



OFFICE OF THE COMMISSION AUDITOR

TRUST FUNDS

Report One - Trust Fund Balances over \$1 Million

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Yinka Majekodunmi, CPA
Commission Auditor

Office of the Commission Auditor
111 N.W. First Street, Suite 1030
Miami, FL 33128
(305) 375-2524

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TRUST FUNDS

I. INTRODUCTION

PURPOSE

The Office of the Commission Auditor (OCA), in response to the BCC Resolution 1182-21, prime sponsored by Commissioner Raquel A. Regalado, District 7¹, conducted a review of Miami-Dade County (County) Trust Funds. Since all Trust Fund balances are generally not included in the County's operating or capital budgets, this report aims to present the current balances of selected Trust Funds and the possible uses, restrictions, sunset provisions and financial activity.

This initial report focuses on 33 Trust Fund accounts with a balance of over \$1.0 million as of July 31, 2022. The cumulative balance of the listed accounts equates to \$188.1 million, representing approximately 90% of all identified Trust Fund balances.

SCOPE

The scope of the review includes the following:

1. Research, identify and list all Trust Fund subaccounts established or maintained by Miami-Dade County with a balance over \$1.0 million as of July 31, 2022.
2. Provide the background and legislative history of each selected Trust Fund subaccount; define the purpose(s) for which each Trust Fund subaccount was established, listing restrictions, usage and sunset provision, if any.
3. Present current balances as of July 31, 2022, and historical balances for the prior three fiscal years for the selected subaccounts associated with Trust Funds.
4. Present expenditures and revenues with the respective net multi-year and year-to-date financial activity for the selected subaccounts associated with Trust Funds.

METHODOLOGY

OCA conducted quantitative analysis and qualitative research of the Trust Funds' subaccounts history and the related Board's adopted legislation, procedures, and policymaking.

To align with the project's scope, OCA's methodology encompasses the following:

1. Researching legislation through the use of keyword searches and legislative numerical identifiers attributed to the County's selected Trust Funds' subaccounts as they pertain to the background, uses, restrictions and sunset provision via the County's Legislative Information Search System² (Legistar); Code of Miami-Dade County (Municode);³ Florida Statutes⁴ and Westlaw.⁵ A copy of the original legislation identified with an asterisk was not located through the Legistar records search, but was retrieved via OCA's inquiry to Miami-Dade Clerk of the Courts (COC).

¹ Miami-Dade County Resolution No. R-1182-21 (2021). <https://www.miamidade.gov/govaction/>

² Miami-Dade County Commission Legislation. <https://www.miamidade.gov/govaction/searchleg.asp>

³ Code of Miami-Dade County, Florida. <https://library.municode.com/>

⁴ 2022 Florida Statutes. <https://www.flsenate.gov/Laws/Statutes>

⁵ Westlaw. <https://1.next.westlaw.com>

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2. Retrieving the current and historical balances, revenues and expenditures of Trust Funds and their selected subaccounts via the INtegrated Financial Resources Management System (INFORMS)⁶ and IBM Cognos Data Warehouse (Cognos).⁷ Subaccounts originated from legislation, permit conditions, settlement agreements, grants, interest, and other sources.
3. Reconciling the balances, revenues, and expenditures extracted from the financial systems of records to the County's Annual Comprehensive Financial Report and data provided by the Finance Department.

II. TRUST FUNDS SUBACCOUNT BALANCES

Table 1 lists 33 Trust Funds subaccounts with a balance of over \$1.0 million as of July 31, 2022, with a historical year-end fund balance for the past three fiscal years. The cumulative subaccounts' balance equates to \$188.1 million, representing 90% of all Trust Fund balances.

⁶ Integrated Financial Resources Management System. Finance/Supply Chain (FSCM). Finance & Accounting. <https://efsprd.miamidade.gov/psc/>

⁷ IBM Cognos Data Warehouse. <https://cognosaintra.miamidade.gov/miamidade/>

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Table 1 – Balance Overview for Selected Trust Funds' Subaccounts

ACCOUNT		SUBACCOUNT	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
1	TRANSPORTATION INFRASTRUCTURE IMPROVEMENT DISTRICT TRUST FUND	1 TRANSPORTATION INFRASTRUCTURE IMPROVEMENT DISTRICT TRUST FUND	5,837,287	16,589,274	22,317,634	23,239,645
2	HOMESTEAD AIR RESERVE BASE MAINTENANCE PROGRAM TRUST FUND	2 HOMESTEAD AIR RESERVE BASE MAINTENANCE PROGRAM TRUST FUND	3,770,319	17,943,618	17,667,653	18,573,172
3	LOCAL PROVIDER PARTICIPATION TRUST FUND	3.1 HOSPITAL DIRECTED PAYMENT PROGRAM	-	-	-	15,570,085
4	STORMWATER COMPENSATION TRUST FUND	4 STORMWATER COMPENSATION TRUST FUND	12,933,464	13,079,284	13,096,967	13,120,189
5	ZOO MIAMI IMPROVEMENT TRUST FUND	5 ZOO MIAMI IMPROVEMENT TRUST FUND	2,840,402	2,854,078	4,857,936	12,365,478
6	NARANJA LAKES COMMUNITY REDEVELOPMENT AND REVITALIZATION TRUST FUND	6 NARANJA LAKES COMMUNITY REDEVELOPMENT AND REVITALIZATION TRUST FUND	3,332,467	4,942,641	7,427,202	11,407,137
7	CODE ENFORCEMENT TECHNOLOGY TRUST FUND	7 CODE ENFORCEMENT TECHNOLOGY TRUST FUND	8,433,018	9,065,446	9,514,562	9,645,340
8	BISCAYNE BAY ENVIRONMENTAL ENHANCEMENT TRUST FUND	8.1 BOAT (VESSEL) REGISTRATION	6,648,838	7,924,600	8,407,036	9,334,084
		8.2 SEAGRASS MITIGATION (MARINE HABITAT)	2,425,102	2,697,402	3,018,041	3,324,207
		8.3 RIPRAP MITIGATION (INCLUDING SHORELINE STABILIZATION)	1,696,809	1,818,385	1,884,152	1,957,275
		8.4 COASTAL MITIGATION (INCLUDING WETLANDS RESTORATION)	1,220,980	1,326,129	1,541,212	1,424,974
9	SOUTHEAST OVERTOWN/PARK WEST COMMUNITY REDEVELOPMENT TRUST FUND	9 SOUTHEAST OVERTOWN/PARK WEST COMMUNITY REDEVELOPMENT TRUST FUND	10,454,854	10,647,221	7,839,113	7,723,687
10	SLOT MACHINE GAMBLING TRUST FUND	10 SLOT MACHINE GAMBLING TRUST FUND	3,981,813	2,413,713	4,073,638	5,193,222
11	LOBBYISTS REGISTRATION FEES FUND	11 LOBBYISTS REGISTRATION FEES FUND	3,255,092	3,705,083	4,208,208	4,682,252
12	COASTAL PARK AND MARINA IMPROVEMENT TRUST FUND	12 COASTAL PARK AND MARINA IMPROVEMENT TRUST FUND	4,236,380	4,065,205	4,551,084	4,654,797
13	7TH AVENUE COMMUNITY REDEVELOPMENT AGENCY TRUST FUND	13 7TH AVENUE COMMUNITY REDEVELOPMENT AGENCY TRUST FUND	2,660,203	2,625,705	3,836,677	4,395,142
14	NW 79TH STREET CORRIDOR COMMUNITY REDEVELOPMENT TRUST FUND	14 NW 79TH STREET CORRIDOR COMMUNITY REDEVELOPMENT TRUST FUND	931,680	1,668,513	2,723,427	4,294,794
15	DRIVER'S EDUCATION SAFETY TRUST FUND	15 DRIVER'S EDUCATION SAFETY TRUST FUND	2,719,504	3,316,494	3,647,879	4,261,949
16	ANTI-GUN VIOLENCE AND PROSPERTY INITIATIVES TRUST FUND	16.1 ANTI-GUN VIOLENCE AND PROSPERTY INITIATIVES TRUST FUND - 70% ADMINISTRATION	-	-	4,506,171	3,956,360
		16.2 ANTI-GUN VIOLENCE AND PROSPERTY INITIATIVES TRUST FUND - 30% COUNTY COMMISSION DISTRICTS	-	-	1,804,937	1,938,579
17	TREE TRUST FUND	17.1 TREE PLANTING ON PUBLICLY OWNED PROPERTY	3,423,939	3,815,528	4,730,780	3,692,516
		17.2 NEAT STREETS MIAMI	631,474	717,392	802,659	2,163,925
		17.3 PINE ROCKLAND ACQUISITION & RESTORATION	1,566,236	1,904,627	2,534,695	2,806,986
18	LAW ENFORCEMENT TRUST FUND	18.1 LAW ENFORCEMENT TRUST FUND-STATE	4,531,393	4,399,981	3,186,620	3,141,940
		18.2 LAW ENFORCEMENT TRUST FUND-TREASURY	1,286,155	1,090,426	1,211,742	1,536,499
		18.3 LAW ENFORCEMENT TRUST FUND-JUSTICE	1,825,692	1,137,936	1,321,367	1,425,160
19	WEST PERRINE COMMUNITY REDEVELOPMENT TRUST FUND	19 WEST PERRINE COMMUNITY REDEVELOPMENT AND REVITALIZATION TRUST FUND	653,878	1,114,358	1,723,457	2,803,860
20	WETLANDS TRUST FUND	20.1 SPECIAL AREA MANAGEMENT PLAN (SAMP) B	1,980,174	2,019,925	1,977,342	2,017,421
21	PARKS, RECREATION AND OPEN SPACES ADOPT-A-PARK PROGRAM FUND	21 PARKS, RECREATION AND OPEN SPACES ADOPT-A-PARK PROGRAM FUND	1,147,732	1,224,650	1,630,413	1,768,992
22	CRANDON PARK MASTER PLAN IMPROVEMENT FUND	22 CRANDON PARK MASTER PLAN IMPROVEMENT FUND	1,732,634	1,752,169	1,754,537	1,757,649
23	AFFORDABLE HOUSING TRUST FUND	23.1 REVOLVING LOAN FUND FROM GENERAL FUND REVENUES	1,819,983	1,822,524	1,817,886	1,583,160
24	CHAPMAN FIELD IMPROVEMENT TRUST FUND	24 CHAPMAN FIELD IMPROVEMENT TRUST FUND	1,048,389	1,184,159	1,235,281	1,214,143
25	ILLEGAL DUMPING TRUST FUND	25 ILLEGAL DUMPING TRUST FUND	-	-	-	1,170,060

Source: Cognos and INFORMS

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III. TRUST FUNDS ACCOUNT/SUBACCOUNT BACKGROUND AND LEGISLATIVE HISTORY, SUBACCOUNTS FINANCIAL SUMMARY

