



OFFICE OF THE COMMISSION AUDITOR

TREE TRUST FUND

October 8, 2021

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Commission Auditor

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Purpose

At the request of District 5, represented by Commissioner Eileen Higgins, the Office of Commission Auditor (OCA) conducted research on the Tree Trust Fund (TTF) to provide financial information on the Tree Trust Fund (TTF) accounts, Sub-funds, and projects. OCA also assessed the operational factors associated with revenue generation and disbursements of funds related to the TTF to validate the balance of available funds.

Scope

In this initial report, OCA reports on the current account balances and historical revenues and expenditures of the TTF. OCA was also tasked with gathering information regarding committed funds that would impact the account balance.

Methodology

This report, prepared in collaboration with the Regulatory & Economic Resources Department (RER) as subject matter experts, is substantially less detailed in scope than an audit in accordance with the Generally Accepted Auditing Standards (GAAS). OCA plans and performs the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives; accordingly, OCA does not express an opinion on the data gathered by the subject matter experts.

To produce this report, OCA conducted qualitative analytical research on all related legislation and quantitative financial review of the accounts. Historical data has been gathered from Miami-Dade County's financial system of record (FAMIS Data Warehouse and INFORMS); this includes available funds, budget, revenues, and expenditures for the last five fiscal years. Legislative records were reviewed using the County's LEGISTAR system and the Municode Library for Miami-Dade County's Codes. OCA also reviewed information and documents prepared by RER and virtually met with the Department's staff to discuss OCA's observations related to the information gathered.

Tree Trust Fund Overview

Fund Contributions

Upon adopting Ordinance No. 89-9, the Tree Trust Fund was established to acquire, protect, and maintain Natural Forest Communities (NFC) in Miami-Dade County and plant trees in the public-owned property. Per *Section 24-39*, funds are deposited into the Tree Trust Fund in three ways¹:

1. Collections resulting from environmental damages to tree and forest resources.
2. Grants and donations.²
3. Mitigation contributions received pursuant to conditions specified in tree removal or replacement permit.

The funds accounted for in the TTF consist of permitting, mitigation, and consent agreement activity related to tree removal or relocations.³ A permit is required for any removal or relocation of trees within Miami- Dade County.⁴ All tree removal and relocation within Miami-Dade County shall follow *Section 24-49* of the Miami - Dade County Code of Ordinance.⁵ All applicants must pay a permit application fee and an initial inspection fee before the application is processed. Once the permit is issued, other fees include the final inspection fee, along with a per tree fee.⁶

In *Section 24-49.7*, the Code of Ordinance establishes that permits and mitigations may have special permit conditions for the applicant and require a performance bond (equivalent to 100% of the estimated cost of the permitted activity) to be placed in a separate asset holding trust fund until all requirements of the permits are fulfilled.⁷

If any portion of the mitigation work for the issued permit is incomplete, the permit applicant will receive a release of the bond amount equivalent to the work completed, and the remaining balance will be contributed to the TTF.⁸ Special permit conditions for tree removal include the exact requirement to satisfy a canopy replacement, and the specific tree mitigation payment shall be placed in the TTF.⁹ Staff verifies that all permit conditions and canopy replacement requirements are met before permit closure and/or bond release.¹⁰ This information is entered into the department's PEN system and tracked by the project manager.¹¹

¹ Miami-Dade County. Miami-Dade Municode. Section 24-39. https://library.municode.com/fl/miami_-_dade_county/codes/code_of_ordinances

² Confirmation of grants or donations contributed to the Tree Trust Fund has not been confirmed by OCA.

³ Email Correspondence with the RER Department received on May 9, 2021

⁴ Municipalities with their own tree ordinances recognized by Miami-Dade County include Coral Gables, Homestead, Miami, Miami Beach, Miami Lakes, Miami Springs, North Miami, North Miami Beach, Pinecrest, and South Miami.

