



Section Four:

Appendix

City of North Miami, Florida
Classification and Pay Plan
(Unclassified Positions)
Effective: October 1, 2017 - September 30, 2018

Class Number	Class Title	Numerical Pay Grade	Minimum Pay Rate (Annual)	Maximum Pay Rate (Annual)
175	CITY MANAGER (CM) (E)	50	140,657	261,231
185	CITY ATTORNEY (DH) (E)	50	140,657	261,231
183	DEPUTY CITY ATTORNEY (ADH) (E)	46	121,316	179,424
170	DEPUTY CITY MANAGER (DCM) (E)	46	121,316	179,424
725	POLICE CHIEF (DH) (E)	44-SM	112,190	166,100
167	CHIEF OF STAFF (E)	40 44	109,998	162,843
225	FINANCE DIRECTOR (DH) (E)	44	109,998	162,843
400	PUBLIC WORKS DIRECTOR (DH) (E)	44	109,998	162,843
722	ASST. POLICE CHIEF (ADH) (E)	41-SM	96,808	143,250
221	BUDGET DIRECTOR (DH) (E)	40	90,305	133,672
422	BUILDING DIRECTOR (DH) (E)	40	90,305	133,672
399	CODE COMPLIANCE DIRECTOR (DH) (E)	40	90,305	133,672
408	PLANNING, ZONING & DEVELOPMENT DIRECTOR (DH) (E)	40	90,305	133,672
164	INFORMATION TECHNOLOGY DIRECTOR (DH) (E)	40	90,305	133,672
325	LIBRARY DIRECTOR (DH) (E)	40	90,305	133,672
823	MOCA DIRECTOR/CHIEF CURATOR (DH) (E)	40	90,305	133,672
860	PARKS & RECREATION DIRECTOR (DH) (E)	40	90,305	133,672
150	PERSONNEL ADMINISTRATION DIRECTOR (DH) (E)	40	90,305	133,672
137	PURCHASING DIRECTOR (DH) (E)	40	90,305	133,672
716	POLICE MAJOR (E)	38-SM	83,464	123,731
421	CAPITAL PROJECT MANAGER (E)	37	79,552	115,603
452	PUBLIC INFORMATION MANAGER (DH) (E)	37	79,552	115,603
160	RISK MANAGER (DH) (E)	37	79,552	115,603
721	POLICE COMMANDER/EMERGENCY MANAGER (E)	36-SM	75,592	112,190
180	ASST. CITY ATTORNEY (E)	36	74,097	109,998
218	INTERNAL AUDITOR (E)	32	60,944	90,302
735	POLICE EXECUTIVE ASSISTANT (E)	32	60,944	90,302
165	ASST. TO THE CITY MANAGER (JB) (E)	29	52,512	77,984
114	PARALEGAL (JB) (E)	29	52,512	77,984
126	SENIOR EXECUTIVE ASSISTANT TO THE CITY MANAGER (JB) (E)	29	52,512	77,984
113	LEGAL ADMINISTRATIVE ASSISTANT	28	49,841	74,099
115	EXECUTIVE ASSISTANT TO THE CITY MANAGER	28	49,841	74,099

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Class Number	Class Title	Numerical Pay Grade	Union/ Non Union	Minimum Pay Rate (Annual)	Maximum Pay Rate (Annual)
210	ACCOUNT CLERK	19	U	31,742	47,480
215	ACCOUNTANT (JB) (E)	24	N	40,923	60,944
161	ADMINISTRATIVE ASSISTANT	28	N	49,841	74,099
40	ADMINISTRATIVE COORDINATOR	25	U	42,977	64,100
111	ADMINISTRATIVE COORDINATOR (CONFIDENTIAL)	25	N	42,977	64,100
104	ADMINISTRATIVE SPECIALIST	20 18	U	33,419	49,841
222	ASST. BUDGET DIRECTOR (ADH) (E)	34	N	67,344	99,610
156	ASST. CITY CLERK (JB) (E)	28	N	49,841	74,099
220	ASST. FINANCE DIRECTOR (ADH) (E)	37	N	79,552	115,603
163	ASST. INFORMATION TECHNOLOGY DIRECTOR (ADH) (E)	34	N	67,344	99,610
315	ASST. LIBRARY DIRECTOR (ADH) (E)	34	N	67,344	99,610
824	ASST. MOCA DIRECTOR (ADH) (E)	34	N	67,344	99,610
820	ASST. MOCA DIRECTOR OF BUSINESS (ADH) (E)	34	N	67,344	99,610
857	ASST. PARKS & RECREATION DIRECTOR (ADH) (E)	34	N	67,344	99,610
149	ASST. PERSONNEL ADMIN. DIRECTOR (ADH) (E)	34	N	67,344	99,610
411	ASST. PLANNING, ZONING & DEV. DIRECTOR (ADH) (E)	34	N	67,344	99,610
404	ASST. PUBLIC WORKS DIRECTOR (ADH) (E)	41	N	94,914	140,446
139	ASST. PURCHASING DIRECTOR (ADH) (E)	34	N	67,344	99,610
407	ASST. TO THE PUBLIC WORKS DIRECTOR (JB) (E)	28	N	49,841	74,099
141	BODY WORN CAMERA (BWC) ADMINISTRATOR (JB) (E)	28	N	49,841	74,099
223	BUDGET ADMINISTRATOR (JB) (E)	28	N	49,841	74,099
224	BUDGET ANALYST (JB)(E)	26	N	45,140	67,346
423	BUILDING & ZONING COMPLIANCE ADMINISTRATOR (JB) (E)	29	N	52,512	77,984
421	BUILDING ADMINISTRATIVE COORDINATOR	25	N	42,977	64,100
415	BUILDING INSPECTOR	29	N	52,512	77,984
418	BUILDING PLANS EXAMINER (JB) (E)	31	N	57,986	85,975
433	BUSINESS DEVELOPMENT COORDINATOR (JB) (E)	22	N	37,061	55,161
234	BUSINESS TAX SPECIALIST	17	N	28,849	42,977
130	BUYER	22	N	37,061	55,161
442	C.D.B.G. ADMINISTRATOR (JB) (E)	25	N	42,977	64,100
965	CHEMIST	25	N	42,977	64,100
217	CHIEF ACCOUNTANT (JB) (E)	30	N	55,161	81,825
430	CHIEF BUILDING INSPECTOR	30	N	55,161	81,825
426	CHIEF ELECTRICAL INSPECTOR	30	N	55,161	81,825
427	CHIEF MECHANICAL INSPECTOR	30	N	55,161	81,825

