

**NOTES AND DOCUMENTATION
RE TERRY HENLEY PERFORMANCE ISSUES**

Summary to Balance	
Starting Surplus (Deficit)	(25,591,983)
(A) Cut Supplementals Requested for FY19	10,729,663
(B) Cut Merit Colas Included in FY19 Baseline Budget	1,400,000
(C) Add the \$3M "SoléMia Buy out" Revenue budgeted in FY18	3,000,000
A + B + C = Resulting Surplus (Deficit)	(10,462,320)
(D) FY19 Expenditure Cuts (See Below)	8,085,215
(E) FY19 Revenue Opportunities (See Below)	2,460,000
D + E = Total Expenditure Cuts and Added Revenue	10,545,215
Resulting Surplus(Deficit)	82,895
Recommendation: Consider the Proposed Budget Menu (Options) of possible cuts, revenue opportunities, and alternative solutions along with tighter budgetary controls and policies that prevent overspending, as the current legal level of budgetary controls is at the department level for the general fund.	

(D) FY19 Expenditure Cuts	
Cut TECs by 75% (\$4M currently)	3,000,000
Police - Cut operations and address overtime	1,000,000
Social Services	650,215
MOCA back to 1 M	400,000
Mayor Council Capital/Trees removed	350,000
Special events	350,000
Emergency Management	330,000
Furlough 6 Days	300,000
Hiring Freeze	300,000
Code New Positions	300,000
Contract Compliance	200,000
Pal and Grants to Others: cut from 500k to 300k	200,000
Purchasing - Removal of 1 agent and Secretary	100,000
Only Mission Critical Travel	100,000
2 new Personnel Positions	100,000
Gov Affairs removed	85,000
Library AC	80,000
Management Analyst	60,000
IT Specialist	60,000
non-dept fed lobbyist removed	50,000
HR - Harvard (14k), Training (16k), Picnic (15k)	45,000
Sponsorship Consultant	25,000
	8,085,215

Beginning Point.

(E) FY19 Revenue Opportunities	
Selling the Water Plant	2,000,000
Peak Rentals	500,000
Sleazy Rentals	300,000
Selling the Police Security Room	300,000
Selling the Police Security Room	360,000
	2,460,000

(F) Alternative Solutions for Consideration/Research (Not in Proposal Calculation)	
Sell the Water Plant	
Outsource Public Safety to the County	
Outsource Fleet Operations and Sell the Assets	
Outsource Code Compliance	
Interlocal Agreement with the County for Library Services	
401K to replace FRS Pension	
Financial Impact Analysis of Not Approving Development	
Financial Impact Analysis of Possible Annexations	
Vehicle Take Home Policy	
Pooled Health Care with Conglomerate	
Relaunch Red Light Camera Program	1,000,000
	1,000,000

July 30th

**CITY OF NORTH MIAMI
FISCAL YEAR 2018-19
EXPENSE DETAIL WORKSHEET**

Department: Building & Zoning
 Division: Building & Zoning Services
 Division #: 441 Objective No.: 001

Title: Building & Zoning Services

#	Computation/Explanation	Amount
301	Receptionist 29 hrs @ \$15.00 per hour	22,620.00
	Structural Chief- PT	75,000.00
	Plumbing Chief - PT 29 hrs	113,100.00
	Mechanical Chief - PT 20 hrs	78,000.00
	Inspector - PT 25 hrs	97,500.00
	Roofing Inspector - PT 25 hrs	97,500.00
	Fill in Inspectors	-
	<u>483,720.00</u>	<u>483,720</u>
303	Business Cards, 9 boxes @ \$26/box	
	Red (Stop Work) Tags, 500 @ \$8.84/100	
	Generic City Forms, envelopes, etc.	
	Inspection door hangers - 1,000 @ \$150/1,000	
	Building Permits - 5,000 x \$92/1000	
	Color & black/white reproductions of zoning map	
	Notice to Obtain Permit - 2,000 @ \$40.79/1,000	
304	Office Supplies	4,500.00
	Letterheads and envelopes	500.00
	Printing	1,000.00
	Business Cads 16 boxes @ \$25.00	400.00
	Brochure blanks (2,500)	350.00
	<u>6,750.00</u>	<u>6,750</u>
305	South Florida Building Officials Association meetings, \$11/meeting x 11 meetings	
	Miscellaneous meetings, parking, and tolls	
	FEMA Seminar/Conference (meal ticket)	
	Association of State Floodplain Managers (ASFPM) Annual Conference	
	State Building Officials Conference	900.00
	Chamber of Commerce meetings, 2 @ \$20 ea (Manager)	-
	Chamber of Commerce meetings, 2 @ \$20 ea (other staff)	-
	So. Fl. Bldg. Code Educational Conference	1,600.00
	<u>2,500.00</u>	<u>2,500</u>

July 30th
I was reviewing budget & noticed this account should have been \$200k less because we had already hired all the full-time staff 2 years ago.

see next PAGE

Account No: E 001-15-441001-524-301-000

Title: OUTSIDE WAGES

Fiscal Year: 2017

Debit / Credit: D
Status Code: 0
JC Required: N
Standard Acct: Y

Account Class:
Report Group 1:
Report Group 2:
Account Type:

Cash / Inv Code:
Nominal / Real:
Budgeted: Y
Allotment: N

Locked: N
Budget Account:
Year End Estimate: 0.00

Year	Total Budget	Encumbrances	Expenditures	Balance
2019	0.00	0.00	0.00	0.00
2018	462,267.00	0.00	286,710.46	175,556.54
2017	783,720.00	0.00	252,268.89	531,451.11
2016	22,620.00	0.00	33,647.56	11,027.56
2015	0.00	0.00	99,566.05	99,566.05
2014	0.00	0.00	114,534.18	114,534.18
2013	0.00	0.00	70,712.18	70,712.18
2012	218,095.00	0.00	248,659.50	30,564.50
2011	209,345.00	0.00	241,705.83	32,360.83
2010	220,075.00	0.00	239,325.71	19,250.71
2009	265,075.00	0.00	215,217.75	49,857.25
2008	0.00	0.00	0.00	0.00

Handwritten notes:
 These accounts for the last 2 years for the
 over \$700K allocation
 or unused full-time
 because full-time hired
 staff was hired

**CITY OF NORTH MIAMI
FISCAL YEAR 2018-19
EXPENSE DETAIL WORKSHEET**

Department: Building & Zoning
Division: Building & Zoning Services
Division #: 441 **Objective No.:** 001

Title: Building & Zoning Services

#	Computation/Explanation	Amount
306	Building Officials Association of Florida 1 membership @ \$40 for Building Official APA membership for Board members @ \$69 x 9 members National Fire Protection Association National Fire Protection Association subscription updates online access, 1 @ \$625.50 each International Code Council (North Miami membership) 225.00 Building Permits Law Bulletin Professional dues for 4 inspectors (450 x 4) 1,800.00 ICC Dues Permit Tech Dues Accreditation Fee 20,000.00 <u>22,025.00</u>	22,025
308	Shirts 2,500.00 Safety Shoe Allowance - 1 Inspector 350.00 <u>2,850.00</u>	2,850
311	Inspection & Plan Review Services for in-house transition 75,000.00 Document imaging of closed and expired permits 50,000.00 <u>125,000.00</u>	125,000
312	Reference books (code books) 1,116.00 Antimicrobial Wipes, 10 boxes for \$84 84.00 Q6470A Black toner, 2 @ \$120 each 240.00 Q6471A Cyan toner, 2 @ \$120 each 240.00 Q6472A Yellow toner, 2 @ \$120 each 240.00 Q6473A Magenta toner, 2 @ \$120 each 240.00 Black Toners 1,046.00 Batteries - cameras and flashlights 32.00 6 Large 6 Screens (24" 130.60 ea.) Adobe Pro for 8 \$280 ea.) 1,044.80 <u>4,282.80</u>	4,283

*July 30th
This had been
Completed in
2016. was still
in budget*

*See next
PAGE.*

Account No: E 001-15-441001-524-311-000

Title: CONTRACTUAL SVCS - ENG & OTHER

Fiscal Year: 2017

Debit / Credit: D Account Class:
Status Code: 0 Report Group 1:
JC Required: N Report Group 2:
Standard Acct: Y Account Type:

Cash / Inv Code:
Nominal / Real:
Budgeted: Y
Allotment: N
Year End Estimate: 0.00
Locked: N
Budget Account:

Year	Total Budget	Encumbrances	Expenditures	Balance
2019	0.00	0.00	0.00	0.00
2018	125,000.00	41.80	1,432.44	123,525.76
2017	125,000.00	0.00	18,500.52	106,499.48
2016	900,932.20	0.00	593,036.30	307,895.90
2015	1,229,985.71	0.00	619,826.10	610,159.61
2014	750,000.00	0.00	207,855.94	542,144.06
2013	417,192.00	0.00	402,655.59	14,536.41
2012	161,272.50	0.00	145,022.25	16,250.25
2011	160,180.00	0.00	160,110.00	70.00
2010	170,980.00	0.00	213,761.99	42,781.99-
2009	314,740.00	0.00	210,199.84	104,540.16

*in was transitioned
2016. Took of
Unused Allocation.*



MEMORANDUM

To: Terry Henley, Assistant Budget Administrator

From: Arthur H. Sorey, III, Deputy City Manager

Date: July 30, 2018

RE: **ADMINISTRATIVE LEAVE**

ISSUE:

Please be advised that the time period you were sent home today is considered paid administrative leave, which concluded at 5:00 p.m. on this date.

EXPLANATION:

Prior to the Chief of Staff sending you home, I had lengthy discussions with you about oversights in the budget that must be rectified. On numerous occasions prior, you have been advised of your lack of effort and attention to detail. You are to direct staff to work on these reconciliations and personally research all areas where savings/inaccuracies may be addressed.

RECOMMENDATION:

Comply with the above directive.

AHS:am

C: Larry M. Spring, Jr., City Manager
Natasha Colebrook-Williams, Chief of Staff
Joseph Roglieri, Jr., Personnel Director

I sent them home on this date after finding over \$900K in errors over the last two years in the budget process. This is when I started to review all of Terry's work. It was clear he wasn't doing any analysis

2017 Actuals FY18 Amended FY18 YTD Expenses 2019 FY 17-18 YEE '19 FY18-19 BUDGET

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	'19 FY18-19 BUDGET
1-13-369913-000 GASB 63 DEFERRED REV YEAR-1	0.00	0.00	1,593,439.00	1,593,439.00	0.00
Total MISCELLANEOUS REVENUES	208,385.00	638,364.00	2,185,410.00	2,223,663.00	670,402.00
11-13-381000 INTERFUND TRANSFERS-IN					
11-13-381105-000 TRANS FM COMM REDEV AGENC	-2,195,062.00	-3,031,173.00	-3,031,173.00	-3,031,173.00	-3,928,836.00
Total INTERFUND TRANSFERS-IN	-2,195,062.00	-3,031,173.00	-3,031,173.00	-3,031,173.00	-3,928,836.00
11-13-382000 CONTRIBUTIONS FROM ENTERPRISE OPERATIONS					
11-13-382110-000 IN LIEU OF TAXES-ENTER. FUND:	61,139.00	61,138.00	61,139.00	61,138.00	61,138.00
11-13-382115-000 RET. ON INVEST. IN UTILITY	2,302,696.00	2,479,826.00	2,479,828.00	2,479,826.00	2,479,826.00
11-13-382120-000 CITY FACILITIES RENT-ENTER FI	61,784.00	124,610.00	169,572.00	124,610.00	124,610.00
11-13-382130-000 AUDIT FEES-ENTERPRISE FUND:	35,192.00	64,090.00	64,092.00	64,090.00	64,090.00
11-13-382150-000 LEGAL FEES-ENTERPRISE FUND	278,108.00	157,948.00	157,952.00	157,948.00	157,948.00
11-13-382160-000 INFO PROCESS SVCS-ENTER FU	450,552.00	226,128.00	226,128.00	226,129.00	226,129.00
11-13-382170-000 BILLING SERVICES-ENTER. FUNI	1,618,000.00	2,161,801.00	2,146,516.00	2,161,801.00	2,161,801.00
11-13-382190-000 STREET REPAIR SVC-ENTER FU	595,200.00	559,379.00	559,380.00	559,379.00	559,379.00
11-13-382195-000 OTHER ADMIN SVCS-ENTER. FU	1,499,864.00	1,827,788.00	1,827,792.00	1,827,788.00	1,827,788.00
11-13-382196-000 GASB 63 DEFERRED REVENUES	-1,593,439.00	0.00	0.00	0.00	0.00
Total CONTRIBUTIONS FROM ENTERPRISE OI	5,309,096.00	7,662,709.00	7,692,399.00	7,662,709.00	7,662,709.00
01-13-383000 INSTALL PURCHASES PROCEEDS/CAPITAL LEASE					
Total INSTALL PURCHASES PROCEEDS/CAPIT	0.00	0.00	0.00	0.00	0.00
01-13-384000 DEBT PROCEEDS					
Total DEBT PROCEEDS	0.00	0.00	0.00	0.00	0.00
01-13-388000 *** Title Not Found ***					
Total *** Title Not Found ***	0.00	0.00	0.00	0.00	0.00
01-13-389000 NON-OPERATING SOURCES					
01-13-389900-000 PRIOR YEAR SURPLUS/DEFICIT	0.00	10,675,749.00	66,766.00	4,499,254.00	4,499,254.00

He left out the 7.2 Million surplus deficit from prior year + forgot to increase revenue.

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by the 1.6M for R.O. Rollover

7221

+1,682,717

GENERAL FUND RECONCILIATION DRAFT
Aug 9, 2018

FY2017-18 SUMMARY

Revenue
Prior Year Surplus from FY17 CAFR
FY18 Projected Operating Revenue (Year End Estimate)
Total FY18 Revenues

7,217,567
62,133,617
69,351,184

Finance provides this info based on CAFR.
\$5M from Solomia budgeted, YEE includes budgeted \$2M Costco but does not include \$3M Solomia Buyout

Expenditure
Total FY18 Expenditures (Year End Estimate)

\$63,786,200
\$5,564,984
\$69,351,184

Omits \$8.2M in Imta expense in non-dept, reclassified to special revenue fund
This line goes in the Prior Year Surplus Rev Account 001-13-389600-000

FY18 Surplus/(Deficit)

FY2018-19 SUMMARY

Revenue
Prior Year Surplus/(Deficit)
FY19 Projected Operating Revenue
Total FY19 Revenues Available

5,564,984
58,281,411
63,846,395

should have been additional

Expenditure
FY19 Operating Baseline Expenditures
Reserve
Baseline Budget

\$64,902,800
10,000,000
74,902,800

Includes merit/colas, amended increases from current year, and contractual obligations
Budgeted as expense and Revenue, Includes \$5M by Reso, \$4.4 from 2018 Solomia, \$300K for Cagni (PAL), and \$300K Contingency

Baseline FY19 Surplus/(Deficit)

(11,056,405)

FY19 Supplementals and Capital Expenditure Requests
Total FY19 Expenditures

10,635,305
85,539,105

Additional Supplemental/Capital Requests from Departments as well as action items from first round Dept. Heads and CM meetings

FY19 Surplus/(Deficit) with Supplemental/Capital

(21,692,710)

The Budget will be balanced when proposed. This is a draft of the work to be done.

← Term begins in his revenue
Updated All of errors I have
person to find
which is still
not correct
Date on this report including

185 person

GENERAL FUND RECONCILIATION DRAFT
Aug 10, 2018

GENERAL FUND Notes

FY2017-18 SUMMARY

Revenue
Prior Year Surplus from FY17 CAFR
FY18 Projected Operating Revenue (Year End Estimate)
Total FY18 Revenues

7,717,567
64,049,801
71,266,368

Finance provides this info based on CAFR.
\$5m from SoleMia budgeted, YEE includes budgeted \$2M Costco but does not include \$3M Solemia Buyout

Expenditures
Total FY18 Expenditures (Year End Estimate)

\$63,636,200
7,650,168

Omnibus \$6.2M in 1mat expenses in non-dept, reclassified to special revenue fund
This line goes in the Prior Year Surplus/Rev Account 001-18-389900-000

FY2018-19 SUMMARY

Revenue
Prior Year Surplus/(Deficit)
FY19 Projected Operating Revenue
Total FY19 Revenues Available

7,630,168
60,295,891
67,926,059

Surplus deficit
to getting number
as we continue to work

Expenditures
FY19 Operating Baseline Expenditures
Reserve
FY19 Baseline Expense Budget

\$64,275,306
10,000,000
24,275,306

Includes merit/otes, amended increases from current year, and contractual obligations
Budgeted as expense and Revenue. Includes \$5M by Reso, \$4.4 from 2019 Solemia, \$800k for Cogni (PAL), and \$800k Contingency

Baseline FY19 Surplus/(Deficit)

(6,349,237)

Now we are getting true picture of sloppy job done

FY19 Supplementals and Capital Expenditure Requests
Total FY19 Expenditures

10,636,305
84,911,611

Additional Supplemental/Capital Requests from Departments as well as action items from first round Dept-Heads and CM meetings

FY19 Surplus/(Deficit) with Supplemental/Capital

(16,985,552)

The Budget will be balanced when proposed. This is a draft of the work to be done.

Changes Since Last Report on B-9-18

Increased revenues to include \$261,467 in re-occurring revenue in various accounts
Revised Surplus/deficit account by \$1,682,717 increase
Added FY19 GASB 63 Revenue \$1,357,140
Included Police 185 Contribution Offset
Reduced non-dept YEE Expenses by \$150,000
Increased Sanitation Rev by \$628,338 to reflect rate change to \$325
Total

261,467
1,682,717
1,357,140
627,494
150,000
628,338
4,707,156.00

Revenue is now up 20%
Revenue has not leaked
AT in over a month

GENERAL FUND RECONCILIATION DRAFT
Aug 15, 2017

GENERAL FUND Notes

FY2017-18 SUMMARY

Revenue
 Prior Year Surplus from FY17 CAFR 7,217,567 Finance provides this info based on CAFR.
 FY18 Projected Operating Revenue (Year End Estimate) 64,170,871 \$3m from SoleMia budgeted, YEE Includes budgeted \$2M Costco but does not include \$3M Solemia Buyout
 Total FY18 Revenues 71,388,438

Expenditure
 Total FY18 Expenditures (Year End Estimate) \$63,223,781 Commtis \$6.2M in Irma expenses in non-dept, reclassified to special revenue fund

FY18 Surplus/(Deficit) 8,164,657 This line goes in the Prior Year Surplus/Rev Account 001-13-399900-000

FY2018-19 SUMMARY

Revenue
 Prior Year Surplus/(Deficit) 8,164,657
 FY19 Projected Operating Revenue 84,666,657
 Total FY19 Revenues Available 92,831,314

Expenditure
 FY19 Operating Baseline Expenditures \$64,256,303 Includes meticalias, amended increases from current year, and contractual obligations
 Reserve 10,000,000 Budgeted as expense and Revenue. Includes \$9M by Reso, \$1.4 from 2018 Solemia, \$300k for Cogni (PAL), and \$300k Contingency
 FY18 Baseline Expense Budget 74,256,303

Baseline FY19 Surplus/(Deficit) (5,290,993)

FY19 Supplementals and Capital Expenditure Requests 10,636,305 Additional Supplemental/Capital Requests from Departments as well as action items from first round Dept, Heads and CM meetings
 Total FY18 Expenditures 84,892,608

FY19 Surplus/(Deficit) with Supplemental/Capital (15,927,298)

Deficit Reduction Changes After Report on 8-9-18 The Budget will be balanced when proposed. This is a draft of the work to be done.