⁵ Miami - Dade County. Miami-Dade Municode. Section 24-49.- Permits for tree removal and relocation, improperly issued permits, violation of permit conditions, exemptions from tree removal permits, mortgagee exemption from liability. https://library.municode.com/fl/miami_-_dade_county/codes/code_of_ordinances

⁶ Miami-Dade County. TREE REMOVAL/RELOCATION PERMIT FEE SCHEDULE. <https://www.miamidade.gov/permits/library/fees/tree-permits.pdf>

⁷ Miami-Dade County. Miami-Dade Municode. Section 24-49.7.- Permit issuance, confirmation of natural forest community maps, existing permits, approvals, and consent agreements. https://library.municode.com/fl/miami_-_dade_county/codes/code_of_ordinances

⁸ *Id.*

⁹ Email Correspondence with the RER Department received on May 9, 2021

¹⁰ Email Correspondence with the RER Department received on August 27, 2021

¹¹ *Id.*

Fund Disbursements

Disbursements from the TTF require approval by the Board of County Commissioners unless funds were received under a permit condition.¹² On an annual basis, Thirty-five percent (35%) of the previous fiscal years' contributions to the TTF shall be placed to a subaccount dedicated solely to planting trees on public property.

Table 1 contains the current TTF fund balance as of July 31, 2021, the committed amounts,¹⁵ and the available balance as of July 29, 2021. Table 2 provides historical fund balances for all projects under the TTF.

Table 1 - Tree Trust Fund: Balance Summary per Project

PROJECT DETAIL CODE	FUND PROJECT	FUND BALANCE	COMMITTED FUNDS	AVAILABLE FUNDS
618267TTF001	Big & Little George Hammocks	\$ 19,313	\$ 10,205	\$ 9,108
618267TTF002	Hardwood Hammock	\$ 4,890	\$ -	\$ 4,890
618267TTF003	Highland Oaks Forested Wetland	\$ 4,702	\$ 4,702	\$ -
618267TTF004	Holiday Hammock	\$ 386,184	\$ 386,184	\$ -
618267TTF005	Misc Tree Planting	\$ 37,880	\$ 37,880	\$ -
618267TTF006	Pine Rockland Acquisition & Restoration	\$ 2,781,823	\$ 2,767,545	\$ 14,278
618267TTF007	Pine Rockland Restoration	\$ 2,658	\$ 2,658	\$ -
618267TTF008	Tree Planting On Publicly Owned	\$ 4,296,320	\$ -	\$ 4,296,320
618267TTF009	Richmond Pineland	\$ 457	\$ 457	\$ -
618267TTF010	Virginia Key North Point	\$ 117,433	\$ 117,433	\$ -
618267TTF011	Ives Estate Nfc	\$ 109,299	\$ 109,299	\$ -
618267TTF012	County Line Scrub	\$ 71,799	\$ 61,985	\$ 9,814
618267TTF013	Dolphin Center Btw	\$ 52,324	\$ 52,324	\$ -
618267TTF014	Bill Sadowski Critical Wildlife Area	\$ (5,855)	\$ 10,898	\$ (16,753)
618267TTF015	Pros/Neat Streets Subaccount	\$ -	\$ -	\$ -
618267TTF016	Whispering Pines Hammock Preserve	\$ 289,052	\$ 289,052	\$ -
618267TTF017	City Of Miami Street Planning Project	\$ 51,133	\$ 23,344	\$ 27,789
TOTAL		\$ 8,219,412	\$ 3,873,966	\$ 4,345,446

Source: INFORMS¹⁶ and Departmental Information¹⁷

¹² Miami-Dade County. Resolution R-107-01.

<http://www.miamidade.gov/govaction/matter.asp?matter=010006&file=false&fileAnalysis=false&yearFolder=Y2001>

¹³ *Id.*

¹⁴ Miami-Dade County. Miami-Dade Municode. Section 24-39. https://library.municode.com/fl/miami-dade-county/codes/code_of_ordinances

¹⁵ "Committed Funds" are allocated in a way the funds were collected as part of the permitting process for contributions meant to mitigate NFC replenishments

¹⁶ This table fund balance includes informs financial activity through July 29, 2021.