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Class Number	Class Title	Numerical Pay Grade	Union/ Non Union	Minimum Pay Rate (Annual)	Maximum Pay Rate (Annual)
428	CHIEF PLUMBING INSPECTOR	30	N	55,161	81,825
429	CHIEF STRUCTURAL INSPECTOR	30	N	55,161	81,825
708	CITIZENS CRIME WATCH COORDINATOR	18	U	30,329	45,140
402	CITY ENGINEER (E)	35 33	N	70,655	104,560
437	CITY PLANNER (JB) (E)	33 32	N	64,100	94,915
401	CIVIL ENGINEER (JB) (E)	27	N	47,480	70,656
103	CLERICAL TECHNICIAN	16	U	27,503	40,923
102	CLERK	10	N	20,286	30,329
414	CODE ADMINISTRATOR (JB) (E)	29	N	52,512	77,984
425	CODE COMPLIANCE COORDINATOR	24	N	40,923	60,944
416	CODE COMPLIANCE MANAGER (JB) (E)	30	N	55,161	81,825
410	CODE COMPLIANCE OFFICER	23	U	38,849	57,986
100	COMM. PLANNING & DEV. TECHNICIAN	20	U	33,419	49,841
819	COMMUNITY ENGAGEMENT ADMINISTRATOR (JB) (E)	28	N	49,841	74,099
171	CONSTITUENT SERVICES AIDE	18	N	30,329	45,140
172	CONSTITUENT SERVICES COORDINATOR	26	N	45,140	67,346
173	CONTRACT COMPLIANCE MANAGER (JB) (E)	30	N	55,161	81,825
229	CREDIT & COLLECTIONS COORDINATOR	22	N	37,061	55,161
704	CRIME ANALYST	20	U	33,419	49,841
706	CRIME SCENE TECHNICIAN	24	U	40,923	60,944
709	CRISIS INTERVENTION SPECIALIST	21	N	35,119	52,512
530	CUSTODIAN	15	U	25,914	38,870
535	CUSTODIAN LEADWORKER	18	N	30,329	45,140
550	CUSTOMER SERVICE LIAISON (JB) (E)	24	N	40,923	60,944
910	CUSTOMER SERVICE REPRESENTATIVE	20	N	33,419	49,841
128	DATA BASE ADMINISTRATOR (JB) (E)	28	N	49,841	74,099
119	DATA PROCESSING ADMINISTRATOR (JB) (E)	33	N	64,100	94,915
155	DEPUTY CITY CLERK (ADH) (E)	34	N	67,344	99,610
403	DRAFTING TECHNICIAN	20	N	33,419	49,841
448	ECONOMIC DEVELOPMENT MANAGER (JB) (E)	33 30	N	64,100	94,915
444	ECONOMIC DEVELOPMENT SPECIALIST (JB) (E)	29	N	52,512	77,984
862	EDUCATION COORDINATOR	22	N	37,061	55,161
866	EDUCATION CURATOR (JB) (E)	24	N	40,923	60,944
453	ELECTRICAL INSPECTOR	29	N	52,512	77,984
417	ELECTRICAL PLANS EXAMINER (JB) (E)	31	N	57,986	85,975

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630	ELECTRICIAN	23	U	38,849	57,986
629	ELECTRICIAN'S AIDE	18	U	30,329	45,140
140	EMERGENCY MANAGEMENT ANALYST (JB) (E)	27	N	47,480	70,656
96	EMERGENCY MANAGEMENT SPECIALIST	24	N	40,923	60,944
569	EQUIPMENT MAINTENANCE SUPERVISOR	25	N	42,977	64,100
639	FACILITY MAINTENANCE COORDINATOR	22	N	37,061	55,161
640	FACILITY MAINTENANCE SUPERVISOR (JB) (E)	25	N	42,977	64,100
610	FLEET MECHANIC	21	U	35,119	52,512
605	FLEET MECHANIC'S AIDE	18	U	30,329	45,140
660	FLEET SUPERINTENDENT (JB) (E)	28	N	49,841	74,099
615	FLEET SUPERVISOR	25	N	42,977	64,100
505	GENERAL MAINTENANCE WORKER	15	U	25,914	38,870
123	GIS SPECIALIST (JB) (E)	24	N	40,923	60,944
174	GOVERNMENTAL AFFAIRS MANAGER (JB) (E)	30	N	55,161	81,825
434	GRANTS ADMINISTRATOR (JB) (E)	27	N	47,480	70,656
432	GRANTS WRITER (JB) (E)	25	N	42,977	64,100
440	GRAPHICS DESIGNER	21	N	35,119	52,512
515	HEAVY EQUIPMENT OPERATOR	20	U	33,419	49,841
446	HOUSING ADMINISTRATOR (JB) (E)	28	N	49,841	74,099
447	HOUSING AND SOCIAL SERVICES MANAGER (JB) (E)	33 30	N	64,100	94,915
445	HOUSING INSPECTOR	25	U	42,977	64,100
441	HOUSING COORDINATOR	26	N	45,140	67,346
439	HOUSING SERVICES ADMINISTRATIVE SPECIALIST	18	N	30,329	45,140
438	HOUSING SERVICES AIDE	16	U	27,503	40,923
108	INFORMATION PROCESSING COORDINATOR	22	N	37,061	55,161
116	INFORMATION TECHNOLOGY ANALYST (JB) (E)	25	N	42,977	64,100
131	INFORMATION TECHNOLOGY SPECIALIST I	22	N	37,061	55,161
132	INFORMATION TECHNOLOGY SPECIALIST II (JB) (E)	24	N	40,923	60,944
133	INFORMATION TECHNOLOGY SPECIALIST III (JB) (E)	26	N	45,140	67,346
101	INTERPRETER	16	N	27,503	40,923
212	JUNIOR ACCOUNTANT	21	N	35,119	52,512
650	LEAK DETECTION TECHNICIAN	19	N	31,742	47,480
312	LIBRARIAN (JB) (E)	25	N	42,977	64,100
305	LIBRARY AIDE I	15	U	25,914	38,870
310	LIBRARY AIDE II	18	U	30,329	45,140

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313	LIBRARY MANAGER (JB) (E)	30	N	55,161	81,825
328	LIBRARY PAGE	10	N	20,286	30,329
835	LIFEGUARD	17	U	28,849	42,977
635	MAINTENANCE MECHANIC	18	U	30,329	45,140
97	MANAGEMENT ANALYST (JB)(E)	26	N	45,140	67,346
454	MECHANICAL INSPECTOR	29	N	52,512	77,984
419	MECHANICAL PLANS EXAMINER (JB) (E)	31	N	57,986	85,975
905	METER READER I	17	N	28,849	42,977
906	METER READER II	18	N	30,329	45,140
409	MINIMUM HOUSING OFFICER	23	U	38,849	57,986
813	MOCA ADMINISTRATOR (JB) (E)	27	N	47,480	70,656
510	MOTOR EQUIPMENT OPERATOR	18	U	30,329	45,140
129	NETWORK ADMINISTRATOR (JB) (E)	29	N	52,512	77,984
122	NETWORK SPECIALIST (JB) (E)	24	N	40,923	60,944
848	NURSERY SPECIALIST	21	N	35,119	52,512
816	PARKS AND RECREATION SPECIALIST	21	N	35,119	52,512
854	PARKS COORDINATOR	25	N	42,977	64,100
814	PARKS NATURALIST	21	U	35,119	52,512
855	PARKS SPECIALIST	21	U	35,119	52,512
858	PARKS SUPERINTENDENT (JB) (E)	30 28	N	55,161	81,825
852	PARKS SUPERVISOR (JB) (E)	28 25	N	49,841	74,099
213	PAYROLL ANALYST (JB)(E)	26	N	45,140	67,346
211	PAYROLL COORDINATOR (JB) (E)	21	N	35,119	52,512
105	PERMIT PROCESSING COORDINATOR	20	U	33,419	49,841
120	PERMIT PROCESSOR	18	U	30,329	45,140
148	PERSONNEL ADMINISTRATOR (JB) (E)	30	N	55,161	81,825
145	PERSONNEL SPECIALIST (JB) (E)	24	N	40,923	60,944
435	PLANNER (JB) (E)	27	N	47,480	70,656
443	PLANNING TECHNICIAN	21	N	35,119	52,512
634	PLUMBER	25	U	42,977	64,100
455	PLUMBING INSPECTOR	29	N	52,512	77,984
420	PLUMBING PLANS EXAMINER (JB) (E)	31	N	57,986	85,975
736	POLICE ADMINISTRATOR (JB) (E)	31	N	57,986	85,975
730	POLICE COMMUNICATIONS OPERATOR	25 22	U	42,977	64,100
734	POLICE COMMUNICATIONS SUPERVISOR	28 25	N	49,841	74,099