Increased revenues to include \$261,467 in re-occurring revenue in various accounts 261,467
 Revised surplus/deficit account by \$1,682,717 increase 1,682,717
 Added FY19 GASB 63 Revenue \$1,357,140 1,357,140
 Included Police 185 Contribution Offset -827,484
 Reduced non-dept YEE Expenses by \$150,000 150,000
 Increased Sanitation Rev by \$628,338 to reflect rate change to \$325. 628,338
Total 4,707,156

Deficit Reduction Changes Since Report on 8-10-18

Reduced FY18 Year-end Projected Expenses by \$412,419 \$412,419
 Increased FY18 Year-end Projected Revenue by \$122,070 122,070
 Increased FY19 Projected Revenue by \$504,762 504,762
 Reduced FY19 Expenditure Budget by \$19,003 \$19,003
Total 1,058,254

Surplus is small deficit

Sorey Jr, Arthur

From: Sorey Jr, Arthur
Sent: Wednesday, August 15, 2018 4:48 PM
To: Henley, Terry
Cc: Spring, Larry
Subject: RE: Sanitation Rev and Exp Budget

Terry,

I am confused..... Who asked you for this information? Please concentrate on doing your job and correcting the errors I have identified. I asked for an update yesterday and received nothing if you spent time working on the budget instead of these senseless emails we would be further along.

Thank you,

From: Henley, Terry
Sent: Wednesday, August 15, 2018 12:15 PM
To: Sorey Jr, Arthur <ASorey@northmiamifl.gov>; Pierre-Louis, Wisler <pwisler@northmiamifl.gov>; Destrade, Alberto <adestrade@northmiamifl.gov>; Ford, Phillip <pford@northmiamifl.gov>
Cc: Johnson, Nakia <najohnson@northmiamifl.gov>; Lorfils, John <jlorfils@northmiamifl.gov>
Subject: Sanitation Rev and Exp Budget

All – I have received the latest projected fees (revenue) from Management and the estimated annual cost from Purchasing and updated the FY19 Budget with the numbers below. The result is a negative variance of \$163k which the general fund will need to subsidize. Please contact me if the numbers change. Thank you.

	Sanitation Services					
	FY12 - FY17			FY17-18 (Current Year)		
	Expenditure	Revenue	Variance	Expenditure	Revenue	Variance
Sanitation Services	Contractual Unit Expense \$182.40 per	Charge to Residents \$252.48	\$	Contractual Unit Expense \$284.04 per	Charge to Residents \$252.48	\$
9755 residential units	1,779,312	2,462,942	683,630	2,770,810	2,462,942	-307,868
342 multi-family units	62,381	86,348	23,967	97,142	86,348	-10,794
Supplemental Services			0	294,000		-294,000
Oversized Bulk Pickup	15,000		-15,000	15,000		-15,000
Recycle Bank	50,000		-50,000	50,000		-50,000
MAT Service	680		-680	680		-680
	1,907,373	2,549,291	641,918	3,227,632	2,549,291	-678,341

CJS Made 8-22-18

Account Number	2018 Adopted	2018 Actuals	2018 YEE	2019 Budget	Variances
001-04-409001-513-320-000 RENTS AND LEASES	-	6,510	-	-	(6,510)
001-04-412001-513-320-000 RENTS AND LEASES	-	6,510	-	-	(6,510)
001-07-420002-519-320-000 RENTS AND LEASES	53,820	58,458	57,561	61,420	2,962
001-08-423001-521-320-000 RENTS AND LEASES	-	7,635	9,522	-	(7,635)
001-08-426001-521-320-000 RENTS AND LEASES	6,456	807	3,228	-	(807)
001-08-426009-521-320-000 RENTS AND LEASES	-	12,406	13,777	14,466	2,060
001-08-430002-521-320-000 RENTS AND LEASES	133,728	104,050	122,386	133,728	29,678
001-08-435002-521-320-000 RENTS AND LEASES	-	768	768	-	(768)
001-08-435003-521-320-000 RENTS AND LEASES	21,252	765	21,252	-	(765)
001-08-435005-521-320-000 RENTS AND LEASES	13,560	8,392	13,560	13,560	5,168
001-09-439003-515-320-000 RENTS AND LEASES	-	5,000	5,000	-	(5,000)
001-10-450006-541-320-000 RENTS AND LEASES	3,311	-	-	-	-
001-10-452001-519-320-000 RENTS AND LEASES	14,347	-	-	15,000	15,000
001-12-460001-572-320-000 RENTS AND LEASES	1	-	-	-	-
001-12-460002-572-320-000 RENTS AND LEASES	1,200	-	500	1,200	1,200
001-12-466002-572-320-000 RENTS AND LEASES	850	850	850	850	-
001-12-469001-541-320-000 RENTS AND LEASES	10,467	-	-	10,467	10,467
001-12-469002-541-320-000 RENTS AND LEASES	24,754	-	1	24,754	24,754
001-13-480003-519-320-000 RENTS AND LEASES	600	891	891	600	(291)
001-16-440001-524-320-000 RENTS AND LEASES	-	15,819	18,441	30,000	14,181
Totals	284,346	228,860	267,738	306,045	77,185

1 (11) (14,999)

(16,608)

Budget Total at Workshop	\$76,985,963
Budget Total To Date	70,260,421
Cuts	\$6,725,542

Cuts	
group insurance	421,095
Utilities	189,459
Misc	649,303
Water Usage Fees	78,980
Events	210,000
City Clerk	114,878 *might need to add passport staffing to Finance
Legal outside council	95,000
Employee training	22,900
Building TECs	182,380
Personnel Admin	75,347
Extra Police Office Salaray in formula	59,955
CP&D Advertising	14,950
OMB - OpenGov	21,000
Public Works Generator lease	14,347
Special Magistrate (Code)	12,300
Library Property insurance	7,000
IT	94,000
Other	278,160
remove \$3M in Reserve Exp 2019	3,000,000
Vacancy Rate - contra expense	777,000
Total	6,318,054

Sorey Jr, Arthur

From: Sorey Jr, Arthur
Sent: Tuesday, September 11, 2018 3:20 PM
To: Henley, Terry; Spring, Larry
Subject: RE: TEC Report

This is a report. This doesn't help us. I asked you several weeks ago to start reviewing how we would save money this is unacceptable.

From: Henley, Terry
Sent: Tuesday, September 11, 2018 1:01 PM
To: Spring, Larry <lspring@northmiamifl.gov>
Cc: Sorey Jr, Arthur <ASorey@northmiamifl.gov>
Subject: FW: TEC Report

Here is the list of TEC Employees. Not all staff is budgeted at the maximum 29hours a week or actually works that. Also note that Parks is budgeted by hours and not position. Thank you.

Terry Henley
Assistant Budget Director
Office of Management and Budget (OMB)
City of North Miami
305.895.9894



This is the data you asked for the TEC analysis. He just had Babette run a report

We still need the analysis which we believe will save even more money

From: Friedman, Babette
Sent: Tuesday, September 11, 2018 12:54 PM
To: Henley, Terry <thenley@northmiamifl.gov>
Cc: Roglieri, Joseph <jroglieri@northmiamifl.gov>
Subject: TEC Report

Here is the updated TEC list.



Babette Friedman, PHRP
Employment & Benefits Manager

Personnel Administration
776 NE 125 Street
North Miami, FL 33161
305-895-9863 - direct 12305



MEMORANDUM

To: Terry Henley, Assistant Budget Director

From: Arthur H. Sorey, III, Deputy City Manager

A handwritten signature in black ink, appearing to read "A. Sorey".

Date: September 12, 2018

RE: Written Reprimand-Rule XIII Section B. 1.

Over the last six (6) months we have had numerous discussions about your poor performance with regards to budget preparation as it relates to accuracy and proper controls. In early August, I directed you to do an analysis of the Temporary Employment Contract (TEC) employees to determine whether there were operational and administrative necessities to continue those contracts in the coming fiscal year. This analysis would require you to meet with the directors/managers who have TEC employees in their departments.

On Tuesday, September 11, 2018, the City Manager requested from you the analysis that was assigned to you for completion. In response to you not doing an analysis, you forwarded a report generated by personnel that did not meet the expectations of the assignment. When I questioned you as to why you did not meet with the directors to perform the analysis, you then asked me "why would you wait to the last minute to ask me to do this?"

You then proceeded to send me an email of the TEC Accounts (301) reduced without any backup or analysis. Additionally, the document reflected a reduction of approximately \$350K which is not relevant because it includes errors I was able to identify in the Building Department after reviewing your work and police off-duty matched revenue. To date, you still have failed to meet with the directors/managers of the departments to perform an analysis. This is insubordination and demonstrates a disregard for your duties and responsibilities.

Your work performance continues to demonstrate an inability to adjust budgeted items downward based on the current fiscal year usage, as well as, a lack of leadership within the department. These performance issues violate Civil Service Rules XIII, Section B. 1. ...incompetent or inefficient in the performance of assigned tasks or duties and B. 8...failed to obey reasonable direction given by a supervisor or failure to obey amounting to insubordination.

Please govern yourself accordingly, as you are subject to termination.

C Larry M. Spring, Jr., City Manager
Joseph Roglieri, Jr., Personnel Director
Personnel File

CITY OF NORTH MIAMI PERFORMANCE EVALUATION REPORT

Name (Last) HENLEY	(First) Terry	(Initial)	Period Covered		
			From 7/27/16	To 7/27/17	
			Mo. Day Yr.	Mo. Day Yr.	
Classification ASSISTANT DIRECTOR	Status: Regular <input checked="" type="checkbox"/>	Probationary <input type="checkbox"/>	If Probation, Date Ends		
BUDGET OFFICE	Division	Decision Unit Number 416			
REASON FOR REVIEW		Six (6) Month			
<input checked="" type="checkbox"/> Merit Raise	<input type="checkbox"/> Status Change	<input checked="" type="checkbox"/> Annual Review	<input type="checkbox"/> Probationary Review	<input type="checkbox"/> Other	

ATTENDANCE AND OBSERVANCE OF WORKING HOURS

- Outstanding - No absences, always on time.
- Above Satisfactory - One or two occasions absent/late.
- Satisfactory - Three or four occasions absent/late.
- Needs Improvement - Five or six occasions absent/late.
- Unsatisfactory - Seven or more occasions absent/late.

QUANTITY OF WORK

- Outstanding - Unusually high output, meets emergency demands.
- Above Satisfactory - Consistently turns-out more than standard for the job.
- Satisfactory - Completes assignments as expected.
- Needs Improvement - Amount of work is below normal operating standards.
- Unsatisfactory - Amount of work is substantially below normal operating standards.

INITIATIVE / COOPERATION

- Outstanding - Seeks additional responsibilities, suggests ideas to improve efficiency or effectiveness. Goes out of his/her way to cooperate with supervisors, fellow workers, or public.
- Above Satisfactory - Accepts all additional responsibilities, shows interest, promotes cooperation with others, recommends new procedures.
- Satisfactory - Accepts responsibility, successful in cooperating with others, responds well to new conditions.
- Needs Improvement - Leaves problems or situations as found, cooperates reluctantly.
- Unsatisfactory - Ignores suggested changes, functions with difficulty in a team situation, treats others in an abrupt or rude manner.

SAFETY

- Outstanding - No preventable accidents, recognizes and resolves safety problems.
- Above Satisfactory - No preventable accidents, always adheres to all safety regulations.
- Satisfactory - No preventable accidents, usually adheres to safety regulations.
- Needs Improvement - One preventable accident, disregards some safety regulations.
- Unsatisfactory - Two or more preventable accidents, ignores safety regulations.

JOB KNOWLEDGE

- Outstanding - Performs job independently, handles all assignments well, complete understanding and application of rules and procedures.
- Above Satisfactory - Performs job fairly independently, handles most assignments well, knows procedures and rules.
- Satisfactory - Performs job with little supervision after instruction, knows most procedures and rules.
- Needs Improvement - Occasionally has difficulty understanding job function, disregards some rules or operating procedures.
- Unsatisfactory - Follows instructions with difficulty, violates rules and procedures.

PERSONAL APPEARANCE

- Outstanding - Always reports to work dressed appropriately or with clean uniform, exemplary grooming and personal hygiene.
- Above Satisfactory - Reports to work with uniform or dressed appropriately, presents well groomed appearance, good personal hygiene.
- Satisfactory - Usually reports to work appropriately dressed or with uniform, acceptable personal hygiene and grooming.
- Needs Improvement - Occasionally reports to work without uniform or inappropriately dressed, grooming and personal hygiene sometimes unacceptable.
- Unsatisfactory - Frequently reports to work without uniform or inappropriately dressed, poor personal hygiene and grooming.

REPORTS AND CORRESPONDENCE

- Not Applicable
- Outstanding - Always completes reports promptly in a clear and accurate manner requiring no revision.
- Above Satisfactory - Usually completes all reports in a clear and accurate manner requiring little revision, reports are completed on time.
- Satisfactory - Completes reports with few required revisions, reports are usually on time.
- Needs Improvement - Reports incomplete and need constant review to insure accuracy, some reports are late.
- Unsatisfactory - Reports and correspondence inaccurate and incomplete, reports are frequently late or not done.

SUPERVISORY SKILL

- Not Applicable
- Outstanding - Continuously exhibits exemplary leadership qualities which include planning and assigning work, making decisions, training and instructing employees, evaluating employee performance, disciplinary control, leadership, fairness and impartiality, interest in employee/City welfare.
- Above Satisfactory - Accomplishes work objectives following proper practices, successfully delegates and completes tasks with superior results.
- Satisfactory - Supervises subordinates with minimal problems as a result of leadership style. In general, accomplishes assigned work effectively.
- Needs Improvement - Accomplishes most assigned tasks, has problems delegating work, meeting schedules or motivating workers.
- Unsatisfactory - Unable to deal effectively with or direct subordinates in order to accomplish assigned tasks.

RATER'S OVERALL EVALUATION

- Outstanding - Performance surpasses job requirements, employee displays initiative and creativity enhancing departmental efficiency and/or effectiveness.
- Above Satisfactory - Performance surpasses job requirements.
- Satisfactory - Employee is performing as required.
- Needs Improvement - Performance does not fully meet job requirements.
- Unsatisfactory - Performance is inadequate and must be corrected.

RATER'S COMMENTS (Positive and Negative) Attach additional sheet if necessary. Rater, reviewer and employee must sign and date attachment.

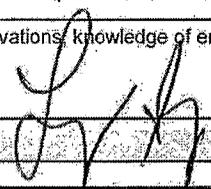
If an employee is eligible for **merit increase**, check the following:

- Granted
- Deferred, re-evaluate in month(s). (Provide attachment outlining reasons)

If an employee is eligible for **regular status** check the following:

- Granted
- Denied
- Extended for month(s). (Probationary period may not extend more than 90 days beyond the end of the normal probationary period.) Written notification to Personnel Department and employee required fifteen (15) calendar days prior to normal probationary period completion date. See Civil Service Rule IX.

This report is based on my observations, knowledge of employee's performance and review of applicable information. It represents my best judgment of the employee's performance.

RATER'S SIGNATURE  DATE 3-9-18
 PRINT NAME _____ TITLE _____

I have reviewed this report and discussed it with the rater. It represents an accurate appraisal of the employee's performance:

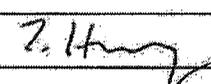
REVIEWER'S SIGNATURE _____ DATE _____
 PRINT NAME _____ TITLE _____

NOTE: The original of each Performance Evaluation Report must be forwarded to the Personnel Administration Department. Receipt of an unsatisfactory performance rating is considered cause for disciplinary action in accordance with Civil Service Rule XIV.

I understand that by signing this form I am not agreeing with the rating, but am only acknowledging that I have received a copy of the evaluation and that I have had an opportunity to discuss it with the rater. In signing this evaluation, if I do not agree with the conclusions, I understand that I may write my comments below or attach another sheet of paper.

NOTE: AN EMPLOYEE MAY APPEAL AN ANNUAL PERFORMANCE RATING WITH WHICH HE OR SHE IS NOT IN AGREEMENT BY NOTIFYING THE PERSONNEL ADMINISTRATION DEPARTMENT, IN WRITING, WITHIN FOURTEEN (14) CALENDAR DAYS FROM RECEIPT OF THE RATING.

EMPLOYEE'S COMMENTS: _____

EMPLOYEE'S SIGNATURE  DATE 3-9-18



MEMORANDUM

To: Terry Henley, Assistant Budget Administrator

From: Arthur H. Sorey, III, Deputy City Manager

Date: July 30, 2018

RE: **ADMINISTRATIVE LEAVE**

ISSUE:

Please be advised that the time period you were sent home today is considered paid administrative leave, which concluded at 5:00 p.m. on this date.

EXPLANATION:

Prior to the Chief of Staff sending you home, I had lengthy discussions with you about oversights in the budget that must be rectified. On numerous occasions prior, you have been advised of your lack of effort and attention to detail. You are to direct staff to work on these reconciliations and personally research all areas where savings/inaccuracies may be addressed.

RECOMMENDATION:

Comply with the above directive.

AHS:am

C: Larry M. Spring, Jr., City Manager
Natasha Colebrook-Williams, Chief of Staff
Joseph Roglieri, Jr., Personnel Director

Colebrook-Williams, Natasha

From: Henley, Terry <thenley@northmiamifl.gov>
Sent: Thursday, August 09, 2018 11:55 PM
To: Sorey Jr, Arthur
Cc: Augustin, Miguel; Colebrook-Williams, Natasha; Spring, Larry
Subject: RE: Budget
Attachments: gf rev report.pdf; The Oaks Reconciliation.pdf; FY19 Reconciliation ALL FUNDS 8-9-18.xlsx; FY19 Reconciliation General Fund 8-9-18.pdf

Arthur – I updated the draft reconciliation report with revenue year-end estimates as requested today and revised the prior-year surplus as you advised. The only thing that made a significant difference on the revenue-side was the Oaks revenue received 3 weeks ago. It made a \$1M positive impact to this year's revenue and is expected to improve FY19 by another \$1M. Finance provided that report and it is attached, along with all GF revenue in the ERP and from my workbook notes in excel and pdf. Below is my earlier response to the status of general fund expenditures. Thank you.

Terry Henley

Assistant Budget Director
Office of Management and Budget (OMB)
City of North Miami
305.895.9894



From: Henley, Terry
Sent: Thursday, August 09, 2018 1:42 PM
To: Spring, Larry <lspring@northmiamifl.gov>
Cc: Sorey Jr, Arthur <ASorey@northmiamifl.gov>
Subject: RE: Budget

Last year's Budget was an adopted amount of \$70,666,273. The result of our first round CM/Director budget meetings was a general fund budget of \$77,991,927 not including major capital/supplementals requests for optimal services. Leading up to the Budget Workshop on July 3, I was directed by management to show/cut the budget down to an estimated baseline amount reflective of last year plus any contractual obligations. The result was a \$6M increase in general fund expenditures, which were caused by the following factors:

- \$1.4M Cola and Merit
- \$1.7M Pension and Health
- \$1.1M Sanitation (Can be off-set by increasing rates)
- \$1.3M Other Contractual Obligations and Requests
- \$200k Election Year
- \$125K Civic Grants

On July 14, I provided management a detailed Budget Book with a reconciliation report and proposed plan to balance. The general fund expenditure budget in the report showed a detailed list of reductions implemented to get the total budget down from \$79,991,927 to \$76,985,963.