¹⁷ Email correspondence with the RER Department received on May 19, 2021

Table 2 – Multi-Year Tree Trust Fund Balance

PROJECT DETAIL CODE	FUND PROJECT	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
618267TTF001	Big & Little George Hammocks	\$ -	\$ -	\$ 10,205	\$ 10,205	\$ 19,313
618267TTF002	Hardwood Hammock	\$ 104,807	\$ 4,890	\$ 4,890	\$ 4,890	\$ 4,890
618267TTF003	Highland Oaks Forested Wetland	\$ 4,702	\$ 4,702	\$ 4,702	\$ 4,702	\$ 4,702
618267TTF004	Holiday Hammock	\$ 45,327	\$ 427,135	\$ 417,219	\$ 386,184	\$ 386,184
618267TTF005	Misc Tree Planting	\$ 96,647	\$ 13,380	\$ 36,955	\$ 37,880	\$ 37,880
618267TTF006	Pine Rockland Acquisition & Restoration	\$ 1,272,524	\$ 1,483,809	\$ 1,566,236	\$ 1,904,627	\$ 2,781,823
618267TTF007	Pine Rockland Restoration	\$ 98	\$ 658	\$ 658	\$ 2,658	\$ 2,658
618267TTF008	Tree Planting On Publicly Owned	\$ 2,317,978	\$ 3,005,875	\$ 3,423,939	\$ 3,815,528	\$ 4,296,320
618267TTF009	Richmond Pineland	\$ 9,920	\$ 4,440	\$ 457	\$ 457	\$ 457
618267TTF010	Virginia Key North Point	\$ 72,498	\$ 104,290	\$ 115,338	\$ 117,433	\$ 117,433
618267TTF011	Ives Estate Nfc	\$ 76,101	\$ 109,299	\$ 109,299	\$ 109,299	\$ 109,299
618267TTF012	County Line Scrub	\$ 41,787	\$ 61,985	\$ 61,985	\$ 61,985	\$ 71,999
618267TTF013	Dolphin Center Btw	\$ 27,076	\$ 27,076	\$ 41,005	\$ 41,005	\$ 52,324
618267TTF014	Bill Sadowski Critical Wildlife Area	\$ -	\$ (2,748)	\$ (5,855)	\$ (5,855)	\$ (5,855)
618267TTF015	Pros/Neat Streets Subaccount	\$ -	\$ -	\$ -	\$ -	\$ -
618267TTF016	Whispering Pines Hammock Preserve	\$ -	\$ 40,000	\$ 56,045	\$ 56,045	\$ 289,052
618267TTF017	City Of Miami Street Planning Project	\$ -	\$ -	\$ -	\$ -	\$ 51,133
TOTAL		\$ 4,069,465	\$ 5,284,792	\$ 5,843,078	\$ 6,547,043	\$ 8,219,412

Source: FAMIS Data Warehouse and INFORMS¹⁸

Tree Planting on Publicly Owned Property

This account serves as the main account for revenues collected in accordance with the Code, such revenues are later distributed to fund expenditures of other approved accounts/projects. Table 3 details the historical revenues and expenditures for Tree Planting on Publicly Owned Property as of July 31, 2021.

According to the Department, the large increase in collections for FY 2017-18 was due to three (3) mitigation bond deposits for \$212,000. These mitigation bonds ensure that the permittee replaces the tree canopy that was approved to be removed by the permit. In all three cases, the permit required the canopy replacement to be completed by the permittee. RER's final inspection confirmed that the canopy was not replaced and the bond was pulled. Section 24-39(4)(c) of Miami-Dade County code of ordinance requires that contributions collected in lieu of replacement planting requirements be placed in the TTF.¹⁹

The Office of the Commission Auditor's review of this Trust Fund confirmed that the account accumulated funds over the last five years from revenue generated but did not have any record of commitments from the department (RER) for the use of the funds. The current balance of \$4.2 million is not currently committed to any project and can be appropriated by Board approval in accordance with the Code, the status of the uncommitted funds was confirmed by RER.

¹⁸ This table includes financial activity through July 31, 2021

¹⁹ Email correspondence with the RER Department received on June 2, 2021

Table 3 - Tree Planting on Publicly Owned Property: Financials and Fund Balance

Category Title	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue					
Special Assessments/Impact Fees	\$ 292,073	\$ 627,967	\$ 313,874	\$ 324,949	\$ 473,262
Interest Earnings	\$ 16,577	\$ 59,930	\$ 106,938	\$ 66,640	\$ 7,531
Revenue Subtotal	\$ 308,650	\$ 687,897	\$ 420,812	\$ 391,589	\$ 480,793
Expenditure					
General County Support Charges	\$ -	\$ -	\$ 2,748	\$ -	\$ -
Expenditure Subtotal	\$ -	\$ -	\$ 2,748	\$ -	\$ -
Ending Fund Balance	\$ 2,317,978	\$ 3,005,875	\$ 3,423,939	\$ 3,815,527	\$ 4,296,320