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705	POLICE OFFICER	28O	U	51,355	80,163
703	POLICE OFFICER TRAINEE	25T	N	43,846	65,416
707	POLICE PROPERTY CLERK	16	N	27,503	40,923
107	POLICE RECORDS SUPERVISOR	28-25	N	49,841	74,099
109	POLICE RECORDS TECHNICIAN	19	U	31,742	47,480
710	POLICE SERGEANT	31S	U	60,902	94,869
117	PROGRAMMER/ANALYST (JB) (E)	27	N	47,480	70,656
450	PUBLIC INFORMATION OFFICER (JB) (E)	27	N	47,480	70,656
451	PUBLIC INFORMATION SPECIALIST	24	N	40,923	60,944
702	PUBLIC SERVICE AIDE	17	U	28,849	42,977
405	PUBLIC WORKS OPERATIONS CHIEF (JB) (E)	32 35	N	60,944	90,302
135	PURCHASING AGENT (JB) (E)	28	N	49,841	74,099
740	QUARTERMASTER	20	U	33,419	49,841
106	RECORDS MANAGEMENT SUPERVISOR	20	N	33,419	49,841
805	RECREATION AIDE	15	U	25,914	38,870
815	RECREATION COORDINATOR	22	N	37,061	55,161
810	RECREATION LEADER I	16	U	27,503	40,923
812	RECREATION LEADER II	18	U	30,329	45,140
821	RECREATION PROGRAMMER (E)	26	N	45,140	67,346
818	RECREATION SPECIALIST	21	U	35,119	52,512
822	RECREATION SUPERINTENDENT (JB) (E)	28	N	49,841	74,099
817	RECREATION SUPERVISOR (JB) (E)	25	N	42,977	64,100
512	RIGHTS-OF-WAY INSPECTOR	18	N	30,329	45,140
159	RISK ANALYST	26	N	45,140	67,346
456	ROOFING INSPECTOR	29	N	52,512	77,984
158	SAFETY OFFICER (JB) (E)	25	N	42,977	64,100
545	SANITATION COORDINATOR	22	N	37,061	55,161
551	SCADA TECHNICIAN	23	N	38,849	57,986
110	SECRETARY	20	U	33,419	49,841
214	SENIOR ACCOUNTANT (JB) (E)	26	N	45,140	67,346
406	SENIOR CIVIL ENGINEER (JB) (E)	32 30	N	60,944	90,302
632	SENIOR ELECTRICIAN	25	U	42,977	64,100
134	SENIOR INFORMATION TECHNOLOGY SPECIALIST	28	N	49,841	74,099
436	SENIOR PLANNING TECHNICIAN	22	N	37,061	55,161
811	SENIOR PROGRAM COORDINATOR	25	N	42,977	64,100

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449	SENIOR PUBLIC INFORMATION OFFICER (JB) (E)	31	N	57,986	85,975
98	SOCIAL SERVICES ADMINISTRATOR (JB) (E)	28	N	49,841	74,099
99	SOCIAL SERVICES COORDINATOR	26	N	45,140	67,346
127	STOCK CLERK	17	U	28,849	42,977
125	STOREKEEPER	20	U	33,419	49,841
520	STREETS COORDINATOR	22	N	37,061	55,161
526	STREETS SUPERVISOR (JB) (E)	25	N	42,977	64,100
424	SUSTAINABILITY ADMINISTRATOR (JB) (E)	26	N	45,140	67,346
840	SWIMMING POOL OPERATOR	20	N	33,419	49,841
121	SWITCHBOARD OPERATOR	16	U	27,503	40,923
138	SYSTEMS ADMINISTRATOR (E)	28	N	49,841	74,099
118	SYSTEMS ANALYST (JB) (E)	27	N	47,480	70,656
825	TENNIS SUPERINTENDENT (JB) (E)	31	N	57,986	85,975
637	TRADES MECHANIC	20	U	33,419	49,841
144	TRAINING SPECIALIST (JB) (E)	28	N	49,841	74,099
413	TRANSPORTATION MANAGER (JB) (E)	33 30	N	64,100	94,915
431	TRANSPORTATION PLANNER (JB) (E)	27	N	47,480	70,656
236	UTILITY BILLING PROJECT MANAGER (JB) (E)	30	N	55,161	81,825
228	UTILITY BUSINESS COORDINATOR	25	N	42,977	64,100
915	UTILITY BUSINESS FIELD COORDINATOR	22	U	37,061	55,161
230	UTILITY BUSINESS SUPERVISOR (JB) (E)	28	N	49,841	74,099
567	UTILITY COORDINATOR	25	N	42,977	64,100
566	UTILITY CREW LEADER	17	U	28,849	42,977
585	UTILITY SUPERINTENDENT (JB) (E)	30 28	N	55,161	81,825
568	UTILITY SUPERVISOR (JB) (E)	26	N	45,140	67,346
571	UTILITY TECHNICIAN	18	U	30,329	45,140
962	WATER PLANT COORDINATOR	22	N	37,061	55,161
960	WATER PLANT OPERATOR	21	U	35,119	52,512
955	WATER PLANT OPERATOR TRAINEE	18	U	30,329	45,140
587	WATER PLANT SUPERINTENDENT (JB) (E)	28	N	49,841	74,099
570	WATER PLANT SUPERVISOR	25	N	42,977	64,100
124	WEBMASTER (JB) (E)	24	U	40,923	60,944
625	WELDER	23	U	38,849	57,986
112	WORD PROCESSING SPECIALIST	19	U	31,742	47,480
412	ZONING ADMINISTRATOR MANAGER (JB) (E)	33 29	N	64,100	94,915