1. ACCOUNT/SUBACCOUNT: TRANSPORTATION INFRASTRUCTURE IMPROVEMENT DISTRICT TRUST FUND

Legislation

- [Article CLIX. Section 2-2364 of the County Code](#) (Established the Miami-Dade County Transportation Infrastructure Improvement District Trust Fund)
- [Article CLIX. Section 2-2362 of the County Code](#) (Provided definitions for SMART Plan and other verbiage in the National Transit Database Glossary)
- [Article CLIX. Section 2-2365 of the County Code](#) (Provided for Permitted Use of Funds in the SMART Plan)
- [Article CLIX. Section 2-2367 of the County Code](#) (Provided for Public Purpose of the Trust Fund for the Welfare of County Residents)
- [Article CLIX. Section 2-2368 of the County Code](#) (Provided for Municipal Contribution to Trust Fund pertaining to the SMART Plan)
- [Article 1. Section 2-11.21 of the County Code](#) (Provided for unincorporated municipal service area (UMSA) revenues)
- [Ordinance No. 18-8](#) (Established the Miami-Dade County Transportation Infrastructure Improvement District Trust Fund; Adopted 2/16/2018; Sponsored by Commissioners Esteban L. Bovo, Jr., Audrey M. Edmonson, Sally A. Heyman, Jean Monestime, Dennis C. Moss, and Rebeca Sosa)

Uses and Restrictions

The Trust Fund was established to fund the Strategic Miami Area Rapid Transit (SMART) Plan rapid transit corridor projects through the mechanism of Tax Increment Financing (TIF) and the issuance of bonds, including but not limited to:

- Expenses of development planning, professional fees, surveys and financial analysis.
- Initial construction and reconstruction costs of the stations, stops, terminals, or intermodal facilities; parking facilities; guideway and tracks; sitework and special conditions; signals and systems; utility relocation; and any other facility or special conditions necessary for the implementation of the SMART Plan rapid transit corridor projects.
- The acquisition or lease of real property, rights-of-way, easements, and/or other property interests and/or improvements thereto, including but not limited to rail corridor easement payments for a SMART Plan rapid transit corridor project that uses a rail corridor owned by a third party.
- The initial and replacement costs of the rolling stock.
- The clearance and preparation of property for development.
- Relocation of site occupants in order to utilize property.
- Annual cost of operations for the SMART Plan rapid transit corridor projects.
- Annual cost of maintenance for the SMART Plan rapid transit corridor projects.
- Replacement capital costs and maintenance costs for the SMART Plan rapid transit corridor projects.
- The repayment of principal and interest or any redemption premium for loans, advances, bonds, bond anticipation notes, and any other form of indebtedness.

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- All expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of bonds, bond anticipation notes, or other form of indebtedness, including funding of any reserve, redemption, or other fund or account provided for in the ordinance or resolution authorizing such bonds, notes or other form of indebtedness.
- Lump sum and/or periodic payments under a private-public partnership agreement or an agreement with another government entity for the development, construction, maintenance, and/or operation of the SMART Plan rapid transit corridor projects.
- Cost of maintenance, not to exceed in total for that year 20 percent of that year's Tax Increment for any portion of the Metrorail System in existence as of the effective date of this article so long as such maintenance is necessary in order to operate any portion of any of the SMART Plan rapid transit corridor projects.

The Trust Fund monies shall not be used for any form of transportation that includes charter service, sightseeing transportation, school buses, or transportation where the primary purpose of which is the movement of private passenger vehicles.

Sunset Provision

Thirty (30) years from its effective date or date upon which all bonds, advances, loans, or other forms of indebtedness, including interest thereon, secured by the Trust Fund are paid in full.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 8,419,238	\$ 10,751,988	\$ 5,728,360	\$ 922,011
Expenditure	\$ (2,581,952)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 5,837,287	\$ 16,589,274	\$ 22,317,634	\$ 23,239,645

Observation

The \$2.6 million in expenditures for FY 2018-19 mainly includes the land purchased from the Department of Transportation related to the Strategic Miami Area Rapid Transit (SMART) Plan.

2. ACCOUNT/SUBACCOUNT: HOMESTEAD AIR RESERVE BASE MAINTENANCE PROGRAM TRUST FUND

Legislation

- [Resolution No. R-1006-15](#) (Established a Trust Fund and Maintenance Program from the proceeds received from the sale of former Homestead Air Reserve Base land (EDC Property) to SunCap Property Group, LLC., to be used as a funding source for the clearing of structures, overgrowth, and debris from the EDC property to enhance the property's marketability and economic development in accordance with the EDC Agreement; Adopted 11/03/2015; Sponsored by Commissioner Dennis C. Moss)
- [Resolution No. R-512-15](#) (Authorized EDC Property to SunCap Property Group for the Development of a FedEx Facility; Adopted 06/02/2015; Sponsored by Commissioner Dennis C. Moss)

Uses and Restrictions

The Trust Fund was created and funded with the proceeds from the sale of a portion of the EDC property to SunCap Property Group, LLC., to encourage the promotion of economic development through job

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creation and new business development in the immediate area of the EDC Property. The County has conveyed portions of the land to industries that are obligated to create permanent jobs, attract new businesses, and promote economic development in the Homestead area. The EDC Agreement requires the County to use the property for economic development and permanent job creation.

Sunset Provision

The Trust Fund does not have a sunset provision, but the County must use the funds in accordance with Section 3.2 of the [EDC Agreement](#). Any use of the premises or proceeds from the premises after the seven (7) year term of the agreement is payable to the US Air Force, in accordance with Section 3.6.3.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 729,235	\$ 14,380,282	\$ 18,900	\$ 1,031,261
Expenditure	\$ (780,788)	\$ (206,983)	\$ (294,865)	\$ (125,743)
Ending Fund Balance	\$ 3,770,319	\$ 17,943,618	\$ 17,667,653	\$ 18,573,172

Observation

The \$14.4 million in revenues for FY 2019-20 mainly includes proceeds received from the sale of land to Amazon authorized by [Resolution No. R-622-20](#).

3. ACCOUNT: LOCAL PROVIDER PARTICIPATION TRUST FUND

Legislation

- [Article IV Section 18-55 of the County Code](#) (Codified the Local Provider Participation Trust Fund)
- [Ordinance No. 21-81](#) (Created [Article IV of Chapter 18 of the County Code](#); Adopted 9/1/2021; Sponsored by Commissioners Sen. Rene Garcia, Jose "Pepe" Diaz, Oliver G. Gilbert, III, Sally A. Heyman, Joe A. Martinez, Kionne L. McGhee, Raquel A. Regalado, Rebeca Sosa, and Sen. Javier D. Souto)

Uses and Restrictions

The Trust Fund was established to fund the Medicaid Hospital Direct Payment Program and to reimburse the County for administrative costs associated with the implementation of the Mandatory Payment authorized. The Medicaid Hospital Direct Payment Program provides that the County shall adopt a non-ad valorem special assessment to collect funds from hospitals, transfer those funds to the State, where the money constitutes the non-federal share of Medicaid financing, and, as a result, draws down additional federal funds. The sum is then dispersed to address the hospital Medicaid shortfall. An amount greater than or equal to the Mandatory Payments paid shall be used for capital improvements associated with performing services on the affected properties and which enhance the use and enjoyment of such properties. Permissible capital improvement projects include, but are not limited to, the purchase of medical equipment, fixtures, and supplies, enhanced internal security, debt service, buildings, additions to buildings and internal improvements to buildings and facilities, infrastructure (e.g., plumbing, electrical, windows, internal roads, parking facilities, lighting, flooring, and roofing), landscaping, capital maintenance and other costs associated with capital improvement projects relating to the provision of hospital services including Medicaid services.

Sunset Provision

Not specified in the legislation.

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Financial Summary

Reference the following subaccount sections associated with the Local Provider Participation Trust Fund.

3.1 SUBACCOUNT: HOSPITAL DIRECT PAYMENT PROGRAM

Legislation

Reference the Local Provider Participation Trust Fund Legislation section.

Uses and Restrictions

Reference the Local Provider Participation Trust Fund Uses and Restrictions section.

Sunset Provision

Reference the Local Provider Participation Trust Fund Sunset Provision section.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ -	\$ -	\$ -	\$ 15,570,085
Expenditure	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 15,570,085

Observation

According to Informs, as of July 31, 2022, \$115.3 million has been collected in the subaccount and \$99.7 million has been dispersed. No other significant observations have been identified.

4. ACCOUNT/SUBACCOUNT: STORMWATER COMPENSATION TRUST FUND

Legislation

- [Section 24-38 of the County Code](#) (Codified the Stormwater Compensation Trust Fund).
- [Ordinance No. 98-160](#) (Created the Stormwater Compensation Trust Fund; Adopted 11/5/1998; Requested by Department of Environmental Resources Management).

Uses and Restrictions

The Trust Fund was established for use in land acquisition and constructing, managing, operating, or maintaining stormwater management areas within the Bird Drive Everglades Wetland Basin, the North Trail Basin, and Basin B (The Basins). The Trust Fund accepts monetary contributions from the owners of less than 4.5-acre parcels in The Basins and uses those contributions to acquire properties within The Basins for stormwater management purposes. The parcels contributing to the trust fund can avoid Cut and Fill criteria which restricts the amount of fill that can be placed within The Basins whenever filling is occurring for the purpose of land development. The required contributions to the Stormwater Compensation Trust Fund vary depending on the size and topographical/hydrological conditions affecting each property.

Disbursements from the Trust Fund are restricted to the following purposes:

- The following activities and their respective administrative costs: acquisition, including by eminent domain, construction, management, operation, or maintenance of stormwater management areas with the Bird Drive Everglades Wetland Basin, the North Trail Basin, and Basin B.

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- All associated acquisition costs, including appraisals, surveys, title search work, real property taxes, documentary stamps and surtax fees, and other transaction costs.

Sunset Provision

Not specified in the legislation.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 573,312	\$ 145,820	\$ 17,682	\$ 23,223
Expenditure	\$ (693,500)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 12,933,464	\$ 13,079,284	\$ 13,096,967	\$ 13,120,189

Observation

No significant observations have been identified.

5. ACCOUNT/SUBACCOUNT: ZOO MIAMI IMPROVEMENT TRUST FUND

Legislation

- [Resolution No. R-899-13](#) (Established the Zoo Miami Improvement Trust Fund; Adopted 11/5/13; Sponsored by Commissioner Dennis C. Moss)

Uses and Restrictions

The Trust Fund was established to accept donations and contributions, proceeds from fundraising activities, and higher than anticipated earned revenues with approval from the Office of Management and Budget for extraordinary maintenance, repairs, and improvements at Zoo Miami. Expenditures from the Trust Fund are restricted to extraordinary maintenance, repairs, and improvements at Zoo Miami. Disbursements of the Trust Fund are by recommendation of the Zoo Miami Director and approved by the Parks, Recreation and Open Spaces Department Director.

