



CITY OF MIAMI SPRINGS
Finance Department
201 Westward Drive
Miami Springs, FL 33166-5289
Phone: (305) 805-5014
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Agenda Item No.

City Council Meeting of:

8-13-2012

IM

TO: Honorable Mayor Garcia and Members of the City Council

VIA: Ronald Gorland, City Manager

FROM: William Alonso, CPA, CGFO, Finance Director 

DATE: July 5, 2012

RECOMMENDATION: **Recommendation that Council waive the competitive bid process and approve an expenditure in an amount not to exceed \$ 11,250, for financial statement audit and tax return preparation of the new entities established as part of the CMI historic tax credit transaction, pursuant to Section §31.11 (E)(6)(g) of the City Code. ***

DISCUSSION: The CMI Tax credit transaction that was executed a few weeks ago, will require (at least for the first year of operations) a significant amount of accounting and tax work that only certain firms with experience in these transactions can perform.

Based on this we solicited quotes from the top two CPA firms (attachments A thru B) that Wishneff and Associates advised were the most experienced in this field and which had done work for them in the past. Based on the quotes received, the Administration is recommending RubinBrown LLP, CPA as the lowest of the two quotes (attachment A).

Since our purchasing policy requires that three written bids be obtained, and since we only have two available, the Administration is requesting a waiver.

COST: \$11,250

FUNDING: Funding can be deducted from the proceeds of the tax credit, reimbursed by CMI, or included as an operating cost within the city's FY2012-13 budget.

PROFESSIONAL SERVICES/PROCUREMENT APPROVAL: 



Attachment A

RubinBrown LLP
Certified Public Accountants
& Business Consultants

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Saint Louis, MO 63105

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June 15, 2012

Mr. Ron Gorland
City of Miami Springs, Florida
201 Westward Drive
Miami, Florida 33166

Dear Ron:

We appreciate the opportunity to be of service to Miami Springs Landlord, LLC ("Landlord") and Miami Springs Master Tenant, LLC ("Tenant") (Collectively "Client"). This letter ("Letter") sets forth the services that RubinBrown LLP ("RubinBrown") will provide for you. In order to better understand each party's obligations, the terms "we", "us" and "our" refer to RubinBrown and the terms "you", "your" and "management" refer to Miami Springs Landlord, LLC and Miami Springs Master Tenant, LLC collectively. Your engagement of RubinBrown shall be governed by the terms of this Letter and the attached RubinBrown Engagement Terms.

Scope of Services

We will audit the balance sheet, as of December 31, 2012, and the related statements of income, member's equity, and cash flows for the year ending December 31, 2012 for the Tenant (the foregoing financial statements are collectively referred to as the "Financial Statements"). Except as specifically provided for herein, our responsibility for this engagement shall be limited to auditing the Financial Statements for the period of time set forth in the preceding sentence. The purpose of our engagement is to express an opinion on the fairness of presentation of the Financial Statements in conformity with accounting principles generally accepted in the United States of America.

Management is solely responsible for (i) the accuracy and completeness of the Financial Statements including the related footnotes (ii) selecting sound accounting principles, (iii) maintaining adequate internal controls, (iv) preventing and detecting fraud, (v) adjusting the financial statements to correct material misstatements, and (vi) affirming to RubinBrown in a representation letter that the effects of any uncorrected misstatements aggregated by RubinBrown during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the Financial Statements taken as a whole. Our responsibility is to express an opinion on the Financial Statements based upon our audit.

We will conduct our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatements, whether caused by error or fraud. The term *reasonable assurance* (i) accounts for and acknowledges the risks associated with testing samples in audits, (ii) implies a risk that material monetary misstatements, errors and fraud may remain undetected after the audit and (iii) precludes our guaranteeing that the accuracy and completeness of the Financial Statements are fairly presented in accordance with generally accepted accounting principles. To further clarify, our audit may only provide reasonable assurance, not a guarantee, that the Financial Statements are presented fairly in accordance with generally accepted accounting principles.

Our audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statements. Our audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Financial Statements. We will also perform tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, legal counsel, and banks. We believe that our audit will provide a reasonable basis for our opinion.

Our procedures will include obtaining an understanding of your internal control and testing those controls to the extent that we believe necessary. Our audit is not specifically designed and cannot be relied upon to disclose significant deficiencies or material weaknesses. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. However, during the audit, if we become aware of such significant deficiencies, material weaknesses, or ways that we believe your management practices can be improved, we will communicate them to you in a separate letter.

As auditors, we must necessarily rely upon the integrity and cooperation of management and the assistance of your accounting staff. As a condition of our engagement, management agrees to sign a written representation letter attesting to the completeness and truthfulness of representations and disclosures made to us during the course of our work.

Our services cannot be relied upon to detect errors, irregularities, employee or management dishonesty, fraud, embezzlement or other illegal acts (hereinafter collectively referred to as "Irregularities"). However, we will design our audit to detect such Irregularities that have a direct and material effect on the Financial Statements. In performing our services, we will advise the appropriate level of management of any such material Irregularities that come to our attention. However, you must understand

that our services cannot be relied upon to detect such Irregularities. If you have concerns about such matters, please discuss them with us. It may be possible to design a special engagement to assist you in uncovering such Irregularities.

Bill Gawrych will serve as the partner responsible for the overall supervision of the audit engagement and for authorizing the Firm's signature on the audit report letter.

We will prepare the tax returns for the Landlord and Tenant, specifically listed below, for the year ending December 31, 2012, for your review, approval and filing. If you do not approve of the tax return as prepared, it will be your responsibility to contact us prior to filing the return.