CITY OF NORTH MIAMI
SALARY SCHEDULE IUPA BLUE & WHITE COLLAR/NON-BARGAINING EMPLOYEES
EFFECTIVE:10/01/2017 - 09/30/2018

Pay Grade		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
10	Annual	\$20,280.00	\$21,278.40	\$22,318.40	\$23,587.20	\$24,814.40	\$25,916.80	\$27,497.60	\$28,849.60	\$30,368.00
	Monthly	\$1,690	\$1,773	\$1,860	\$1,966	\$2,068	\$2,160	\$2,291	\$2,404	\$2,531
	Weekly	\$390.05	\$409.22	\$429.22	\$453.70	\$477.36	\$498.58	\$528.77	\$554.88	\$583.85
	Hourly	\$9.75	\$10.23	\$10.73	\$11.34	\$11.93	\$12.46	\$13.22	\$13.87	\$14.60
11	Annual	\$21,278.40	\$22,318.40	\$23,587.20	\$24,814.40	\$25,916.80	\$27,497.60	\$28,849.60	\$30,368.00	\$31,740.80
	Monthly	\$1,773	\$1,860	\$1,966	\$2,068	\$2,160	\$2,291	\$2,404	\$2,531	\$2,645
	Weekly	\$409.22	\$429.22	\$453.70	\$477.36	\$498.58	\$528.77	\$554.88	\$583.85	\$610.37
	Hourly	\$10.23	\$10.73	\$11.34	\$11.93	\$12.46	\$13.22	\$13.87	\$14.60	\$15.26
12	Annual	\$22,318.40	\$23,587.20	\$24,814.40	\$25,916.80	\$27,497.60	\$28,849.60	\$30,368.00	\$31,740.80	\$33,425.60
	Monthly	\$1,860	\$1,966	\$2,068	\$2,160	\$2,291	\$2,404	\$2,531	\$2,645	\$2,785
	Weekly	\$429.22	\$453.70	\$477.36	\$498.58	\$528.77	\$554.88	\$583.85	\$610.37	\$642.60
	Hourly	\$10.73	\$11.34	\$11.93	\$12.46	\$13.22	\$13.87	\$14.60	\$15.26	\$16.07
13	Annual	\$23,587.20	\$24,814.40	\$25,916.80	\$27,497.60	\$28,849.60	\$30,368.00	\$31,740.80	\$33,425.60	\$35,131.20
	Monthly	\$1,966	\$2,068	\$2,160	\$2,291	\$2,404	\$2,531	\$2,645	\$2,785	\$2,928
	Weekly	\$453.70	\$477.36	\$498.58	\$528.77	\$554.88	\$583.85	\$610.37	\$642.60	\$675.65
	Hourly	\$11.34	\$11.93	\$12.46	\$13.22	\$13.87	\$14.60	\$15.26	\$16.07	\$16.89
14	Annual	\$24,814.40	\$25,916.80	\$27,497.60	\$28,849.60	\$30,368.00	\$31,740.80	\$33,425.60	\$35,131.20	\$37,065.60
	Monthly	\$2,068	\$2,160	\$2,291	\$2,404	\$2,531	\$2,645	\$2,785	\$2,928	\$3,089
	Weekly	\$477.36	\$498.58	\$528.77	\$554.88	\$583.85	\$610.37	\$642.60	\$675.65	\$712.78
	Hourly	\$11.93	\$12.46	\$13.22	\$13.87	\$14.60	\$15.26	\$16.07	\$16.89	\$17.82
15	Annual	\$25,916.80	\$27,497.60	\$28,849.60	\$30,368.00	\$31,740.80	\$33,425.60	\$35,131.20	\$37,065.60	\$38,875.20
	Monthly	\$2,160	\$2,291	\$2,404	\$2,531	\$2,645	\$2,785	\$2,928	\$3,089	\$3,240
	Weekly	\$498.58	\$528.77	\$554.88	\$583.85	\$610.37	\$642.60	\$675.65	\$712.78	\$747.46
	Hourly	\$12.46	\$13.22	\$13.87	\$14.60	\$15.26	\$16.07	\$16.89	\$17.82	\$18.69
16	Annual	\$27,497.60	\$28,849.60	\$30,368.00	\$31,740.80	\$33,425.60	\$35,131.20	\$37,065.60	\$38,875.20	\$40,934.40
	Monthly	\$2,291	\$2,404	\$2,531	\$2,645	\$2,785	\$2,928	\$3,089	\$3,240	\$3,411
	Weekly	\$528.77	\$554.88	\$583.85	\$610.37	\$642.60	\$675.65	\$712.78	\$747.46	\$787.03
	Hourly	\$13.22	\$13.87	\$14.60	\$15.26	\$16.07	\$16.89	\$17.82	\$18.69	\$19.68
17	Annual	\$28,849.60	\$30,368.00	\$31,740.80	\$33,425.60	\$35,131.20	\$37,065.60	\$38,875.20	\$40,934.40	\$42,993.60
	Monthly	\$2,404	\$2,531	\$2,645	\$2,785	\$2,928	\$3,089	\$3,240	\$3,411	\$3,583
	Weekly	\$554.88	\$583.85	\$610.37	\$642.60	\$675.65	\$712.78	\$747.46	\$787.03	\$826.61
	Hourly	\$13.87	\$14.60	\$15.26	\$16.07	\$16.89	\$17.82	\$18.69	\$19.68	\$20.67