On July 30, I was challenged by the Deputy City Manager to find significant savings, make cuts, and meet with departments to ask what they can do without next year. Over the next two days, my staff and I reviewed/recalculated

year-end estimates seeking unspent accounts as we revisited proposed accounts for FY19. Savings were mostly located in general fund utility accounts, reduction in health care costs (according to Personnel Dept.), special events cuts, and Building Dept. outside wages. This brought the budget down from \$76,985,963 to \$75,168,524.

The Police Administrator asked for my feedback on his directive from the Deputy City Manager to provide \$400 to \$600k in Police operating cuts. Considering this percentage request, the direction not to eliminate full-time positions, re-occurring revenue challenges, detailed reconciliation and proposed balancing plans submitted, and the impact that personal contractual obligations were estimated to increase by \$3.1M over FY18 (\$70.6M Budget + \$1.4 for Cola/merit + \$1.7M for Pension and Health), I set a budget expenditure cut goal of \$3M in reductions and contacted departments on August 2 about their calculated reduction request by % and \$ amount. Alternative revenue source proposals were also requested instead of expenditure cuts. No full time positions have been eliminated. I also discussed how the dollar amount requested was less important than the goal of the exercise, which is to find cost-savings and untapped accounts. The breakdown was calculated as follows.

General Fund Expenditure Pro Prepared by Budget Department							
General Fund	FY16 Actual	FY17 Actual	FY18 Budget Adopted	FY18 Budget Amended	FY18 YTD 8/01/18	FY18 YEE	FY19 Budget Preliminary
Building	\$1,307,642	\$1,267,271	\$1,948,515	\$1,948,515	\$1,273,785	\$1,476,073	\$1,672,614
City Attorney	\$845,053	\$1,260,858	\$1,316,234	\$1,356,360	\$1,153,719	\$1,343,289	\$1,338,671
City Clerk	\$591,528	\$801,035	\$648,372	\$590,946	\$523,617	\$584,020	\$510,087
City Manager	\$1,690,438	\$1,799,495	\$2,413,210	\$2,624,695	\$2,289,380	\$2,559,956	\$3,063,237
Code Compliance	\$1,187,203	\$1,542,853	\$1,619,035	\$1,709,035	\$1,367,149	\$1,616,634	\$5,370,651
CP&D	\$1,599,062	\$1,420,131	\$1,444,021	\$3,563,934	\$1,974,072	\$3,578,231	\$1,707,293
Finance	\$2,743,586	\$2,991,225	\$3,416,092	\$3,461,018	\$2,922,719	\$3,433,905	\$3,726,794
Information Technology	\$1,805,865	\$2,282,852	\$2,007,939	\$1,968,954	\$1,673,877	\$1,892,218	\$2,185,757
Library	\$956,891	\$1,040,356	\$1,123,790	\$1,132,790	\$906,025	\$1,067,585	\$1,117,046
Mayor/Council	\$774,995	\$1,177,122	\$1,140,546	\$1,185,897	\$1,278,429	\$1,194,186	\$1,168,855
MOCA	\$1,572,697	\$1,468,336	\$1,436,148	\$1,439,648	\$1,433,786	\$1,682,150	\$1,425,421
Non-Departmental	\$3,026,417	\$1,199,499	\$10,920,909	\$11,212,585	\$6,044,264	\$1,606,850	\$10,923,973
Office of Management & Budget	\$315,333	\$329,541	\$367,284	\$367,284	\$279,289	\$330,809	\$372,621
Parks & Recreation Department	\$7,750,403	\$8,200,757	\$7,549,590	\$7,669,535	\$7,000,063	\$8,025,970	\$7,311,076
Personnel	\$707,438	\$753,817	\$798,839	\$798,839	\$777,328	\$876,291	\$883,913
Police	\$24,417,965	\$26,715,747	\$27,204,349	\$27,239,858	\$22,561,904	\$26,588,651	\$29,095,156
Public Works	\$4,668,748	\$5,162,806	\$4,804,879	\$5,237,452	\$4,685,715	\$5,419,755	\$2,688,891
Purchasing	\$398,305	\$377,993	\$506,521	\$506,521	\$454,642	\$509,627	\$606,463
TOTAL - GENERAL FUND	\$56,359,569	\$59,791,694	\$70,666,273	\$74,013,866	\$58,599,763	\$63,786,200	\$75,168,524

Terry Henley

Assistant Budget Director
Office of Management and Budget (OMB)
City of North Miami
305.895.9894



From: Spring, Larry
Sent: Thursday, August 09, 2018 11:00 AM
To: Henley, Terry <thenley@northmiamifl.gov>
Cc: Sorey Jr, Arthur <ASorey@northmiamifl.gov>
Subject: Budget

Terry,

I have department directors approaching me regarding budget cuts you are requesting please send me an Mr. Sorey the list of the cuts in an excel sheet by department and any rational you used to determine those cut numbers or percentages. -

Thanks



Larry M. Spring, Jr., CPA
City Manager
776 NE 125 Street
North Miami, FL 33161
Office: 305-895-9888

 Please print only if necessary



Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	19 FY18-19 BUDGET
001 GENERAL					
001-01 MAYOR/COUNCIL					
001-01-366000 DONATIONS PRIVATE SOURCES					
001-01-366000-002 DONATIONS PRIVATE SOURCES-I	0.00	0.00	4,050.00	0.00	0.00
001-01-366000-005 DONATIONS PRIVATE SOURCES-I	0.00	0.00	1,675.00	0.00	0.00
001-01-366000-006 DONATIONS PRIVATE SOURCES-I	0.00	0.00	800.00	0.00	0.00
Total DONATIONS PRIVATE SOURCES	0.00	0.00	6,525.00	0.00	0.00
Total MAYOR/COUNCIL	0.00	0.00	6,525.00	0.00	0.00
001-02 CITY MANAGER					
001-02-334000 STATE GRANTS					
Total STATE GRANTS	0.00	0.00	0.00	0.00	0.00
001-02-369000 MISCELLANEOUS REVENUES					
001-02-369420-000 INSURANCE RECOVERY	2,456.00	25,000.00	5,420.00	5,420.00	5,000.00
Total MISCELLANEOUS REVENUES	2,456.00	25,000.00	5,420.00	5,420.00	5,000.00
Total CITY MANAGER	2,456.00	25,000.00	5,420.00	5,420.00	5,000.00
001-03 CITY CLERK					
001-03-321000 OCCUPATIONAL LICENSES					
001-03-321100-000 OCCUPATIONAL LICENSES	402,810.00	400,000.00	355,256.00	400,000.00	400,000.00
001-03-321200-000 REGULATORY LICENSE FEE	7,600.00	8,000.00	4,178.00	8,000.00	8,000.00
Total OCCUPATIONAL LICENSES	410,410.00	408,000.00	359,434.00	408,000.00	408,000.00
001-03-329000 OTHER LICENSES, FEES AND PERMITS					
Total OTHER LICENSES, FEES AND PERMITS	0.00	0.00	0.00	0.00	0.00

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	19 FY18-19 BUDGET
001-03-338000	82,539.00	70,000.00	22,234.00	75,000.00	75,000.00
	SHARED REVENUES FROM OTHER LOCAL UNITS				
001-03-338200-000					
	OCC. LICENSES-DADE COUNTY				
Total	82,539.00	70,000.00	22,234.00	75,000.00	75,000.00
001-03-341000					
	CHARGES FOR SERVICES				
001-03-341920-000	152,500.00	145,000.00	166,715.00	167,240.00	155,000.00
	PASSPORT APPLICATION FEES				
Total	152,500.00	145,000.00	166,715.00	167,240.00	155,000.00
001-04					
	CITY CLERK				
001-04-329000	645,449.00	623,000.00	548,383.00	650,240.00	638,000.00
	FINANCE				
001-04-329000-000					
	OTHER LICENSES, FEES AND PERMITS				
001-04-329900-000	111,516.00	111,516.00	83,637.00	110,751.00	110,751.00
	PERMITTING FEE - MEDIANET				
001-04-329900-001	55,763.00	55,762.00	51,116.00	55,763.00	55,763.00
	PERMITTING FEE - JM/H				
001-04-329900-002	167,288.00	163,687.00	153,347.00	167,288.00	167,288.00
	PERMITTING FEE - SFLOO/HM				
Total	334,567.00	330,965.00	288,100.00	333,802.00	333,802.00
001-04-341000					
	CHARGES FOR SERVICES				
001-04-341110-000	29,425.00	60,000.00	1,090.00	29,425.00	29,425.00
	ADMINISTRATION CHARGES-LIEN				
001-04-341400-000	106,583.00	100,000.00	84,290.00	100,000.00	100,000.00
	LIENS-RECORD SEARCH FEES				
Total	136,008.00	160,000.00	85,380.00	129,425.00	129,425.00
001-04-369000					
	MISCELLANEOUS REVENUES				
Total	0.00	0.00	0.00	0.00	0.00
001-04-381000					
	INTERFUND TRANSFERS-IN				
001-04-381000-000	7,738.00	0.00	0.00	0.00	0.00
	INTERFUND TRANSFERS-IN				
Total	7,738.00	0.00	0.00	0.00	0.00
001-04-383000					
	INSTALL PURCHASES PROCEEDS/CAPITAL LEASE				

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	19 FY18-19 BUDGET
Total	0.00	0.00	0.00	0.00	0.00
INSTALL PURCHASES PROCEEDS/CAPIT.					
Total	478,313.00	490,965.00	373,480.00	463,227.00	463,227.00
001-07					
FINANCE					
001-07-364000					
INFORMATION TECHNOLOGY					
DISPOSITION OF FIXED ASSETS					
Total	0.00	0.00	0.00	0.00	0.00
001-07-369000					
MISCELLANEOUS REVENUES					
Total	0.00	0.00	0.00	0.00	0.00
001-07-383000					
MISCELLANEOUS REVENUES					
001-07-383960-002					
INSTALL PURCHASES PROCEEDS/CAPITAL LEASE	220,081.00	0.00	0.00	0.00	0.00
PROCEEDS FROM CAPITAL LEAS					
Total	220,081.00	0.00	0.00	0.00	0.00
001-08					
INSTALL PURCHASES PROCEEDS/CAPIT.					
Total	220,081.00	0.00	0.00	0.00	0.00
001-08-331000					
INFORMATION TECHNOLOGY					
POLICE					
FEDERAL GRANTS					
Total	0.00	0.00	0.00	0.00	0.00
001-08-334000					
FEDERAL GRANTS					
STATE GRANTS					
Total	0.00	0.00	0.00	0.00	0.00
001-08-337000					
STATE GRANTS					
GRANTS FROM OTHER LOCAL UNITS					
Total	0.00	0.00	0.00	0.00	0.00
001-08-341000					
GRANTS FROM OTHER LOCAL UNITS					
CHARGES FOR SERVICES					
Total	0.00	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES					

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	19 FY18-19 BUDGET
Total INSTALL PURCHASES PROCEEDS/CAPIT.	82,933.00	0.00	0.00	0.00	0.00
Total POLICE	1,652,360.00	1,428,669.00	1,156,336.00	1,309,187.00	1,203,000.00
001-09 COMMUNITY PLANNING & DEVELOPMENT					
001-09-329000 OTHER LICENSES, FEES AND PERMITS	3,700.00	0.00	1,825.00	1,825.00	1,000.00
001-09-329910-000 FILM PERMITS					
Total OTHER LICENSES, FEES AND PERMITS	3,700.00	0.00	1,825.00	1,825.00	1,000.00
001-09-331000 FEDERAL GRANTS					
Total FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
001-09-334000 STATE GRANTS					
Total STATE GRANTS	0.00	0.00	0.00	0.00	0.00
001-09-337000 GRANTS FROM OTHER LOCAL UNITS					
Total GRANTS FROM OTHER LOCAL UNITS	0.00	0.00	0.00	0.00	0.00
001-09-341000 CHARGES FOR SERVICES					
001-09-341930-000 HARDEST HIT PROGRAM FEES	6,400.00	6,000.00	0.00	0.00	0.00
Total CHARGES FOR SERVICES	6,400.00	6,000.00	0.00	0.00	0.00
001-09-344000 TRANSPORTATION					
Total TRANSPORTATION	0.00	0.00	0.00	0.00	0.00
001-09-366000 CONTRIBUTION/DONATION FR PRIVATE SOURCES					
001-09-366481-000 FUNDS RECAPTURED	8,632.00	0.00	10,637.00	10,637.00	0.00
Total CONTRIBUTION/DONATION FR PRIVATE :	8,632.00	0.00	10,637.00	10,637.00	0.00
001-09-369000 MISCELLANEOUS REVENUES					

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	19 FY18-19 BUDGET
001-09-369902-000 MISC REVENUE - TREE MITIGATI	19,200.00	0.00	5,750.00	5,750.00	0.00
001-09-369902-003 MISC REVENUE - NEAT STREET C	0.00	0.00	18,500.00	18,500.00	0.00
001-09-369903-000 PLANNING & DEVELOPMENT REV	14,500.00	20,000.00	50,000.00	50,000.00	20,000.00
Total MISCELLANEOUS REVENUES	33,700.00	20,000.00	74,250.00	74,250.00	20,000.00
001-09-381000 INTERFUND TRANSFERS-IN					
Total INTERFUND TRANSFERS-IN	0.00	0.00	0.00	0.00	0.00
001-09-393000 SPECIAL ITEMS (GAIN)					
001-09-393003-000 SPECIAL REVENUE - CRA CONTR	0.00	1,190,000.00	1,190,000.00	1,190,000.00	0.00
Total SPECIAL ITEMS (GAIN)	0.00	1,190,000.00	1,190,000.00	1,190,000.00	0.00
Total COMMUNITY PLANNING & DEVELOPMEN	52,432.00	1,216,000.00	1,276,712.00	1,276,712.00	21,000.00
001-10-343000 PUBLIC WORKS					
001-10-343000 PHYSICAL ENVIRONMENT					
001-10-343410-000 SANITATION FEES	3,887,943.00	2,939,829.00	1,596,312.00	2,653,187.00	2,653,187.00
001-10-343920-000 PUBLIC WORKS MISCELLANEOU:	12,132.00	11,607.00	24,948.00	28,607.00	11,607.00
001-10-343920-001 PUBLIC WORKS MISC REV-DRIVE	0.00	0.00	2,000.00	2,000.00	0.00
001-10-343930-000 PUBLIC WORKS	1,402.00	1,000.00	2,112.00	2,112.00	1,267.00
Total PHYSICAL ENVIRONMENT	3,901,477.00	2,952,436.00	1,625,372.00	2,685,906.00	2,666,061.00
001-10-354000 VIOLATIONS OF LOCAL ORDINANCES					
001-10-354130-000 CODE VIOLATIONS - CITATIONS	58,139.00	55,000.00	36,355.00	40,000.00	50,000.00
Total VIOLATIONS OF LOCAL ORDINANCES	58,139.00	55,000.00	36,355.00	40,000.00	50,000.00
001-10-364000 DISPOSITION OF FIXED ASSETS					
Total DISPOSITION OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
Total PUBLIC WORKS	3,959,616.00	3,007,436.00	1,661,727.00	2,725,906.00	2,716,061.00

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY17-18 YEE	19 FY18-19 BUDGET
Total RENTS AND ROYALTIES	0.00	0.00	0.00	0.00	0.00
001-12-364000 DISPOSITION OF FIXED ASSETS					
Total DISPOSITION OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
001-12-366000 CONTRIBUTION/DONATION FR PRIVATE SOURCES					
Total CONTRIBUTION/DONATION FR PRIVATE:	0.00	0.00	0.00	0.00	0.00
001-12-369000 MISCELLANEOUS REVENUES					
001-12-369420-000 INSURANCE RECOVERY	0.00	0.00	23,156.00	23,156.00	0.00
Total MISCELLANEOUS REVENUES	0.00	0.00	23,156.00	23,156.00	0.00
001-12-381000 INTERFUND TRANSFERS-IN	19,146.00	0.00	0.00	0.00	0.00
001-12-381000-000 INTERFUND TRANSFERS-IN	19,146.00	0.00	0.00	0.00	0.00
Total INTERFUND TRANSFERS-IN	19,146.00	0.00	0.00	0.00	0.00
Total PARKS & RECREATION	764,647.00	811,000.00	671,463.00	740,761.00	735,472.00
001-13 NON-DEPARTMENTAL					
001-13-311000 AD VALOREM TAXES	19,766,217.00	21,298,823.00	20,890,099.00	21,051,021.00	23,262,720.00
001-13-311100-000 OPERATING TAX LEVY	-664,124.00	-1,064,941.00	-701,410.00	-726,410.00	-1,163,136.00
001-13-311110-000 DISCOUNT ON TAXES					
Total AD VALOREM TAXES	19,102,093.00	20,233,882.00	20,188,689.00	20,324,611.00	22,099,584.00
001-13-312000 GENERAL SALES AND USE TAX	826,941.00	800,000.00	525,858.00	725,000.00	786,568.00
001-13-312410-000 LOCAL OPTION GAS TAX TRUST I					
Total GENERAL SALES AND USE TAX	826,941.00	800,000.00	525,858.00	725,000.00	786,568.00
001-13-313000 FRANCHISE FEES					
001-13-313100-000 F P & L FRANCHISE TAX	2,788,250.00	3,042,730.00	1,710,617.00	3,042,730.00	3,042,730.00
001-13-313300-000 CITY GAS FRANCHISE TAX	0.00	12,000.00	980.00	980.00	1.00

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	19 FY18-19 BUDGET
001-13-313400-000 PEOPLES GAS FRANCHISE TAX	83,910.00	60,000.00	55,192.00	76,830.00	76,830.00
001-13-313700-000 WASTE COLLECTION TAX	1,184,285.00	1,000,000.00	857,175.00	1,000,000.00	1,000,000.00
001-13-313910-000 BUS BENCHES COMPANY FRANC	24,192.00	18,000.00	18,627.00	20,000.00	20,000.00
Total FRANCHISE FEES	4,080,637.00	4,132,730.00	2,642,591.00	4,140,540.00	4,139,561.00
001-13-314000 UTILITY SERVICES TAXES					
001-13-314110-000 UTILITY TAX-F P & L	3,411,469.00	3,535,003.00	2,150,371.00	3,411,469.00	3,411,469.00
001-13-314410-000 UTILITY TAX-NATURAL GAS	57,974.00	100,000.00	39,829.00	60,000.00	60,000.00
001-13-314710-000 UTILITY TAX-FUEL OIL	942.00	1,000.00	757.00	1,000.00	1,000.00
001-13-314910-000 UTILITY TAX-ALL OTHER	45,770.00	45,000.00	30,604.00	45,000.00	45,000.00
Total UTILITY SERVICES TAXES	3,516,155.00	3,681,003.00	2,221,561.00	3,517,469.00	3,517,469.00
001-13-315000 COMMUNICATIONS SERVICE TAX					
001-13-315000-000 COMMUNICATIONS SERVICE TAX	1,212,133.00	1,297,205.00	813,757.00	1,297,205.00	1,165,811.00
Total COMMUNICATIONS SERVICE TAX	1,212,133.00	1,297,205.00	813,757.00	1,297,205.00	1,165,811.00
001-13-331000 FEDERAL GRANTS					
Total FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
001-13-334000 STATE GRANTS					
001-13-334500-000 FEMA REIMBURSEMENT	0.00	0.00	0.00	0.00	1.00
Total STATE GRANTS	0.00	0.00	0.00	0.00	1.00
001-13-335000 STATE SHARED REVENUES					
001-13-335120-000 STATE REVENUE SHARING	2,615,960.00	2,594,222.00	2,118,597.00	2,533,479.00	2,684,215.00
001-13-335140-000 MOBILE HOME LICENSES	988.00	1,055.00	609.00	1,055.00	1,055.00
001-13-335150-000 ALCOHOLIC BEVERAGE LICENSE	20,140.00	18,000.00	12,545.00	15,000.00	20,000.00
001-13-335180-000 LOCAL GOVT 1/2 CENT SALES TA	4,781,793.00	4,866,129.00	4,192,597.00	4,866,129.00	4,922,691.00
Total STATE SHARED REVENUES	7,418,881.00	7,479,406.00	6,324,348.00	7,415,663.00	7,627,961.00
001-13-337000 GRANTS FROM OTHER LOCAL UNITS					