Sunset Provision

Not specified in the legislation.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 1,141,909	\$ 31,972	\$ 2,003,859	\$ 7,507,541
Expenditure	\$ -	\$ (18,296)	\$ -	\$ -
Ending Fund Balance	\$ 2,840,402	\$ 2,854,078	\$ 4,857,936	\$ 12,365,478

Observation

The \$2.0 million in revenues for FY 2020-21 mainly includes a transfer from the General Fund for the reimbursement of COVID-19-related expenditures.

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6. ACCOUNT/SUBACCOUNT: NARANJA LAKES COMMUNITY REDEVELOPMENT AND REVITALIZATION TRUST FUND

Legislation

- [Article CXI Section 2-1682 of the County Code](#) (Codified the Naranja Lakes Community Redevelopment and Revitalization Trust Fund)
- [Ordinance No. 03-106](#) (Established the Naranja Lakes Community Redevelopment Agency Trust Fund; Adopted 5/6/2003; Requested by Office of Community and Economic Development)
- [Section 163.387, Florida Statutes](#) (Establishes the legal parameters for the creation and uses of redevelopment trust funds in the state)
- [Section 163.370, Florida Statutes](#) (Establishes the powers restricted to counties, municipalities and community redevelopment agencies)

Uses and Restrictions

In accordance with [Section 163.387\(1\)\(a\), of the Florida Statutes](#), funds allocated to the Trust Fund must be used for financing or refinancing any community redevelopment, pursuant to the approved community redevelopment plan. Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area, and not for general government purposes. The expenditure of monies in the redevelopment trust fund is specifically authorized by [Section 163.387\(6\), of the Florida Statutes](#), for undertakings of a community redevelopment agency and may only be expended for the following purposes:

- Administrative and overhead expenses directly or indirectly necessary to implement a community redevelopment plan adopted by the agency.
- Expenses of redevelopment planning, surveys, and financial analysis, including the reimbursement of the governing body or the community redevelopment agency for such expenses incurred before the redevelopment plan was approved and adopted.
- The acquisition of real property in the redevelopment area.
- The clearance and preparation of any redevelopment area for redevelopment and relocation of site occupants within or outside the community redevelopment area as provided in [Section 163.370, of the Florida Statutes](#).
- The repayment of principal and interest or any redemption premium for loans, advances, bonds, bond anticipation notes, and any other form of indebtedness.
- All expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of bonds, bond anticipation notes, or other form of indebtedness, including funding of any reserve, redemption, or other fund or account provided for in the ordinance or resolution authorizing such bonds, notes, or other form of indebtedness.
- The development of affordable housing within the community redevelopment area.
- The development of community policing innovations.
- Expenses necessary to exercise the powers granted under Section [163.370](#), as delegated under Section [163.358](#), of the Florida Statutes.

[Section 163.387\(1\)\(a\), of the Florida Statutes](#) restricts annual funding of the Trust Fund to an amount not less than the income increment, proceeds, revenues, and funds of the taxing authority derived from or held in connection with the community development area. [Section 163.370\(2\)\(c\), of the Florida Statutes](#) limits the use of CRA trust fund monies to activities within the community redevelopment area.

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Sunset Provision

The County is obligated, under Section 4 of the Ordinance, to fund the Trust Fund annually until the Naranja Lakes Redevelopment Agency has paid all loans, advances, indebtedness, and interest incurred.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 * as of 7/31/2022
Revenue	\$ 2,089,199	\$ 2,997,820	\$ 3,722,998	\$ 4,916,726
Expenditure	\$ (1,165,663)	\$ (1,387,646)	\$ (1,238,437)	\$ (936,791)
Ending Fund Balance	\$ 3,332,467	\$ 4,942,641	\$ 7,427,202	\$ 11,407,137

Observation

*Revenue and Expenditure for FY 2021-22 represent the amounts anticipated to be reflected in Informs by the year-end. No other significant observations have been identified.

7. ACCOUNT/SUBACCOUNT: CODE ENFORCEMENT TECHNOLOGY TRUST FUND

Legislation

- [Section 8CC-10.1 of the County Code](#) (Codified the Code Enforcement Technology Trust Fund)
- [Ordinance No. 19-90](#) (Amended [Section 8CC-10.1 of the County Code](#); providing for the County Mayor to solely appoint a committee to determine the use of Code Enforcement Technology Trust Fund and removing the Clerk of Courts as the fund manager; Adopted 9/19/2019, Requested by Office of Management and Budget)
- [Ordinance No. 99-55](#) (Established the Code Enforcement Technology Trust Fund, Adopted 5/25/1999; Sponsored by Commissioners Dennis C. Moss and Sen. Javier D. Souto)

Uses and Restrictions

The Trust Fund was established to collect Ten dollars (\$10.00) from each civil penalty to enhance the technological capability of all code enforcement departments. The County Mayor shall appoint a committee of five people to determine the priority for the use of the fund.

Sunset Provision

Not specified in the legislation.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 902,843	\$ 632,427	\$ 449,117	\$ 354,395
Expenditure	\$ -	\$ -	\$ -	\$ (223,617)
Ending Fund Balance	\$ 8,433,018	\$ 9,065,446	\$ 9,514,562	\$ 9,645,340

Observation

No significant observations have been identified.

TRUST FUNDS

8. ACCOUNT: BISCAYNE BAY ENVIRONMENTAL ENHANCEMENT TRUST FUND

Legislation

- [Section 24-40 of the County Code](#) (Codified the Biscayne Bay Environmental Enhancement Trust Fund)
- [Ordinance No. 18-30](#) (Expanded the Trust Fund's uses to include coastal mitigation such as the management of reefs and mooring buoys in the coastal water beyond Biscayne Bay; Adopted 3/6/2018; Sponsored by Commissioners Bruno A. Barreiro, Sally A. Heyman, Dennis C. Moss, Xavier L. Suarez, Daniella Levine Cava, Audrey M. Edmonson, Jose "Pepe" Diaz, and Rebeca Sosa)
- [Ordinance No. 04-214](#) (Moved the Trust Fund from Section 07-05 to Section 24-40 of the County Code; Adopted 12/2/2004; Requested by Department of Environmental Resources Management)
- [Resolution No. R-1610-79*](#) (Provided objectives for the Biscayne Bay Management Plan; Adopted 12/18/1979; Sponsored by Commissioner Claire Oesterle)
- [Resolution No. R-1609-79*](#) (Provided a prioritized list of enhancement projects for Biscayne Bay; Adopted by 12/18/1979; Sponsored Claire Oesterle)

Uses and Restrictions

The Trust Fund may only disburse monies for the environmental enhancement of Biscayne Bay and its foreshore, including:

- The restoration or improvement of natural and indigenous habitats within Biscayne Bay or its foreshore or the coastal waters of the County beyond Biscayne Bay through the establishment, restoration, or improvement of biological communities to increase the net habitat value of the bay.
- Alterations in hydrodynamics, water, and sedimentary chemistry that may be necessary to establish or reestablish natural and indigenous biotic communities within Biscayne Bay or its foreshore or the coastal waters of the County beyond Biscayne Bay.
- Installation, maintenance, or management of artificial reefs and mooring buoys in the coastal waters of the County beyond Biscayne Bay.

Enhancement activities included in the prioritized list of projects in Resolution No. R-1609-79, or consistent with the objectives in R-1610-79 also qualify for funding. Those activities include:

- Improving public awareness or access.
- Monitoring existing mitigation/restoration efforts.
- Stabilizing eroding shoreline areas.
- Identifying sources of turbidity.
- Planting mangroves and seagrass.

Sunset Provision

Not specified in the legislation.

Financial Summary

Reference the following subaccounts' sections associated with the Biscayne Bay Environmental Enhancement Trust Fund.

TRUST FUNDS

8.1 SUBACCOUNT: BOAT (VESSEL) REGISTRATION

Legislation

- Ordinance No. 85-11* (Established a County Registration Fee on Vessels Operating or Stored in Miami-Dade County; Adopted 2/19/1985; Sponsored by Commissioner James F. Redford, Jr.)
- Ordinance No. 89-122* (Amended [Section 7-22.1 of the County Code](#), adding the preservation of manatees and their habitats to the permitted uses and aligning the vessel registration fee with what is permitted by state statute; Adopted 12/5/1989; Requested by County Manager).

Uses and Restrictions

Monies realized from the annual vessel registration fee and deposited in the Biscayne Bay Environmental Enhancement Trust Fund shall be used for:

- Maintenance and installation of aids to navigation to protect valuable Bay habitats.
- Fisheries enhancement and maintenance.
- Habitat enhancement and maintenance.
- Activities related to the preservation of manatees and their habitat.
- Other water body maintenance, regulation, and enhancement activities.

Sunset Provision

Reference the Biscayne Bay Environmental Enhancement Trust Fund Sunset Provision section.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 7,096,838	\$ 1,373,762	\$ 1,369,448	\$ 1,025,047
Expenditure	\$ (448,000)	\$ (98,000)	\$ (887,012)	\$ (98,000)
Ending Fund Balance	\$ 6,648,838	\$ 7,924,600	\$ 8,407,036	\$ 9,334,084

Observation

The \$7.1 million in revenues for FY 2018-19 mainly includes approximately \$5.7 million transferred from the Biscayne Bay Environmental Enhancement Trust Fund.

8.2 SUBACCOUNT: SEAGRASS MITIGATION (MARINE HABITAT)

Legislation

Reference the Biscayne Bay Environmental Enhancement Trust Fund Legislation section.

Uses and Restrictions

Reference the Biscayne Bay Environmental Enhancement Trust Fund Uses and Restrictions section.

Sunset Provision

Reference the Biscayne Bay Environmental Enhancement Trust Fund Sunset Provision section.

TRUST FUNDS

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 2,425,102	\$ 275,427	\$ 321,050	\$ 306,166
Expenditure	\$ -	\$ (3,127)	\$ (411)	\$ -
Ending Fund Balance	\$ 2,425,102	\$ 2,697,402	\$ 3,018,041	\$ 3,324,207

Observation

The \$2.4 million in revenues for FY 2018-19 mainly includes approximately \$2.1 million transferred from the Biscayne Bay Environmental Enhancement Trust Fund.

8.3 SUBACCOUNT: RIPRAP MITIGATION (INCLUDING SHORELINE STABILIZATION)

Legislation

Reference the Biscayne Bay Environmental Enhancement Trust Fund Legislation section.

Uses and Restrictions

Reference the Biscayne Bay Environmental Enhancement Trust Fund Uses and Restrictions section.