- U.S. Return of Partnership Income (Form 1065)
- Florida Partnership Information Return (Form F-1065)

As part of our engagement we may propose standard, adjusting, or correcting journal entries in connection with preparation of your financial statements and income tax return. We will provide you with these proposed journal entries for your review and approval prior to issuing our report. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements and income tax return.

You are also responsible for management decisions and functions, and for designating a qualified management-level individual to oversee any bookkeeping, tax or other services we provide. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. You are responsible for establishing and maintaining internal controls, including ongoing monitoring activities.

Preparer Standards for Tax Services

In accordance with tax return preparer penalty provisions contained under Section 6694 of the Internal Revenue Code, we can prepare and sign your federal tax returns without including a special disclosure statement only if each of the positions taken in your federal return meets the "substantial authority" standard and is neither a "tax shelter" nor a "reportable transaction". The "substantial authority" standard is met with respect to a position when the weight of the authorities supporting the position or treatment of an item is substantial in relation to the weight of authorities favoring a contrary position or treatment, and is generally understood to apply to a tax return position that has a greater than one-in-three and up to a 50% likelihood of being sustained on its merits. If a tax return position does not meet the "substantial authority" standard but there is a "reasonable basis" for the position and it is neither a "tax shelter" nor a "reportable transaction", we can prepare and sign the return only if the position is disclosed according to IRS guidelines. The "reasonable basis" standard is met when the position is not frivolous, and is generally understood to apply to a tax return position that has at least a 20% likelihood of being sustained on its merits. For purposes of these rules, a

"tax shelter" includes any plan or arrangement that has a significant purpose of federal tax avoidance or evasion; and a "reportable transaction" refers to certain IRS listed transactions and other types of aggressive tax motivated transactions as prescribed in the Internal Revenue Code. If your federal return contains a position related to a "tax shelter" or a "reportable transaction", we cannot prepare and sign your federal return unless we reasonably believe that the position has greater than a 50% likelihood of being sustained on its merits (i.e., meets the "more likely than not" standard), and, in some cases, even then the position may have to be specially disclosed.

If, in preparing your federal tax return, we become aware of a position that we believe may not meet the "substantial authority" standard and that may therefore need to be disclosed, we will bring that position to your attention and will discuss with you the nature and extent of any research and consultation time (and additional fees) that may be required in order for us to reach a conclusion about the merits of the position relative to the standards described above. Our conclusions regarding the merits of and reporting for such items will not constitute an opinion on any of the issues. Any request for such an opinion will be covered under a separate engagement letter. If we conclude that a position should be disclosed under the standards described above, we will provide you with a copy of the disclosure statement for your review, and we will discuss with you the penalties that may apply to you as taxpayer and to us as tax return preparers if the disclosure statement were not to be included in your federal return. However, we will not sign any federal return that does not include a disclosure statement when we conclude that such a statement is required to avoid penalties, and we will not prepare or sign a return that contains any position that does not meet the "reasonable basis" standard, even if the position is disclosed in the return.

Special Disclosure of Reportable Transactions

Taxpayers are required to disclose to the IRS their participation in certain aggressive tax transactions referred to as "reportable transactions," in accordance with Treasury Regulation Section 1.6011-4. Further, if we are considered to be a material advisor to you with respect to your participation in any reportable transaction, we are required, under Sections 6111 and 6112 and related Treasury Regulations, to register the transaction with the IRS and to maintain your name on a list of those who participated in the transaction and to make the list available to the IRS if requested to do so. In order to determine your or our need to deal with these special reporting requirements, you agree to advise us if you believe that you have participated in any reportable transaction that may affect any of the tax returns covered by this engagement letter.

Consent to Disclosure and Use of Tax Return Information Pursuant to Treasury Regulation §301.7216-3

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot, without your consent, either disclose your tax return information to third parties or use your tax return information for purposes other than the preparation and

filing of your tax return. You are not required to provide us this consent. If you provide us the consent described below, Federal law may not protect your tax return information from further use or distribution.

Scope of Consent

You represent that you are an authorized officer, agent or representative of each taxpayer for which we are rendering tax return services under this engagement letter. Notwithstanding any provision to the contrary within this engagement letter or the attached RubinBrown engagement terms, with respect to the taxpayers and tax return years covered by this engagement letter, you consent for us as a tax return preparer (and our successors and assigns) to disclose any and all tax return information (including all federal, state and local tax returns we prepare) to each class of parties for the corresponding intended purpose listed below, and, further, you consent to each use by us for the corresponding intended purpose listed below.

Authorized Disclosures

<u>Intended Recipient (by class)</u>	<u>Corresponding Intended Purpose</u>
1. Commercial and Investment Bankers and Other Lenders	1. Obtaining and/or maintaining financing arrangements
2. Attorneys	2. Assist in legal representation and legal proceedings
3. Actuaries, Insurance Companies, and Retirement or Welfare Benefit Plan Advisors	3. Assist in matters pertaining to regulatory compliance and planning for insurance, retirement, and benefits plans
4. Syndicators and Underwriters	4. Assist in obtaining investors, informing investors, and in meeting other syndicator responsibilities and obligations related to taxpayer
5. Investment Advisors	5. Assist in investment decisions and investment management of business investment assets and assets of retirement and other benefit plans sponsored by taxpayer or its affiliates
6. Information Technology (IT) Entities	6. Assist in providing IT services by RubinBrown LLP (or our affiliates)
7. Employees of Taxpayer	7. Assist RubinBrown LLP in preparation, delivery, signing and/or filing of any tax returns of taxpayer

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|--|---|
| 8. Tax Advisors Other Than RubinBrown LLP | 8. Assist in tax planning or compliance matters affecting taxpayer |
| 9. Publishers, Printers and Mail Houses Used by RubinBrown (disclosure limited to taxpayer's name, address and e-mail address) | 9. Assist in mailing various RubinBrown newsletters and other RubinBrown publications |
| 10. Related Parties or Other Confidants of Taxpayer | 10. Assist in preparation, delivery, signing and/or filing of any tax returns of taxpayer |