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	19 FY18-19 BUDGET
Total	0.00	0.00	0.00	0.00	0.00
001-13-354000					
GRANTS FROM OTHER LOCAL UNITS					
VIOLATIONS OF LOCAL ORDINANCES					
Total	0.00	0.00	0.00	0.00	0.00
001-13-361000					
INTEREST AND OTHER EARNINGS					
001-13-361100-000	2,341.00	1,700.00	6,221.00	6,587.00	2,000.00
INCOME ON INVESTMENTS					
001-13-361104-000	612,640.00	551,376.00	551,376.00	551,376.00	490,111.00
INTEREST INCOME ON LOANS					
001-13-361200-000	2,852.00	1,800.00	12,058.00	12,058.00	9,000.00
INT. ON INVEST.-DADE COUNTY					
001-13-361390-000	30,986.00	40,000.00	17,506.00	35,000.00	35,000.00
INTEREST PENALTY-LIENS					
Total	648,799.00	594,876.00	587,161.00	605,021.00	536,111.00
001-13-362000					
INTEREST AND OTHER EARNINGS					
RENTS AND ROYALTIES					
001-13-362120-000	134,655.00	100,000.00	117,701.00	117,619.00	110,000.00
RENTS & LEASES-MISCELLANEO					
001-13-362130-000	60,386.00	47,000.00	57,745.00	60,386.00	60,386.00
BELLSOUTH MOBILITY LEASE					
001-13-362135-000	1,401,678.00	955,805.00	664,065.00	905,805.00	855,805.00
BISCAYNE LANDING LEASE					
001-13-362135-001	0.00	1,900,000.00	93,901.00	1,900,000.00	0.00
BISCAYNE LANDING LEASE - COS					
001-13-362140-000	70,500.00	282,000.00	1,066,500.00	1,066,500.00	1,094,605.00
BISCAYNE LANDING RENTAL FEE					
Total	1,667,219.00	3,284,805.00	1,999,912.00	4,050,310.00	2,120,796.00
001-13-363000					
SPECIAL ASSESSMENTS/IMPACT FEES					
Total	0.00	0.00	0.00	0.00	0.00
001-13-364000					
SPECIAL ASSESSMENTS/IMPACT FEES					
DISPOSITION OF FIXED ASSETS					
001-13-364000-000	529,494.00	4,750,399.00	1,750,400.00	1,750,400.00	1,750,400.00
DISPOSITION OF FIXED ASSETS					
001-13-364000-001	1,220,906.00	0.00	0.00	0.00	0.00
DISPOSITION OF FIXED ASSETS-1					
Total	1,750,400.00	4,750,399.00	1,750,400.00	1,750,400.00	1,750,400.00
001-13-366000					
DISPOSITION OF FIXED ASSETS					
CONTRIBUTION/DONATION FR PRIVATE SOURCES					
001-13-366110-000	63,582.00	63,000.00	58,283.00	63,582.00	63,582.00
PRIVATE FACILITIES BONDS REV.					
001-13-366230-000	100,000.00	150,000.00	0.00	1.00	1.00
PROCEEDS FROM DEVELOPER					

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	19 FY18-19 BUDGET
001-13-366901-000 DONATIONS	23,600.00	40,000.00	9,105.00	9,105.00	6,000.00
Total	187,182.00	253,000.00	67,388.00	72,888.00	69,583.00
001-13-369000 MISCELLANEOUS REVENUES	146,525.00	200,000.00	177,359.00	200,000.00	200,000.00
001-13-369900-000 MISCELLANEOUS REVENUES	61,860.00	70,000.00	46,248.00	61,860.00	61,860.00
001-13-369906-000 TAKE HOME VEHICLE PROG REV	0.00	368,364.00	368,364.00	368,364.00	408,542.00
001-13-369910-000 CRA - REIMBURSEMENTS	0.00	0.00	1,593,439.00	1,593,439.00	0.00
001-13-369913-000 GASB 63 DEFERRED REV YEAR-E	0.00	0.00	0.00	0.00	0.00
Total	208,385.00	638,364.00	2,185,410.00	2,223,663.00	670,402.00
001-13-381000 INTERFUND TRANSFERS-IN	-2,195,062.00	-3,031,173.00	-3,031,173.00	-3,031,173.00	-3,928,836.00
001-13-381105-000 TRANS FM COMM REDEV AGENC	-2,195,062.00	-3,031,173.00	-3,031,173.00	-3,031,173.00	-3,928,836.00
Total	-2,195,062.00	-3,031,173.00	-3,031,173.00	-3,031,173.00	-3,928,836.00
001-13-382000 CONTRIBUTIONS FROM ENTERPRISE OPERATIONS	61,139.00	61,138.00	61,139.00	61,138.00	61,138.00
001-13-382110-000 IN LIEU OF TAXES-ENTER. FUNDS	2,302,696.00	2,479,826.00	2,479,828.00	2,479,826.00	2,479,826.00
001-13-382115-000 RET. ON INVEST. IN UTILITY	61,784.00	124,610.00	169,572.00	169,572.00	124,610.00
001-13-382120-000 CITY FACILITIES RENT-ENTER FC	35,192.00	64,090.00	64,092.00	64,090.00	64,090.00
001-13-382130-000 AUDIT FEES-ENTERPRISE FUNDS	278,108.00	157,948.00	157,952.00	157,948.00	157,948.00
001-13-382160-000 LEGAL FEES-ENTERPRISE FUND.	450,552.00	226,129.00	226,128.00	226,129.00	226,129.00
001-13-382170-000 INFO PROCESS SVCS-ENTER FU	1,618,000.00	2,161,801.00	2,146,516.00	2,146,516.00	2,161,801.00
001-13-382190-000 BILLING SERVICES-ENTER. FUND	595,200.00	559,379.00	559,380.00	559,379.00	559,379.00
001-13-382195-000 STREET REPAIR SVC-ENTER FUJ	1,499,864.00	1,827,788.00	1,827,792.00	1,827,788.00	1,827,788.00
001-13-382196-000 OTHER ADMIN SVCS-ENTER. FUJ	-1,593,439.00	0.00	0.00	0.00	0.00
Total	5,309,096.00	7,662,709.00	7,692,399.00	7,692,386.00	7,662,709.00
001-13-383000 INSTALL PURCHASES PROCEEDS/CAPITAL LEASE	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00
001-13-384000 DEBT PROCEEDS	0.00	0.00	0.00	0.00	0.00

FY 18 YEE
City of North Miami
Scenario: FY18-19 BUDGET

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	19 FY18-19 BUDGET
Total DEBT PROCEEDS	0.00	0.00	0.00	0.00	0.00
001-13-388000 *** Title Not Found ***					
Total *** Title Not Found ***	0.00	0.00	0.00	0.00	0.00
001-13-389000 NON-OPERATING SOURCES					
001-13-389900-000 PRIOR YEAR SURPLUS/DEFICIT	0.00	10,675,749.00	66,766.00	7,217,567.00	5,564,983.00
Total NON-OPERATING SOURCES	0.00	10,675,749.00	66,766.00	7,217,567.00	5,564,983.00
001-13-399000 *** Title Not Found ***					
Total *** Title Not Found ***	0.00	0.00	0.00	0.00	0.00
Total NON-DEPARTMENTAL	43,732,859.00	62,462,955.00	44,035,067.00	58,001,350.00	53,763,103.00
001-15 BUILDING DEPARTMENT					
001-15-322000 BUILDING PERMITS					
001-15-322100-000 BUILDING PERMITS	1,439,517.00	1,566,991.00	1,375,405.00	1,551,174.00	1,613,081.00
001-15-322110-000 STREET/GRADE PERMITS	11,827.00	12,000.00	9,724.00	10,696.00	11,182.00
001-15-322120-000 PLUMBING PERMITS	271,549.00	357,500.00	283,552.00	370,733.00	361,795.00
001-15-322130-000 ELECTRICAL PERMITS	185,859.00	401,148.00	410,292.00	405,875.00	442,975.00
001-15-322135-000 MECHANICAL PERMITS	158,568.00	327,000.00	292,914.00	305,184.00	359,040.00
001-15-322140-000 B & Z MISC. REVENUE	577,233.00	200,000.00	99,737.00	205,559.00	281,000.00
001-15-322145-000 REINSPECTION FEES	5,620.00	10,000.00	9,294.00	12,378.00	10,477.00
001-15-322149-000 TRAINING AND TECHNOLOGY FE	77,447.00	70,000.00	97,630.00	85,000.00	82,000.00
001-15-322150-000 CERTIFICATES OF RE-OCCUPAN	197,480.00	200,000.00	125,390.00	149,840.00	150,000.00
001-15-322151-000 40 YEAR RECERTIFICATION	36,225.00	26,000.00	36,581.00	46,000.00	38,000.00
001-15-322160-000 STRUCTURAL PLANS REVIEW	80,189.00	120,000.00	40,963.00	105,000.00	125,000.00
Total BUILDING PERMITS	3,041,514.00	3,290,639.00	2,781,482.00	3,247,439.00	3,474,550.00
001-15-329000 OTHER LICENSES, FEES AND PERMITS					

FY 18 YEE
City of North Miami
Scenario: FY18-19 BUDGET

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	19 FY18-19 BUDGET
Total OTHER LICENSES, FEES AND PERMITS	0.00	0.00	0.00	0.00	0.00
001-15-341000 CHARGES FOR SERVICES					
001-15-341115-000 ZONING COMPLIANCE REVIEW FEE	253,047.00	125,000.00	183,829.00	195,862.00	150,000.00
001-15-341120-000 MINIMUM HOUSING REVIEW FEE	16,814.00	12,000.00	15,890.00	15,786.00	16,814.00
Total CHARGES FOR SERVICES	269,861.00	137,000.00	199,219.00	211,648.00	166,814.00
001-15-351000 JUDGEMENTS AND FINES					
001-15-351115-000 FINES - SPECIAL MAGISTRATE	278,771.00	250,000.00	193,675.00	275,000.00	240,419.00
001-15-351120-000 PERMIT PENALTIES	113,515.00	100,000.00	103,473.00	92,000.00	120,000.00
001-15-351125-000 LATE PERMIT FINES	51,255.00	45,000.00	38,846.00	55,000.00	40,000.00
Total JUDGEMENTS AND FINES	443,541.00	395,000.00	335,994.00	422,000.00	400,419.00
001-15-354000 VIOLATIONS OF LOCAL ORDINANCES					
001-15-354130-000 CODE VIOLATIONS - CITATIONS	2,700.00	2,500.00	4,700.00	3,900.00	3,500.00
Total VIOLATIONS OF LOCAL ORDINANCES	2,700.00	2,500.00	4,700.00	3,900.00	3,500.00
001-15-359000 OTHER FINES AND/OR FORFEITS					
Total OTHER FINES AND/OR FORFEITS	0.00	0.00	0.00	0.00	0.00
Total BUILDING DEPARTMENT	3,757,616.00	3,825,139.00	3,321,395.00	3,884,987.00	4,045,283.00
001-16 CODE ENFORCEMENT					
001-16-322000 BUILDING PERMITS					
Total BUILDING PERMITS	0.00	0.00	0.00	0.00	0.00
001-16-343000 PHYSICAL ENVIRONMENT					
001-16-343910-000 LOT CLEARING & MOWING	0.00	1.00	0.00	0.00	0.00
Total PHYSICAL ENVIRONMENT	0.00	1.00	0.00	0.00	0.00
001-16-351000 JUDGEMENTS AND FINES					

FY 18 YEE
City of North Miami
Scenario: FY18-19 BUDGET

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	19 FY18-19 BUDGET
001-16-351110-000 FINES-CODE ENFORCEMENT BOI	32,722.00	32,000.00	15,301.00	25,000.00	25,000.00
001-16-351115-000 FINES - SPECIAL MAGISTRATE	221,965.00	93,613.00	213,550.00	215,000.00	140,000.00
Total JUDGEMENTS AND FINES	254,687.00	125,613.00	228,851.00	240,000.00	165,000.00
001-16-354000 VIOLATIONS OF LOCAL ORDINANCES					
001-16-354130-000 CODE VIOLATIONS - CITATIONS	58,485.00	65,000.00	36,108.00	40,000.00	55,000.00
Total VIOLATIONS OF LOCAL ORDINANCES	58,485.00	65,000.00	36,108.00	40,000.00	55,000.00
001-16-361000 INTEREST AND OTHER EARNINGS					
Total INTEREST AND OTHER EARNINGS	0.00	0.00	0.00	0.00	0.00
Total CODE ENFORCEMENT	313,172.00	190,614.00	264,959.00	280,000.00	220,000.00
001-17 LIBRARY					
001-17-334000 STATE GRANTS					
Total STATE GRANTS	0.00	0.00	0.00	0.00	0.00
001-17-339000 *** Title Not Found ***					
Total *** Title Not Found ***	0.00	0.00	0.00	0.00	0.00
001-17-347000 CULTURE/RECREATION					
Total CULTURE/RECREATION	0.00	0.00	0.00	0.00	0.00
001-17-352000 LIBRARY FINES					
001-17-352100-000 LIBRARY MEMBER FINES	3,540.00	2,000.00	2,714.00	2,714.00	2,250.00
Total LIBRARY FINES	3,540.00	2,000.00	2,714.00	2,714.00	2,250.00
001-17-362000 RENTS AND ROYALTIES					
001-17-362115-000 RENTAL REVENUE-LIBRARY FAC.	188.00	1,000.00	700.00	1,000.00	1,000.00
001-17-362116-000 SPACE RENTAL REVENUE	2,465.00	0.00	2,340.00	2,340.00	7,000.00

Account Number	2017 Actuals	FY18 Amended	FY18 YTD Expenses	2019 FY 17-18 YEE	19 FY18-19 BUDGET
Total RENTS AND ROYALTIES	2,651.00	1,000.00	3,040.00	3,340.00	8,000.00
001-17-366000 CONTRIBUTION/DONATION FR PRIVATE SOURCES					
Total CONTRIBUTION/DONATION FR PRIVATE	0.00	0.00	0.00	0.00	0.00
001-17-369000 MISCELLANEOUS REVENUES	6,281.00	5,000.00	7,340.00	7,340.00	6,000.00
001-17-369907-000 LIBRARY MISC. REVENUE					
Total MISCELLANEOUS REVENUES	6,281.00	5,000.00	7,340.00	7,340.00	6,000.00
Total LIBRARY	12,472.00	8,000.00	13,094.00	13,394.00	16,250.00
001-19 TRANSFERS					
001-19-383000 INSTALL PURCHASES PROCEEDS/CAPITAL LEASE					
Total INSTALL PURCHASES PROCEEDS/CAPIT.	0.00	0.00	0.00	0.00	0.00
Total TRANSFERS	0.00	0.00	0.00	0.00	0.00
Total GENERAL	55,591,473.00	74,078,778.00	53,334,561.00	69,351,184.00	63,846,396.00
Grand Total	55,591,473.00	74,078,778.00	53,334,561.00	69,351,184.00	63,846,396.00

Base rent comparison between City of North Miami Finance schedule and Biscayne landing office schedule

Note: amounts received are based on supporting documents for deposits made to the City's bank account and amounts paid are based on schedule received from Andrew B. Hellinger representing the Receiver for the Roal Oaks Condominium

Year	A Yearly base rent Charged by City	B Amount Paid by Biscayne landing - per their office schedule	C Amount Received by City of North Miami per gl & support receipt ledger docs	D=B-C Difference between amount paid by Biscayne Landing and amount received by the City	E=A-C @ Understanding that based on amount received by City
2009	\$ 559,500	\$ 552,000	\$ 546,000	\$ 6,000	\$ 13,500
2010	559,500	560,550	534,000	26,550	25,500
2011	559,500	564,066	552,000	12,066	7,500
2012	559,500	552,000	555,000	(3,000)	4,500
2013	559,500	555,000	597,394.79	(42,394.79)	(37,894.79)
2014	559,500	564,084	531,000	33,084	28,500
2015	559,500	557,575	550,500	7,075	9,000
2016	559,500	546,096	534,000	12,096	25,500
2017	595,500	430,602	418,500	12,102	177,000
2018	559,500				559,500
YEAR-TO-DATE TOTALS	\$ 5,631,000	\$ 4,881,973	\$ 4,818,395	\$ 63,578	\$ 812,605

Prepared by : Abel Jean Baptiste
 Reviewed by : M. steele Miller
 Date : 07/30/2018

GENERAL FUND RECONCILIATION DRAFT
 Aug 9, 2018

	GENERAL FUND	Notes
FY2017-18 SUMMARY		
Revenue		
Prior Year Surplus from FY17 CAFR	7,217,567	Finance provides this info based on CAFR.
FY18 Projected Operating Revenue (Year End Estimate)	62,133,617	\$5m from SoleMia budgeted, YEE Includes budgeted \$2M Costco but does not include \$3M Solemia Buyout
Total FY18 Revenues	69,351,184	
Expenditure		
Total FY18 Expenditures (Year End Estimate)	\$63,786,200	Ommits \$6.2M in Irma expenses in non-dept, reclassified to special revenue fund
FY18 Surplus/(Deficit)	5,564,984	This line goes in the Prior Year SurplusRev Account 001-18-389900-000
FY2018-19 SUMMARY		
Revenue		
Prior Year Surplus/(Deficit)	5,564,984	
FY19 Projected Operating Revenue	58,281,411	
Total FY19 Revenues Available	63,846,395	
Expenditure		
FY19 Operating Baseline Expenditures	\$64,902,800	Includes meritcolas, amended increases from current year, and contractual obligations
Reserve	10,000,000	Budgeted as expense and Revenue. Includes \$5M by Reso, \$4.4 from 2016 Solemia, \$300K for Cagnt (PAL), and \$300K Contingency
Baseline Budget	74,902,800	
Baseline FY19 Surplus/(Deficit)	(11,056,405)	
FY19 Supplementals and Capital Expenditure Requests	10,636,305	Additional Supplemental/Capital Requests from Departments as well as action items from first round Dept Heads and CM meetings
Total FY19 Expenditures	85,539,105	
FY19 Surplus/(Deficit) with Supplemental/Capital	(21,692,710)	The Budget will be balanced when proposed. This is a draft of the work to be done.