Source: FAMIS Data Warehouse

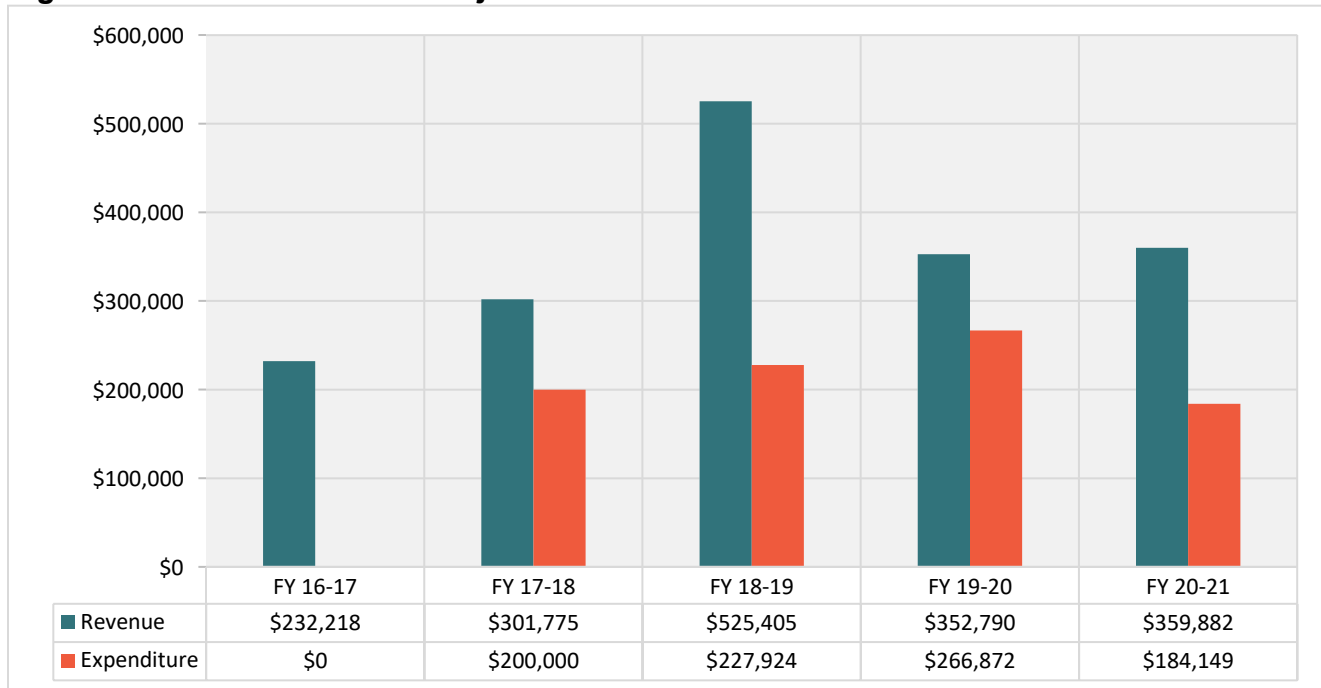
Neat Streets Miami

According to OCA's research and meetings with the PROS Department staff as the subject matter experts, the Neat Streets Tree Program is funded primarily by receiving 35% of the prior year's contributions made to the TTF.²⁰ These funds are awarded to different municipalities and entities based on grant applications submitted by those entities. The use of funds is given to areas with 20% or less of tree canopy in a Census Tract in the fourth or fifth quintile distribution of Median Household Income.

In addition, the Neat Streets Program management applies to different grants and collaborates with private entities to fund and develop various programs such as the One Million Tree Miami Program and Keep Miami-Dade County Beautiful. These grant funds are directed to the Parks Foundation and kept in a separate account.

The Figure 1 below provides historical revenues and expenditures for the Neat Streets Miami Project as of March 31, 2021. Table 4 details the historical revenues and expenditures for the Neat Streets Miami Project as of March 31, 2021. The total funds accumulated on this program is approximately \$893,000. According to the Department, \$537,000 of the funds are committed, and \$355,000 are available.²¹

Figure 1 - Neat Streets Miami Project: Financials



Source: FAMIS Data Warehouse

²⁰ Miami-Dade County. Ordinance 16-93.