Authorized Uses

- | <u>Intended Uses</u> | <u>Corresponding Intended Purpose</u> |
|---|--|
| 1. Offer non-tax return services provided by RubinBrown LLP (or any of our affiliates) to taxpayer | 1. Solicit additional services on behalf of RubinBrown LLP (or any of our affiliates) |
| 2. Offer Baker Tilly International network services in United States to taxpayer | 2. Determine if additional services offered by member firms of Baker Tilly International may be of benefit to taxpayer, and, if so, solicit taxpayer regarding such services |
| 3. Offer Baker Tilly International network services to taxpayer, from member firms based throughout the world | 3. Determine if additional services offered by member firms of Baker Tilly International may be of benefit to taxpayer, and, if so, solicit taxpayer regarding such services |
| 4. Newsletters, Seminars, Web Casts, Firm Announcements, Press Releases and General Mailings | 4. Compile list of taxpayer's name, address and e-mail address for dissemination of any non-tax return information by RubinBrown LLP (or any of our affiliates) |
| 5. Client Satisfaction Surveys | 5. Compile list of taxpayer's name, address and e-mail address in order for us to conduct periodic client satisfaction surveys |

You have the ability to request a more limited disclosure and use of your tax return information as you may direct. If you wish to consent to a more limited disclosure or use than is provided above, please let us know, so that we can limit your consent in accordance with your wishes. Otherwise, the scope of your consent will be as provided above.

Duration of Consent

This consent will be effective as of the date you sign this engagement letter and will remain effective until the statute of limitations for assessing taxes expires with respect to any tax returns covered under this engagement letter, unless you provide us with written instructions terminating this consent on an earlier date.

Timing and Fees

Our fee for the aforementioned services will be \$8,000 for the audit of the Tenant (plus out-of-pocket expenses). The fees set forth above are based upon anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional fees are necessary, we will discuss them with you and agree to a new fee estimate before additional fees are incurred. We will keep you informed of our progress and work closely with you to structure our work to ensure that it is completed in a cost-effective manner.

Fees for our Tax Compliance Services will be as follows:

- | | |
|------------------------------------|---------|
| • Miami Springs Landlord, LLC | \$1,750 |
| • Miami Springs Master Tenant, LLC | \$1,500 |

Invoices will be rendered monthly and presented to you for services performed in the prior month and are due and payable within 30 days of the date of the billing statement. We reserve the right to suspend or terminate further services until payment is received on all invoices that are not paid in full within 30 days of the date of the billing statement. In the event that we suspend or terminate this engagement as a result of non-payment, you agree that we will not be responsible for your failure to meet government or other filing deadlines, or for penalties or interest that may be assessed against you resulting from your failure to meet said deadlines. A 1½% per month service charge will be added to balances remaining unpaid 60 days or more after the invoice date.

Fees for services requested other than those set forth in this Letter will be based on the actual charges accumulated at our billing rates in effect at the time the services are provided, plus out-of-pocket expenses incurred.

Conflict of Interest

If during the course of our engagement we encounter circumstances we believe may create a conflict of interest or conflict with the ethical standards of our profession or our firm, we will inform you of our concerns. If these concerns cannot be adequately addressed to our satisfaction, or we are compelled to do so by professional standards, we may withdraw from the engagement.

Engagement Terms

Attached is an additional statement of terms regarding our engagement titled, *RubinBrown LLP ("RubinBrown") Engagement Terms* (hereinafter "RubinBrown Engagement Terms"). The RubinBrown Engagement Terms are hereby incorporated by reference and the contents of this Letter should be construed in accordance with the terms set forth therein, unless expressly stated otherwise in this Letter. When construing or interpreting the contents of this Letter or the terms of our engagement, the RubinBrown Engagement Terms shall govern. To the extent any apparent or actual contradiction may exist, the RubinBrown Engagement Terms shall be deemed controlling and shall supersede any such statement contained herein, unless expressly stated otherwise in the provision or portion of this Letter at issue.

Conclusion

We appreciate the opportunity to be of service to you and believe that this Letter and the RubinBrown Engagement Terms set forth the terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this Letter and the RubinBrown Engagement Terms, please sign the enclosed copy and return it to us. By signing the enclosed copy of this Letter, you acknowledge that you have read, understood and agreed to the terms as set forth in this Letter and in the RubinBrown Engagement Terms.

THIS CONTRACT CONTAINS A BINDING ARBITRATION PROVISION WHICH MAY BE ENFORCED BY THE PARTIES.

Sincerely,

RubinBrown LLP



David M. Herdlick, CPA

Partner

Direct Dial Number: 314.290.3383

E-mail: dave.herdlick@rubinbrown.com

Attachment

RubinBrown LLP Engagement Terms

By signing below, the signatory further represents and warrants that she/he is authorized to approve the terms of this engagement on behalf of the Client.

Approved By: _____

Title: _____

Date: _____

RubinBrown LLP ENGAGEMENT TERMS

These Engagement Terms (the "Terms") and the engagement letter (the "Letter") incorporating the Terms (the Terms and Letter are hereinafter collectively referred to as the "Agreement"), entered into by and between RubinBrown LLP (RubinBrown) and Client, set forth the terms and conditions of RubinBrown's engagement with Client (the "Engagement"). These Terms shall also apply to any additional work that Client requests RubinBrown to perform unless a separate engagement letter is entered into by and between RubinBrown and Client for such additional work.

