

# City of North Miami, Florida

## Management's Discussion and Analysis – Unaudited

September 30, 2019

### GENERAL FUND BUDGETARY HIGHLIGHTS

#### UNAUDITED FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Ad valorem taxes	\$ 18,579,290	\$ 18,579,290	\$ 18,765,259	\$ 185,969
Utility and communication taxes	4,683,280	4,683,280	4,690,088	6,808
Charges for services	11,582,352	11,732,352	12,112,312	379,960
Return on investment - utility	2,717,133	2,717,133	2,717,132	(1)
Franchise fees	4,323,846	4,323,846	4,084,241	(239,605)
Fines and forfeitures	1,054,633	1,054,633	682,350	(372,283)
Intergovernmental	8,629,530	8,629,530	8,939,250	309,720
Licenses and permits	4,901,352	4,901,352	3,084,316	(1,817,036)
Interest	536,111	536,111	438,691	(97,420)
Other earnings	2,050,922	2,138,946	2,910,008	771,062
Rents and royalties	2,120,797	2,120,797	2,348,538	227,741
Total revenues	<u>61,179,246</u>	<u>61,417,270</u>	<u>60,772,185</u>	<u>(645,085)</u>
<b>EXPENDITURES</b>				
General Government:				
Mayor and city council	1,156,351	1,224,437	1,599,331	(374,894)
City manager	2,894,351	2,933,119	3,062,537	(129,418)
City clerk	618,006	618,006	585,403	32,603
Financial Services	3,507,739	3,543,339	3,340,840	202,499
Legal	1,246,133	1,471,133	1,453,811	17,322
Human resources	840,042	840,348	841,115	(767)
Information technology	1,930,948	1,939,462	1,766,628	172,834
Management and budget	338,135	324,192	298,465	25,727
Procurement and purchasing	584,469	585,969	590,617	(4,648)
Non-departmental	4,378,169	4,666,115	645,847	4,020,268
Total general government	<u>17,494,343</u>	<u>18,146,120</u>	<u>14,184,594</u>	<u>3,961,526</u>
Public Safety:				
Police	29,382,320	28,745,026	28,538,716	206,310
Building and zoning	1,637,179	1,595,262	1,557,923	37,339
Code enforcement	5,346,288	5,357,105	5,116,513	240,592
Total public safety	<u>36,365,787</u>	<u>35,697,393</u>	<u>35,213,152</u>	<u>484,241</u>
Physical Environment				
Public works	1,406,548	1,373,665	1,297,567	76,098
Transportation	2,932,708	2,877,103	2,713,741	163,362
Total physical environment	<u>4,339,256</u>	<u>4,250,768</u>	<u>4,011,308</u>	<u>239,460</u>
Economic Environment:				
Community planning and development	1,557,742	5,006,995	3,221,302	1,785,693
Total economic environment	<u>1,557,742</u>	<u>5,006,995</u>	<u>3,221,302</u>	<u>1,785,693</u>
Culture and Recreation:				
Parks and recreation	5,349,440	5,308,331	6,039,770	(731,439)
Library	1,012,063	1,006,713	1,033,817	(27,104)
MOCA	1,410,702	1,967,316	1,944,574	22,742
Total culture and recreation	<u>7,772,205</u>	<u>8,282,360</u>	<u>9,018,161</u>	<u>(735,801)</u>
Debt service	61,420	61,420	445,649	(384,229)
Capital outlay	348,843	880,464	1,045,841	(165,377)
Total expenditures	<u>67,939,596</u>	<u>72,325,520</u>	<u>67,140,007</u>	<u>5,185,513</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,760,350)</u>	<u>(10,908,250)</u>	<u>(6,367,822)</u>	<u>4,540,428</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Advances from Water and Sewer Fund	8,348,942	11,855,819	-	(11,855,819)
Proceeds from sale of capital assets	-	-	6,145	6,145
Transfers in	-	549,440	1,409,032	859,592
Transfers out	(1,588,592)	(1,497,009)	(1,562,049)	(65,040)
Total other financing sources (uses)	<u>6,760,350</u>	<u>10,908,250</u>	<u>(146,872)</u>	<u>(11,055,122)</u>
Net change in fund balance (deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,514,694)</u>	<u>\$ (6,514,694)</u>
Fund balance (deficit), beginning			(8,182,442)	
Fund balance (deficit), ending			<u>\$ (14,697,136)</u>	