Sunset Provision

Reference the Biscayne Bay Environmental Enhancement Trust Fund Sunset Provision section.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 1,696,809	\$ 121,576	\$ 65,766	\$ 73,124
Expenditure	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,696,809	\$ 1,818,385	\$ 1,884,152	\$ 1,957,275

Observation

The \$1.7 million in revenues for FY 2018-19 mainly includes approximately \$1.5 million transferred from the Biscayne Bay Environmental Enhancement Trust Fund.

8.4 SUBACCOUNT: COASTAL MITIGATION (INCLUDING WETLANDS RESTORATION)

Legislation

Reference the Biscayne Bay Environmental Enhancement Trust Fund Legislation section.

Uses and Restrictions

Reference the Biscayne Bay Environmental Enhancement Trust Fund Uses and Restrictions section.

Sunset Provision

Reference the Biscayne Bay Environmental Enhancement Trust Fund Sunset Provision section.

TRUST FUNDS

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 1,220,980	\$ 105,149	\$ 215,083	\$ 21,262
Expenditure	\$ -	\$ -	\$ -	\$ (137,500)
Ending Fund Balance	\$ 1,220,980	\$ 1,326,129	\$ 1,541,212	\$ 1,424,974

Observation

The \$1.2 million in revenues for FY 2018-19 mainly includes approximately \$1.0 million transferred from the Biscayne Bay Environmental Enhancement Trust Fund.

9. ACCOUNT/SUBACCOUNT: SOUTHEAST OVERTOWN/PARK WEST COMMUNITY REDEVELOPMENT TRUST FUND

Legislation

- [Section 29-6 of the County Code](#) (Codified the Southeast Overtown/Park West Community Redevelopment Agency and the Associated Trust Fund)
- [Ordinance No. 82-115](#) (Approved Tax Increment Financing for the Southeast Overtown/Park West Community Redevelopment Plan; Adopted 12/21/1982; Requested by County Manager)
- [Section 163.387, of the Florida Statutes](#) (Establishes the legal parameters for the creation and uses of redevelopment trust funds in the state)
- [Section 163.370, of the Florida Statutes](#) (Establishes the powers restricted to counties, municipalities and community redevelopment agencies)

Uses and Restrictions

In accordance with [Section 163.387\(1\)\(a\), of the Florida Statutes](#), funds allocated to the Trust Fund must be used for financing or refinancing any community redevelopment, pursuant to the approved community redevelopment plan. Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area and not for general government purposes. The expenditure of monies in the redevelopment trust fund is specifically authorized by [Section 163.387\(6\), of the Florida Statutes](#), for undertakings of a community redevelopment agency may only be expended for the following purposes:

- Administrative and overhead expenses directly or indirectly necessary to implement a community redevelopment plan adopted by the agency.
- Expenses of redevelopment planning, surveys, and financial analysis, including the reimbursement of the governing body or the community redevelopment agency for such expenses incurred before the redevelopment plan was approved and adopted.
- The acquisition of real property in the redevelopment area.
- The clearance and preparation of any redevelopment area for redevelopment and relocation of site occupants within or outside the community redevelopment area as provided in [Section 163.370, of the Florida Statutes](#).
- The repayment of principal and interest or any redemption premium for loans, advances, bonds, bond anticipation notes, and any other form of indebtedness.
- All expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of bonds, bond anticipation notes, or other form of indebtedness, including funding of any reserve, redemption, or other fund or account provided for in the ordinance or resolution authorizing such bonds, notes, or other form of indebtedness.

TRUST FUNDS

- The development of affordable housing within the community redevelopment area.
- The development of community policing innovations.
- Expenses necessary to exercise the powers granted under Section [163.370](#), as delegated under Section [163.358](#), of the Florida Statutes.

[Section 163.387\(1\)\(a\), Florida Statutes](#) restricts annual funding of the Trust Fund to an amount not less than the income increment, proceeds, revenues, and funds of the taxing authority derived from or held in connection with the community development area. [Section 163.370\(2\)\(c\), of the Florida Statutes](#) limits the use of CRA trust fund monies to activities within the community redevelopment area.

Sunset Provision

Not specified in the legislation.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 3,019,296	\$ 2,192,366	\$ 3,144,404	\$ 13,734
Expenditure	\$ -	\$ (2,000,000)	\$ (5,952,512)	\$ (129,160)
Ending Fund Balance	\$ 10,454,854	\$ 10,647,221	\$ 7,839,113	\$ 7,723,687

Observation

The 6.0 million in expenditures for FY 2020-21 mainly includes \$4.8 million in payments to non-profits.

10. ACCOUNT/SUBACCOUNT: SLOT MACHINE GAMBLING TRUST FUND

Legislation

- [Resolution No. R-529-08](#) (Directed the Mayor to provide a report regarding the Slot Machine 2005 Referendum and anticipated slot machine revenues from future gambling, including the possible creation of a trust fund for slot machine revenues; Adopted 5/6/2008; Sponsored by Commissioner Carlos A. Gimenez)
- [Section 551.101, of the Florida Statutes](#) (Authorizes Slot Machine Gaming)

Uses and Restrictions

The resolution in question calls for the creation of a plan to establish a trust fund to receive all future slot machine gambling and recommend procedures to approve the use of those funds. Recommendations for the Trust Fund include quarterly reports and consistent recommendations for the use of funds within the annual budget recommendations. The corresponding report from the Mayor, dated April 10, 2014, describes that if payments are made to the County, said payments shall be deposited in a trust fund (TF628). On an annual basis, the balance from the previous year is budgeted as revenue to the General Fund to support the law enforcement, traffic mitigation, and social services activities necessary as a result of the implementation of slot machines in our community.

Sunset Provision

Not specified in the legislation.

TRUST FUNDS

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 4,009,902	\$ 2,413,713	\$ 4,102,013	\$ 4,048,722
Expenditure	\$ (3,814,572)	\$ (3,981,813)	\$ (2,442,089)	\$ (2,929,138)
Ending Fund Balance	\$ 3,981,813	\$ 2,413,713	\$ 4,073,638	\$ 5,193,222

Observation

No significant observations have been identified.

11. ACCOUNT/SUBACCOUNT: LOBBYISTS REGISTRATION FEES FUND

Legislation

- [Section 2-11.1\(S\) of the County Code](#) (Codified the requirements for Principal and Lobbyist Registration)
- [Ordinance No. 10-56](#) (Amended [Section 211.1\(S\) of the County Code](#) to provide that 15 percent of funds generated by Lobbyist Registration Fees shall be deposited into a separate account to fund educational outreach; Adopted 9/21/2010; Sponsored by Commissioners Joe A. Martinez, Jose "Pepe" Diaz, Sally A. Heyman, Dorrin D. Rolle, Rebeca Sosa, and Sen. Javier D. Souto)
- [Ordinance No. 91-22*](#) (Established the collection of lobbyist registration fees, which was initially entirely used to support the administrative costs of the registration and maintenance process; Adopted 2/19/91; Requested by Commissioner Arthur E. Teele, Jr.)

Uses and Restrictions

The funds generated by lobbyist registration fees shall be deposited into a separate account, and shall be expended by the Miami-Dade County Commission on Ethics and Public Trust for the purposes of educational outreach, the rendering of advisory opinions, and enforcement of the provisions of [Section 2-11.1\(S\) of the County Code](#) relating to lobbyists.

Sunset Provision

Not specified in the legislation.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 779,590	\$ 790,370	\$ 862,400	\$ 779,590
Expenditure	\$ (332,502)	\$ (340,378)	\$ (359,275)	\$ (305,546)
Ending Fund Balance	\$ 3,255,092	\$ 3,705,083	\$ 4,208,208	\$ 4,682,252

Observation

No significant observations have been identified.

TRUST FUNDS

12. ACCOUNT/SUBACCOUNT: COASTAL PARK AND MARINA IMPROVEMENT TRUST FUND

Legislation

- [Resolution No. R-688-12](#) (Established the Coastal Park and Marina Improvement Trust Fund and states that the fund will receive the net revenues from coastal and park and marina operations; Adopted 9/6/2012; Sponsored by Commissioners Sen. Javier D. Souto, Lynda Bell, Audrey M. Edmonson, Sally A. Heyman, and Rebeca Sosa)

Uses and Restrictions

The Trust Fund was established to fund improvements to County Parks and Marinas, such as operations, maintenance, and repairs. The Trust Fund is expected to reduce the County's dependency on General Funds by allowing net revenues from coastal parks and marinas to roll over each fiscal year. The funds may also be used to meet the matching dollar requirements of capital grants such as those offered by the Florida Inland Navigation District (FIND).

Sunset Provision

Not specified in the legislation.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 580,940	\$ 296,601	\$ 505,637	\$ 150,671
Expenditure	\$ (165,206)	\$ (467,776)	\$ (19,758)	\$ (46,959)
Ending Fund Balance	\$ 4,236,380	\$ 4,065,205	\$ 4,551,084	\$ 4,654,797

Observation

According to Informs, as of July 31, 2022, \$809,000 has been committed to be spent. No other significant observations have been identified.

13. ACCOUNT/SUBACCOUNT: 7TH AVENUE COMMUNITY REDEVELOPMENT AGENCY TRUST FUND

Legislation

- [Article CXXIII of the County Code](#) (Codified the 7th Avenue Corridor Community Redevelopment Agency)
- [Article CXVII of the County Code](#) (Codified the 7th Avenue Corridor Community Redevelopment and Revitalization Trust Fund)
- [Ordinance No. 06-18](#) (Established the 7th Avenue Corridor Community Redevelopment Agency; Adopted 2/7/2006; Sponsored by Commissioner Dorrin D. Rolle)
- [Ordinance No. 04-124](#) (Established the 7th Avenue Corridor Community Redevelopment and Revitalization Trust Fund; Adopted 6/22/2004; Requested by Office of Community and Economic Development.)
- [Section 163.387, of the Florida Statutes](#) (Establishes the legal parameters for the creation and uses of redevelopment trust funds in the state)
- [Section 163.370, of the Florida Statutes](#) (Establishes the powers restricted to counties, municipalities and community redevelopment agencies)

TRUST FUNDS

Uses and Restrictions

In accordance with [Section 163.387\(1\)\(a\), of the Florida Statutes](#), funds allocated to the Trust Fund must be used for financing or refinancing any community redevelopment, pursuant to the approved community redevelopment plan. Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area, and not for general government purposes. The expenditure of monies in the redevelopment trust fund is specifically authorized by [Section 163.387\(6\), of the Florida Statutes](#), for undertakings of a community redevelopment agency may only be expended for the following purposes:

- Administrative and overhead expenses directly or indirectly necessary to implement a community redevelopment plan adopted by the agency.
- Expenses of redevelopment planning, surveys, and financial analysis, including the reimbursement of the governing body or the community redevelopment agency for such expenses incurred before the redevelopment plan was approved and adopted.
- The acquisition of real property in the redevelopment area.
- The clearance and preparation of any redevelopment area for redevelopment and relocation of site occupants within or outside the community redevelopment area as provided in [Section 163.370, of the Florida Statutes](#).
- The repayment of principal and interest or any redemption premium for loans, advances, bonds, bond anticipation notes, and any other form of indebtedness.
- All expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of bonds, bond anticipation notes, or other form of indebtedness, including funding of any reserve, redemption, or other fund or account provided for in the ordinance or resolution authorizing such bonds, notes, or other form of indebtedness.
- The development of affordable housing within the community redevelopment area.
- The development of community policing innovations.
- Expenses necessary to exercise the powers granted under [Section 163.370](#), as delegated under [Section 163.358](#), of the Florida Statutes.