Agreed Upon Scope of Work. RubinBrown shall be obligated only for the services, work-product and deliverables specified in the Letter, and only for changes in such scope that are set forth in writing and duly executed by the parties hereto. Unless expressly provided for in the Letter, RubinBrown's services do not include giving testimony, appearing or participating in discovery proceedings, administrative hearings, court, or other legal or regulatory inquiries or proceedings and, in the event RubinBrown later agrees to perform such services, RubinBrown will charge and Client shall pay Rubin Brown's customary fee for such services.

Cooperation and Participation. While RubinBrown may from time to time suggest various options that may be available to Client and further give its professional evaluation of each of these options, Client must make the ultimate decision as to which, if any, of these options to implement. Client shall be solely responsible for applying independent business judgment with respect to RubinBrown's services, work product and/or deliverables (including decisions regarding implementation or other further course(s) of action) and shall be solely and exclusively responsible for such decisions. RubinBrown shall be entitled to rely on all decisions and approvals of Client (and its counsel). Although RubinBrown will endeavor to be alert to any incorrect or missing data and plans to apply its normal diligence in this regard, except as specifically provided in the Letter, RubinBrown shall be entitled to rely on the accuracy and completeness of all information provided by Client.

Access to Resources and Information. Unless specified herein as the responsibility of RubinBrown to provide, Client shall obtain for RubinBrown, on a timely basis, any internal and third-party permissions, licenses or approvals that are required for RubinBrown to perform the services contemplated hereunder (including the use of any necessary software or data). Client shall also provide RubinBrown with such information, signoffs and assistance as may be necessary for RubinBrown to perform the Engagement or as RubinBrown may reasonably request.

Record Retention. Pursuant to RubinBrown's record retention policy, at the conclusion of this Engagement, RubinBrown may retain copies of the records supplied to RubinBrown by Client and RubinBrown will return all such original records to the Client. The records and files retained by RubinBrown are RubinBrown's property and are not a substitute for the Client's own records. Client shall be responsible for retaining and maintaining records of its operations and records required to backup and support the Client's financial reports and tax returns. RubinBrown will destroy Client files and all pertinent work papers after a retention period of seven years, after which time these items will no longer be available. In addition, catastrophic events or physical deterioration may result in RubinBrown's records being unavailable.

Confidentiality. RubinBrown shall maintain the confidentiality of Client information, which is of a confidential nature, using the same degree of care it uses in maintaining its own confidential information. If access to, or disclosure of, any such confidential information in RubinBrown's possession is sought by a third party, RubinBrown will notify Client of such action, tender to Client any defense responding to such request, and cooperate with Client concerning RubinBrown's response thereto. In the course of providing professional services to Client in connection with this engagement, RubinBrown may require the assistance of third parties with specialized capabilities or expertise. RubinBrown enters into confidentiality agreements with such third party service providers to ensure that confidential information of its clients is fully protected from loss or misuse; moreover, RubinBrown has the right to review the practices and procedures of such third party providers to ensure compliance with the terms of those confidentiality agreements. In the event RubinBrown is unable to secure an appropriate confidentiality agreement, Client will be asked to provide its consent prior to the sharing of its confidential information with the third-party service provider.

Client shall at no time disclose any of RubinBrown's services, work product, deliverables and other confidential material, or RubinBrown's role in the Engagement, to any third party (except to a government agency, to the extent such filing is an agreed objective of the Agreement, or as otherwise legally compelled) without RubinBrown's prior written consent in each case. Client's use of RubinBrown's services, work product or deliverables hereunder (except for copies of filed tax returns) shall in any event be restricted to the stated purpose, if any, in the Letter and otherwise to Client's internal business use only. Client and RubinBrown each retains the right in any event to use the ideas, concepts, techniques, industry data and know-how used or developed in the course of the Engagement. Except as instructed otherwise in writing, each party may assume that the other approves of properly addressed fax, email (including email exchanged via Internet media) and voicemail communication of both sensitive and non-sensitive documents and other communications concerning the Engagement, as well as other means of communication used or accepted by the other.

Notwithstanding anything herein to the contrary, (i) no restriction in the Agreement is intended to be nor shall be construed as a condition of confidentiality as such term is used in IRC §§ 6011, 6111 and 6112 and the regulations thereunder or in §10.35 of IRS Circular 230, and (ii) Client has RubinBrown's authorization to disclose to any and all persons, without limitation of any kind, any entity, plan, arrangement or transaction (including every aspect thereof) with respect to which RubinBrown, in connection with the Agreement does or is required to introduce, recommend, give advice, or otherwise provide consultation or services, it being Client's duty to ascertain whether any further authorization is needed from any other person.

RubinBrown is required to comply with certain peer review requirements in order to maintain its professional licensing. In complying with these peer review requirements certain confidential information may be disclosed to the reviewer. These peer reviews are only conducted by other qualified professionals who are subject to maintaining the confidentiality of information disclosed in the course of the review. Client acknowledges that these confidential disclosures by RubinBrown are not a violation of RubinBrown's obligation to maintain the confidentiality of information.

Taxpayer Confidentiality Privileges: Use of Counsel. The parties acknowledge that certain documents and other communications involving and/or disclosed to or by RubinBrown may be subject to one or more claims of privilege by or on behalf of Client (e.g., the attorney-client privilege, the IRC SEC 7525 tax advisory privilege, etc.). Although Client is solely responsible for managing the recognition, establishment and maintenance (e.g., possible waiver) of these possible protections (and for involving legal counsel as it deems necessary), RubinBrown shall cooperate with Client's reasonable written instructions regarding such privileges.

Management Dishonesty. While RubinBrown will advise Client if RubinBrown discovers errors or irregularities, Client understands and agrees that Client cannot rely on RubinBrown to detect employee or management dishonesty, including, without limitation, embezzlement, unless specifically set forth in the Letter.