<http://www.miamidade.gov/govaction/matter.asp?matter=161125&file=true&fileAnalysis=false&yearFolder=Y2016>

²¹ Email correspondence with PROS Department received on May 28, 2021

Table 4 - Neat Street Miami Project: Financials and Fund Balances

Category Title	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue					
Contributions/Donations Private Sources	\$ 231,244	\$ 296,734	\$ 512,346	\$ 344,879	\$ 359,128
Interest Earnings	\$ 974	\$ 5,041	\$ 13,058	\$ 7,911	\$ 754
Revenue Subtotal	\$ 232,218	\$ 301,775	\$ 525,405	\$ 352,790	\$ 359,882
Expenditure					
Grants To Outside Organizations					
Citizens For A Better South Florida Inc	\$ -	\$ 8,000	\$ 6,765	\$ -	\$ -
City Of Doral	\$ -	\$ -	\$ 24,359	\$ -	\$ -
City Of Hialeah	\$ -	\$ -	\$ 8,500	\$ 35,511	\$ 34,033
City Of Miami Beach	\$ -	\$ 15,000	\$ 25,000	\$ 40,000	\$ 39,348
City Of Miami Gardens	\$ -	\$ -	\$ -	\$ 7,575	\$ -
City Of Miami Springs	\$ -	\$ -	\$ 15,002	\$ -	\$ 22,503
City Of North Miami	\$ -	\$ 18,500	\$ 13,688	\$ 20,452	\$ 24,081
City Of North Miami Beach	\$ -	\$ 19,500	\$ 17,568	\$ 14,718	\$ -
City Of South Miami	\$ -	\$ 10,000	\$ 5,500	\$ 5,725	\$ -
City Of Sunny Isles Beach	\$ -	\$ 25,000	\$ 11,623	\$ -	\$ -
City Of Sweetwater	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
City Of West Miami	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Lotus Endowment Fund Inc	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Miami Shores Village	\$ -	\$ 10,500	\$ -	\$ 18,915	\$ -
North Bay Village	\$ -	\$ -	\$ -	\$ 11,550	\$ -
Town Of Cutler Bay	\$ -	\$ 12,500	\$ 14,500	\$ 7,462	\$ -
Town Of Medley	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Town Of Miami Lakes	\$ -	\$ 15,000	\$ 16,107	\$ 36,089	\$ 33,275
Village Of Biscayne Park	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Village Of El Portal	\$ -	\$ 11,000	\$ -	\$ -	\$ -
Village Of Palmetto Bay	\$ -	\$ -	\$ 3,888	\$ -	\$ -
Village Of Pinecrest	\$ -	\$ -	\$ 39,300	\$ -	\$ 18,910
Village Of Virginia Gardens	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Refunds, Cash Shortages & Bad Debt	\$ -	\$ -	\$ 1,125	\$ (1,125)	\$ -
Expenditure Subtotal	\$ -	\$ 200,000	\$ 227,924	\$ 266,872	\$ 184,149
Ending Fund Balance	\$ 232,218	\$ 333,993	\$ 631,474	\$ 717,392	\$ 893,125

Environmentally Endangered Lands Trust

The Miami-Dade Code of Ordinances established the Environmentally Endangered Lands Acquisition Trust Fund (EEL Acquisition Trust Fund) and an Environmentally Endangered Lands Management Trust Fund (EEL Management Trust Fund). It provided the following guidance at the inception of the EEL Trust Funds.

- The EEL Acquisition Trust Fund receives funds from the following sources: (a) revenues collected by the Tax Collector pursuant to millage rates; (b) federal, state, or other governmental grants and private grants; (c) BCC allocations; and (d) interest generated from the aforementioned sources.
- The EEL Management Trust Fund receives funds from the following sources: (a) principal of \$10 million from revenues collected by the Tax Collector pursuant to millage rates; (b) federal, state, or other governmental grants and private grants; (c) BCC allocations; and (d) interest generated from the aforementioned sources.

