPOSED BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
W & S	25,971,814	51,453,090	71,321,794	45,795,548	51,109,343	(343,747)	-1%
Water Fire Flow Demand	-	932,747	932,747	33,376	899,371	(33,376)	-4%
Stormwater Utility	2,183,904	2,795,257	2,935,846	2,725,374	4,356,721	1,561,464	56%
TOTAL - ENTERPRISE FUNDS	28,155,718	55,181,094	75,190,387	48,554,298	56,365,435	1,184,341	2%
INTERNAL SERVICE FUNDS	FY16 ACTUAL EXPENSE	ADOPTED BUDGET	FY17 AMENDED BUDGET	ESTIMATED EXPENSE	FY18 PROPOSED BUDGET	INCREASE (DECREASE)	PERCENT CHANGE
Risk Management	2,245,957	2,876,934	2,876,934	2,375,149	4,915,282	2,038,348	71%
Fleet Management	2,035,925	4,394,413	4,595,202	3,023,760	5,939,032	1,544,619	35%
TOTAL - INTERNAL SERVICE	4,281,882	7,271,347	7,472,136	5,398,909	10,854,314	3,582,967	49%
TOTAL - ALL FUNDS	96,962,802	156,490,381	182,176,968	126,527,876	166,561,156	10,070,775	6.44%