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Pay Grade		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
18	Annual	\$30,368.00	\$31,740.80	\$33,425.60	\$35,131.20	\$37,065.60	\$38,875.20	\$40,934.40	\$42,993.60	\$45,156.80
	Monthly	\$2,531	\$2,645	\$2,785	\$2,928	\$3,089	\$3,240	\$3,411	\$3,583	\$3,763
	Weekly	\$583.85	\$610.37	\$642.60	\$675.65	\$712.78	\$747.46	\$787.03	\$826.61	\$868.22
	Hourly	\$14.60	\$15.26	\$16.07	\$16.89	\$17.82	\$18.69	\$19.68	\$20.67	\$21.71
19	Annual	\$31,740.80	\$33,425.60	\$35,131.20	\$37,065.60	\$38,875.20	\$40,934.40	\$42,993.60	\$45,156.80	\$47,486.40
	Monthly	\$2,645	\$2,785	\$2,928	\$3,089	\$3,240	\$3,411	\$3,583	\$3,763	\$3,957
	Weekly	\$610.37	\$642.60	\$675.65	\$712.78	\$747.46	\$787.03	\$826.61	\$868.22	\$913.10
	Hourly	\$15.26	\$16.07	\$16.89	\$17.82	\$18.69	\$19.68	\$20.67	\$21.71	\$22.83
20	Annual	\$33,425.60	\$35,131.20	\$37,065.60	\$38,875.20	\$40,934.40	\$42,993.60	\$45,156.80	\$47,486.40	\$49,836.80
	Monthly	\$2,785	\$2,928	\$3,089	\$3,240	\$3,411	\$3,583	\$3,763	\$3,957	\$4,153
	Weekly	\$642.60	\$675.65	\$712.78	\$747.46	\$787.03	\$826.61	\$868.22	\$913.10	\$958.39
	Hourly	\$16.07	\$16.89	\$17.82	\$18.69	\$19.68	\$20.67	\$21.71	\$22.83	\$23.96
21	Annual	\$35,131.20	\$37,065.60	\$38,875.20	\$40,934.40	\$42,993.60	\$45,156.80	\$47,486.40	\$49,836.80	\$52,540.80
	Monthly	\$2,928	\$3,089	\$3,240	\$3,411	\$3,583	\$3,763	\$3,957	\$4,153	\$4,378
	Weekly	\$675.65	\$712.78	\$747.46	\$787.03	\$826.61	\$868.22	\$913.10	\$958.39	\$1,010.21
	Hourly	\$16.89	\$17.82	\$18.69	\$19.68	\$20.67	\$21.71	\$22.83	\$23.96	\$25.26
22	Annual	\$37,065.60	\$38,875.20	\$40,934.40	\$42,993.60	\$45,156.80	\$47,486.40	\$49,836.80	\$52,540.80	\$55,161.60
	Monthly	\$3,089	\$3,240	\$3,411	\$3,583	\$3,763	\$3,957	\$4,153	\$4,378	\$4,597
	Weekly	\$712.78	\$747.46	\$787.03	\$826.61	\$868.22	\$913.10	\$958.39	\$1,010.21	\$1,060.80
	Hourly	\$17.82	\$18.69	\$19.68	\$20.67	\$21.71	\$22.83	\$23.96	\$25.26	\$26.52
23	Annual	\$38,875.20	\$40,934.40	\$42,993.60	\$45,156.80	\$47,486.40	\$49,836.80	\$52,540.80	\$55,161.60	\$58,032.00
	Monthly	\$3,240	\$3,411	\$3,583	\$3,763	\$3,957	\$4,153	\$4,378	\$4,597	\$4,836
	Weekly	\$747.46	\$787.03	\$826.61	\$868.22	\$913.10	\$958.39	\$1,010.21	\$1,060.80	\$1,115.88
	Hourly	\$18.69	\$19.68	\$20.67	\$21.71	\$22.83	\$23.96	\$25.26	\$26.52	\$27.90
24	Annual	\$40,934.40	\$42,993.60	\$45,156.80	\$47,486.40	\$49,836.80	\$52,540.80	\$55,161.60	\$58,032.00	\$60,923.20
	Monthly	\$3,411	\$3,583	\$3,763	\$3,957	\$4,153	\$4,378	\$4,597	\$4,836	\$5,077
	Weekly	\$787.03	\$826.61	\$868.22	\$913.10	\$958.39	\$1,010.21	\$1,060.80	\$1,115.88	\$1,171.78
	Hourly	\$19.68	\$20.67	\$21.71	\$22.83	\$23.96	\$25.26	\$26.52	\$27.90	\$29.29
25	Annual	\$42,993.60	\$45,156.80	\$47,486.40	\$49,836.80	\$52,540.80	\$55,161.60	\$58,032.00	\$60,923.20	\$64,084.80
	Monthly	\$3,583	\$3,763	\$3,957	\$4,153	\$4,378	\$4,597	\$4,836	\$5,077	\$5,340
	Weekly	\$826.61	\$868.22	\$913.10	\$958.39	\$1,010.21	\$1,060.80	\$1,115.88	\$1,171.78	\$1,232.57
	Hourly	\$20.67	\$21.71	\$22.83	\$23.96	\$25.26	\$26.52	\$27.90	\$29.29	\$30.81

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Pay Grade		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
25T	Annual	\$43,846.40	\$46,072.00	\$48,464.00	\$50,856.00	\$53,601.60	\$56,284.80	\$59,196.80	\$62,192.00	\$65,416.00
	Monthly	\$3,654	\$3,839	\$4,039	\$4,238	\$4,467	\$4,690	\$4,933	\$5,183	\$5,451
	Weekly	\$843.34	\$886.18	\$931.87	\$977.98	\$1,030.61	\$1,082.42	\$1,138.32	\$1,195.85	\$1,258.00
	Hourly	\$21.08	\$22.15	\$23.30	\$24.45	\$25.77	\$27.06	\$28.46	\$29.90	\$31.45
26	Annual	\$45,156.80	\$47,486.40	\$49,836.80	\$52,540.80	\$55,161.60	\$58,032.00	\$60,923.20	\$64,084.80	\$67,350.40
	Monthly	\$3,763	\$3,957	\$4,153	\$4,378	\$4,597	\$4,836	\$5,077	\$5,340	\$5,613
	Weekly	\$868.22	\$913.10	\$958.39	\$1,010.21	\$1,060.80	\$1,115.88	\$1,171.78	\$1,232.57	\$1,295.20
	Hourly	\$21.71	\$22.83	\$23.96	\$25.26	\$26.52	\$27.90	\$29.29	\$30.81	\$32.38
27	Annual	\$47,486.40	\$49,836.80	\$52,540.80	\$55,161.60	\$58,032.00	\$60,923.20	\$64,084.80	\$67,350.40	\$70,657.60
	Monthly	\$3,957	\$4,153	\$4,378	\$4,597	\$4,836	\$5,077	\$5,340	\$5,613	\$5,888
	Weekly	\$913.10	\$958.39	\$1,010.21	\$1,060.80	\$1,115.88	\$1,171.78	\$1,232.57	\$1,295.20	\$1,358.64
	Hourly	\$22.83	\$23.96	\$25.26	\$26.52	\$27.90	\$29.29	\$30.81	\$32.38	\$33.97
28	Annual	\$49,836.80	\$52,540.80	\$55,161.60	\$58,032.00	\$60,923.20	\$64,084.80	\$67,350.40	\$70,657.60	\$74,110.40
	Monthly	\$4,153	\$4,378	\$4,597	\$4,836	\$5,077	\$5,340	\$5,613	\$5,888	\$6,176
	Weekly	\$958.39	\$1,010.21	\$1,060.80	\$1,115.88	\$1,171.78	\$1,232.57	\$1,295.20	\$1,358.64	\$1,425.14
	Hourly	\$23.96	\$25.26	\$26.52	\$27.90	\$29.29	\$30.81	\$32.38	\$33.97	\$35.63
29	Annual	\$52,540.80	\$55,161.60	\$58,032.00	\$60,923.20	\$64,084.80	\$67,350.40	\$70,657.60	\$74,110.40	\$78,000.00
	Monthly	\$4,378	\$4,597	\$4,836	\$5,077	\$5,340	\$5,613	\$5,888	\$6,176	\$6,500
	Weekly	\$1,010.21	\$1,060.80	\$1,115.88	\$1,171.78	\$1,232.57	\$1,295.20	\$1,358.64	\$1,425.14	\$1,499.81
	Hourly	\$25.26	\$26.52	\$27.90	\$29.29	\$30.81	\$32.38	\$33.97	\$35.63	\$37.50
30	Annual	\$55,161.60	\$58,032.00	\$60,923.20	\$64,084.80	\$67,350.40	\$70,657.60	\$74,110.40	\$78,000.00	\$81,827.20
	Monthly	\$4,597	\$4,836	\$5,077	\$5,340	\$5,613	\$5,888	\$6,176	\$6,500	\$6,819
	Weekly	\$1,060.80	\$1,115.88	\$1,171.78	\$1,232.57	\$1,295.20	\$1,358.64	\$1,425.14	\$1,499.81	\$1,573.66
	Hourly	\$26.52	\$27.90	\$29.29	\$30.81	\$32.38	\$33.97	\$35.63	\$37.50	\$39.34
31	Annual	\$58,032.00	\$60,923.20	\$64,084.80	\$67,350.40	\$70,657.60	\$74,110.40	\$78,000.00	\$81,827.20	\$85,987.20
	Monthly	\$4,836	\$5,077	\$5,340	\$5,613	\$5,888	\$6,176	\$6,500	\$6,819	\$7,166
	Weekly	\$1,115.88	\$1,171.78	\$1,232.57	\$1,295.20	\$1,358.64	\$1,425.14	\$1,499.81	\$1,573.66	\$1,653.62
	Hourly	\$27.90	\$29.29	\$30.81	\$32.38	\$33.97	\$35.63	\$37.50	\$39.34	\$41.34
32	Annual	\$60,923.20	\$64,084.80	\$67,350.40	\$70,657.60	\$74,110.40	\$78,000.00	\$81,827.20	\$85,987.20	\$90,313.60
	Monthly	\$5,077	\$5,340	\$5,613	\$5,888	\$6,176	\$6,500	\$6,819	\$7,166	\$7,526
	Weekly	\$1,171.78	\$1,232.57	\$1,295.20	\$1,358.64	\$1,425.14	\$1,499.81	\$1,573.66	\$1,653.62	\$1,736.86
	Hourly	\$29.29	\$30.81	\$32.38	\$33.97	\$35.63	\$37.50	\$39.34	\$41.34	\$43.42