[Section 163.387\(1\)\(a\), of the Florida Statutes](#) restricts annual funding of the Trust Fund to an amount not less than the income increment, proceeds, revenues, and funds of the taxing authority derived from or held in connection with the community development area. [Section 163.370\(2\)\(c\), of the Florida Statutes](#) limits the use of CRA trust fund monies to activities within the community redevelopment area.

Sunset Provision

Pursuant to [Section 2-1773 of the County Code](#), the obligation to fund the Trust Fund annually shall continue until all the Agency's loans, advances, and indebtedness incurred as a result of redevelopment in the Redevelopment Area have been paid.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 * as of 7/31/2022
Revenue	\$ 655,684	\$ 732,127	\$ 903,309	\$ 972,309
Expenditure	\$ (148,562)	\$ (766,625)	\$ 307,663	\$ (413,844)
Ending Fund Balance	\$ 2,660,203	\$ 2,625,705	\$ 3,836,677	\$ 4,395,142

TRUST FUNDS

Observation

The \$307,663 in expenditures for FY 2020-21 mainly includes the Tax Incremental Financing payment being partially offset by the \$1.0 million in reimbursements.

*Revenue and Expenditure for FY 2021-22 represent the amounts anticipated to be reflected in Informs by the year-end.

14. ACCOUNT/SUBACCOUNT: NW 79TH STREET CORRIDOR COMMUNITY REDEVELOPMENT TRUST FUND

Legislation

- [Article CXXXIX Sec. 2-2092 of the County Code](#) (Codified the NW 79th Street Corridor Community Redevelopment Agency)
- [Ordinance No. 11-55](#) (Established the NW 79th Street Corridor Community Redevelopment Agency and Trust Fund; Adopted 7/19/2011; Sponsored by Commissioner Jean Monestime)
- [Section 163.387, of the Florida Statutes](#) (Establishes the legal parameters for the creation and uses of redevelopment trust funds in the state)
- [Section 163.370, of the Florida Statutes](#) (Establishes the powers restricted to counties, municipalities and community redevelopment agencies)

Uses and Restrictions

In accordance with [Section 163.387\(1\)\(a\), of the Florida Statutes](#), funds allocated to the Trust Fund must be used for financing or refinancing any community redevelopment, pursuant to the approved community redevelopment plan. Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area and not for general government purposes. The expenditure of monies in the redevelopment trust fund is specifically authorized by [Section 163.387\(6\), of the Florida Statutes](#), for undertakings of a community redevelopment agency may only be expended for the following purposes:

- Administrative and overhead expenses directly or indirectly necessary to implement a community redevelopment plan adopted by the agency.
- Expenses of redevelopment planning, surveys, and financial analysis, including the reimbursement of the governing body or the community redevelopment agency for such expenses incurred before the redevelopment plan was approved and adopted.
- The acquisition of real property in the redevelopment area.
- The clearance and preparation of any redevelopment area for redevelopment and relocation of site occupants within or outside the community redevelopment area as provided in [Section 163.370, of the Florida Statutes](#).
- The repayment of principal and interest or any redemption premium for loans, advances, bonds, bond anticipation notes, and any other form of indebtedness.
- All expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of bonds, bond anticipation notes, or other form of indebtedness, including funding of any reserve, redemption, or other fund or account provided for in the ordinance or resolution authorizing such bonds, notes, or other form of indebtedness.
- The development of affordable housing within the community redevelopment area.
- The development of community policing innovations.
- Expenses necessary to exercise the powers granted under Section [163.370](#), as delegated under Section [163.358](#), of the Florida Statutes.

TRUST FUNDS

[Section 163.387\(1\)\(a\), of the Florida Statutes](#), restricts annual funding of the Trust Fund to an amount not less than the income increment, proceeds, revenues, and funds of the taxing authority derived from or held in connection with the community development area. [Section 163.370\(2\)\(c\), of the Florida Statutes](#) limits the use of CRA trust fund monies to activities within the community redevelopment area.

Sunset Provision

Not specified in the legislation.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 * as of 7/31/2022
Revenue	\$ 626,214	\$ 1,020,112	\$ 1,262,423	\$ 1,656,562
Expenditure	\$ (146,430)	\$ (283,278)	\$ (207,509)	\$ (85,195)
Ending Fund Balance	\$ 931,680	\$ 1,668,513	\$ 2,723,427	\$ 4,294,794

Observation

*Revenue and Expenditure for FY 2021-22 represent the amounts anticipated to be reflected in Informs by the year-end. No other significant observations have been identified.

15. ACCOUNT/SUBACCOUNT: DRIVER'S EDUCATION SAFETY TRUST FUND

Legislation

- [Section 11-10 of the County Code](#) (Establishes the Drivers Education Safety Trust Fund)
- [Resolution No. R-618-03](#) (Adopted procedures for the selection of drivers education programs as grant recipients of funds collected; Adopted 6/3/2003; Requested by Office of Management and Budget)
- [Ordinance No. 02-167](#) (Established the Drivers Education Safety Trust Fund; Adopted 9/24/2002; Sponsored by Commissioners Natacha Seijas, Katy Sorenson, and Jimmy L. Morales)
- [Section 318.1215, of the Florida Statutes](#) (Establishes that a board of county commissioners may require, by ordinance, that the clerk of the court collect an additional \$5 with each civil traffic penalty, which shall be used to fund traffic education programs in public and non-public schools)

Uses and Restrictions

Pursuant to [Section 318.1215, of the Florida Statutes](#), the Trust Fund was established to collect an additional three dollars (\$3.00) with each civil traffic penalty to assist driver education programs in public and non-public schools. Expenditures from the Trust Fund are restricted as follows:

- Funds shall be used for direct educational expenses and shall not be used for administration.
- Programs shall be selected as program recipients based on selection procedures developed by the County Manager and approved by the resolution of the Board of County Commissioners.
- Final grant approvals shall be made by the Board of County Commissioners on an annual basis upon recommendation by the County Manager.

On September 2, 2021, the Miami-Dade Office of the Inspector (OIG) released a [Report of Investigation](#) (the OIG Report) regarding the legitimacy of Miami-Dade County Public School (M-DCPS) reimbursement requests to the County pursuant to the Trust Fund. M-DCPS is currently implementing recommendations identified by the OIG.

TRUST FUNDS

Sunset Provision

Not specified in the legislation.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 775,490	\$ 596,990	\$ 331,386	\$ 614,069
Expenditure	\$ (343,960)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,719,504	\$ 3,316,494	\$ 3,647,879	\$ 4,261,949

Observation

As per the OIG Report, the \$6.2 million of the Trust Fund's proceeds dispersed to M-DCPS for the ineligible expenses should be repaid to the County.

16. ACCOUNT: ANTI-GUN VIOLENCE AND PROSPERITY INITIATIVES TRUST FUND

Legislation

- [Resolution No. R-238-21](#) (Established the Anti-Gun Violence and Prosperity Initiatives Trust Fund; Adopted 3/26/2021; Sponsored by Commissioners Keon Hardemon, Jose "Pepe" Diaz, Oliver G. Gilbert, III, Kionne L. McGhee, Jean Monestime, and Raquel A. Regalado)

Uses and Restrictions

The Trust Fund was established for use and allocation in accordance with an annual plan developed by the County Mayor to combat gun violence and provide opportunities for economic prosperity throughout Miami-Dade County that shall be included in the County Mayor's proposed budget and subject to prior Board approval. The Board shall annually approve the plan. All plan funding shall be divided equitably among all County Commission districts based on the proportion of reported shooting homicides and other shooting incidents (contact and non-contact) that occurred over the previous calendar year in each district, according to official crime statistics from the Miami-Dade Police Department and all municipal police departments. Under the resolution the revenue generated by the Naming Rights Agreement shall be allocated towards two uses, representing two separate subaccounts:

- Seventy (70) percent of the net revenues shall be allocated to fund a plan to combat gun violence and provide economic prosperity throughout the County.
- Thirty (30) percent of the net revenues shall be distributed evenly across all County Commission districts, and Commissioners may use and allocate, by prior Board resolution, their district's funds for initiatives, programs, activities and organizations that will combat gun violence and provide opportunities for economic prosperity throughout Miami-Dade County.

Sunset Provision

Not specified in the legislation.

Financial Summary

Reference the following subaccounts' sections associated with the Anti-Gun Violence And Prosperity Initiatives Trust Fund.

TRUST FUNDS

16.1 SUBACCOUNT: ANTI-GUN VIOLENCE AND PROSPERITY INITIATIVES TRUST FUND - 70% ADMINISTRATION

Legislation

Reference the Anti-Gun Violence and Prosperity Initiatives Trust Fund Legislation section.

Uses and Restrictions

Reference the Anti-Gun Violence and Prosperity Initiatives Trust Fund Uses and Restrictions section.

Sunset Provision

Reference the Anti-Gun Violence and Prosperity Initiatives Trust Fund Sunset Provision section.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ -	\$ -	\$ 5,950,217	\$ 1,277,437
Expenditure	\$ -	\$ -	\$ (1,444,045)	\$ (1,827,249)
Ending Fund Balance	\$ -	\$ -	\$ 4,506,171	\$ 3,956,360

Observation

According to Informs, as of July 31, 2022, \$34,000 has been committed to be spent. No other significant observations have been identified.

16.2 SUBACCOUNT: ANTI-GUN VIOLENCE AND PROSPERITY INITIATIVES TRUST FUND - 30% ADMINISTRATION

Legislation

Reference the Anti-Gun Violence and Prosperity Initiatives Trust Fund Legislation section.

Uses and Restrictions

Reference the Anti-Gun Violence and Prosperity Initiatives Trust Fund Uses and Restrictions section.

Sunset Provision

Reference the Anti-Gun Violence and Prosperity Initiatives Trust Fund Sunset Provision section.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ -	\$ -	\$ 2,468,700	\$ 530,104
Expenditure	\$ -	\$ -	\$ (663,763)	\$ (396,462)
Ending Fund Balance	\$ -	\$ -	\$ 1,804,937	\$ 1,938,579

Observation

No significant observations have been identified.