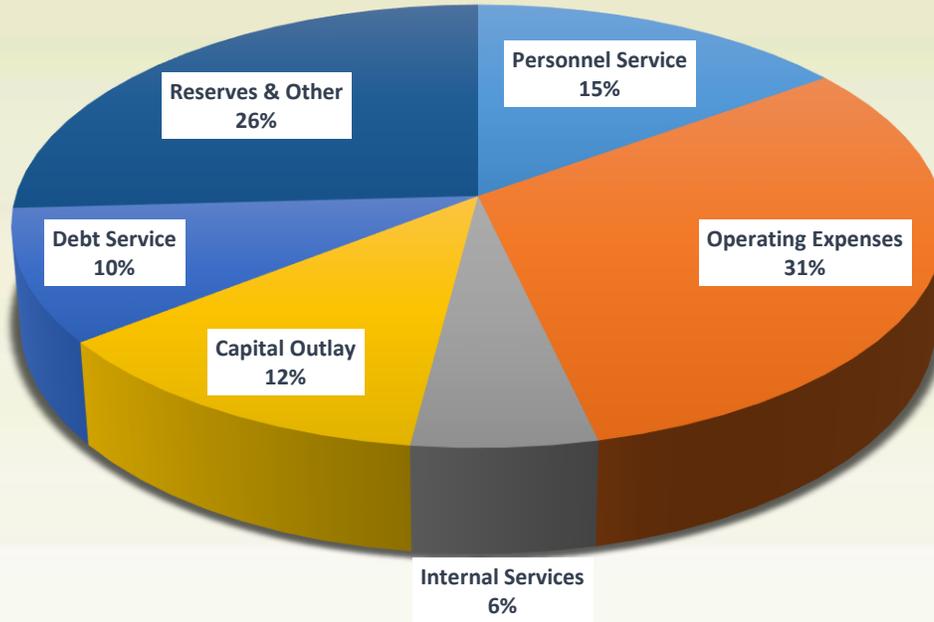
BUDGET IN BRIEF

GENERAL FUND FULL-TIME EMPLOYEES

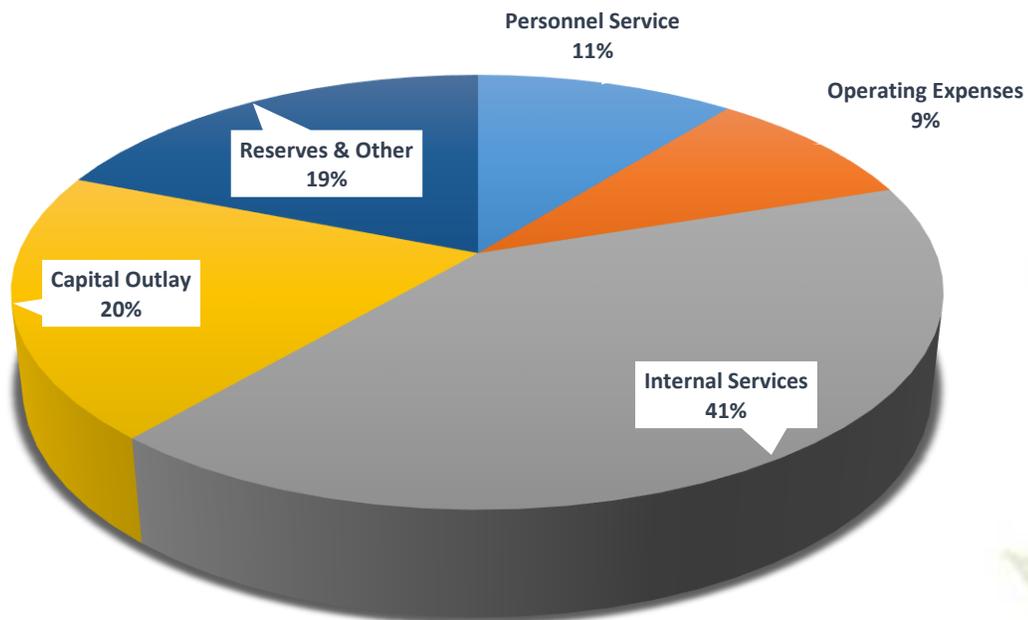
Department	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Mayor & Council's Office	2	2	2	2	3
City Manager's Office	7	8	8	8	14
City Clerk	5	4	5	4	4
Finance	23	24	24	35	38
City Attorney Office	5	5	5	6	6
Personnel	4.29	5	5	5	5
Information Technology	11	11	10	10	6
Police	160	159	159	167	168
Community Planning & Development	5	6	7	8	9.5
Public Works	21	25	21	20	24
Budget	2	2	2	3	3
Parks & Recreation	83.5	48	48	50	47
Museum of Contemporary Arts	5	6	6	7	2
Building	9	8	5	12	12
Code Enforcement	9	8	13	13	16
Library	9.5	8	8	8	9
Purchasing	3	3	3	3	4
Totals for all Departments	364.29	332	331	361	370.5