GENERAL FUND RECONCILIATION DRAFT
Aug 9, 2018

	GENERAL FUND	Notes
FY2017-18 SUMMARY		
Revenue		
Prior Year Surplus from FY17 CAFR	7,217,567	Finance provides this info based on CAFR.
FY18 Projected Operating Revenue (Year End Estimate)	62,133,617	\$5m from Sole/Mar budgeted, YEE includes budgeted \$2M Costco but does not include \$3M Solemia Buyout
Total FY18 Revenues	69,351,184	
Expenditure		
Total FY18 Expenditures (Year End Estimate)	\$63,786,200	Omits \$6.2M in Irma expenses in non-dept, reclassified to special revenue fund
FY18 Surplus/(Deficit)	5,564,984	This line goes in the Prior Year Surplus/Rev Account 001-13-368900-000
FY2018-19 SUMMARY		
Revenue		
Prior Year Surplus/(Deficit)	5,564,984	
FY19 Projected Operating Revenue	58,281,411	
Total FY19 Revenues Available	63,846,395	
Expenditure		
FY19 Operating Baseline Expenditures	\$64,902,800	Includes merit/colas, amended increases from current year, and contractual obligations
Reserve	10,000,000	Budgeted as expense and Revenue. Includes \$5M by Reso, \$4.4 from 2018 Solemia, \$300k for Cagni (PAL), and \$300k Contingency
Baseline Budget	74,902,800	
Baseline FY19 Surplus/(Deficit)	(11,056,405)	
FY19 Supplementals and Capital Expenditure Requests	10,636,305	Additional Supplemental/Capital Requests from Departments as well as action items from first round Dept-Heads and CM meetings
Total FY19 Expenditures	85,539,105	
FY19 Surplus/(Deficit) with Supplemental/Capital	(21,692,710)	The Budget will be balanced when proposed. This is a draft of the work to be done.

General Fund Expenditure Projection
Prepared by Budget Department 8-9-18

General Fund	FY16 Actual	FY17 Actual	FY18 Budget Adopted	FY18 Budget Amended	FY18 YTD 8/01/18	FY18 YEE	FY19 Budget Preliminary	FY18 Adopted Budget to FY19 Prelim Budget	Variance %
Building	\$1,307,642	\$1,267,274	\$1,948,515	\$1,948,515	\$1,273,785	\$1,476,073	\$1,703,673	(\$244,842)	(0.13)
City Attorney	\$845,053	\$1,260,858	\$1,316,234	\$1,356,360	\$1,153,719	\$1,343,289	\$1,288,671	(\$27,563)	(0.02)
City Clerk	\$591,528	\$801,035	\$648,372	\$590,946	\$523,617	\$584,020	\$533,494	(\$114,878)	(0.19)
City Manager	\$1,690,438	\$1,799,495	\$2,413,210	\$2,624,695	\$2,289,380	\$2,559,956	\$3,060,248	\$647,038	0.25
Code Compliance	\$1,187,203	\$1,542,853	\$1,619,035	\$1,709,035	\$1,367,149	\$1,616,634	\$5,432,313	\$3,813,278	2.23
CP&D	\$1,599,062	\$1,420,131	\$1,444,021	\$3,563,934	\$1,974,072	\$3,578,231	\$1,650,766	\$206,745	0.06
Finance	\$2,743,586	\$2,991,225	\$3,416,092	\$3,461,018	\$2,922,719	\$3,433,905	\$3,717,044	\$300,952	0.09
Information Technology	\$1,805,865	\$2,282,852	\$2,007,939	\$1,968,954	\$1,673,877	\$1,892,218	\$2,187,757	\$179,818	0.09
Library	\$956,891	\$1,040,356	\$1,123,790	\$1,132,790	\$906,025	\$1,067,585	\$1,176,239	\$52,449	0.05
Mayor/Council	\$774,995	\$1,177,122	\$1,140,546	\$1,185,897	\$1,278,429	\$1,194,186	\$1,168,315	\$27,769	0.02
MOCA	\$1,572,697	\$1,468,336	\$1,436,148	\$1,439,648	\$1,433,786	\$1,682,150	\$1,425,421	(\$10,727)	(0.01)
Non-Departmental	\$3,026,417	\$1,199,499	\$10,920,909	\$11,212,585	\$6,044,264	\$1,606,850	\$10,923,973	\$3,064	0.00
Office of Management & Budget	\$315,333	\$329,541	\$367,284	\$367,284	\$219,289	\$330,809	\$351,456	(\$15,828)	(0.04)
Parks & Recreation Department	\$750,403	\$8,200,757	\$7,549,590	\$7,669,535	\$7,000,063	\$8,025,970	\$7,191,769	(\$357,821)	(0.05)
Personnel	\$707,438	\$753,817	\$798,839	\$798,839	\$777,328	\$876,291	\$864,717	\$65,878	0.08
Police	\$24,417,965	\$26,715,747	\$27,204,349	\$27,239,858	\$22,561,904	\$26,588,651	\$28,929,192	\$1,724,843	0.06
Public Works	\$4,668,748	\$5,162,806	\$4,804,879	\$5,237,452	\$4,685,715	\$5,419,755	\$2,693,284	(\$2,111,595)	(0.40)
Purchasing	\$398,305	\$377,993	\$506,521	\$506,521	\$454,642	\$509,627	\$604,468	\$97,947	0.19
TOTAL - GENERAL FUND	\$56,359,569	\$59,791,694	\$70,666,273	\$74,013,866	\$58,599,763	\$63,786,200	\$74,902,800	\$4,236,527	0.06

Submitted/Reduction Request

Summary to Balance	
Starting Surplus (Deficit)	(21,692,710)
(A) Cut Supplementals and Capital Requested for FY19 (Not loaded in ERP)	10,636,305
(B) Cut Merit Colas for GF Staff (not PD Union) Included in FY19 Baseline Budget	600,000
(C) Add the \$3M "SoleMia Buy out" Revenue budgeted in FY18	-
(D) FY19 Expenditure Cuts (See Below)	7,614,506
(E) FY19 Revenue Opportunities (See Below)	2,850,000
Resulting Surplus(Deficit)	
	8,101

(D) FY19 Expenditure Cuts	
Cut TECs by 75% (\$4M currently)	3,000,000
Police - Cut operations and address overtime	950,000
Cut unbudgeted FTEs hired during FY18	947,522
Hiring Freeze 2 Quarters	1,091,984
Furlough 6 Days	300,000
MOCA back to 1 M.	400,000
Mayor Council Capital/Trees removed	350,000
Pal and Grants to Others cut from 500k to 300k	200,000
Only Mission Critical Travel cut by 75%	150,000
non-dept fed lobbyist removed	50,000
Cut Contingency from \$300k to \$150k	150,000
Sponsorship Consultant	25,000
	7,614,506

(E) FY19 Revenue Opportunities	
Employee Contribution to Health and Dental	160,000
Outstanding Payments from WastePro	240,000
Risk Refund	250,000
Fleet Refund	250,000
185 Pension Police Contribution	650,000
Outstanding Payments from the Oaks (NOW BUDGETED AS OF 8-9-18)	-
Sanitation Fee Increase to \$420 Per Resident	1,300,000
	2,850,000

(F) Alternative Solutions for Consideration/Research (Not in Proposal Calculation)	
Sell the Water Plant	
Outsource Fleet Operations and Sell the Assets	
Outsource Code Compliance	
Interlocal Agreement with the County for Library Services	
401k to replace FRS Pension	
Financial Impact Analysis of Not Approving Development	
Financial Impact Analysis of Possible Annexations	
Vehicle Take Home Policy	
Pooled Health Care with Conglomerate	
Cut Newer Divisions (Emergency Mgmt, Social Services, Contract Compliance 1,019,745)	
Relaunch Red Light Camera Program	1,000,000
	1,000,000

GENERAL FUND RECONCILIATION DRAFT
July 14, 2018

FY2017-18 SUMMARY

Revenue	7,217,567	GENERAL FUND	Notes
Prior Year Surplus from FY17 CAFR	61,067,887		Finance provides this info based on CAFR.
FY18 Projected Operating Revenue (Year End Estimate)	68,285,454		\$5m from Solelwa budgeted, YEE Includes budgeted \$2M Costco but does not include \$3M Solelwa Buyout
Total FY18 Revenues	63,497,081		

<u>Expenditure</u>			
Total FY18 Expenditures (Year End Estimate)	4,788,373		Omnibus \$6.2M in Irma expenses in non-dept, reassessed to special revenue fund

FY18 Surplus/(Deficit) **4,788,373** This line goes in the Prior Year Surplus/Rev Account 001-13-389900-000

FY2018-19 SUMMARY

Revenue	4,788,373
Prior Year Surplus/(Deficit)	57,241,641
FY19 Projected Operating Revenue	62,030,014
Total FY19 Revenues Available	76,985,692

<u>Expenditure</u>			
FY19 Operating Baseline Expenditures	10,000,000		Includes ment/coolas, amended Increases from current year, and contractual obligations
Reserve	76,985,692		Budgeted as expense and Revenue. Includes \$5M by Reso, \$4.4 from 2016 Solelwa, \$300k for Cagni (PAL), and \$300k Contingency

Baseline Budget

Baseline FY19 Surplus/(Deficit) (14,955,678)

FY19 Supplementals and Capital Expenditure Requests	10,636,305		Additional Supplemental/Capital Requests from Departments as well as action items from first round Dept Heads and CM meetings
Total FY19 Expenditures	87,621,997		

FY19 Surplus/(Deficit) with Supplemental/Capital **(25,591,983)** The Budget will be balanced when proposed. This is a draft of the work to be done.

Colebrook-Williams, Natasha

From: Henley, Terry <thenley@northmiamifl.gov>
Sent: Tuesday, May 15, 2018 1:07 PM
To: Bobb, PaulMarie E.
Cc: Sorey Jr, Arthur; Colebrook-Williams, Natasha; Spring, Larry; Augustin, Miguel
Subject: Second Quarter Report
Attachments: FY18 Second Quarter Report.pdf; FY18 2nd Quarter Budget Report.pdf

Please see attached Council Report and presentation.

Terry Henley
Assistant Budget Director
Office of Management and Budget (OMB)
City of North Miami
305.895.9894



FY 2018 Second Quarter Budget Report

- ALL FUNDS OVERVIEW
- GENERAL FUND
- ENTERPRISE
- SPECIAL REVENUE
- TRANSPORTATION
- INTERNAL SERVICE
- DEBT SERVICE

FY 2018 Second Quarter All Funds

2nd Quarter Year-to-date Revenues and Expenditures

Fund Type	Amended			To-date Revenues		To-date Expenditures	
	Budget	Actual	%	Actual	%	Actual	%
General	\$ 74,078,778	\$ 34,557,380	47%	\$ 38,610,917	52%		
Enterprise	78,102,829	12,865,307	16%	20,719,840	27%		
Special Revenue	24,031,485	5,455,705	23%	4,707,284	20%		
Transportation	6,126,939	911,133	15%	3,427,582	56%		
Internal Service	11,537,666	2,069,906	18%	4,477,821	39%		
Debt Service	1,771,406	891,971	50%	253,841	14%		
Total	\$ 195,649,103	\$ 56,751,401	29%	\$ 72,197,285	37%		

FY 2018 Second Quarter General Fund Expenditures by Department

DEPARTMENT	Amended Budget	Year-to-date Expenditures	FY18 % Used	FY17 % Used
Budget Office	367,284	162,251	44%	52%
Building Department	1,948,515	824,423	42%	32%
City Attorney	1,356,360	723,018	53%	52%
City Clerk	648,372	331,782	51%	44%
City Manager	2,574,695	1,467,567	57%	50%
Code Compliance	1,619,035	794,875	49%	55%
Community Planning & Development	3,624,701	1,096,967	30%	64%
Finance	3,403,592	1,847,668	54%	52%
Information Technology	1,968,954	1,241,442	63%	73%
Library	1,132,790	591,983	52%	55%
Mayor/Council	1,185,897	768,022	65%	73%
Museum of Contemporary Art	1,439,648	1,024,255	71%	58%
Non-Departmental	11,390,915	3,348,769	29%	2%
Parks & Recreation Department	7,638,180	4,637,914	61%	60%
Personnel	798,839	482,377	60%	59%
Police	27,233,882	15,070,203	55%	64%
Public Works	5,240,597	3,914,356	75%	56%
Purchasing	506,521	283,046	56%	47%
TOTAL - GENERAL FUND	74,078,778	38,610,917	52%	49%

FY 2018 Second Quarter General Fund Revenues

REVENUES	BUDGET	ACTUAL	ACTUAL AS % OF BUDGET FY 2018	ACTUAL AS % OF BUDGET FY 2017	ACTUAL AS % OF BUDGET FY 2016
Property Taxes	\$ 20,233,882	\$ 18,111,892	90%	89%	88%
Other Taxes	9,910,938	3,343,318	34%	32%	13%
Licenses and Permits	4,029,604	1,412,241	35%	53%	20%
Intergovernmental Revenue	7,549,406	3,761,830	50%	51%	25%
Charges for Services	5,498,383	1,855,678	34%	43%	28%
Fines & Forfeits	786,836	478,081	61%	74%	41%
Miscellaneous Revenues	9,572,444	3,119,108	33%	62%	360%
Non-Revenues	16,497,285	2,475,232	15%	7%	9%
Total Current Revenues	\$ 74,078,778	\$ 34,557,380	47%	47%	46%

FY 2018 Second Quarter Enterprise Funds

2nd Quarter Year-to-date Revenues and Expenditures

	Amended		To-date Revenues		To-date Expenditures	
	Budget	Actual	Actual	%	Actual	%
Enterprise						
Water & Sewer	\$ 72,720,278	\$ 11,545,624	\$ 11,545,624	16%	\$ 19,352,999	27%
Water Fire Flow Demand	921,010	4,363	4,363	0%	26,892	3%
Stormwater	4,461,541	1,315,320	1,315,320	29%	1,339,950	30%
Total	\$ 78,102,829	\$ 12,865,307	\$ 12,865,307	16%	\$ 20,719,840	27%

FY 2018 Second Quarter Special Revenue Funds

2nd Quarter Year-to-date Revenues and Expenditures

Special Revenue	Amended		To-date Revenues		To-date Expenditures	
	Budget	Actual	Actual	%	Actual	%
CDBG - Housing Grant	\$ 936,354	\$ 285,662	\$ 285,662	31%	\$ 260,880	28%
CRA	9,112,659	4,911,348	4,911,348	54%	3,502,162	38%
Federal Forfeiture	285,536	25,239	25,239	9%	89,832	31%
HIPP - Housing Grant	404,921	50,556	50,556	12%	55,512	14%
Impact Fees	-	72,448	72,448	-	-	-
Landfill Closure Fund	12,177,578	13,634	13,634	0%	367,470	3%
Law Enforcement Trust	224,522	23,702	23,702	11%	50,576	23%
Library Special Revenue	28,000	-	-	0%	-	0%
Misc. Grants	356,128	70,413	70,413	20%	339,717	95%
NSP - Housing Grant	31,280	-	-	0%	10,381	33%
Police Training	8,880	2,703	2,703	30%	4,713	53%
SHIP - Housing Grant	465,626	-	-	0%	26,041	6%
Total	\$ 24,031,484	\$ 5,455,705	\$ 5,455,705	23%	\$ 4,707,284	20%

FY 2018 Second Quarter Transportation Funds

2nd Quarter Year-to-date Revenues and Expenditures

	Amended		To-date Revenues		To-date Expenditures	
	Budget	Actual	Actual	%	Actual	%
Transportation						
1/2 Cent Surtax	\$ 5,448,463	\$ 806,959	\$ 806,959	15%	\$ 3,128,188	57%
Gas Tax	678,476	104,174	104,174	15%	299,394	44%
Total	\$ 6,126,939	\$ 911,133	\$ 911,133	15%	\$ 3,427,582	56%

FY 2018 Second Quarter Internal Service Funds

2nd Quarter Year-to-date Revenues and Expenditures

	Amended		To-date Revenues		To-date Expenditures	
	Budget	Actual	Actual	%	Actual	%
Internal Service						
Fleet Management	\$ 6,622,384	\$ 1,367,687	\$ 1,367,687	21%	\$ 3,601,176	54%
Risk Management	4,915,282	702,218	702,218	14%	876,645	18%
Total	\$ 11,537,666	\$ 2,069,906	\$ 2,069,906	18%	\$ 4,477,821	39%

FY 2018 Second Quarter Debt Service Fund

2nd Quarter Year-to-date Revenues and Expenditures

Debt	Amended		To-date Revenues		To-date Expenditures	
	Budget	Actual	Actual	%	Actual	%
Pension Loan Repayment	\$ 1,771,406	\$ 891,971	\$ 891,971	50%	\$ 253,841	14%
Total	\$ 1,771,406	\$ 891,971	\$ 891,971	50%	\$ 253,841	14%

Colebrook-Williams, Natasha

From: Henley, Terry <thenley@northmiamifl.gov>
Sent: Wednesday, August 01, 2018 2:35 PM
To: Spring, Larry; Bobb, PaulMarie E.
Cc: Augustin, Miguel; Sorey Jr, Arthur; Colebrook-Williams, Natasha
Subject: 3rd Qtr Report
Attachments: 3rd Quarter 2018 Budget Report.pdf

I have 45 days after the quarter ends to submit the attached report electronically to the CM/Council under the new Admin Reg. Please see attached. Thanks.

Terry Henley
Assistant Budget Director
Office of Management and Budget (OMB)
City of North Miami
305.895.9894





MEMORANDUM

To: Larry M. Spring, Jr., CPA - City Manager
From: Terry Henley, Assistant Budget Director
Date: August 1, 2018
RE: Fiscal Year 2017-2018 Third Quarter Report

The purpose of the following report is to provide the Mayor and City Council the status of the Fiscal Year 2018 Budget. This report covers the period of October 2017 through June 2018.

The City Council adopted a balanced budget for fiscal year 2017-2018 totaling \$166,561,156. The financial transactions of the City are budgeted and accounted for within six types of funds. Each fund type has a different source of revenue and/or certain restrictions on the use of the revenues.

The table below lists the current budget by fund type.

Fund Type	FY18 Adopted	FY18 Adjusted	Difference
General	\$ 70,666,273	\$ 74,078,778	\$ 3,412,505
Enterprise	56,365,435	78,102,829	21,737,394
Special Revenue	22,507,169	24,435,345	1,928,176
Transportation	4,396,559	6,126,939	1,730,380
Internal Service	10,854,314	11,537,666	683,352
Debt Service	1,771,406	1,771,406	-
Total	\$ 166,561,156	\$ 196,052,963	\$ 29,491,807

Budget amendments are adjustments to budgeted revenues and expenditures. The first quarter included \$22.5M in budget amendments for re-appropriations and \$4.2M for purchase order roll overs or encumbrances from prior year commitments (projects/grants). The second quarter included budget amendments in the amount of \$2.3M for housing beautification initiatives from federal housing grants and the NMCRA. The third quarter included one amendment in the approximate amount of \$400K for the South Florida Workforce Investment Board Grant for Right-of-Ways. As a result, the total amended amount since adoption is \$29.5M.

The table below provides a summary of revenues and expenditures for all funds.

Fund Type	3rd Quarter Year-to-date Revenues and Expenditures					
	Amended Budget	To-date Revenues			To-date Expenditures	
		Actual	%	Actual	%	Actual
General	\$ 74,078,778	\$ 48,086,072	65%	\$ 53,625,919	72%	
Enterprise	78,102,829	21,894,072	28%	28,745,484	37%	
Special Revenue	24,435,345	6,032,173	25%	7,013,626	29%	
Transportation	6,126,939	1,690,629	28%	3,841,027	63%	
Internal Service	11,537,666	3,059,275	27%	6,126,936	53%	
Debt Service	1,771,406	1,337,957	76%	253,841	14%	
Total	\$ 196,052,963	\$ 82,100,178	42%	\$ 99,606,833	51%	

GENERAL FUND

The General Fund provides basic City services and operations such as police services, parks and recreation services, general government, general planning, zoning, code enforcement, and general maintenance. The primary revenue sources for the general fund are property taxes, franchise fees, licenses, permits, state-shared revenues, and charges for services.