Pine Rockland Acquisition & Restoration

Table 5 details the historical revenues and expenditures for the Pine Rockland Acquisition & Restoration Project as of March 31, 2021. For FY 2020-21, the table reflects a total collection of approximately \$863,000 in special assessments and impact fees, representing approximately 150% increase in the collections. According to the Department, a deposit of roughly \$494,000 was made into the fund since a developer in Miami-Dade County cleared a large former tree farm and could not replace over 1.2 million square feet of tree canopy within the development. Therefore, the developer contributed to the TTF since the replacement planting requirements could not be met.²²

Table 5 - Pine Rockland Acquisition & Restoration: Financials and Fund Balance

Category Title	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue					
Special Assessments/Impact Fees	\$ 210,648	\$ 222,274	\$ 105,776	\$ 343,730	\$ 862,918
Revenue Subtotal	\$ 210,648	\$ 222,274	\$ 105,776	\$ 343,730	\$ 862,918
Expenditure					
Fringe Benefits	\$ -	\$ 2,185	\$ 902	\$ 1,111	\$ -
General County Support Charges	\$ -	\$ 2,779	\$ 19,998	\$ 1,296	\$ -
Salaries	\$ -	\$ 6,025	\$ 2,449	\$ 2,933	\$ -
Expenditure Subtotal	\$ -	\$ 10,989	\$ 23,349	\$ 5,339	\$ -
Ending Fund Balance	\$ 1,272,524	\$ 1,483,809	\$ 1,566,236	\$ 1,904,627	\$ 2,767,545

Source: FAMIS Data Warehouse

²² Email correspondence with the RER Department received on June 2, 2021

Miscellaneous Tree Planting

Table 6 details the historical revenues and expenditure for the Miscellaneous Tree Planting Project as of March 31, 2021. For FY 2017-18, the data reflects an overall decrease of approximately \$83,000 attributed to \$265,833 being allocated to project TTF004 (Holiday Hammock) according to BCC approved disbursement per Resolution R-55-14.²³

Table 6 - Miscellaneous Tree Planting: Financials and Fund Balance

Category Title	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue					
Special Assessments/Impact Fees	\$ 26,240	\$ (83,268)	\$ 23,575	\$ 925	\$ -
Revenue Subtotal	\$ 26,240	\$ (83,268)	\$ 23,575	\$ 925	\$ -
Expenditure					
Fringe Benefits	\$ 2,898	\$ -	\$ -	\$ -	\$ -
General County Support Charges	\$ 4,190	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 8,713	\$ -	\$ -	\$ -	\$ -
Expenditure Subtotal	\$ 15,800	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 96,648	\$ 13,380	\$ 36,955	\$ 37,880	\$ 37,880

Source: FAMIS Data Warehouse

²³ Miami-Dade County. Resolution R-55-14.

<http://www.miamidade.gov/govaction/matter.asp?matter=132411&file=true&fileAnalysis=false&yearFolder=Y2013>

Adopt-A-Tree Program

The Adopt-A-Tree Program (AAT) was implemented to help restore tree canopy throughout Miami- Dade County stemming from the citrus cancer eradication program, which resulted in a loss of approximately 545,000 citrus trees, over 80% of which were from residential properties.²⁴ This program was initially funded through a contractual service agreement with the Florida Department of Agriculture and Consumer Services (FDACS) for \$6 million.²⁵ Since the FDACS grant funding was exhausted in FY 2009-10,²⁶ the program is currently funded through donations and RER operating funds.²⁷ Adopt-A-TreeProgram events are typically held annually at three different locations in northern, southern, and central parts of Miami-Dade County, providing residential homeowners of single-family homes and duplexes with two free trees every year. Since its inception in 2001, approximately 214,000 trees have been adopted through FY 2019-20. Table 7 provides historical revenues and expenditures for the Adopt-A-Tree Program

Table 7 – Adopt-A-Tree Programs

Category Title	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue					
Allocated Budget	\$ 208,000	\$ 208,000	\$ 208,000	\$ 208,000	\$ 151,000
Revenue Subtotal	\$ 208,000	\$ 208,000	\$ 208,000	\$ 208,000	\$ 151,000
Expenditure					
Charges for County Services	\$ 36,420	\$ 33,449	\$ 69,885	\$ 34,234	\$ 23
Contractual Services	\$ 425	\$ 1,088	\$ 1,126	\$ 51	\$ -
Other Operating Costs	\$ 124,051	\$ 194,104	\$ 147,849	\$ 88,802	\$ -
Expenditure Subtotal	\$ 160,896	\$ 228,642	\$ 218,860	\$ 123,087	\$ 23
Difference	\$ 47,104	\$ (20,642)	\$ (10,860)	\$ 84,913	\$ 150,977