External Factors; Standards of Performance. Client acknowledges that the Engagement will involve analysis, judgment and other performance from time to time in a context where the participation of Client or others is necessary, where answers are often uncertain or unverifiable in advance and where facts and available information change with time. Accordingly, evaluation of RubinBrown's performance of its obligations shall be based solely on its substantial conformance with any standards or specifications expressly set forth in the Agreement and all applicable professional standards, any such nonconformance (and applicability) to be clearly and convincingly shown. If there are any changes in the relevant laws, regulations, industry, market conditions or other circumstances, including in the Client's own business practices, RubinBrown has no responsibility to advise Client of any such changes and Client acknowledges the need for it to re-evaluate RubinBrown's preceding services, work product and deliverables. RubinBrown reserves the right, in whole or in part, to decline to perform certain tasks or withdraw from the Engagement entirely if information comes to RubinBrown's attention indicating that performing such tasks could cause RubinBrown to be in violation of any applicable law, regulations or standards, to be in a conflict of interest or to suffer reputational damage.

Limitation of Liability. The liability of RubinBrown (including its partners, employees, agents and affiliated companies) to Client for any claim or damages (including but not limited to incidental, special, exemplary, punitive or consequential), whether in contract, tort (including but not limited to RubinBrown's NEGLIGENCE, but excluding RubinBrown's gross negligence and intentional/willful torts), strict liability or otherwise, arising out of, connected with, or resulting from RubinBrown's services, work product or deliverables or the Engagement generally, shall not exceed all fees related to the Engagement paid by Client to RubinBrown, even if RubinBrown has been advised of the possibility of such claims or damages.

RubinBrown is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each of the member firms is a separate and independent legal entity and each describes itself as such. RubinBrown is not Baker Tilly International's agent and does not have authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, RubinBrown nor any of the other independent member firms of Baker Tilly International has any liability for each other's acts or omissions. In addition, neither Baker Tilly International nor any other member has a right to exercise management control over any other member firm.

Indemnification. Client agrees to release, indemnify, and hold RubinBrown, its partners, officers, managers, personnel, agents, employees, affiliated companies, successors and assigns harmless from any liability and costs, including attorneys' fees, resulting from knowing misrepresentations by management of Client. Client's obligation to indemnify shall survive until such time as all claims against RubinBrown are legally barred under all applicable statutes of limitation.

Independent Contractor Status. Each party is an independent contractor with respect to the other and shall not be construed as having an employment, partnership, trustee or fiduciary relationship.

Assignments and Successors. Neither party may assign any of its rights or benefits under the Agreement without the prior written consent of the other party. Subject to the preceding sentence, the Agreement will apply to, be binding in all respects upon, and inure to the benefit of the permitted successors, assigns and legal representatives of the parties. Notwithstanding the foregoing, RubinBrown may authorize and allow its affiliates and contractors to assist in performing the Engagement and to share in RubinBrown's rights hereunder, provided any such party shall commit (as applicable) to be bound by the restrictions set forth in the Agreement.

Affiliates. If the Letter provides that RubinBrown's services, work product or deliverables may pertain not only to Client but also to a parent, subsidiaries, affiliates, advisors, contractors, family members, related trusts, partnerships, partners, estates or foundations, Client shall, as may be requested by RubinBrown from time to time (including subsequent to completion of the Engagement), obtain written confirmation of their agreement to the terms of the Agreement.

No Third Party Rights. Unless specifically set forth in the Letter, nothing expressed or referred to in the Agreement will be construed to give any person, other than the parties to the Agreement, any legal or equitable right, remedy, claim, benefit, priority or interest under or with respect to the Agreement or any provision of the Agreement. Except as specifically provided in the Letter, the Agreement and any services, work product or other deliverables hereunder are for the sole and exclusive benefit of the Client and its permitted successors and assigns and shall not be disclosed or disseminated to third parties or used for any purpose, other than those purposes specifically set forth in the Letter, without RubinBrown's prior written consent.

Mediation. If Client is dissatisfied with the quality or timeliness of RubinBrown's services, or believes such services were in any way negligently performed, Client agrees to promptly notify RubinBrown in writing of its dissatisfaction and specifically set forth its complaints. If the parties are unable to resolve their differences within thirty (30) days after RubinBrown's receipt of Client's written notice, it is agreed that either party may invoke the services of an impartial mediator under the auspices of the commercial mediation rules of the American Arbitration Association, United States Arbitration and Mediation Service, or any other national neutral mediation service, at the election of the party who first requests mediation. It is agreed that no claim pertaining to the quality or timeliness and/or alleged negligence of RubinBrown's provided services shall be arbitrated unless the foregoing procedures have first been followed and the mediator fails to settle the claim within thirty (30) days after the mediation process has concluded.

Binding Arbitration. The parties agree that any and all disputes between them in any way concerning the services provided by RubinBrown pursuant to the Agreement or the business relationship between the parties arising out of the Engagement shall be committed to binding arbitration before the American Arbitration Association (AAA) and shall be conducted in accordance with the AAA's Commercial Arbitration Rules then in effect, as modified by the provisions stated herein. The location of the arbitration shall be in the St. Louis metropolitan area. The parties shall select one arbitrator, unless the amount of any demand or counterclaim in the arbitration shall be \$750,000 or more, in which case the parties shall select three arbitrators. The parties shall have the right to conduct discovery in the arbitration consistent with that discovery permitted by the Federal Rules of Civil Procedure, with the arbitrator(s) to decide any discovery disputes. All proceedings conducted in the arbitration shall be strictly confidential. The award of the arbitrator(s) shall be final, and may be confirmed by the parties in the St. Louis County Circuit Court, or in the United States District Court for the Eastern District of Missouri.

Governing Law. The Agreement, including its formation, the parties' respective rights and duties and all disputes that might arise from or in connection with the Agreement or its subject matter, shall be governed by and construed in accordance with the laws of Missouri, without giving effect to conflicts of laws rules.