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Pay Grade		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
33	Annual	\$64,084.80	\$67,350.40	\$70,657.60	\$74,110.40	\$78,000.00	\$81,827.20	\$85,987.20	\$90,313.60	\$94,931.20
	Monthly	\$5,340	\$5,613	\$5,888	\$6,176	\$6,500	\$6,819	\$7,166	\$7,526	\$7,911
	Weekly	\$1,232.57	\$1,295.20	\$1,358.64	\$1,425.14	\$1,499.81	\$1,573.66	\$1,653.62	\$1,736.86	\$1,825.60
	Hourly	\$30.81	\$32.38	\$33.97	\$35.63	\$37.50	\$39.34	\$41.34	\$43.42	\$45.64
34	Annual	\$67,350.40	\$70,657.60	\$74,110.40	\$78,000.00	\$81,827.20	\$85,987.20	\$90,313.60	\$94,931.20	\$99,611.20
	Monthly	\$5,613	\$5,888	\$6,176	\$6,500	\$6,819	\$7,166	\$7,526	\$7,911	\$8,301
	Weekly	\$1,295.20	\$1,358.64	\$1,425.14	\$1,499.81	\$1,573.66	\$1,653.62	\$1,736.86	\$1,825.60	\$1,915.56
	Hourly	\$32.38	\$33.97	\$35.63	\$37.50	\$39.34	\$41.34	\$43.42	\$45.64	\$47.89
35	Annual	\$70,657.60	\$74,110.40	\$78,000.00	\$81,827.20	\$85,987.20	\$90,313.60	\$94,931.20	\$99,611.20	\$104,582.40
	Monthly	\$5,888	\$6,176	\$6,500	\$6,819	\$7,166	\$7,526	\$7,911	\$8,301	\$8,715
	Weekly	\$1,358.64	\$1,425.14	\$1,499.81	\$1,573.66	\$1,653.62	\$1,736.86	\$1,825.60	\$1,915.56	\$2,011.03
	Hourly	\$33.97	\$35.63	\$37.50	\$39.34	\$41.34	\$43.42	\$45.64	\$47.89	\$50.28
36	Annual	\$74,110.40	\$78,000.00	\$81,827.20	\$85,987.20	\$90,313.60	\$94,931.20	\$99,611.20	\$104,582.40	\$110,011.20
	Monthly	\$6,176	\$6,500	\$6,819	\$7,166	\$7,526	\$7,911	\$8,301	\$8,715	\$9,168
	Weekly	\$1,425.14	\$1,499.81	\$1,573.66	\$1,653.62	\$1,736.86	\$1,825.60	\$1,915.56	\$2,011.03	\$2,115.48
	Hourly	\$35.63	\$37.50	\$39.34	\$41.34	\$43.42	\$45.64	\$47.89	\$50.28	\$52.89
37	Annual	\$78,000.00	\$81,827.20	\$85,987.20	\$90,313.60	\$94,931.20	\$99,611.20	\$104,582.40	\$110,011.20	\$115,606.40
	Monthly	\$6,500	\$6,819	\$7,166	\$7,526	\$7,911	\$8,301	\$8,715	\$9,168	\$9,634
	Weekly	\$1,499.81	\$1,573.66	\$1,653.62	\$1,736.86	\$1,825.60	\$1,915.56	\$2,011.03	\$2,115.48	\$2,223.19
	Hourly	\$37.50	\$39.34	\$41.34	\$43.42	\$45.64	\$47.89	\$50.28	\$52.89	\$55.58
38	Annual	\$81,827.20	\$85,987.20	\$90,313.60	\$94,931.20	\$99,611.20	\$104,582.40	\$110,011.20	\$115,606.40	\$121,305.60
	Monthly	\$6,819	\$7,166	\$7,526	\$7,911	\$8,301	\$8,715	\$9,168	\$9,634	\$10,109
	Weekly	\$1,573.66	\$1,653.62	\$1,736.86	\$1,825.60	\$1,915.56	\$2,011.03	\$2,115.48	\$2,223.19	\$2,332.94
	Hourly	\$39.34	\$41.34	\$43.42	\$45.64	\$47.89	\$50.28	\$52.89	\$55.58	\$58.32
39	Annual	\$85,987.20	\$90,313.60	\$94,931.20	\$99,611.20	\$104,582.40	\$110,011.20	\$115,606.40	\$121,305.60	\$127,441.60
	Monthly	\$7,166	\$7,526	\$7,911	\$8,301	\$8,715	\$9,168	\$9,634	\$10,109	\$10,620
	Weekly	\$1,653.62	\$1,736.86	\$1,825.60	\$1,915.56	\$2,011.03	\$2,115.48	\$2,223.19	\$2,332.94	\$2,450.86
	Hourly	\$41.34	\$43.42	\$45.64	\$47.89	\$50.28	\$52.89	\$55.58	\$58.32	\$61.27
40	Annual	\$90,313.60	\$94,931.20	\$99,611.20	\$104,582.40	\$110,011.20	\$115,606.40	\$121,305.60	\$127,441.60	\$133,681.60
	Monthly	\$7,526	\$7,911	\$8,301	\$8,715	\$9,168	\$9,634	\$10,109	\$10,620	\$11,140
	Weekly	\$1,736.86	\$1,825.60	\$1,915.56	\$2,011.03	\$2,115.48	\$2,223.19	\$2,332.94	\$2,450.86	\$2,570.81
	Hourly	\$43.42	\$45.64	\$47.89	\$50.28	\$52.89	\$55.58	\$58.32	\$61.27	\$64.27