TRUST FUNDS

17. ACCOUNT: TREE TRUST FUND

Legislation

- [Article I Division 4 Section 24-39 of the County Code](#) (Codified the Tree Trust Fund)
- [Ordinance No. 04-214](#) (Reorganized and consolidated Chapter 24 of the County Code; Adopted by 12/2/2004; Requested by Department of Environmental Resources Management)
- [Ordinance No. 88-95*](#) (Created Chapter 24-60 of the County Code and established the Tree Trust Fund for the purposes of acquiring, protecting, and maintaining natural forest communities; Adopted 10/4/1988)

Uses and Restrictions

The Trust Fund was established to acquire, protect and maintain [Natural Forest Communities](#) in Miami-Dade County, and to plant trees on public property. For example, the Pine Rocklands is a designated Natural Forest Community, according to the Miami-Dade County Department of Regulatory and Economic Resources. Natural Forest Communities are rare upland plant communities protected in Miami-Dade County. Funds from the Trust Fund shall be disbursed for the acquisition, maintenance, management, and protection of Natural Forest Communities or for planting trees on public property. Such monies may be used as a matching fund contribution towards the acquisition of natural forest communities in Miami-Dade County in association with other public land acquisition programs, including, but not limited to, the State of Florida Conservation and Recreational Lands Trust Fund.

Sunset Provision

Not specified in the legislation.

Financial Summary

Reference the following subaccounts' sections associated with the Tree Trust Fund.

17.1 SUBACCOUNT: TREE PLANTING ON PUBLICLY OWNED PROPERTY

Legislation

- [Ordinance No. 16-93](#) (Amended Section 2-1336 and created a Tree Trust Fund subaccount for the *Planting Trees on Publicly Owned Property* project. Funds are to be dispersed from the subaccount pursuant to [Section 2-1336\(2\) of the County Code](#). Adopted 9/7/2016; Sponsored by Commissioners Dennis C. Moss, Daniella Levine Cava, and Barbara J. Jordan)

Uses and Restrictions

This subaccount was created to support the planting of trees on Miami-Dade County Public rights-of-way with the goal to enhance county roadways and transportation gateways. Subaccount funds shall be disbursed in conjunction with the Miami-Dade Street Trees Matching Grant Program, requiring matching grant funds. The funds shall be dedicated as follows:

- Solely for the planting of trees on public property.
- Support areas with 20 percent or less of tree canopy located in a Census Tract that is in the fourth or fifth quintile distribution of Median Household Income.

Sunset Provision

Reference the Tree Trust Fund Sunset Provision section.

TRUST FUNDS

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 420,812	\$ 391,589	\$ 932,390	\$ 972,676
Expenditure	\$ (2,748)	\$ -	\$ (17,138)	\$ (2,010,940)
Ending Fund Balance	\$ 3,423,939	\$ 3,815,528	\$ 4,730,780	\$ 3,692,516

Observation

The \$2.0 million in expenditures for FY 2021-22 mainly includes the 30% match required by the legislation, equating to \$1.5 million, and a one-time transfer of \$500,000 to the Neat Streets Miami subaccount.

17.2 SUBACCOUNT: NEAT STREETS MIAMI

Legislation

- [Ordinance No. 21-122](#) (Created a Tree Trust Fund subaccount to be used by Neat Streets Miami to expand tree planting in UMSA, transferred funds from the Planting Tree on Publicly Owned Property subaccount to the newly created Neat Streets subaccount, and amended Neat Streets Miami's purpose, organization, and function under Article XCII. Section 2. Adopted 11/2/2021; Sponsored by Commissioners Eileen Higgins, Jose "Pepe" Diaz, Sen. Rene Garcia, Oliver G. Gilbert, III, Joe A. Martinez, Jean Monestime, Raquel A. Regalado, Rebeca Sosa, and Sen. Javier D. Souto)

Uses and Restrictions

This subaccount was created to support the planting of trees only in UMSA to help municipalities achieve the goal of 30 percent tree canopy coverage as stated in the Street Tree Master Plan, including parks, schools, libraries, transit sites, public housing sites and public rights-of-ways.

Funds are to be dispersed from the subaccount pursuant to Section 2-1336(2) of the County Code. The funds shall be dedicated as follows:

- Thirty (30) percent of the previous year's contributions to the Tree Trust Fund shall be placed in the subaccount dedicated solely to the planting of trees on public property in unincorporated service areas.
- Thirty (30) percent of the previous year's contributions to the Tree Trust Fund shall be placed into the subaccount dedicated for the administration of the Growing Roots for Environmentally Equitable Neighborhoods (GREEN), for the planting of trees on incorporated areas.

Sunset Provision

Reference the Tree Trust Fund Sunset Provision section.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 525,405	\$ 352,790	\$ 360,330	\$ 2,014,156
Expenditure	\$ (227,924)	\$ (266,872)	\$ (275,063)	\$ (652,889)
Ending Fund Balance	\$ 631,474	\$ 717,392	\$ 802,659	\$ 2,163,925

TRUST FUNDS

Observation

The \$2.0 million in revenues for FY 2021-22 mainly includes the 30% match required by the legislation, equating to \$1.5 million, and a one-time transfer of \$500,000 from the Tree Planting on Publicly Owned Property Trust Fund Subaccount. Furthermore, according to Informs, as of July 31, 2022, \$146,000 has been committed to be spent.

17.3 SUBACCOUNT: PINE ROCKLAND ACQUISITION & RESTORATION

Legislation

Reference the Tree Trust Fund Legislation section.

Uses and Restrictions

Reference the Tree Trust Fund Uses and Restrictions section.

Sunset Provision

Reference the Tree Trust Fund Sunset Provision section.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 105,776	\$ 343,730	\$ 904,002	\$ 272,291
Expenditure	\$ (23,349)	\$ (5,339)	\$ (273,934)	\$ -
Ending Fund Balance	\$ 1,566,236	\$ 1,904,627	\$ 2,534,695	\$ 2,806,986

Observation

No significant observations have been identified.

18. ACCOUNT: LAW ENFORCEMENT TRUST FUND

Legislation

- [Resolution No. R-1633-80*](#) (Created the Law Enforcement Trust Fund; Adopted 12/2/1980)
- [Section 932.7061, of the Florida Statutes](#) (Establishes the reporting requirements for seized property for forfeiture)
- [Section 932.7055, of the Florida Statutes](#) (Provides for the disposition of liens and forfeited property)
- [Section 932.705, of the Florida Statutes](#) (Establishes the Law Enforcement Trust Fund into which the Department of Highway Safety and Motor Vehicles may deposit revenues received as a result of criminal proceedings or forfeiture proceedings)

Uses and Restrictions

The Trust Fund was established for use by the Miami-Dade Police Department (MDPD) for non-budgeted law enforcement purposes. Permissible expenditures may include:

- Defraying costs of protracted or complex investigations.
- Providing additional technical equipment and expertise.
- Providing matched funding in order to obtain federal grants.
- Other permissible law enforcement activities.

TRUST FUNDS

Monies awarded to the MDPD are a result of forfeiture litigation in State court and federal asset sharing programs pursuant to [Sections 932.705](#) and [932.7055, of the Florida Statutes](#). Federal assets are shared among participating law enforcement agencies based on the agencies' direct participation in task force operations resulting in the forfeiture of federally seized assets.

The Trust Fund is comprised of the following funding sources: (1) State civil forfeitures, governed by [Sections 932.701-932.706, Florida Statutes](#); (2) the [United States Department of Justice Asset Sharing Program](#); and (3) the [United States Treasury Asset Sharing Program](#).

Sunset Provision

Not specified in the legislation.

Financial Summary

Reference the following subaccounts' sections associated with the Law Enforcement Trust Fund.

18.1 SUBACCOUNT: LAW ENFORCEMENT TRUST FUND – STATE

Legislation

[Sections 932.701-932.706, of the Florida Statutes](#) (Establishes the Florida Contraband Forfeiture Act)

Uses and Restrictions

Reference the Law Enforcement Trust Fund Uses and Restrictions section.

Sunset Provision

Reference the Law Enforcement Trust Fund Sunset Provision section.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 878,760	\$ 514,925	\$ 447,837	\$ 649,605
Expenditure	\$ (4,213,036)	\$ (646,337)	\$ (1,661,198)	\$ (694,285)
Ending Fund Balance	\$ 4,531,393	\$ 4,399,981	\$ 3,186,620	\$ 3,141,940

Observation

According to Informs, as of July 31, 2022, \$191,000 has been committed to be spend. No other significant observations have been identified.

18.2 SUBACCOUNT: LAW ENFORCEMENT TRUST FUND – TREASURY

Legislation

Reference the Law Enforcement Trust Fund Legislation section.

Uses and Restrictions

Pursuant to the [Guide to Equitable Sharing for State and Local Law Enforcement Agencies](#) uses and restrictions are as follows:

Permissible Uses under Federal Guidelines:

- Law enforcement operations and investigations, law enforcement training and education, law enforcement, public safety, and detention facilities, law enforcement equipment, joint law enforcement/public safety operations, contracts for services, law enforcement travel and per

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diem, law enforcement awards and memorials, drug, gang, and other prevention or awareness programs, matching grants, and support of community-based organizations.

Impermissible Uses under Federal Guidelines:

- Use of forfeited property by non-law enforcement personnel, creation of endowments or scholarships, uses contrary to state or local laws, personal or political use of shared assets, purchase of food and beverages, extravagant or wasteful expenditures and entertainment, cash on hand, secondary accounts, and stored value cards, transfers to other law enforcement agencies, purchase of items for other law enforcement agencies, costs related to lawsuits, loans, and money laundering operations.
- Funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. Funds may be used to pay the salaries and benefits of current law enforcement officers and personnel in the limited exception situations: matching federal grants, overtime, federal task force replacement salary, and specialized programs.

Sunset Provision

Reference the Law Enforcement Trust Fund Sunset Provision section.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 207,581	\$ 54,726	\$ 146,435	\$ 345,902
Expenditure	\$ (305,543)	\$ (250,455)	\$ (25,120)	\$ (21,144)
Ending Fund Balance	\$ 1,286,155	\$ 1,090,426	\$ 1,211,742	\$ 1,536,499

Observation

No significant observations have been identified.

18.3 SUBACCOUNT: LAW ENFORCEMENT TRUST FUND – JUSTICE

Legislation

Reference Law Enforcement Trust Fund Legislation section.