Attorneys' Fees and Costs. In connection with any legal action, arbitration or litigation arising from or in connection with the Agreement or its subject matter, the prevailing party shall be entitled to recover, subject to the damage limitations set forth in the Agreement, all costs incurred by such party in furtherance of such legal action, arbitration or litigation, including reasonable attorney's fees.

Construction. To the extent any apparent or actual contradiction may exist when construing or interpreting the contents of the Letter and the Terms, the Terms shall control and supersede any statement contained in the Letter, unless expressly stated otherwise in the provision or portion of the Letter or Terms at issue.

Waivers. Neither the failure nor any delay by any party in exercising any right, power or privilege under the Agreement will operate as a waiver of such right, power or privilege, and no single or partial exercise of any such right, power or privilege will preclude any other or further exercise of such right, power or privilege or the exercise of any other right, power or privilege.

Entire Agreement and Modification. The Agreement supersedes all prior agreements, arrangements and communications between the parties with respect to its subject matter and constitutes a complete and exclusive statement of the terms of the agreement between the parties with respect to its subject matter. The Agreement may not be modified or amended except by the mutual written agreement of both parties.

Severability. If any arbitrator or court of competent jurisdiction holds any provision of the Agreement invalid or unenforceable, the other provisions of the Agreement will remain in full force and effect. Any provision of the Agreement held invalid or unenforceable only in part or degree will remain in full force and effect to the extent not held invalid or unenforceable.

Headings. The headings of paragraphs contained in the Agreement are provided for convenience only. They form no part of the Agreement and shall not affect its construction or interpretation.

**THIS CONTRACT CONTAINS A BINDING ARBITRATION PROVISION
WHICH MAY BE ENFORCED BY THE PARTIES.**

Attachment B



DIXON HUGHES GOODMAN^{LLP}
Certified Public Accountants and Advisors

June 15, 2012

Mr. Ron Gorland
City Manager
City of Miami Springs
201 Westward Drive
Miami Springs, FL 33166

Dear Mr. Gorland:

I appreciate the opportunity to present this fee proposal for auditing and tax services to ***Curtiss Mansion Landlord, LLC and its related entities***, for the years ending December 31, 2012 through 2016. We will deliver the following services and expertise to assist you with your annual audit, annual tax compliance, and historic tax credit cost certification.

We will conduct an annual audit and prepare the federal and Florida partnership income tax returns for ***Curtiss Mansion Master Tenant, LLC***. We will prepare the related financial statements on a timely basis under the direct supervision of partners and seasoned staff with expertise in this area. Additionally, we will prepare the annual federal and Florida partnership income tax return for ***Curtiss Mansion Landlord, LLC and Curtiss Mansion Manager, LLC***. We will prepare and communicate in a detailed management letter any internal control weaknesses or other findings that may assist management.

This will be accomplished by direct partner and manager involvement. We believe that direct partner involvement is critical to both the quality of the engagement and a thorough understanding of your business operations. By understanding your business, we are in a position to act as a resource to your ever-changing business needs.

We will not bill you for routine phone calls discussing issues facing ***Curtiss Mansion Landlord, LLC and its related entities***, and we encourage frequent communication so that we can stay abreast of developments that arise during the year. This is one of the benefits of engaging a firm with a commitment to client service and expertise in your industry. If such calls result in projects, we will always communicate the nature, scope, and cost of such projects and receive your approval before proceeding.

We value the opportunity to discuss the auditing and taxation needs of ***Curtiss Mansion Landlord, LLC and its related entities***. Our professionals are committed to delivering the highest level of quality service, and our goal is a long-term relationship bringing stability to both of our respective companies.

As is true for most professional services, our fees are based on a combination of the amount of time expended performing an engagement along with the level of expertise required. We view the issue of professional fees as an investment and go to great lengths to produce a fair return for our clients. Our fees will be extremely competitive and will be based on prior first-hand experience with historic tax credit projects, as well as on many other similar engagements.

Praxity
MEMBER
OF

Mr. Ron Gorland
City Manager
City of Miami Springs, Florida
June 15, 2012
Page 2 of 2

Based on our understanding of your needs, we propose the following:

We will conduct an audit of the financial statements of *Curtiss Mansion Master Tenant, LLC*, as of, and for the year ending December 31, 2012 and subsequent years through 2016, performed and reported upon in accordance with generally accepted auditing standards. In conjunction with our audits, we will also prepare the required partnership federal and Florida income tax returns, and a management letter that will include comments on internal controls as well as constructive input.

Our proposed fees for 2012 will be as follows:

<i>Curtiss Mansion Master Tenant, LLC</i>	\$ 12,950	to	\$ 13,950
<i>Curtiss Mansion Landlord, LLC (tax return only)</i>			\$ 1850
<i>Curtiss Mansion Manager, LLC (tax return only)</i>			\$ 850
<i>Curtiss Mansion Landlord, LLC (cost certification)</i>	\$ 6,950	to	\$ 7,950

27,600

This cost range is necessary as costs fluctuate somewhat depending on the nature of the accounting records and complexities of the project itself. If any additional bookkeeping work is deemed necessary to prepare trial balances for the tax return preparation we will discuss this with the City before incurring the cost.

We expect subsequent years' fees will increase a modest 4% annually. Out-of-pocket expenses will be billed to you at our cost.

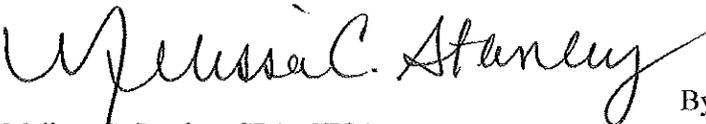
Our fees include reasonable time incurred for general advice throughout the year, as necessary, regarding the proper accounting treatment of unusual transactions and periodic updates on significant changes in generally accepted accounting principles and tax law changes as they are applicable.