Prior Years' Comparison

The table below provides an analysis of the year-to-date General Fund revenues and expenditures as a proportion of the budget with a comparison to the performance over the last three fiscal years.

3rd Quarter Year-to-date Comparison - General Fund					
Fiscal Year	Annual Budget	To-date Revenues		To-date Expenditures	
		Actual	%	Actual	%
2018	\$ 74,078,778	\$ 48,086,072	65%	\$ 53,625,919	72%
2017	69,231,731	44,587,430	64%	45,228,998	65%
2016	60,303,713	45,797,296	76%	43,554,169	72%
Average			68%		70%

General fund expenditures are at 72%, which as a percentage of budget, is slightly higher than last years' average of 65%. Revenue actuals through the third quarter are at 65% which is more than last year's average of 64%.

Revenue

The table below provides a summary schedule of the revenue sources in the general fund.

REVENUES	BUDGET	ACTUAL	ACTUAL AS %	ACTUAL AS %
			OF BUDGET FY 2018	OF BUDGET FY 2017
Property Taxes	\$ 20,233,882	\$ 20,134,877	99.5%	102%
Other Taxes	9,910,938	5,453,313	55%	57%
Licenses and Permits	4,029,604	3,207,590	80%	77%
Intergovernmental Revenue	7,549,406	5,716,805	76%	77%
Charges for Services	5,498,383	3,169,997	58%	89%
Fines & Forfeits	786,836	715,493	91%	110%
Miscellaneous Revenues	9,572,444	5,693,105	59%	67%
Non-Revenues	16,497,285	3,994,892	24%	16%
Total Current Revenues	\$ 74,078,778	\$ 48,086,072	65%	64%

The table below provides a detailed schedule of the revenue sources in the general fund.

Revenue Source	Amended Budget	Revenues through June 30	2018
TAXES			
Property Taxes (Ad Valorem)	20,233,882	20,134,876	100%
Other Taxes			
- General Sales and Use Tax	800,000	461,284	58%
- Franchise Fees	4,132,730	2,343,076	57%
- Utility Service Taxes	3,681,003	1,937,225	53%
- Communications Service Tax	1,297,205	711,728	55%
	\$ 30,144,820	\$ 25,588,190	85%
LICENSES AND PERMITS			
Occupational Licenses	408,000	355,156	87%
Building Permits	3,290,639	2,618,271	80%
Other Licenses, Fees, & Permits	330,965	234,163	71%
	\$ 4,029,604	\$ 3,207,590	80%
INTERGOVERNMENTAL REVENUE			
State Shared Revenues	7,479,406	5,696,308	76%
Shared Revenue from Local Units	70,000	20,497	29%
	\$ 7,549,406	\$ 5,716,804	76%
CHARGES FOR SERVICE			
Charges for Service	\$ 448,000	\$ 356,062	79%
Public Safety	1,286,946	837,342	65%
Physical Environment	2,952,437	1,457,619	49%
Culture/Recreation	811,000	518,974	64%
	\$ 5,498,383	\$ 3,169,997	58%
FINES & FORFEITS			
Judgements & Fines	\$ 613,613	\$ 572,473	93%
Library Fines	2,000	2,485	124%
Violation of Local Ordinances	122,500	67,813	55%
Other Fines/Or Forfeits	48,723	72,722	149%
	\$ 786,836	\$ 715,494	91%
MISCELLANEOUS REVENUES			
Interest and Other Earnings	\$ 594,876	\$ 581,535	98%
Rents & Royalties	3,285,805	1,041,761	32%
Contributions/Donations	253,000	56,291	22%
Disposition of Fixed Assets	4,750,399	1,750,400	37%
Miscellaneous Revenues	688,364	2,263,118	329%
	\$ 9,572,444	\$ 5,693,106	59%
NON-REVENUES			
Interfund Transfer	(1,841,173)	(3,031,173)	165%
Contribution From Enterprise	7,662,709	5,769,299	75%
Non-Operating Sources	10,675,749	1,256,766	12%
	\$ 16,497,285	\$ 3,994,892	24%
Total General Fund	\$ 74,078,778	\$ 48,086,072	65%

Property Taxes and Other Taxes

- Property Taxes are the single largest revenue source in the general fund and represent 27% of budgeted revenue. Property tax revenue is managed by the Miami-Dade County Property Appraiser with periodic distribution being made to the various taxing authorities. Per Truth in Millage (TRIM) requirements, the City budgets at 95% to allow for discounts and quarterly payments. Tax bills are sent to property owners in late October / early November, with unpaid taxes becoming delinquent on April 1 of each year. As of June 30, 2018, the City has received 99.5% of budgeted property taxes.
- Other Taxes include revenues collected from state and local agencies, and are typically received later in the year. These include general sales and use taxes or the local option gas tax; franchise fees, which include FP&L, City Gas, Natural Gas, WastePro and Bus Bench Revenue; Utility Service Taxes, which include revenue from FP&L, Natural Gas, Fuel Oil taxes and Propane taxes; and communications taxes, which includes telecommunication, videos, direct to home satellite and related services. Together, 55% of other taxes have been collected through the third quarter compared to 57% at this point last year.

Licenses and Permits

- Overall, Licenses and Permits are at 80% through the third quarter, which is more than the mark of 77% last year.
- Occupational licenses are at 87%.
- Other Licenses, Fees and Permits are at 71%; this includes the revenue collected from MediaNet and Billboards.

Intergovernmental Revenue

- Intergovernmental revenue, which is at 76% overall, is revenue received from other government agencies, comprised by almost 99% from state revenue and 1% from local agencies.
- Half Cent Sales Tax (State Shared Revenue), which is distributed from the state, is on target at 76%.
- Shared Revenue from Local Units is the occupational licenses from Dade County and Occupational Licenses from Dade County Contractors. This source, which is at 29%, is collected later in the year.

Charges for Services

- Overall, Charges for Services revenue is at 58% in FY18 when it was at 89% this time last year. The major difference is Physical Environment's sanitation fees.
- Public Safety includes burglary alarm fees, reimbursement for off-duty policing, and miscellaneous police revenues. Public safety revenue is at 65%, which is less than FY17. This decrease is due to less demand for off-duty policing. This source is a pass-through for the corresponding expenditure. Expenses for public safety will offset with revenue received from third party businesses who request off-duty policing.
- Physical Environment revenue is where sanitation and lot clearing fees are posted. This source is at 49%, which is less than the FY17 average of 103%. Sanitation revenue is \$1.3M less compared to last year at this time.
- Culture and Recreation fees are at 64%. This includes fees from the swimming pool, tennis revenues, summer camp, and stadium and facility rentals fees which are seasonal.
- Other charges for service include passport application fees, zoning compliance and minimum housing review fees, are at 79% for the quarter, which is greater than FY17 average of 63%. The revenue amount collected for charges for service is nearly the same as FY17, however, less revenue was budgeted for FY18.

Fines and Forfeits

- Overall, fines and forfeits revenue is at 91% through the third quarter of FY18. Although the overall percentage is less than last year's 110% at this time, the total collection exceeds the 75% baseline to date.
- Judgement and Fines include code liens, amnesty programs, and settlements; it is currently at 93%.
- Library Fines, Violation of Local Ordinances or code fines, and other Fines and Forfeits make up the remainder of this revenue category, which are at 83% through the third quarter.

Miscellaneous Revenue

- Miscellaneous revenue includes interest yielded, rents and royalties, donations, disposition of fixed assets and insurance refunds. Overall, \$5.6M of miscellaneous revenue has been collected in FY18, which is about \$2.6M more than it was at this time in FY17. Out of the \$5.6M collected for miscellaneous revenue, \$1.5M is financial reporting of deferred inflow of resources, which is responsible for the miscellaneous revenues percentage received being 329%. The overall variance between the collection percentages of 59% in FY18, compared to 67% in FY17, is attributed to the growth of budgeted revenue for disposition of fixed assets and rents and royalties for Costco at Biscayne Landing. Revenue is expected to increase during the fourth quarter.

Non-Revenues

- Non-revenues are primarily journal entries of interfund transfers between funds. Overall, non-revenues are at 24% compared to 16% last year. The difference is due to a city budget amendment where city revenues were increased by \$1.2M for a CRA expenditure to the city for housing rehabilitation initiatives in FY18.
- Also included are contributions from the Enterprise Funds to the City's General Fund. This represents what the Water, Sewer, and Stormwater Funds pay into the general fund for services including legal, IT, Finance, and fleet. This is at 75% which is consistent with 75% collected last year.
- Non-Operating Sources are carryover funds from reserves and unfinished projects, moved to the new fiscal year. This revenue has already been collected in prior years and, as a result, has a collection percentage of zero in the third quarter.

Expenditures

The table below provides information on expenditures through the third quarter for the General Fund by department.

DEPARTMENT	Amended Budget	Year-to-date Expenditures	FY18 % Used	FY17 % Used
Mayor/Council	1,185,897	1,143,377	96%	99%
City Manager	2,624,695	2,075,272	79%	71%
City Clerk	590,946	477,387	81%	68%
Finance	3,461,018	2,609,174	75%	75%
City Attorney	1,356,360	1,019,966	75%	74%
Personnel	798,839	706,306	88%	81%
Information Technology	1,968,954	1,540,937	78%	91%
Police	27,239,858	20,249,018	74%	81%
Community Planning & Development	3,625,701	1,964,981	54%	57%
Public Works	5,240,597	4,446,432	85%	67%
Budget Office	367,284	250,191	68%	72%
Parks & Recreation Department	7,669,534	6,220,454	81%	83%
Non-Departmental	11,212,585	6,046,267	54%	2%
Museum of Contemporary Art	1,439,648	1,326,517	92%	76%
Building Department	1,948,515	1,138,953	58%	47%
Code Compliance	1,709,035	1,203,324	70%	74%
Library	1,132,790	813,955	72%	80%
Purchasing	506,521	393,408	78%	65%
TOTAL - GENERAL FUND	74,078,778	53,625,919	72%	65%

This report reflects the first three quarters of the fiscal year, October 1, 2017 to June 30, 2018; a baseline mark for comparison is 75%. Overall expenditures through the first three quarters of the year from the general fund are at 72% this fiscal year, which is 7% or \$8M more than FY17. The increase is due to reimbursable expenses from Hurricane Irma, and increased pension costs paid at the start of the year. Of the \$53.6M expended through June

30th, the general fund had \$7.7M out of \$9M in pension costs under the closed pension plans, which is approximately \$500K more than last year. The new pension plans under FRS for regular employees and elected officials costs \$320K to-date, and is estimated to have an annual cost of approximately \$445K. Also, the new FRS pension plans are done weekly through payroll, which is not an upfront cost as is the closed plans. Lastly, encumbrances or committed funds shown as expenditures through the third quarter account for \$2.2M out of the \$53.6M expended through the third quarter. Together, pension and encumbrances account for \$10.2M or 19% of expenditures through the third quarter for FY18.

Department Expenses Variance Notes:

- Building department is at 58% of its annual budget in FY18, which is below target; it was at 47% last year at this time. The variance from this year to last fiscal year is due to the number of vacancies associated with the reorganization and move to insource the department. The building department is fully staffed now and as a result, more expenses are covering personnel. The department is under the 75% mark due to savings in outside wages.
- City Manager is at 79% which is on target.
- City Clerk is at 81% compared to last year's 68%. The variance is due to the transfer of funds to Finance to cover the Business Tax Manager position that was moved from the Clerk's office.
- City Attorney's Office is at 75% which is on target.
- Code Compliance is at 70% which is slightly below target.
- Community Planning & Development is at 54% in FY18 compared to 57% at the end of the third quarter in FY17. This difference is primarily due to amendments made to the budget for housing rehabilitation grants, TD charitable grant, and adult continuing education. The total amount amended to CP&D's budget is \$1.8M with the majority of it being the Housing rehab grants (\$1.2M) which was transferred from the CRA.
- Finance is at 75% which is on target.
- Information Technology is at 78% which is 13% less than last year at this time. This variance is due to positions moved to the City Manager's budget under the PIO division. The total expenditures for the department is on target with the 75% baseline to date.
- Office of Management & Budget is at 68% which is below the baseline average of 75%.
- Museum of Contemporary Art is at 92% through the third quarter primarily due the budget dedicated to MOCA, Inc. being at 112%.
- Mayor and Council is at 96% due to civic grants where journal entries will re-class civic expenses to the department where initiations were allocated.
- Non-departmental is at 54% in FY18 compared to 2% in FY17. This difference is due to the expenditures associated with reimbursable hurricane Irma expenses.
- Library is at 72% and is on target.
- Parks has expended \$6.2M or 81% of their \$7.6M annual budget through the third quarter. Pension (\$700K) and encumbrances (\$186K) account for \$886K of the \$6.2M to date. An increase of spending compared to last year can be attributed to special events.
- Personnel is at 88% through the third quarter compared to last year when it was 81%. The variance is primarily due to two new unbudgeted positions and a demand for additional employee training.
- Police is at 74% which is on target.
- Public Works is at 85% out of the \$5.2M budgeted. Expenditures for the solid waste contract accounts for \$1.8M of the \$4.4M used through the third quarter.
- The Purchasing department is fully staffed in FY18, whereas during this time last year there were vacancies and salary savings. Purchasing is at 78% through the third quarter.

The table below provides a summary of general fund expenditures by category.

Expenditure Category	Budgeted Expenditure	Expenditures through June 30	Percent of Budget Used
Personnel Services	40,697,086	30,658,130	75%
Operating	15,323,306	17,864,847	117%
Internal Services	2,601,249	1,879,035	72%
Capital	1,704,326	484,133	28%
Grants	2,396,437	1,615,221	67%
Reserves	11,356,074	1,124,553	10%
Total	74,078,478	53,625,919	72%

DEBT SERVICE FUNDS

The debt service fund is used to account for long-term debt obligations by general obligation and revenue bonds.

3rd Quarter Year-to-date Revenues and Expenditures					
Debt	Amended Budget	To-date Revenues		To-date Expenditures	
		Actual	%	Actual	%
Pension Loan Repayment	\$ 1,771,406	\$ 1,337,957	76%	\$ 253,841	14%
Total	\$ 1,771,406	\$ 1,337,957	76%	\$ 253,841	14%

The primary revenue sources for the debt service funds are interfund transfers from general fund revenue. The cost allocation basis for the interfund transfer amounts is prior year salaries by department/division. The interfund transfers are done quarterly from department reserve accounts to the pension debt repayment fund. The pension loan repayment fund is on target at 76% of revenue. The note requires two interest expense payments in January 2018 and July 2018 of \$507,681 as well as a principal payment of \$770,000 in July 2018. The current expenditure status shows a balance of \$253,841 or 14% through June 30, 2018.

TRANSPORTATION FUNDS

The Transportation Funds are comprised of two revenue sources: Half-Cent Transportation Surtax and Three-Cent Gas Tax. In 2002, Miami-Dade County voters approved a The Half-Cent Transportation Surtax Fund for transportation 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 Three-Cent Local Option Gas Tax established in 1994 also provides funding for transportation related capital projects.

The table below provides a summary of the revenues and expenditures for Transportation Funds.

3rd Quarter Year-to-date Revenues and Expenditures						
Transportation	Amended Budget	To-date Revenues			To-date Expenditures	
		Actual	%	Actual	%	
1/2 Cent Surtax	\$ 5,448,462	\$ 1,512,309	28%	\$ 3,489,099	64%	
Gas Tax	678,476	178,320	26%	351,928	52%	
Total	\$ 6,126,938	\$ 1,690,629	28%	\$ 3,841,027	63%	

Transportation Revenue

The table below provides a detailed review of transportation revenue.

Surtax	Amended Budget	3rd Qtr	% received
Cap Improvement Surtax Rev	2,385,518	1,488,596	62%
Bus Pass Rev	50,000	23,713	47%
Prior Year Surplus (Deficit)	3,012,944	0	0%
Totals	5,448,462	1,512,309	28%

Gas Tax	Amended Budget	3rd Qtr	% received
Cap Improvement Gas Tax rev	294,500	178,320	61%
Prior Year Surplus (Deficit)	383,976	0	0%
Total	678,476	178,320	26%

Transportation Funds	Amended Budget	3rd Qtr	% received
Total	6,126,938	1,690,629	28%

The Surtax budget of \$5.4M includes an annual revenue allocation of \$2.4M for capital improvements, where 62% has been collected to date. Bus passes have an expected revenue of \$50K and prior year surplus of a little more than \$3M. The total revenue received is 28% due to the surplus revenue category not being recorded as new revenue. Expenses for the fund is at the 64% mark.

The Gas Tax budget of \$678K includes an annual revenue allocation of \$294K, where 61% has been collected to date. Carryover revenue from prior years, which is not recorded as new revenue is budgeted at \$384K. Gas tax expenditures are below the quarter mark and should be expended as the planned capital projects in street repair are executed throughout the year.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used for specific purposes and the associated revenue is dedicated for a single purpose only. The funds in this category include Federal Housing grants (CDBG, HIPP, SHIP, and NSP), Police grants and special revenue (Federal Forfeiture, Law Enforcement Trust fund, Police Training), CRA, Library grants, Miscellaneous Grants, Impact Fees, and the Landfill Closure Fund.

In addition to the current budgeted revenues that are anticipated during the fiscal year, existing cash balances (reserves and surplus) are also budgeted before the year and/or through re-appropriation during the year in support of the expenditures that are planned during the fiscal year.

The table below provides a summary of the receipts through the end of the third quarter in the various funds.

3rd Quarter Year-to-date Revenues and Expenditures						
Special Revenue	Amended Budget	To-date Revenues			To-date Expenditures	
		Actual	%	Actual	%	
CDBG - Housing Grant	\$ 936,354	\$ 285,662	31%	\$ 342,349	37%	
CRA	9,112,659	4,912,562	54%	5,121,137	56%	
Federal Forfeiture	285,536	54,611	19%	116,843	41%	
HIPP - Housing Grant	404,921	69,212	17%	113,792	28%	
Impact Fees	-	244,984	-	-	-	
Landfill Closure Fund	12,177,578	21,771	0%	484,729	4%	
Law Enforcement Trust	224,522	23,702	11%	79,024	35%	
Misc. Grants	787,989	414,638	53%	559,727	71%	
NSP - Housing Grant	31,280	-	0%	136,019	435%	
Police Training	8,880	5,031	57%	8,389	94%	
SHIP - Housing Grant	465,626	-	0%	51,617	11%	
Total	\$ 24,435,345	\$ 6,032,173	25%	\$ 7,013,626	29%	

ENTERPRISE FUNDS

Enterprise funds are used to account for services provided to specific users or segments of the community. The funds are operated similar to a private business and its primary funding source is user fees.

The table below provides a summary of the revenue budget for these funds.