Uses and Restrictions

Pursuant to the [Guide to Equitable Sharing for State and Local Law Enforcement Agencies](#) uses and restrictions are as follows:

Permissible Uses under Federal Guidelines:

- Law enforcement operations and investigations, law enforcement training and education, law enforcement, public safety, and detention facilities, law enforcement equipment, joint law enforcement/public safety operations, contracts for services, law enforcement travel and per diem, law enforcement awards and memorials, drug, gang, and other prevention or awareness programs, matching grants, and support of community-based organizations.

Impermissible Uses under Federal Guidelines:

- Use of forfeited property by non-law enforcement personnel, creation of endowments or scholarships, uses contrary to state or local laws, personal or political use of shared assets, purchase of food and beverages, extravagant or wasteful expenditures and entertainment, cash on hand, secondary accounts, and stored value cards, transfers to other law enforcement

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agencies, purchase of items for other law enforcement agencies, costs related to lawsuits, loans, and money laundering operations.

- Funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. Funds may be used to pay the salaries and benefits of current law enforcement officers and personnel in the limited exception situations: matching federal grants, overtime, federal task force replacement salary, and specialized programs.

Sunset Provision

Reference the Law Enforcement Trust Fund Sunset Provision section.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 697,396	\$ 243,411	\$ 462,674	\$ 148,858
Expenditure	\$ (906,237)	\$ (931,167)	\$ (279,243)	\$ (45,065)
Ending Fund Balance	\$ 1,825,693	\$ 1,137,936	\$ 1,321,367	\$ 1,425,160

Observation

According to Informs, as of July 31, 2022, \$3,000 has been committed to be spent. No other significant observations have been identified.

19. ACCOUNT/SUBACCOUNT: WEST PERRINE COMMUNITY REDEVELOPMENT TRUST FUND

Legislation

- [Article CLXIX of the County Code](#) (Codified the West Perrine Community Redevelopment Agency)
- [Article CXXVII Sec. 2-2001 of the County Code](#) (Codified the West Perrine Community Redevelopment and Revitalization Trust Fund)
- [Ordinance No. 22-46](#) (Established the West Perrine Community Redevelopment Agency; Adopted 5/3/2022; Sponsored by Commissioner Kionne L. McGhee)
- [Ordinance No. 07-79](#) (Established the West Perrine Community Redevelopment Agency Trust Fund; Adopted 6/5/2007; Requested by Office of Strategic Business Management)
- [Section 163.387, of the Florida Statutes](#) (Establishes the legal parameters for the creation and uses of redevelopment trust funds in the state)
- [Section 163.370, of the Florida Statutes](#) (Establishes the powers restricted to counties, municipalities and community redevelopment agencies)

Uses and Restrictions

Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area and not for general government purposes. The expenditure of monies in the redevelopment trust fund is specifically authorized by [Section 163.387\(6\), of the Florida of the Statutes](#), for undertakings of a community redevelopment agency as described in the community redevelopment plan for the following purposes, including, but not limited to:

- Administrative and overhead expenses necessary or incidental to the implementation of a community redevelopment plan adopted by the agency.
- Expenses of redevelopment planning, surveys, and financial analysis, including the reimbursement of the governing body or the community redevelopment agency for such expenses incurred before the redevelopment plan was approved and adopted.
- The acquisition of real property in the redevelopment area.

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- The clearance and preparation of any redevelopment area for redevelopment and relocation of site occupants within or outside the community redevelopment area as provided in [Section 163.370, of the Florida Statutes](#).
- The repayment of principal and interest or any redemption premium for loans, advances, bonds, bond anticipation notes, and any other form of indebtedness.
- All expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of bonds, bond anticipation notes, or other form of indebtedness, including funding of any reserve, redemption, or other fund or account provided for in the ordinance or resolution authorizing such bonds, notes, or other form of indebtedness.
- The development of affordable housing within the community redevelopment area.
- The development of community policing innovations.
- Expenses necessary to exercise the powers granted under Section 163.370, as delegated under [Section 163.358, of the Florida Statutes](#).

[Section 163.387\(1\)\(a\), of the Florida Statutes](#) restricts annual funding of the Trust Fund to an amount not less than the income increment, proceeds, revenues, and funds of the taxing authority derived from or held in connection with the community development area. [Section 163.370\(2\)\(c\), of the Florida Statutes](#) limits the use of CRA trust fund monies to activities within the community redevelopment area.

Sunset Provision

According to the original language, the ordinance was subject to a sunset review by the Board and was repealed ten years from its effective day. On September 7, 2016, the Board approved [Resolution No. R-765-16](#), which amended [Ordinance 07-79](#) to extend the life of the CRA until September 30, 2046.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 * as of 7/31/2022
Revenue	\$ 425,228	\$ 606,461	\$ 802,505	\$ 1,141,179
Expenditure	\$ (185,921)	\$ (145,981)	\$ (193,405)	\$ (60,776)
Ending Fund Balance	\$ 653,878	\$ 1,114,358	\$ 1,723,457	\$ 2,803,860

Observation

*Revenue and Expenditure for FY 2021-22 represent the amounts anticipated to be reflected in Informs by the year-end. No other significant observations have been identified.

20. ACCOUNT: WETLANDS TRUST FUND

Legislation

- [Section 24-37 of the County Code](#) (Codified the Wetlands Trust Fund)
- [Ordinance No. 12-58](#) (Amended [Section 24-37 of the County Code](#) to state that the Trust Fund shall receive all monies received from the forfeiture of mitigation bonds pursuant to [Section 24-48.12\(3\)](#); Adopted 7/3/2012; Sponsored by Commissioners Audrey M. Edmonson, Lynda Bell, Jose "Pepe" Diaz, Sally A. Heyman, and Rebeca Sosa)
- [Ordinance No. 08-55](#) (Amended [Chapter 24 of the County Code](#) providing for the correction of scrivener's errors, grammatical, content, and spelling errors; updating incorrect code references; providing consistent terminology; Adopted 5/6/2008; Requested by Department of Environmental Resources Management)

TRUST FUNDS

- [Ordinance No. 04-214](#) (Moved the Trust Fund to Section 24-37; Adopted 12/2/2004; Requested by Department of Environmental Resources Management)
- [Ordinance No. 00-163](#) (Amended Section 24-58.21 of County; requiring a public hearing before the Board of County Commissioners for disbursements from the Wetlands Trust Fund for the acquisition of eligible properties; Adopted 12/7/2000; Sponsored by Commissioner Pedro Reboredo)
- [Ordinance No. 00-33](#) (Amended Section 24-58.21 of the County Code, entitled Wetlands Trust Fund; Adopted 3/9/2000; Requested by Department of Environmental Resources Management)

Uses and Restrictions

The Trust Fund was established for acquiring, restoring, enhancing, managing, or monitoring (or any combination of the above) wetlands within Miami-Dade County and any associated hammock and pineland communities. Monies also may be disbursed for such purposes for wetlands located outside of Miami-Dade County so long as they benefit wetland ecosystems in Miami-Dade County. The Trust Fund shall be maintained by the Finance Director for the Board of County Commissioners solely for the purposes set forth herein, in a separate and segregated fund of the County, which shall not be commingled with other County funds until disbursed for an authorized purpose pursuant to [Section 24-37\(4\) of the County Code](#). Disbursements from the Trust Fund shall only be made for the following purposes:

- Acquisition, including by eminent domain, restoration, enhancement, management, or monitoring of wetland properties located within Miami-Dade County.
- All costs associated with each such acquisition including, but not limited to, appraisals, surveys, title search work, real property taxes, documentary stamps and surtax fees, and other transaction costs.
- Costs of administering the activities enumerated in [Section 24-37\(4\)\(a\) and \(b\) of the County Code](#), hereinabove, will be funded from the proceeds of the Wetlands Trust Fund until the fund is closed.

Additionally, disbursements from the Trust Fund for the acquisition of eligible properties shall require approval by the Board of County Commissioners after a public hearing on the proposed acquisition. In 1992, the BCC established the Wetlands Trust Fund and executed interagency agreements with federal and state environmental agencies to collect monetary contributions by developers as mitigation for impacts within the Bird Drive Everglades and the North Trail Wetland Basins. Pursuant to the interagency agreements, disbursements from the fund are collectively agreed upon by the Special Area Management Plan (SAMP) Implementation Committee, which is comprised of the US Army Corps of Engineers, the US Fish, and Wildlife Service, the Florida Department of Environmental Protection, the Florida Game and Fresh Water Fish Commission, the South Florida Water Management District and the Miami-Dade Department of Environmental Resources Management.

Sunset Provision

Not specified in the legislation.

Financial Summary

Reference the following subaccount sections associated with the Wetlands Trust Fund.

20.1 SUBACCOUNT: SPECIAL AREA MANAGEMENT PLAN B (SAMP B)

Legislation

Reference the Wetlands Trust Fund Legislation section.

TRUST FUNDS

Uses and Restrictions

Reference the Wetlands Trust Fund Uses and Restrictions section.

Sunset Provision

Reference the Wetlands Trust Fund Sunset Provision section.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 46,113	\$ 39,750	\$ 100,109	\$ 88,048
Expenditure	\$ -	\$ -	\$ (142,692)	\$ (47,970)
Ending Fund Balance	\$ 1,980,174	\$ 2,019,925	\$ 1,977,342	\$ 2,017,421

Observation

No significant observations have been identified.

21. ACCOUNT/SUBACCOUNT: PARKS, RECREATION AND OPEN SPACES ADOPT-A-PARK PROGRAM FUND

Legislation

- [Resolution No. R-1254-04](#) (Established the Adopt-A-Park Program to promote small monetary or in-kind donations to be earmarked for specific projects or needs in local neighborhood parks; Adopted 10/19/2004; Sponsored by Commissioner Sen. Javier D. Souto)
- [Resolution No. R-1724-85*](#) (Established a single umbrella trust account for depositing restricted donations, such as donations for donor-specified projects, for the former Park and Recreation Department (now Parks, Recreation and Open Spaces). The interest earned is to be applied proportionately across each Trust under the umbrella Trust account. Purchases from the umbrella trust account shall be executed via the Department's standard purchasing and approval procedures; Adopted 12/17/1985; Prime Sponsor Clara Oesterle)

Uses and Restrictions

The fund creates a mechanism for neighborhood residents, associations, civic groups, and businesses to make monetary or in-kind donations earmarked for specific projects or needs in their neighborhood park. The Adopt-A-Park Program operates through the Parks Foundation of Miami-Dade, Inc (reference [Resolution No. R 603-15](#)).

Sunset Provision

Not specified in the legislation.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 579,444	\$ 168,008	\$ 428,065	\$ 262,615
Expenditure	\$ (72,071)	\$ (91,090)	\$ (22,302)	\$ (124,036)
Ending Fund Balance	\$ 1,147,732	\$ 1,224,650	\$ 1,630,413	\$ 1,768,992

Observation

No significant observations have been identified.