Thank you for the opportunity to submit this fee proposal. We look forward to working with you; as always, please call with any questions or concerns.

Very truly yours,

DIXON HUGHES GOODMAN, LLP

ACCEPTED:



By: _____

Melissa C. Stanley, CPA, CFSA
Partner

For: _____



Date: _____

Patrick T. Murtaugh, CPA
Partner

ORDINANCE NO. 1039-2012

08-13-2012

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS AMENDING CODE OF ORDINANCE SECTION 32-100, ARCHITECTURAL REVIEW BOARD – ESTABLISHED, BY QUALIFYING AND RESTRICTING THE DUTIES AND RESPONSIBILITIES OF THE BOARD; ELIMINATING THE BOARD’S DUTIES TO PARTICIPATE IN THE MANDATORY PRELIMINARY REVIEW PROCESS OF COMMERCIAL PROJECTS AND TO ISSUE ADVISORY OPINIONS FOR EACH PROJECT REVIEW CONDUCTED; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT; PROVIDING AN EFFECTIVE DATE

WHEREAS, there has been some confusion and disagreement with the basic role of the Architectural Review Board and its participation in the review process of potential commercial development projects in the City; and,

WHEREAS, the City Council has become aware of the discontent of the Board in regard to a number of matters related to the duties and jurisdiction of the Board; and,

WHEREAS, the City Council has been advised that it has become difficult to maintain a full complement of Board members; and,

WHEREAS, the City Council has determined that it is in the best interests of the City and its citizens to restrict and limit the duties and jurisdiction of the City’s Architectural Review Board;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA:

Section 1: That Code of Ordinance Section 32-100, Architectural Review

Board – Established, is hereby amended as follows;

Sec. 32-100. Architectural Review Board – Established.

(A)

(B)

(C)

(D)

(E)

(F) Duties and responsibilities. The duties and responsibilities of the Board shall be as follows: upon the receipt of specific directions or requests from the City

Council:

(1)

(2)

(3)

(4)

(5)

(6)

~~(H) — Review of Proposed Projects. As part of the City's Development Review Process for the City's commercial areas, the Architectural Review Board shall review the proposed schematics and designs of all development projects which have completed the mandatory preliminary review process. The Board may suggest or recommend such changes in said schematics or designs, as in its judgment may be requisite or appropriate to the maintenance of the standards of construction, architecture, beauty and harmony currently existing in the City Code of Ordinances.~~

~~(I) Board Advisory Opinion. The minutes of each development review meeting conducted by the Board to review the schematics and designs of any proposed development project shall contain, and constitute, the advisory opinion of the Board on the specific project reviewed. The Board may include within its meeting minutes any additional information or documentation that may be further explanative of its project opinions. All meeting minutes of the Board shall be forwarded to the City Council for review and for consideration of any further action or appearance deemed necessary by the City Council.~~

Section 2: That all Ordinances or parts of Ordinances in conflict herewith are hereby repealed insofar as they are in conflict.

Section 3: That the provisions of this Ordinance shall be effective immediately upon adoption by the City Council.

(THIS SPACE INTENTIONALLY LEFT BLANK)

PASSED AND ADOPTED by the City Council of the City of Miami Springs,

Florida this _____ day of _____, 2012.

The motion to adopt the foregoing ordinance was offered on
second reading by _____, seconded by _____,
and on roll call the following vote ensued:

Vice Mayor Lob	" _____ "
Councilman Best	" _____ "
Councilwoman Bain	" _____ "
Councilwoman Ator	" _____ "
Mayor Garcia	" _____ "

Zavier M. Garcia
Mayor

ATTEST:

Magali Valls, CMC
City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY



Jan K. Seiden, Esquire
City Attorney

First reading: 08-13-2012
Second reading: 08-27-2012

Words ~~stricken through~~ shall be deleted. Underscored words constitute the amendment proposed. Words remaining are now in effect and remain unchanged.

Ordinance No. 1039-2012 - Amending Section 32-100 - Architectural Review Board

MEMORANDUM

TO: MAYOR AND CITY COUNCIL

FROM: CITY ATTORNEY

DATE: JULY 24, 2012

RE: PROPOSED EXTENSION OF FLAGPOLE ANTENNA LEASE

For a number of months, I have been in contact with the representatives of Crown Castle, who have acted as agents for Global Signal Acquisitions II, LLC, in seeking an extension of the term of the City's existing Flagpole Antenna Lease at Hook's Square.

At the present time, the Lease is operating within its first five (5) year option period following the expiration of the original ten (10) year lease term. There is also a second five (5) year option period contained in the original Lease which would begin (if properly exercised) in 2016. As presently contemplated, the original Lease Extension Periods would expire on March 13, 2012.

The City has been requested to consider extending the subject Lease by agreeing to a Lease Extension Agreement which would provide four (4) additional five (5) year option periods to be exercisable independently. If all the option periods were properly exercised and utilized, the new Lease Expiration Date would be March 13, 2041. If the City agreed to the proposed Lease Extension Agreement, it would receive a payment of Seven Thousand (\$7,000.00) Dollars.

While I have already worked with the company representatives in preparing the appropriate documentation for the proposed extension transaction, it is important for the City Council to consider a few points in determining whether to grant the additional option extension periods. They are, to wit;

- The benefits/detriments of agreeing to additional extension periods at this time (9 years remaining on original Lease Extension terms).
- The amount of compensation being offered to the City in exchange for the granting of twenty (20) years of additional use.
- The future value of this site for cellular tower use to the present Lessee or another company or for some other City purpose.
- Is it a proper exercise of judgment for the City Council to bind the City to obligations extending out so far into the future (2041)?