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Pay Grade		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
41	Annual	\$94,931.20	\$99,611.20	\$104,582.40	\$110,011.20	\$115,606.40	\$121,305.60	\$127,441.60	\$133,681.60	\$140,441.60
	Monthly	\$7,911	\$8,301	\$8,715	\$9,168	\$9,634	\$10,109	\$10,620	\$11,140	\$11,703
	Weekly	\$1,825.60	\$1,915.56	\$2,011.03	\$2,115.48	\$2,223.19	\$2,332.94	\$2,450.86	\$2,570.81	\$2,700.96
	Hourly	\$45.64	\$47.89	\$50.28	\$52.89	\$55.58	\$58.32	\$61.27	\$64.27	\$67.52
42	Annual	\$99,611.20	\$104,582.40	\$110,011.20	\$115,606.40	\$121,305.60	\$127,441.60	\$133,681.60	\$140,441.60	\$147,513.60
	Monthly	\$8,301	\$8,715	\$9,168	\$9,634	\$10,109	\$10,620	\$11,140	\$11,703	\$12,293
	Weekly	\$1,915.56	\$2,011.03	\$2,115.48	\$2,223.19	\$2,332.94	\$2,450.86	\$2,570.81	\$2,700.96	\$2,836.82
	Hourly	\$47.89	\$50.28	\$52.89	\$55.58	\$58.32	\$61.27	\$64.27	\$67.52	\$70.92
43	Annual	\$104,582.40	\$110,011.20	\$115,606.40	\$121,305.60	\$127,441.60	\$133,681.60	\$140,441.60	\$147,513.60	\$154,918.40
	Monthly	\$8,715	\$9,168	\$9,634	\$10,109	\$10,620	\$11,140	\$11,703	\$12,293	\$12,910
	Weekly	\$2,011.03	\$2,115.48	\$2,223.19	\$2,332.94	\$2,450.86	\$2,570.81	\$2,700.96	\$2,836.82	\$2,979.22
	Hourly	\$50.28	\$52.89	\$55.58	\$58.32	\$61.27	\$64.27	\$67.52	\$70.92	\$74.48
44	Annual	\$110,011.20	\$115,606.40	\$121,305.60	\$127,441.60	\$133,681.60	\$140,441.60	\$147,513.60	\$154,918.40	\$162,864.00
	Monthly	\$9,168	\$9,634	\$10,109	\$10,620	\$11,140	\$11,703	\$12,293	\$12,910	\$13,572
	Weekly	\$2,115.48	\$2,223.19	\$2,332.94	\$2,450.86	\$2,570.81	\$2,700.96	\$2,836.82	\$2,979.22	\$3,131.81
	Hourly	\$52.89	\$55.58	\$58.32	\$61.27	\$64.27	\$67.52	\$70.92	\$74.48	\$78.30
45	Annual	\$115,606.40	\$121,305.60	\$127,441.60	\$133,681.60	\$140,441.60	\$147,513.60	\$154,918.40	\$162,864.00	\$170,872.00
	Monthly	\$9,634	\$10,109	\$10,620	\$11,140	\$11,703	\$12,293	\$12,910	\$13,572	\$14,239
	Weekly	\$2,223.19	\$2,332.94	\$2,450.86	\$2,570.81	\$2,700.96	\$2,836.82	\$2,979.22	\$3,131.81	\$3,286.03
	Hourly	\$55.58	\$58.32	\$61.27	\$64.27	\$67.52	\$70.92	\$74.48	\$78.30	\$82.15
46	Annual	\$121,305.60	\$127,441.60	\$133,681.60	\$140,441.60	\$147,513.60	\$154,918.40	\$162,864.00	\$170,872.00	\$179,420.80
	Monthly	\$10,109	\$10,620	\$11,140	\$11,703	\$12,293	\$12,910	\$13,572	\$14,239	\$14,952
	Weekly	\$2,332.94	\$2,450.86	\$2,570.81	\$2,700.96	\$2,836.82	\$2,979.22	\$3,131.81	\$3,286.03	\$3,450.46
	Hourly	\$58.32	\$61.27	\$64.27	\$67.52	\$70.92	\$74.48	\$78.30	\$82.15	\$86.26
47	Annual	\$127,441.60	\$133,681.60	\$140,441.60	\$147,513.60	\$154,918.40	\$162,864.00	\$170,872.00	\$179,420.80	\$188,406.40
	Monthly	\$10,620	\$11,140	\$11,703	\$12,293	\$12,910	\$13,572	\$14,239	\$14,952	\$15,701
	Weekly	\$2,450.86	\$2,570.81	\$2,700.96	\$2,836.82	\$2,979.22	\$3,131.81	\$3,286.03	\$3,450.46	\$3,623.04
	Hourly	\$61.27	\$64.27	\$67.52	\$70.92	\$74.48	\$78.30	\$82.15	\$86.26	\$90.58
48	Annual	\$133,681.60	\$140,441.60	\$147,513.60	\$154,918.40	\$162,864.00	\$170,872.00	\$179,420.80	\$188,406.40	\$197,828.80
	Monthly	\$11,140	\$11,703	\$12,293	\$12,910	\$13,572	\$14,239	\$14,952	\$15,701	\$16,486
	Weekly	\$2,570.81	\$2,700.96	\$2,836.82	\$2,979.22	\$3,131.81	\$3,286.03	\$3,450.46	\$3,623.04	\$3,804.40
	Hourly	\$64.27	\$67.52	\$70.92	\$74.48	\$78.30	\$82.15	\$86.26	\$90.58	\$95.11

CITY OF NORTH MIAMI
SALARY SCHEDULE IUPA BLUE & WHITE COLLAR/NON-BARGAINING EMPLOYEES
EFFECTIVE:10/01/2017 - 09/30/2018

Pay Grade		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
49	Annual	\$140,441.60	\$147,513.60	\$154,918.40	\$162,864.00	\$170,872.00	\$179,420.80	\$188,406.40	\$197,828.80	\$207,708.80
	Monthly	\$11,703	\$12,293	\$12,910	\$13,572	\$14,239	\$14,952	\$15,701	\$16,486	\$17,309
	Weekly	\$2,700.96	\$2,836.82	\$2,979.22	\$3,131.81	\$3,286.03	\$3,450.46	\$3,623.04	\$3,804.40	\$3,994.32
	Hourly	\$67.52	\$70.92	\$74.48	\$78.30	\$82.15	\$86.26	\$90.58	\$95.11	\$99.86
50	Annual	\$147,513.60	\$154,918.40	\$162,864.00	\$170,872.00	\$179,420.80	\$188,406.40	\$197,828.80	\$207,708.80	\$260,332.80
	Monthly	\$12,293	\$12,910	\$13,572	\$14,239	\$14,952	\$15,701	\$16,486	\$17,309	\$21,694
	Weekly	\$2,836.82	\$2,979.22	\$3,131.81	\$3,286.03	\$3,450.46	\$3,623.04	\$3,804.40	\$3,994.32	\$5,006.57
	Hourly	\$70.92	\$74.48	\$78.30	\$82.15	\$86.26	\$90.58	\$95.11	\$99.86	\$125.16

Glossary

Account: A term used to identify an individual asset, liability, encumbrance control, or fund balance.

Accounting Procedures: All processes which identify, record, classify and summarize financial information to produce financial records.

Accounting System: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, organizational components.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax Rate: Property tax assessed in proportion to the value of the property.

Amortization: The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Appraise: To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term “assess” is substituted.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

Assessed Valuation: A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Asset: Resources owned or held by a government which has monetary value.

Assigned Fund Balance: Amounts the City intends to use for a specific purpose that are neither restricted by external parties nor committed by City Council.