3rd Quarter Year-to-date Revenues and Expenditures						
Enterprise	Amended Budget	To-date Revenues			To-date Expenditures	
		Actual	%	Actual	%	
Water & Sewer	\$ 72,720,278	\$ 19,238,818	26%	\$ 26,929,867	37%	
Water Fire Flow Demand	921,010	694,818	75%	26,892	3%	
Stormwater	4,461,541	1,960,436	44%	1,788,725	40%	
Total	\$ 78,102,829	\$ 21,894,072	28%	\$ 28,745,484	37%	

The below chart represents a more detailed view of the enterprise revenue sources.

Enterprise Revenue

Water & Sewer	Amended Budget	3rd Qtr	% received
Interest and Other Earnings	27,000	101,225	375%
Grants from Other Local Units	0	111,078	N/A
Physical Environment	26,619,213	19,002,657	71%
Miscellaneous Revenues	1	23,858	2385800%
Non-operating Sources	46,074,064	0	0%
Totals	72,720,278	19,238,818	26%

Water & Sewer Fire Flow Demand	Amended Budget	3rd Qtr	% received
Physical Environment	899,371	694,818	77%
Prior Year Surplus/Deficit	21,639	0	0%
Total	921,010	694,818	75%

Stormwater	Amended Budget	3rd Qtr	% received
Physical Environment	2,639,082	1,960,436	74%
Prior Year Surplus/Deficit	1,822,459	0	0%
Total	4,461,541	1,960,436	44%

Enterprise Funds	Amended Budget	3rd Qtr	% received
Total	78,102,829	21,894,072	28%

Utilities - Water & Sewer and Water Fire Flow Funds

Revenues are recognized when customers are billed for Water & Sewer usage monthly or quarterly; charges for this are expected to generate about \$26.6M this year. Through the third quarter, 71% of this revenue is recognized under Water & Sewer Physical Environment. Interest and Other Earnings, grants, and miscellaneous revenue, account for approximately \$236K or 1.2% of what has been collected to date. The Non-Operating Sources, which are also called prior year surplus or carryover funds, are budgeted at approximately \$46M. These carryover funds from the financial statement ending in 2016 and re-appropriations from 2017, make up the remainder of the total funds budgeted and are at 0% for the quarter because existing revenue is not recorded as new. As a result, total Water & Sewer revenue is at 26%. Expenditures are at 37%, as projects are completed from prior year funding, the gap between budgeted revenue and expenditures to date will narrow as expenditure totals increase. The Water & Sewer Fire Flow Demand fund is a separate fund established to facilitate the expansion and upgrading of the water facilities for the fire flow system of the water service area of the city. The only allowable expenses are from corresponding revenues generated in the fund. Fire Flow Demand is at 75% for revenue and 3% of expenses.

Stormwater Fund

Revenues are recognized when customers are billed for Stormwater monthly or quarterly; charges are expected to generate about \$2.6M this year. Through the first three quarters of FY18, 74% of this revenue is recognized under Stormwater Physical Environment. The prior year Surplus of \$1.8M makes up the remainder of the budgeted revenue and this is at 0% for the quarter because existing revenue is not recorded as new. As a result, total Stormwater revenue is at 44%. Expenditures for the quarter are at 40%, compared to 59% last year at this time. This variance is due to an increased budget for fund reserves and capital improvements.

INTERNAL SERVICE FUNDS

The costs of insurance programs are budgeted and accounted for in Internal Service Funds. An Internal Service Fund is a type of Proprietary Fund used to account for a government's business-type activities. Internal Service Funds are designed to function on a cost-reimbursement basis. The Internal Service Fund receives revenue (charges for services) from the operating funds to cover the cost of premiums, administrative charges of third party administrator, and claims. For property/casualty, quarterly transfers of funds are made from the general, Water and Sewer, and Stormwater funds, and are based on prior year salaries as a percentage value of personnel in each fund. The Risk Management fund includes workers' compensation and general liability insurance. Fleet Management services are charged to departments for their use of the motor pool and are based on the acquisition and maintenance costs schedule for the vehicles assigned to the respective departments.

The table below provides a summary of the revenues and expenditures for Internal Service Funds.

3rd Quarter Year-to-date Revenues and Expenditures					
	Amended	To-date Revenues		To-date Expenditures	
		Budget	Actual	%	Actual
Internal Service					
Fleet Management	\$ 6,622,384	\$ 2,066,323	31%	\$ 4,836,776	73%
Risk Management	4,915,282	992,952	20%	1,290,160	26%
Total	\$ 11,537,666	\$ 3,059,275	27%	\$ 6,126,936	53%

All interfund contributions are executed quarterly and are at 75%. However, the total budgeted revenue mark falls below the 75% target because rolled over revenue for planned expenses, including vehicle acquisition and possible claims payments or reserves, are not recorded as new revenue when carried over to the new fiscal year. Risk Management expenditures are at 26% for the year, but will increase on the possibility of claims. Fleet expenditures are on target at 73%.

Posting # 44034 Posting date 08/17/2018 Journal GJ
 Document# 2537793 Group nullifier
 Doc source Interfd Interfund journal entries
 Reference # IRMA RECLASS Original cross-ref #
 Description RECLASS IRMA EXP FROM 001 TO 119
 Queue 04je-ray CW Journal Entries (Chief Accountant)
 Summarize EOP Reverse

Year 2018 Date 08/17/2018 Period Type: Opening Closing Regular

Account#	Description	Amount	
E 001-13-443001-519-314-000	RECLASS IRMA EXP TO FUND 119	11,659.80	C
E 119-02-405002-525-314-004	RECLASS IRMA EXP FROM FUND 001	11,659.80	D
E 001-13-443001-519-314-000	RECLASS IRMA EXP TO FUND 119	737,006.18	C
E 001-13-443001-519-314-000	RECLASS IRMA EXP TO FUND 119	240,170.43	C
E 001-13-460001-572-314-000	RECLASS IRMA EXP TO FUND 119	27,682.00	C
E 001-13-443001-519-314-000	RECLASS IRMA EXP TO FUND 119	637,183.75	C
E 119-02-405002-525-314-002	RECLASS IRMA EXP FROM FUND 001	737,006.18	D
E 119-02-405002-525-314-002	RECLASS IRMA EXP FROM FUND 001	240,170.43	D
E 119-02-405002-525-314-002	RECLASS IRMA EXP FROM FUND 001	27,682.00	D
E 119-02-405002-525-314-002	RECLASS IRMA EXP FROM FUND 001	637,183.75	D
E 001-13-460001-572-314-000	RECLASS IRMA EXP TO FUND 119	1,519.88	C
E 001-13-423001-513-314-000	RECLASS IRMA EXP TO FUND 119	5,258.00	C
E 001-13-423001-513-314-000	RECLASS IRMA EXP TO FUND 119	37,194.66	C
E 001-13-405001-512-314-000	RECLASS IRMA EXP TO FUND 119	26,687.69	C
E 001-13-405001-512-314-000	RECLASS IRMA EXP TO FUND 119	49.77	C
E 119-02-405002-525-314-005	RECLASS IRMA EXP FROM FUND 001	1,519.88	D
E 119-02-405002-525-314-005	RECLASS IRMA EXP FROM FUND 001	5,256.00	D
Debit 3,652,339.00		Credit 3,652,339.00	Difference 0.00

General Journal History

File Edit Record Navigate Reports Format Job Grid Help

Main Approval Queues Comments

Posting #: 44034 Posting date: 08/17/2018 Journal: GJ

Document #: 2537793 Group: Inmiller

Doc source: Interfd Interfund journal entries

Reference #: IRMA RECLASS Originating cross-ref #:

Description: RECLASS IRMA EXP FROM 001 TO 119

Queue: 04je-ray CW Journal Entries (Chief Accountant)

Year: 2018 Date: 08/17/2018 Period: Period Type: Opening Closing Regular

Summarize EOP Reverse

Account	Description	Amount	Account	Description	Amount
E 119-02-405002-525-314-005	RECLASS IRMA EXP FROM FUND 001	3,652,339.00	D		
E 119-02-405002-525-314-005	RECLASS IRMA EXP FROM FUND 001	37,194.66	D		
E 119-02-405002-525-314-005	RECLASS IRMA EXP FROM FUND 001	26,687.69	D		
E 119-02-405002-525-314-005	RECLASS IRMA EXP FROM FUND 001	49.77	D		
E 001-13-443001-519-314-000	RECLASS IRMA EXP TO FUND 119	1,627,895.55	C		
E 001-13-443001-519-314-000	RECLASS IRMA EXP TO FUND 119	211,277.59	C		
E 119-02-405002-525-314-003	RECLASS IRMA EXP FROM FUND 001	1,627,895.55	D		
E 119-02-405002-525-314-003	RECLASS IRMA EXP FROM FUND 001	211,277.59	D		
E 001-13-443001-519-314-000	RECLASS IRMA EXP TO FUND 119	18,116.49	C		
E 001-13-443001-519-314-000	RECLASS IRMA EXP TO FUND 119	16,870.96	C		
E 119-02-405002-525-314-001	RECLASS IRMA EXP FROM FUND 001	18,116.49	D		
E 119-02-405002-525-314-001	RECLASS IRMA EXP FROM FUND 001	16,870.96	D		
E 001-13-460001-572-314-000	RECLASS IRMA EXP TO FUND 119	45,675.00	C		
E 001-13-460001-572-314-000	RECLASS IRMA EXP TO FUND 119	3,435.75	C		
E 119-02-405002-525-314-013	RECLASS IRMA EXP FROM FUND 001	45,675.00	D		
E 119-02-405002-525-314-013	RECLASS IRMA EXP FROM FUND 001	3,435.75	D		
E 001-13-443001-519-314-000	RECLASS IRMA EXP TO FUND 119	4,657.50	C		
E 119-02-405002-525-314-010	RECLASS IRMA EXP FROM FUND 001	4,657.50	D		

Debit: 3,652,339.00 Credit: 3,652,339.00 Difference: 0.00

Enter the transaction amount

EDENSLive (server) kparish 1 of 4

Category Names	Project Number 13778
Labor	\$ 55,026.46
Equipment use	\$ 22,138.80
Material	\$ -
DAC	\$ -
Contractors:	
DRC	\$ 18,116.49
Tru North	\$ 16,870.96
TOTAL	\$ 112,162.71

Category Names	Project Number 27035
Labor	\$ -
Equipment use	\$ -
Material	\$ -
DAC	\$ -
Contractors:	
Elan Lawn and Land	\$ 45,675.00
Tru North	\$ 3,435.75
TOTAL	\$ 49,110.75

Category Names	Project Number 26017
Labor	\$ 10,418.89
Equipment use	\$ 3,856.13
Material	\$ 4,657.50
DAC	\$ 3,053.00
TOTAL	\$ 21,985.52

FEMA Project Total Submitted	GL Amt	Variance (<<- <D>)
\$ 4,463,928.21	\$ 2,010,296.64	\$ (2,453,629.57)
	<D>	<D>

\$ (55,026.46)		
\$ (22,138.80)		
\$ -		
\$ -		
\$ -		
\$ 18,116.49	119-02-405002-525-314-000	18,116.49 119-02-405002-525-314-001
\$ 16,870.96	001-13-443001-519-314-000	16,870.96 118-02-405002-525-314-001
\$ 34,987.45		
\$ (77,165.26)		

\$ -		
\$ -		
\$ -		
\$ -		
\$ -		
\$ -		
\$ 45,675.00	001-13-460001-572-314-000	45,675.00 119-02-405002-525-314-013
\$ 3,435.75	001-13-460001-572-314-000	3,435.75 119-02-405002-525-314-013
\$ 49,110.75		

\$ (10,418.89)		
\$ (3,856.13)		
\$ -		
\$ (3,053.00)		
\$ 4,657.50	001-13-443001-519-314-000	4,657.50 119-02-405002-525-314-010

per GL
Diff = projects in process

3,652,339.00	← amount to accrue for AR @ 9
5,244,134.00	
(1,591,795.00)	



MEMORANDUM

To: Terry Henley, Assistant Budget Director

From: Arthur H. Sorey, III, Deputy City Manager

A handwritten signature in black ink, appearing to read "A. Sorey".

Date: September 12, 2018

RE: Written Reprimand-Rule XIII Section B. 1.

Over the last six (6) months we have had numerous discussions about your poor performance with regards to budget preparation as it relates to accuracy and proper controls. In early August, I directed you to do an analysis of the Temporary Employment Contract (TEC) employees to determine whether there were operational and administrative necessities to continue those contracts in the coming fiscal year. This analysis would require you to meet with the directors/managers who have TEC employees in their departments.

On Tuesday, September 11, 2018, the City Manager requested from you the analysis that was assigned to you for completion. In response to you not doing an analysis, you forwarded a report generated by personnel that did not meet the expectations of the assignment. When I questioned you as to why you did not meet with the directors to perform the analysis, you then asked me "why would you wait to the last minute to ask me to do this?"

You then proceeded to send me an email of the TEC Accounts (301) reduced without any backup or analysis. Additionally, the document reflected a reduction of approximately \$350K which is not relevant because it includes errors I was able to identify in the Building Department after reviewing your work and police off-duty matched revenue. To date, you still have failed to meet with the directors/managers of the departments to perform an analysis. This is insubordination and demonstrates a disregard for your duties and responsibilities.

Your work performance continues to demonstrate an inability to adjust budgeted items downward based on the current fiscal year usage, as well as, a lack of leadership within the department. These performance issues violate Civil Service Rules XIII, Section B. 1. ...incompetent or inefficient in the performance of assigned tasks or duties and B. 8...failed to obey reasonable direction given by a supervisor or failure to obey amounting to insubordination.

Please govern yourself accordingly, as you are subject to termination.

C Larry M. Spring, Jr., City Manager
Joseph Roglieri, Jr., Personnel Director
Personnel File



Sent Via E-Mail

September 20, 2018

Mr. Terry Henley
9248 Collins Ave.
Surfside, FL 33154

Re: Termination of Employment

Dear Mr. Henley:

This letter is to advise that effective Tuesday, September 18, 2018, your services are no longer required. You have been given written reprimands on two (2) separate occasions, September 12, 2018 and July 30, 2018, when you were also sent home on Administrative Leave with pay. Over the last year both the manager and I have verbally counseled you on numerous occasions about shortcomings in your performance.

Your lack of preparation and knowledge was evident at both budget hearings this year, as you were unable to advise council members on the location of budgeted items and was unable to explain items or account numbers when questioned by the council members. We have lost confidence in your ability to perform your job functions as the Assistant Budget Director.

Therefore, you were terminated effective September 18, 2018, for the violation of Civil Service Rules XIII, Section B.1...incompetent or inefficient in the performance of assigned tasks or duties and B.8....failed to obey reasonable direction given by a supervisor or failure to obey amounting to insubordination.

You have the right to appeal this action to the Personnel Board. If you wish to appeal, you must submit a request in writing within fourteen (14) calendar days to the Personnel Department.

Sincerely,

A handwritten signature in black ink, appearing to read "A. Sorey", is written over the word "Sincerely,".

Arthur H. Sorey, III
Deputy City Manager

Cc: Larry M. Spring, Jr., City Manager
Natasha Colebrook-Williams, Chief of Staff
Joseph Róglieri, Jr., Personnel Director
Ricardo Castillo, I.T. Director



MEMORANDUM

To: Jeff P.H. Cazeau, ESQ., City Attorney

From: Joseph Roglieri, Jr., Personnel Director

Date: September 24, 2018

RE: Terry Henley – Offer of Separation Agreement Meeting and Subsequent Events

On Tuesday morning, September 18, 2018, Terry Henley was asked to come to my office to meet with Deputy City Manager Arthur H. Sorey and myself. Mr. Henley was offered a settlement agreement in lieu of termination for cause of four (4) week's pay. He was given up to five (5) days to respond in order to have time to meet with his attorney or representative.

At this meeting he demanded twenty (20) week's pay and that his pay be increased to reflect a five (5%) percent merit step, or that he was going to "bring down the administration". He also questioned the non-disclosure and asked if we would not disclose his disciplinary record. I informed him that we have public records laws that we must comply with. I further advised him that we were not going to negotiate terms of the settlement at that time. The five (5) days was time that he should use to consult with his attorney. Terry then left City Hall with his copy of the agreement.

Subsequent to this meeting the Deputy City Manager and I discussed the terms and the Deputy then discussed the Florida State Statutes limitations with the legal team. It was determined to increase the Settlement Agreement to the allowable six (6) week period. I contacted Mr. Henley via text to secure his personal e-mail address and forwarded the amended contract.

Mr. Henley then inexplicably reported to work at 3 p.m. on Thursday, September 20, 2018. He called the Deputy City Manager's landline demanding computer login access while sitting at his old desk and his former co-workers witnessed his somewhat bizarre behavior. Commander Brinson and Major Blanchard were called to escort him to Personnel and then out of City Hall.

Since he declined to accept the settlement agreement, a termination letter was emailed to him on September 20, 2018; then sent via certified mail on Friday, September 21.

Cc: Larry M. Spring, Jr., City Manager

Arthur H. Sorey, III, Deputy City Manager



Incident Report

Print Date/Time: 11/05/2018 08:03
Login ID: pfishel

North Miami Police Department
ORI Number: FL0131800

Incident: 2018-00036230

Incident Date/Time: 9/20/2018 5:00:00 PM
Location: 776 NE 125TH ST
NORTH MIAMI FL 33161
Phone Number:
Report Required: Yes
Prior Hazards: No
LE Case Number:

Incident Type: Trespass Warning
Venue: NM Default
Source: Officer Initiated
Priority: Routine
Status: Routine
Nature of Call:

Unit/Personnel

Unit	Personnel
258	430-Mori

Person(s)

No.	Role	Name	Address	Phone	Race	Sex	DOB
1	Trespasser	Henley, Terry Noah	9248 COLLINS AVE 106 SURFSIDE FL 33154		White	Male	01/17/1983

Vehicle(s)

Role	Type	Year	Make	Model	Color	License	State
------	------	------	------	-------	-------	---------	-------

Disposition(s)

Disposition	Count
Incident Report	1

Property

Date	Code	Type	Make	Model	Description	Tag No.	Item No.
09/20/2018	N/A	Motor Vehicle	Lincoln	See Description	Model: MKS		



Incident Report

Print Date/Time: 11/05/2018 08:03

North Miami Police Department

Login ID: pfishel

ORI Number: FL0131800

Seq # 1

Tag Number:

Item Number:

Property Codes:

Property Type: Motor Vehicle

Property Class:

Date Received: 09/20/2018

N/A

UCR Value:

Initial Value: \$20,000.00

Stolen Location:

Quantity:

Unit of Measure:

Measurement Source:

Description: Model: MKS

Make: Lincoln

Model: See Description

Style: Sport Utility

Style Desc:

Year: 2013

OAN:

Serial #: 2LMDJ6JK8DBL30023

Color: Black

Condition:

Reg. Type:

Reg. ORI: FL0131800

Reg. Number: 9342BQ

Reg. State: FL

Reg. Year:

Reg. Date:

Reg. Expiration:

Recovery Information

Location:

Date:

Code:

Value:

\$

RFOJ?: No

ORI:

Associated Subjects

Type	Name	Address	Phone Number	Notified How	Date
------	------	---------	--------------	--------------	------

Owner

Insurance Company:

Policy Number:

Lein Holder:

CAD Narrative

09/20/2018 17:00:37 Mori, Emmanuel Narrative: Dispatch received by unit 258

OfficerID: emori, Officer's Narrative

I was dispatched to 776 NE 125 St on 09/20/18 at 1700 in reference to a trespass warning.