Source: FAMIS Data Warehouse

More than 50% of the expenditures are related to plants, postage, mail, and printing services from FY 2016-17 through FY 2019-20. Personnel charges related to AAT are funded by the Department of Regulatory and Economic Resources (RER) operating revenues. RER is currently working on a Chapter 24 Code change to allow the TTF to cover the purchase of trees and administering the AAT, an estimated \$300,000 based on FY 2018-19 actuals.²⁸

²⁴ Miami-Dade County. Resolution R-97-01. <https://www.miamidade.gov>

²⁵ Miami-Dade County. Resolution R-29-01. <https://www.miamidade.gov>

²⁶ Email Correspondence with the RER Department received on June 15, 2021

²⁷ Miami-Dade County. FY 2020-21 Proposed Budget and Multi-Year Capital Plan. <https://www.miamidade.gov/budget>

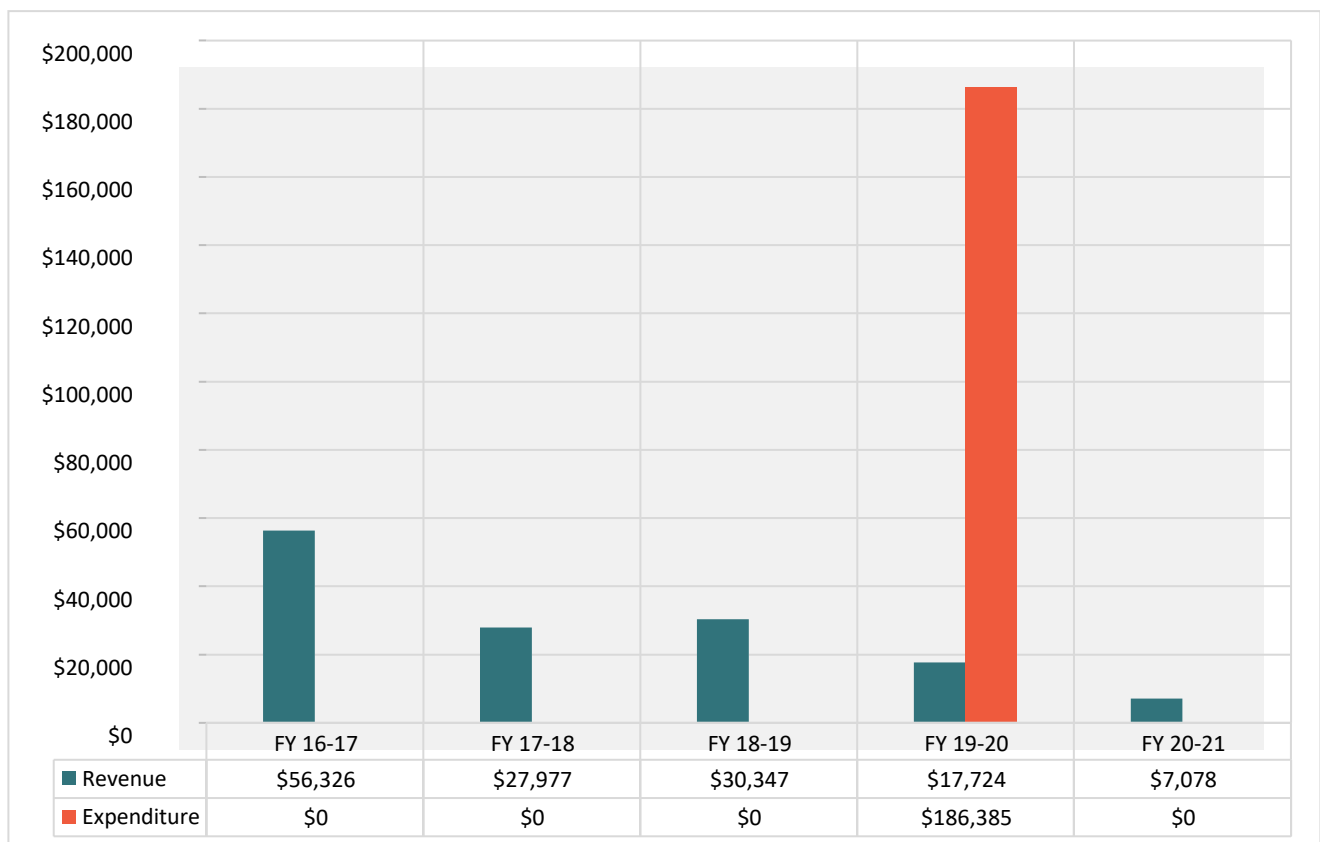
²⁸ Email correspondence with the RER Department received on August 27, 2021

Street Tree Replacement Project

The Street Tree Replacement Fund was established to accept funds collected from insurance companies and other entities to replace trees, shrubs, and other landscaping materials in County roads rights-of-way. Such funds will only be used to replace trees and other landscaping materials damaged or destroyed in the County's Road rights-of-way.²⁹ This project is managed by PROS Right-of-Way Assets and Aesthetics Management Division (RAAM) and is not funded by the TTF.