TRUST FUNDS

22. ACCOUNT/SUBACCOUNT: CRANDON PARK MASTER PLAN IMPROVEMENT FUND

Legislation

- [Resolution No. R-581-10](#) (Authorizes the settlement agreement with Bruce Matheson and includes provisions on the utilization of the Crandon Park Master Plan Improvement Fund; Adopted 5/18/2010; Requested by County Manager, County Attorney)

Uses and Restrictions

The fund was established within the settlement agreement related to the County's completion of time-certain capital projects required by the Crandon Park Master Plan (CPMP). Funding for these projects was previously allocated and scheduled to come from Building Better Communities General Obligation Bond (BBC GOB) funds in the amount of \$3,825,000 from BBC GOB Project No. 25 – "Crandon Park" and in FY 2010-2011, Capital Outlay Reserve funds (CORF) in the amount of \$500,000 per year for seven (7) consecutive years, and will be utilized to establish an agreed upon Crandon Park Master Plan Improvement Fund.

Sunset Provision

Not specified in the legislation.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 35,195	\$ 19,535	\$ 2,369	\$ 3,111
Expenditure	\$ (167,093)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,732,634	\$ 1,752,169	\$ 1,754,537	\$ 1,757,649

Observation

According to Informs, as of July 31, 2022, \$138,000 has been committed to be spent. No other significant observations have been identified.

23. ACCOUNT: AFFORDABLE HOUSING TRUST FUND

Legislation

- [Section 17-132 of the County Code](#) (Codified the Affordable Housing Trust Fund)
- [Section 17-132.1 of the County Code](#) (Codified a Revolving Loan Fund from general fund revenues to be placed into the Affordable Housing Trust Fund)
- [Ordinance No. 22-12](#) (Amended [Section 17-132.1 of the County Code](#) providing that the Department of Public Housing and Community Development or its successor department be the administrator for the revolving loan fund and, in that event, removing the administrator's obligation to commit its own funds financially; Adopted 2/1/2022; Sponsored by Commissioner Eileen Higgins)
- [Ordinance No. 21-61](#) (Amended [Section 17-132.1 of the County Code](#) providing that 50 percent of the unallocated carryover funds in the countywide general fund budget, which is in excess of the adopted budget, up to \$10,000,000.00, shall be allocated to the Affordable Housing Trust Fund. Adopted 7/8/2021; Sponsored by Sen. Rene Garcia)
- [Ordinance No. 17-17](#) (Amended [Section 17-132 of the County Code](#) increasing administrative costs cap; Adopted 3/7/2017; Sponsored by Commissioners Barbara J. Jordan, Audrey M. Edmonson, and Jean Monestime)

TRUST FUNDS

- [Ordinance No. 16-127](#) (Established the Revolving Loan Fund from general fund revenues to be placed into the Affordable Housing Trust Fund; Adopted 11/1/2016; Sponsored by Commissioners Xavier L. Suarez, Esteban L. Bovo, Jr., Daniella Levine Cava, Audrey M. Edmonson, Barbara J. Jordan, Jean Monestime, Rebeca Sosa, and Sen. Javier D. Souto)
- [Ordinance No. 15-112](#) (Amended [Section 17-132 of the County Code](#) establishing a total set-aside of 50 percent of the money deposited in the trust fund to be used to meet the housing needs of very low-income and extremely low-income persons or households; requiring 60 percent of such set-aside funds to be used to meet the housing needs of very low-income persons or households and 40 percent to be used to meet the housing needs of extremely low-income persons or households; Adopted 10/6/2015; Sponsored by Commissioners Barbara J. Jordan, Daniella Levine Cava, Audrey M. Edmonson, Jean Monestime, and Dennis C. Moss)
- [Ordinance No. 07-15](#) (Established the Affordable Housing Trust Fund; Adopted 2/6/2007; Sponsored by Commissioner Barbara J. Jordan)

Uses and Restrictions

The Trust Fund was established to increase and improve the supply of affordable housing to households in the affordable target income group, including, but not limited to: (1) the acquisition of property and property rights, (2) cost of construction including costs associated with planning, (3) administration, (4) design, building or installation, and (5) costs associated with the construction or financing of affordable housing. The Trust Fund also provides reimbursement to the County for such costs if funds were advanced by the County from other sources. The uses and restrictions under the Trust Fund provide for the following:

- No more than 10 percent of the monies in the Trust may be used to cover reasonable administrative expenses not reimbursed through processing fees, including reasonable consultant and legal expenses related to the establishment and/or administration of the Trust and reasonable expenses for administering the process of calculating, collecting, and accounting for any deferred County fees authorized by this section. No portion of the Trust may be diverted to other purposes by way of loan or otherwise.
- A total of 50 percent of the monies deposited in the Trust shall be set-aside for very low-income and extremely low-income persons or households. The monies set-aside for very low-income and extremely low-income persons or households shall be divided as follows: 60 percent of the monies in the Trust shall be set-aside to assist and meet the housing needs of very low-income persons or households, and 40 percent of said monies shall be set-aside to assist and meet the housing needs of extremely low-income persons or households.
- Revolving Loan Fund Subaccount:
 - Short-term loans shall be available to developers for the construction, rehabilitation, or acquisition of land or housing for sale or rental to homebuyers.
 - Revolving loan fund monies shall be used for single-family or multi-family housing.

Sunset Provision

Not specified in the legislation.

Financial Summary

Reference the following subaccount sections associated with the Affordable Housing Trust Fund.

TRUST FUNDS

23. 1 SUBACCOUNT: REVOLVING LOAN FUND FROM GENERAL FUND REVENUES

Legislation

Reference the Affordable Housing Trust Fund Legislation section.

Uses and Restrictions

Reference the Affordable Housing Trust Fund Uses and Restrictions section.

Sunset Provision

Reference the Affordable Housing Trust Fund Sunset Provision section.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 391,222	\$ 480,824	\$ 165,016	\$ 54,901
Expenditure	\$ (390,815)	\$ (478,284)	\$ (169,653)	\$ (289,627)
Ending Fund Balance	\$ 1,819,983	\$ 1,822,524	\$ 1,817,886	\$ 1,583,160

Observation

According to Informs, as of July 31, 2022, \$4,000 has been committed to be spent. No other significant observations have been identified.

24. ACCOUNT/SUBACCOUNT: CHAPMAN FIELD IMPROVEMENT TRUST FUND

Legislation

- [Resolution No. R-1050-13](#) (Approved a Settlement Agreement with Deering Bay Yacht and Country Club, establishing a lease payment structure and nonbinding land negotiations for a portion of Chapman Field Park; Adopted on 12/17/13; Requested by the Parks, Recreation and Open Spaces Department)
- [Resolution No. R-920-80*](#) (Approved amendment to the Chapman Field Park lease agreement (executed 2/17/1958 pursuant to Resolution No. R-939), including broadening land usages; changes to lessor/lessee responsibilities, liabilities, and payment schedule; and extending the agreement to 2030; Adopted 7/15/1980; Sponsored by Commissioner Clara Oesterle)

Uses and Restrictions

The Settlement Agreement establishes that Deering Bay is required to:

- Pay \$432,000 for past due rent from 2008-present.
- Eliminate the next 2019 appraisal by establishing an annual rent of \$150,000 increased by two (2) percent each year (see attached rent payments schedule).
- Pay \$100,000 for pre-judgment interest on past due rent.

Furthermore, Deering Bay remains solely responsible for all the leased property's improvement, management, operation, and maintenance. All lease payments are deposited into a County controlled Improvement Trust for the development of Chapman Field Park.

Sunset Provision

Not specified in the legislation.

TRUST FUNDS

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ 187,124	\$ 183,304	\$ 175,645	\$ 90,591
Expenditure	\$ (38,376)	\$ (47,533)	\$ (124,523)	\$ (111,728)
Ending Fund Balance	\$ 1,048,389	\$ 1,184,159	\$ 1,235,281	\$ 1,214,143

Observation

No significant observations have been identified.

25. ACCOUNT/SUBACCOUNT: ILLEGAL DUMPING TRUST FUND

Legislation

- [Resolution No. R-907-21](#) (Established the Illegal Dumping Trust Fund (IDTF) and disbursement of funds from the Florida Environmental Task Force Trust Fund into the IDTF; Adopted 10/5/2021; Sponsored by Commissioner Jose "Pepe" Diaz)
- [Resolution No. R-870-00](#) (Established Creation and Maintenance of a Trust Fund Account for the Receipt and Expenditure of Court Awarded Payments, Governmental and Privately Donated Funds; Adopted 7/25/2000; Requested by Miami-Dade Police Department)
- [Resolution No. R-130-00](#) (Established Creation and Maintenance of a Trust Fund Account for the Receipt and Expenditure of Governmental and Privately Donated Funds; Adopted 2/10/2000; Requested by Miami-Dade Police Department)
- [Resolution No. R-129-00](#) (Established Creation and Maintenance of a Trust Fund Account to Deposit Court Ordered Payments; Adopted 2/10/2000; Requested by Miami-Dade Police Department)

Uses and Restrictions

The Trust Fund was established to fund illegal dumping and environmental crimes investigations and enforcement operations conducted by the Miami-Dade Police Department's Illegal Dumping and Environmental Crimes Unit. The Unit investigates matters, including the dumping of waste on private and public lands, abandonment of vehicles and derelict vessels in the County's waterways and lands, operations of illegal waste transfer stations, and operations of illegal roadside auto repair businesses. Pursuant to [Resolution No. R-361-11](#) sponsored by Commissioner Sally A. Heyman, the Board directed the County Mayor to submit a written report regarding the South Florida Environmental Task Force and the Trust Fund, which identified legislation related to illegal dumping.

Sunset Provision

Not specified in the legislation.

Financial Summary

CATEGORY	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 as of 7/31/2022
Revenue	\$ -	\$ -	\$ -	\$ 1,562,866
Expenditure	\$ -	\$ -	\$ -	\$ (392,807)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 1,170,060

TRUST FUNDS

Observation

No significant observations have been identified.

IV. CONCLUSION

Currently, the Trust Funds balances are generally not included in the operating or capital budgets. OCA recommends incorporating the Trust Funds' financial schedule in the Proposed and Adopted Budget to add visibility into the Trust Funds' financial health and activity, opening possible funding opportunities for the BCC.

CONTRIBUTORS

Pierre Chammas, MBA, Interim Financial Manager

Elena Shamina, MSF, Senior Financial and Systems Analyst

Yaritza Reina, Administrative Assistant

Sade L. Chaney, MBA, Research Manager

Stuart Rimland, Esq., Research Analyst

Phillip A. Rincon, MA, CPPB, Research Analyst

Victor van der Weerden, MSc., Research Analyst

Shayna M. Cohen, MSc., Research Analyst

The Office of the Commission Auditor

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).