Authorized Positions: Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget: A budget in which planned funds available equal planned expenditures.

Bond: A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater formality.

Bonded Debt: That portion of indebtedness represented by outstanding bonds.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget Calendar: The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Message: A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Glossary

Capital: Any item with an expected life of more than one year and a value of more than \$1,000, such as automobiles, trucks, furniture, buildings, land, etc.

Capital Budget: A plan of proposed capital outlays and CIP as well as the means of financing them for the current fiscal period.

Capital Improvements Program (CIP): A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Project: A Capital Project is a capital asset or improvement that costs at least \$50,000 and has a useful lifespan of five (5) years.

Capital Project Fund: A fund used to account for the acquisition of fixed assets or construction of major capital projects not financed by proprietary or nonexpendable trust funds.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Central Performance Measures: The primary measures of performance in a department, where data is collected to determine how effective or efficient a program is in achieving its objectives.

Chart of Accounts: The classification system used by a City to organize the accounting for various funds.

Committed Fund Balance: Amounts that can be used only for the specific purposes determined by a formal action of the City Council, which is the highest level of decision making authority.

Communications Service Tax: A tax that is imposed on the retail sales of communication services including telecommunications, cable, and related services. Effective October 1, 2001, the Communications Service Tax Simplification Law replaced certain franchise and utility fees.

Comprehensive Plan: A State mandated plan which requires all units of local government to address their five year planning and development needs, including capital and infrastructure requirements.

Consumer Price Index: A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Debt Service: The cost of paying principal and interest in borrowed money according to a predetermined payment schedule.

Debt Service Requirements: The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

Glossary

Deficit: An excess of liabilities and reserves of a fund over its assets.

Department: The basic organizational unit of government which is functionally unique in its delivery of service.

Depreciation: (1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a fixed asset charge as an expense during a particular period.

Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in propriety funds and trust funds where expenses, net income, and/or capital maintenance are measured.

Development of Regional Impact (DRI): Any development which, because of its character, magnitude, or location, would have a substantial effect upon the health, safety, or welfare of citizens of more than one county.

Encumbrances: Obligations in the form of purchase orders which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund: A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises--which the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes being those for utilities, swimming pools, and airports. Examples of enterprise funds are those for utilities, swimming pools, and airports.

Entitlements: Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditures: If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid including expenses, provisions for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. **Note:** Encumbrances are not considered expenditures.

Expenses: Charges incurred, whether paid or unpaid for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. **Note:** legal provisions make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which may be used over a period of more than one year and payments for insurance which is to be in force for longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extends also to other periods.

Glossary

Fiscal Policy: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A twelve-month period of time to which the annual budget applies and at the end of which entity determines its financial position and results of operations. The City's fiscal year begins October 1 and ends September 30.

Forecast: To estimate or calculate in advance; to serve as advance indication of.

The Forbearance Agreement: A legally binding agreement between the City and certain parties owning land within the City that originated as a result of the sale of the massive MacArthur Foundation landholdings within the City circa 1998. At the time, a temporary building moratorium was contemplated that would have allowed City staff time to address various issues resulting from the anticipated acceleration of development within the City. In an effort to avoid such a moratorium, the Forbearance Agreement was created and adopted establishing a means by which the City could address the anticipated acceleration of development, including but not limited to, forbearing the application to the City for development permits for a specified period of time and limiting the density and intensity of the former MacArthur Foundation land.

Franchise Fee: A fee paid for a special privilege granted by a government permitting the right to use public property, such as city streets and rights of way, for the placing and maintaining of equipment and property.

Fund: An independent fiscal accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounts: All accounts necessary to set forth the financial operations and financial condition of a fund.

Fund Balance: The excess of a fund's assets over its liabilities.

General Fund: The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. **Note:** The General Fund is used to finance the ordinary operations of a governmental unit.

General Obligation Debt: Bonds backed by the full faith and credit of government, which provides a pledge of the general taxing power for the payment of debt obligations.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Glossary

Grant: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

Homestead Exemption: Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.

Income: This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Fund: A fund used to account for operations that provide services to other department on a cost-reimbursement basis.

Inventory: A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices. **Note:** The term is often confined to consumable supplies but may also cover fixed assets.

Levy: (Verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Liquidate: To pay off a debt, claim, or obligation. To convert assets into cash.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Millage: A computation in a unit referred to as a mill. A mill is equal to 1/1000 of a US dollar or 1/10 of a cent.

Modified Accrual Basis: The accrual basis of accounting adopted to the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

Moratorium: Any suspension of activity.

Net Budget: The legally adopted budget less all interfund transfers and interdepartmental charges.

Non-Spendable Fund Balance: Amounts that cannot be spent because they are not in spendable form, such as prepaid expenditures and inventory.

Objective: Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Operating Costs: Outlays for such current period items as expendable supplies, contractual services, and utilities.

Glossary

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the later requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

Pay-As-You-Go Basis: A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure: Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services: Expenditures for salaries, wages, and fringe benefits of a government's employees.

Property Tax: A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their costs, and creates a commitment on both the provider and receiver of the product or services.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Restricted Fund Balance: Amounts that can only be spent for the specific purpose stipulated by an external party e.g., creditors.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise Fund or Internal Service Fund.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

Revenues: (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers.

Roll-Back Rate: A reduction of prices or wages to a previous lower level by governmental action or direction.

Glossary

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Surplus: An excess of the assets of a fund over its liabilities and reserved equity.

Tax Increment Financing: A method of financing whereby increased tax revenue generated from a project is used to help pay for the construction of the project.

Taxable Value: The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Tax Rate: The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

Tax Rate Limit: The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

Transfer: Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Truth-in-Millage Law: Also called the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

Unassigned Fund Balance: The residual classification for the general fund and includes amounts that are not contained in other classifications.

User Charge: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Acronyms

BRPO: Acronym for Bioscience Research Protection Overlay, which protects the lands which have been identified for the bioscience research/biotechnology industry.

CPM: Acronym for Central Performance Measure.

EAR: Acronym for Evaluation and Appraisal Report.

EDE: Acronym for Economic Development Element.

FAU: Acronym for Florida Atlantic University. (www.fau.edu) Florida Atlantic University opened in 1964 as the first public university in southeast Florida, and now serves approximately 26,000 students on seven campuses stretching from Port St. Lucie to Davie.

FDOT: Acronym for Florida Department of Transportation (www.dot.state.fl.us).

FLUE: Acronym for Future Land Use Element.

FLUM: Acronym for Future Land Use Map

FRS: Acronym for the Florida Retirement System (www.myfrs.com)

FTE: Acronym for full time equivalent employee.

GAAP: Acronym for Generally Accepted Accounting Principles (www.fasab.gov) Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principle.

HOA: Acronym for Homeowners Association.

LDR: Acronym for Land Development Regulations, which refers to the section of the City's Code that provides development standards, criteria, and regulations consistent with the City's Comprehensive Plan

NCCI: Acronym for National Council on Compensation Insurance (www.ncci.com)

NCDC: Acronym for North County Dispatch Center

POA: Acronym for Property Owners Association

TRIM: Acronym for Truth in Millage – see Truth in Millage Law.