Figure 2 provides historical revenues and expenditures for the Street Tree Replacement Project as of March 31, 2021. Table 8 details the historical revenues and expenditures for the Street Tree Replacement Project as of March 31, 2021. For the FY 2019-20, the figure reflects expenditures of approximately \$186,000, which are attributed to an approved expenditure for replacing trees, shrubs, and other landscaping materials in Districts 1, 2, and 4.³⁰ The total funds accumulated on this program are approximately \$168,000 and are available as of March 31, 2021.³¹

Figure 2 - Street Tree Replacement Project: Financials



Source: FAMIS Data Warehouse

²⁹ Miami-Dade County. Resolution R-107-01

<http://www.miamidade.gov/govaction/matter.asp?matter=121435&file=false&fileAnalysis=false&yearFolder=Y2012>

³⁰ Email correspondence with the PROS Department received on May 19, 2021

³¹ Email correspondence with the PROS Department received on May 28, 2021

Table 8 - Street Tree Replacement Project: Financials and Fund Balance

Category Title	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue					
Contributions/Donations Private Sources	\$ 55,217	\$ 24,257	\$ 24,131	\$ 14,312	\$ 6,940
Interest Earnings	\$ 1,109	\$ 3,721	\$ 6,216	\$ 3,412	\$ 138
Revenue Subtotal	\$ 56,326	\$ 27,977	\$ 30,347	\$ 17,724	\$ 7,078
Expenditure					
Outside Maintenance: Buildings & Grounds	\$ -	\$ -	\$ -	\$ -	\$ -
Bannerman Landscaping Inc	\$ -	\$ -	\$ -	\$ 101,550	\$ -
Tip Top Enterprises Inc	\$ -	\$ -	\$ -	\$ 84,835	\$ -
Expenditure Subtotal	\$ -	\$ -	\$ -	\$ 186,385	\$ -
Ending Fund Balance	\$ 271,976	\$ 299,953	\$ 330,300	\$ 161,639	\$ 168,717

Source: FAMIS Data Warehouse

Conclusion

OCA intends to continue its collaborative work on these Trust Funds with the Department (RER) through an audit engagement to assess the effectiveness of internal controls. This future engagement will provide a sufficient period to document and review pertinent internal policies, approvals levels, and procedures related to the funds' operational activities and financial management.

This report will serve as a summary document that provides an overview of the financial state of the selected funds. Although there were inherent limitations in the functionality of the prior Financial System of Record (FAMIS) for managing the activities related to individual projects and commitments, RER was able to provide OCA with useful information compiled by RER staff used for tracking and managing projects. The information provided was sufficient to determine that the current balance of \$4.2 million for Project 618267TTF008 (Tree Planting On Publicly Owned Property) was uncommitted and available as of July 31, 2021. OCA recommends that a plan for the appropriation of the available funds and any change to the annual contribution percentage should be conducted for the future goals related to the intended use of the Trust Fund.

CONTRIBUTORS

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Cedric J. Brazle, Jr., Executive Secretary

The Office of the Commission Auditor, Miami-Dade Board of County Commissioners

The Office of the Commission Auditor (OCA) was established in September 2002 by Ordinance 03-2 to provide support and professional analysis of the policy, service, budgetary and operational issues before the Miami-Dade Board of County Commissioners. The Commission Auditor's duties include reporting to the Board of County Commissioners on the fiscal operations of County departments, as well as whether the fiscal and legislative policy directions of the Commission are being efficiently and effectively implemented

This report, prepared in collaboration with the Miami Dade County departments as subject matter experts, is substantially less detailed in scope than an audit in accordance with the Generally Accepted Auditing Standards (GAAS). The OCA plans and performs the review to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on its objectives; accordingly, the OCA does not express an opinion on the data gathered by the subject matter expert(s).