BUDGET IN BRIEF

FY17/18 STORMWATER Total Budget : \$4,356,721



FY17/18 Water & Sewer Total Budget : \$51,109,343



BUDGET IN BRIEF

City of North Miami CAPITAL IMPROVEMENT PROGRAM SCHEDULE (FY 17/18 - 21/22)								
Project	Dept.	Category	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	TOTAL PROJECT ESTIMATE
City Hall Improvement	Public Works	Facilities	\$ -	\$ 185,000	\$ 22,070	\$ 29,615	\$ 21,960	\$ 258,645
Fire Alarm Upgrade	MOCA	Facilities	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000
Health and Fitness Equipment	Police	Facilities	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Mini-Split Air Conditioning System	Police	Facilities	\$ -	\$ 14,896	\$ 1,896	\$ 1,896	\$ 1,896	\$ 20,584
Motor Pool Building Improvements	Public Works	Facilities	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ 240,000
Replace Channel Markers	Public Works	Facilities	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Replace Metal doors (3)	MOCA	Facilities	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Restrooms Repair	MOCA	Facilities	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Roof Replacement	MOCA	Facilities	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
Street Decorations	Public Works	Facilities	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 50,000
Hurricane Shutters	Parks	Parks	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
Lightning Protection System	Parks	Parks	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
Parks Infrastructure and Building Repairs	Parks	Parks	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Playground Replacement	Parks	Parks	\$ 104,988	\$ -	\$ -	\$ -	\$ -	\$ 104,988
North Miami Stadium Repairs	Parks	Parks	\$ -	\$ 300,000	\$ 150,000	\$ -	\$ -	\$ 450,000
Stormwater Basin Improvements	Public Works	Sewer	\$ 1,000,000	\$ 1,250,000	\$ 500,000	\$ 1,250,000	\$ 500,000	\$ 4,500,000
Access Control and Security Systems	Police	Tech	\$ -	\$ 32,000	\$ 3,200	\$ 3,360	\$ 3,530	\$ 42,090
Agenda Software	IT	Tech	\$ -	\$ 27,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 81,000
Back-up Servers	IT	Tech	\$ -	\$ 178,100	\$ 17,440	\$ 17,440	\$ 17,440	\$ 230,420
Cloud Email Services	IT	Tech	\$ -	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 408,000
Communications Unit Consoles Upgrade	Police	Tech	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000
Covert Audio and Video Recording Equipment	Police	Tech	\$ -	\$ 9,550	\$ 1,000	\$ 1,000	\$ 1,000	\$ 12,550
Cyclical Replacement of IT Equipment	IT	Tech	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Electronic Control Devices and Supplies	Police	Tech	\$ -	\$ 54,990	\$ 51,840	\$ 51,840	\$ 51,840	\$ 210,510
IT Camera Equipment	IT	Tech	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
IT Switches	IT	Tech	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Library Additional Public Access Computers	Library	Tech	\$ 9,751	\$ -	\$ -	\$ -	\$ -	\$ 9,751
Munis & Energov	IT	Tech	\$ -	\$ 1,008,695	\$ 192,000	\$ 192,000	\$ 192,000	\$ 1,584,695
System Storage Upgrade	IT	Tech	\$ -	\$ 191,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 239,000
Tag Readers	Police	Tech	\$ -	\$ 72,450	\$ 2,250	\$ 2,363	\$ 2,481	\$ 79,544
Update Surveillance Vehicles Equipment	Police	Tech	\$ -	\$ 9,895	\$ 3,040	\$ 3,351	\$ 3,519	\$ 19,805
Video Playback System	IT	Tech	\$ -	\$ 110,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 185,000
Bicycle Roadway Improvements	Public Works	Transportation	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Downtown Revitalization	Public Works	Transportation	\$ 960,000	\$ -	\$ -	\$ -	\$ -	\$ 960,000
Sidewalks and Right-of-Way Improvements	Public Works	Transportation	\$ 1,000,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,600,000
Street Resurfacing	Public Works	Transportation	\$ 549,610	\$ 294,500	\$ 294,500	\$ 294,500	\$ 294,500	\$ 1,727,610
Traffic Calming	Public Works	Transportation	\$ 390,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,590,000
Traffic Directional Signs	Public Works	Transportation	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 110,000
Citywide Vehicle Replacement	Public Works	Vehicle Repl.	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Computer Software	Public Works	Water	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Lift Stations Rehab	Public Works	Water	\$ 550,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,950,000
Sanitary Sewer Improvements	Public Works	Water	\$ 2,325,000	\$ 1,325,000	\$ 1,325,000	\$ 1,325,000	\$ 1,325,000	\$ 7,625,000
Upgrade of existing Lime Softening	Public Works	Water	\$ 4,725,000	\$ 5,225,000	\$ 5,225,000	\$ 5,225,000	\$ 225,000	\$ 20,625,000
Water Line Replacement	Public Works	Water	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
Water Main Improvement	Public Works	Water	\$ 1,500,000	\$ 200,000	\$ 1,500,000	\$ 200,000	\$ 1,500,000	\$ 4,900,000
TOTAL PROJECTS COSTS			\$ 16,414,349	\$ 13,050,076	\$ 10,945,236	\$ 10,228,365	\$ 5,771,166	\$ 56,409,192

The City of North Miami defines a “capital expenditure” as the cost(s) associated with the acquisition of land, improvements to land, easements, buildings, vehicles, machinery, equipment, works of art and historical treasures, infrastructures, and other tangible or intangible asserts that are used in operations and that have an initial useful life extending beyond a single reporting period (5 years). Capital expenditures with a minimum dollar threshold of \$5,000 are recognized as depreciable as recommended by the GFOA Best Practices. There are no significant reoccurring capital expenditures for the budgeted fiscal year. The year’s total capital budget is forecasted as \$16,414,349