Upon arrival, contact was made with Commander Brinson, who stated that he issued a trespass warning to Henley. Henley had been terminated from his position as Assistant Budget Director at North Miami City Hall on Monday (09/17/18). On today's date, Henley came to city hall and attempted to resume working as if nothing had ever happened. The situation was brought to Commander Brinson's attention. At which point, Commander Brinson proceeded to escort Henley to the personnel department. After personnel staff was finished speaking with Henley, Commander Brinson issued the trespass warning and escorted Henley to the parking lot.

BWC footage acquired (Mori).

OfficerID: mgaudio, Officer's Narrative

On Thursday September 20, 2018 I was in my office located on the fourth floor of City Hall (776 NE 125 Street) when I observed Terry Henley enter his former office. To my knowledge, Mr. Henley no longer worked for the City of North Miami and so I entered his office and asked him what he was doing here. He advised me that he "was here to work". I told him that was not possible since he was recently separated from service. (At a management meeting earlier that day, it was announced that Terry Henley no longer worked for the City.) I then received a call from the Police Department advising that Terry Henley was back in City Hall after being terminated. I advised that I was with him and I asked for an additional officer to assist me in escorting Mr. Henley out of City Hall. Mr. Henley continued to advise that he had not been terminated and that he "was here to work".

In an effort to bring this incident to a peaceful conclusion, we called the Personnel Director (Mr. Roglieri) to explain to Mr. Henley that he had indeed been terminated and was not allowed on city property. I then escorted him down stairs to the Personnel Office to pick up his personnel folder on the way out the door. While in front of the personnel office, we encountered Brenda Lee who works in the personnel department. Mr. Henley asked Brenda Lee if his personnel file had been prepared? She advised that she prepared it and that Mr. Roglieri would bring it out in a moment. Mr. Henley then told her in a loud voice, "You better not have changed it" and "You better not have messed with it". Mr. Henley continued to raise his voice at Ms. Lee until I intervened. I stated " Hey Terry, don't yell at Brenda. She is not the blame for any of this". He complied and we waited until Mr. Roglieri presented him with his personnel folder and advised him that his termination papers have been emailed to him.

I then escorted Terry Henley out of City Hall and across the street. I then issued him a trespass warning and advised him that he was not allowed to enter any city properties including the parking lots of any city buildings. I advised him that if he had any further business with the city, he was to email the personnel department. Mr. Henley then left without any further incident. As a precaution, a patrol unit was temporarily assigned to the lobby of City Hall. (Ofc. Mori) I directed Officer Mori to write an incident report documenting that I had given Terry Henley a trespass warning.

On the original report, Officer Mori stated that Terry Henley was terminated on Monday September 17, 2018. It should be noted that Mr. Henley was terminated on Tuesday September 18, 2018.

OfficerID: abrinson, Officer's Narrative

When I originally wrote the supplemental report to North Miami Case # 2018-36230, I was logged onto the computer of Sergeant M. Gaudio. The report was subsequently logged under his name. To rectify this issue, I am submitting this supplemental report to correctly identify myself as the author.



Dear Honorable Mayor and City Council Members:

As you may have heard by now, the City is dealing with an employment matter that's turned quite ugly and public due to the actions of an employee terminated last week. The former employee has known for quite some time that his job performance was poor and substandard, as is documented in emails and official reprimands he received. Instead of choosing to work with his supervisor and his staff to improve his performance, he choose to not care about the quality of his work and not care about how that lack of performance impacted not only his co-workers but the very public we serve. Additionally, his numerous errors resulted in city staff having to spend enormous amounts of additional time to correct them.

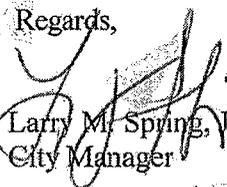
After being told he would be terminated, and offered an opportunity to resign, he hired a lawyer who went public with false information designed to discredit the City's efforts to fix his professional shortcomings. The most egregious of these was to accuse the City of not being transparent in its financial matters. These allegations are not true.

The City will continue to handle this employment matter the way it has handled all others... through due process that already exists. Beyond that, this Administration has been very transparent about its financial matters. Under my tenure as Finance Director and City Manager, the City has been subject to several audits. In all cases, there have been ZERO findings of malfeasance on my part or that of my staff. It's important to note that since I have been affiliated with the City, the audit process has only improved. We've added a permanent internal audit function, and we have ensured the annual external audit process has been completed accurately, on time, and in compliance with all federal, state and local regulations.

The audit for the upcoming year is due to begin soon. We look forward to opening the books and allowing external auditors to review, in full transparency, the efforts of our professional staff. As an additional measure, we will have our internal audit firm, review all of the budget assumptions to ensure you and the public that nothing being alleged by the former employee regarding the budget occurred.

We want to ensure and re-assure you all that we have been and continue to be good stewards of the tax-payers money.

Regards,


Larry M. Spring, Jr., CPA
City Manager

776 NE 125 Street | North Miami | Florida 33161 305.893.8511 Fax: 305.893.1867

CITY 000085

CITY OF NORTH MIAMI
ASSISTANT BUDGET DIRECTOR

GENERAL STATEMENT OF DUTIES:

Assists the Budget Director in the management and operation of the City's Budget Department. Performs related work as required.

DISTINGUISHING FEATURES OF THE CLASS:

This is a highly responsible, professional position assisting the Budget Director in the development, implementation and administration of the City's annual budget, in a manner consistent with mandated City budgetary procedures. An employee in this position works under limited supervision and must exhibit a high level of sound independent judgment. Work is subject to general review through conferences, post-audits, inspections and written reports for conformity with established policies and attainment of desired objectives. Supervises Budget Analysts and other subordinate administrative, clerical and specialized employees. An employee in this class shall serve as acting Budget Director when required.

ESSENTIAL JOB FUNCTIONS:

Assists in the development, implementation and ongoing maintenance of the City's annual budget;
Meets with departments to review work plan goals and objectives;
Evaluates departmental supplemental budget requests for need, appropriateness and fiscal impact, and prepares recommendations for administrative review;
Prepares annual expenditure projections;
Prepares ad-hoc analyses for senior management;
Trains all levels of staff in budget principles and techniques, as well as system requirements;
Assists with the City Manager's budget presentation to the City Council;
Assists in the preparation of mandated advertisements and documentation required for public hearings and the adoption of the final budget by City Council;
Reviews department budget transfers;
May be required to work nights and/or weekends.

Equipment Used/Job Location: Operates a computer, printer, calculator, binding machine, as well as equipment developed or advanced from future technology as required by the job.

ADDITIONAL EXAMPLES OF WORK PERFORMED:

Serves as Acting Budget Director when needed;
May be required to attend Council meetings, community meetings and public hearings;
May be required to attend City staff meetings;
Makes oral presentations when required;

IV-222

CITY OF NORTH MIAMI
ASSISTANT BUDGET DIRECTOR (Cont'd.)

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

Extensive knowledge of budget preparation methodologies, including zero based, performance, and incremental budgeting practices;
Thorough knowledge of municipal governmental accounting practices and generally accepted accounting principles and reporting requirements;
Good knowledge of research techniques and the sources and availability of current information;
Excellent analytical, reporting, presentation and communication skills;
Good knowledge of computer spreadsheet applications;
Ability to apply and interpret related administrative policies and procedures;
Ability to exercise sound judgment in analyzing facts and arriving at conclusions;
Ability to carry out complex oral and written instructions;
Ability to establish and maintain effective working relationships with other employees and the general public;
Ability to express ideas clearly and concisely, orally and in writing;
Ability to operate a computer;
Ability to handle stress;
Physically able to perform duties.

ACCEPTABLE TRAINING AND EXPERIENCE:

Bachelor's degree in public or business administration or a related field plus three to four years professional experience developing, monitoring and reviewing budgets

09-06

BUDGET OFFICE

ADMINISTRATOR
COORDINATOR
(CONFIDENTIAL)
111-25
TERRIE BOULTIN

BUDGET DIRECTOR
221-40
VACANT

BUDGET ANALYST
224-26 JB
ROY BROWN

ASSISTANT BUDGET
DIRECTOR
222-34
TERRY HENLEY

BUDGET ADMINISTRATOR
223-28 JB
VACANT
(currently open CS -1501)

**CITY OF NORTH MIAMI, FLORIDA
"TERRY HENLEY vs. CITY OF NORTH MIAMI"**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

NOVEMBER 29, 2018



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

November 29, 2018

Honorable Mayor, City Commissioners, and City Manager
City of North Miami, Florida
776 NE 125th Street
North Miami, FL 33161

Dear Honorable Mayor, City Commissioners, and City Manager:

INTRODUCTION

We have concluded our engagement to assist you with your investigation and analysis of the September 21, 2018 correspondence reference "Terry Henley vs. City of North Miami" (Henley's letter). This report presents our comments and findings based on the results of our procedures.

Nature of Information

The information presented is based on discussions with and documents provided by senior management members of the City of North Miami, Florida (City). We have not independently verified the information gathered or contained in this report and, accordingly, our procedures do not constitute an audit, review, or compilation of the information provided. Thus, we do not express a conclusion or provide any other form of assurance on the completeness or accuracy of the information.

Our assistance was directed to those comments and/or financial allegations in connection with the City's fiscal year end budget for years 2017 and 2018 presented in Henley's letter that you identified as being of concern to you. In performing our services, we performed inquiries and analysis based upon the information made available to us, and relied on the sufficiency, accuracy, and reliability of the information provided by the City.

Procedures Performed

As a follow-up to the procedures performed in our report dated October 8, 2018, additional documents and information was analyzed to respond to the comments and/or allegations presented in Henley's letter. The procedures were limited to those which we believed were sufficient to meet your informational needs and cannot be relied upon to all matters of Henley's letter or to disclose errors, fraud, or other illegal acts that may exist. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

1



Miramar Office
3350 SW 148th Avenue | Suite 110
Miramar, FL 33027
(954) 361-6571

CLIENT FOCUSED: SOLUTION DRIVEN

info@abcpasolutions.com

Miami Office
801 Brickell Avenue | Suite 900
Miami, FL 33131
(305) 789-6673

CITY 000090

The comments and findings presented in Appendix A are presented to correlate, to the extent possible, to paragraphs encompassed in Henley's letter and are limited to the financial aspects of that correspondence . The findings and comments presented do not intent to address non-financial issues or matters included in Henley's letter.

Use of the Report

Due to its special nature, our report may not be suitable for any purpose other than to assist you in your evaluation of Henley's letter. Consequently, our report is for your information and use only and should not be used by anyone else. In addition, our report is based upon on current circumstances. We have no responsibility to update our report for events and circumstances that occur after November 29, 2018.

Sincerely,

ANTHONY BRUNSON P.A.

A handwritten signature in black ink that reads "Anthony Brunson P.A." in a cursive style.

Miami, Florida

CITY OF NORTH MIAMI, FLORIDA
“TERRY HENLEY vs. CITY OF NORTH MIAMI”
AGREED-UPON PROCEDURES
APPENDIX A

HENLEY LETTER ANALYSIS

Par 1 - 2 Statements: **\$70 million budget conceals \$7-\$20 million deficits; and overstates income and underestimates both 2017 and 2018 expenses for a total of \$20 million.**

Final General Fund Budgets for fiscal year 2017 and 2018 totaled 69.1 million and \$74 million respectively. Both budgets, like all prior years are developed using a deliberate and iterative process. Each year the City has received the “Distinguished Budget Presentation Award”, a best practice of the industry. Both budgets are balanced and do not reflect deficits. The City’s audited financial statements for these periods do not reflect unexpected budget versus actual expenses variances.

Par 3 Statement: **\$11 million in General Fund deficit partly filled in with \$3 million taken from unallocated reserve , reducing reserves/”savings account” from \$10 million to \$7 million.**

Yes, we agree that a \$3 million reduction in budgeted expense in Non-Departmental provisions for miscellaneous expenses & reserves reduced the unallocated reserve from \$10.35 million to \$7.35 million. The action related to this transaction is intended to provide funds for accrued sick leave and vacation upon retirement of City personnel, as well as contingency funds for emergency or unforeseen expenses.

Par 4 Statement: **\$7 million in monies spent on Hurricane Irma repairs, not reimbursed but not deducted from the city’s reserves.**

Hurricane Irma (September 2017) disaster preparation and repair expenses incurred were recorded and captured in Non-Departmental Expense accounts (#001-13) for all departments (except for related payroll expense). Expense is captured there until submitted and approved by FEMA. Once approved, the related amounts are recorded in revenue and receivable accounts (until the reimbursement is received). . All subsequent expenditures for clean-up and repair after September 30, 2017 were recorded in the same accounts through September 30, 2018.

For FY18, we were able to account for actual costs of \$5.3 million instead of the \$7 million noted above. These amounts include \$1.7 million at September 30, 2018 in the disaster expense account (#001-13) and \$3.6 million in FEMA reimbursement revenue (#119-2)/receivable accounts. There was no documentation to support additional unreimbursed expenditures captured or accounted for inappropriately.

CITY OF NORTH MIAMI, FLORIDA
"TERRY HENLEY vs. CITY OF NORTH MIAMI"
AGREED-UPON PROCEDURES
APPENDIX A

HENLEY LETTER ANALYSIS- Continued

Par 5 Statement: **\$2 million received from COSTCO re: 99 year SoleMia lease was used to balance the FY17-18 budget, in direct contradiction to what Larry Spring (City Mgr.) communicated to the City Council.**

A review of Council minutes for September 17, 2018 could not identify or corroborate any statement made by the City Manager concerning COSTCO revenues.

However, \$1.9 million was received and recorded for SoleMia lease payments on April 10, 2018. Yes, we agree and believe this transaction was properly used to balance the budget.

Par 6 Statement: **Henley emailed Sorey that the FY17-18 Budget called for spending \$3,729,328 that the City had no reasonable expectation of funding. He says he was instructed to add \$5 million— \$2 million from COSTCO "pay it forward" SoleMia payments and \$3 million from other phantom SoleMia "buy-out" payments that never materialized.**

We cannot substantiate what may or may not have been discussed. We have however addressed the \$2 million for SoleMia lease payments from COSTCO in Par 5 above.

In addition, \$2.2 million in annual payments from the sale of two parcels of the Biscayne Landing were recorded for the current portions of a purchase that occurred in 2012 and was adjusted in 2015 to reflect both current and deferred transactions. Parcels are still available for sale with negotiations ongoing and provide reasonable expectation that additional proceeds can or would materialize into additional revenue.

Par 7 Statement: **Memo only: "Summary to Balance" Henley memo reference as June 13, 2018 General Fund Reconciliation Draft. Starting deficit of \$25.6 million, reduced to \$10.462 million deficit with items included in FY18-19 Budget and then suggested items to eliminate deficit entirely.**

A budget is a dynamic and iterative process. It takes many drafts and a series of progressive worksheets to get to an acceptable and/or balanced state. The documents Henley referenced demonstrate not only an early deficit, but also include tangible suggestions on how to close or eliminate the gap. As mentioned previously, the City presented balanced budgets each fiscal year.

CITY OF NORTH MIAMI, FLORIDA
"TERRY HENLEY vs. CITY OF NORTH MIAMI"
AGREED-UPON PROCEDURES
APPENDIX A

HENLEY LETTER ANALYSIS- Continued

Par 7 Statement: **Memo only: "Summary to Balance" Henley memo reference as June 13, 2018 General Fund Reconciliation Draft. Starting deficit of \$25.6 million, reduced to \$10.462 million deficit with items included in FY18-19 Budget and then suggested items to eliminate deficit entirely. (continued)**

We observed a series of email correspondence between Henley, the Finance Director, and the Assistant City Manager that describe the iterative process, including errors in accounting treatment and logic on Henley's part in his schedule. Included in those errors was his attempt to treat GASB 63 deferred revenue and the use of a reserve amount as an addition to budgeted expense of almost \$10 million. As mentioned previously, the City's final budgets are balanced and reflect no deficits.

Par 8 Statement: **Claims of unbridled unbudgeted spending for Personnel Costs in FY16, FY17, and FY18 of \$1.6 million, \$1 million, and \$1 million, respectively. (Repeated reference was also made to the SoleMia projected revenues, addressed in Par 5 and Par 6).**

*An analysis of Final Budget amounts compared to actual expense amounts shows for the years noted in the Henley letter **a favorable budget to actual amount of \$78,723 in FY16, an unfavorable variance of \$401,854 in FY17 and a favorable variance in FY18 of \$1,556,873.** (The unfavorable experience in FY17 was due to a \$737,823 overage in the Police department for additional resources offset partly by favorable variances in other departments). The net variance in personnel costs for the three years combined is a favorable budget to actual variance of \$1.2 million. Henley claims are unsubstantiated.*

Par 9 Statement: **Messrs. Spring and Sorey use approximately \$7-8 million from such enterprise funds as the water plant revenue and storm water funds to plug the gaps in the budget, similar to the use of restricted funds that occurred at the City of Miami during Springs tenure that resulted in a \$1 million SEC fraud judgement.**

Yes, we agree with this comment that the City transfers funds from the enterprise fund; a common industry practice. The statutorily authorized and Council approved 7.5% return on investment (ROI) allocation of enterprise assets as well as department cost reimbursements for use or share of services, facilities, or other direct costs was prepared as part of the annual budget review and approval process.

*The amounts presented and approved for FY18-19 for Interfund Transfers were **\$6.8 million** (\$2.7 million ROI, \$4.1 million cost reimbursement transfers) from Water & Sewer and **\$1.2 million** (all cost reimbursement transfers) from Stormwater Enterprise funds to the general fund.*

CITY OF NORTH MIAMI, FLORIDA
"TERRY HENLEY vs. CITY OF NORTH MIAMI"
AGREED-UPON PROCEDURES
APPENDIX A

HENLEY LETTER ANALYSIS- Continued

Paragraphs 10-11: **No financially based allegations to investigate.**

Par 12 Statement: **Henley document showing \$11,056,405 deficit that the city did not have or have reasonable expectation of getting through normal revenue streams. [August 8, 2018 General Fund Reconciliation Draft] Worksheet line item: "Reserve \$10,000,000":**

As noted previously, budget development is an iterative and dynamic process. Here, Henley states again that a deficit exists primarily as the result of his incorrectly treating reserves and deferred revenues in a budget reconciliation draft. We believe this comment to be unfounded.

Par 13 Statement: **The day after par 12 reference, Mr. Sorey ordered Henley to add \$1.357 million from GASB Rule 63 (deferred revenue) from prior year (already accounted for) and for \$1.682 million in "surplus" money.**

Again, we cannot substantiate what may or may not have been discussed.

The \$1.357 million appears to be an estimate based on the FY17 actual of \$1.593 million which he references specifically in an earlier email chain. At the time of the Henley writing, it would have been too early to have an actual number for FY18. This could, however, be an appropriate way to estimate the amount for FY19, which should be tried up in the amended budget submission.

The \$1.682 million is the purchase order ROLLOVER amount for FY17, done on Jan 11, 2018. The amounts correlate to CP&D of \$640,476 and of \$1,042,241 for other accounts, done on November 29, 2017. Both analyses were put together by Henley. Again, this could, however, be an appropriate way to estimate the amount for FY19, which should then be tried up in the amended budget submission.

Par 14 Statement: **At August 25, budget still had \$4.9 million deficit. Spring instructed Henley to free up \$3 million in unallocated reserve to use for general fund purposes.**

As mentioned previously, \$3 million in unallocated reserves were available and used as part of FY19 original budget.

None of the remaining paragraphs contain discussions describing or impacting the production or correctness of the budget or financial practices.