Please feel free to contact me if you have any questions or points to discuss regarding the foregoing.

Sincerely,

A handwritten signature in black ink, appearing to read "Jan K. Seiden". The signature is written in a cursive, flowing style with a large initial "J".

JAN K. SEIDEN

JKS:jl

08-13-2012

LEASE EXTENSION AGREEMENT

THIS LEASE EXTENSION AGREEMENT ("Lease Extension") entered into on the _____ day of _____, 2012, by and between the **CITY OF MIAMI SPRINGS**, a Florida Municipal Corporation ("City"), **STC FIVE LLC**, a Delaware Limited Liability Company ("STC"), Assignee of Sprint Spectrum, L.P., a Delaware Limited Partnership ("SSLP"), the original Lessee of the existing Flagpole Antenna Lease Agreement with the City, by Global Signal Acquisitions II LLC, a Delaware Limited Liability Company ("Global"), its attorney-in-fact:

WITNESSETH:

WHEREAS, the City and SSLP entered into that certain Flagpole Antenna Lease Agreement dated March 14, 2001 ("Agreement") wherein the City leased a portion of certain property located within the City of Miami Springs, Miami-Dade County, Florida, together with a non-exclusive easement for the installation and operation of a flagpole antenna, which agreement is evidenced by that certain Memorandum of Site Lease recorded September 21, 2001, at Instrument No. 01R519883, Official Records Book 19913, Page 2153 of the Public Records of Miami-Dade County, Florida; and,

WHEREAS, it has been affirmatively represented to the City that SSLP previously assigned all of its right, title and interests in the aforesaid Agreement to STC; and,

WHEREAS, STC, through Global, has approached the City to secure an extension of the existing Flagpole Antenna Lease Agreement for the payment of Seven Thousand (\$7,000.00) Dollars to be paid within sixty (60) days of the execution of this Lease Extension; and,

WHEREAS, pursuant to the Agreement, if all existing lease extension options are properly exercised, the final lease expiration date would be March 13, 2021; and,

WHEREAS, STC proposes to extend the final lease expiration date to March 13, 2041, by the parties agreeing to four (4) additional five (5) year option terms to be exercisable in the five (5) year periods following the exercise of the option for the last extension term provided in the existing Agreement; and,

WHEREAS, the Premises may be used for the purpose of constructing, maintaining and operating a communication facility, including equipment shelters, cabinets, meter boards, utilities, antennas, equipment, any related improvements and structures and uses incidental thereto; and

WHEREAS, it is mutually represented that the execution of this Lease Extension shall be by proper and authorized action of the parties hereto:

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the City and STC agree as follows:

1. That the foregoing recitals are true and correct in all respects and are hereby made a part of this Lease Extension.
2. That the last sub-paragraph of paragraph No. 5 of the Agreement shall be revised to now provide, to-wit:

"If at the end of the second (2nd) five (5) year extension term this Agreement has not been terminated as set forth above, and the current tenant is not in default of this Agreement, this Agreement may be further extended for four (4) additional five (5) year option terms subject to the proper exercise of the options to extend as previously

provided in this provision. During the additional option periods, this Agreement shall continue in full force and effect upon the same covenants, terms and conditions of the Agreement."

3. That in all other respects, the remainder of the Agreement shall remain unchanged and in full force and effect during any and all option extension periods of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Lease Extension Agreement on the dates specified below.

**ATTEST:
CITY CLERK:**

**CITY OF MIAMI SPRINGS, A
Florida Municipal Corporation**

MAGALI VALLS, CMC

BY: _____
**RONALD K. GORLAND
City Manager**

STATE OF FLORIDA
COUNTY OF DADE

BEFORE ME, the undersigned authority, personally appeared RONALD K. GORLAND, City Manager of the City of Miami Springs, and MAGALI VALLS, City Clerk of the City of Miami Springs, who being first duly sworn by me, and who produced _____ (Driver's License) as identification, and who has signed the foregoing Lease Extension Agreement for the purposes therein expressed.

SWORN TO AND SUBSCRIBED before me this _____ day of _____, 2012.

NOTARY PUBLIC, State of Florida at Large

MY COMMISSION EXPIRES:

Printed Name of Notary

(SEAL)

Signed, sealed and delivered in the presence of:

Print Name: _____

Print Name: _____

STC FIVE LLC,
A Delaware Limited Liability Company

BY: **GLOBAL SIGNAL ACQUISITIONS II LLC**
a Delaware Limited Liability Company
its Attorney-in-Fact

BY: _____

Name: _____

Title: _____

Date: _____

STATE OF _____

COUNTY OF _____

The foregoing Lease Extension Agreement was acknowledged before me this _____ day of _____, 2012, by: _____ of Global Signal Acquisitions II LLC, a Delaware Limited Liability Company, the Attorney-in-Fact of STC FIVE LLC, a Delaware Limited Liability Company, on behalf of said entity and for the purposes, intents and consideration stated in the foregoing Lease Extension Agreement. He/She is personally known to me or has produced _____ as identification.

IN WITNESS WHEREOF, I have hereunto signed this acknowledgment with said Appearer and said witnesses on the date set forth above.

NOTARY PUBLIC (Signature)

Printed: Name of Notary

(SEAL)

COMMISSION EXPIRATION:

This instrument prepared by:

Jan K. Seiden, Esq.

City Attorney, City of Miami Springs

150 Alhambra Circle - Ste #1150

Coral Gables, FL 33134

Return recorded instrument:

Jan K. Seiden, Esq.

City Attorney, City of Miami Springs

150 Alhambra Circle - Ste #1150

Coral Gables, FL 33134

MEMORANDUM OF LEASE EXTENSION AGREEMENT

This Memorandum evidences that a Lease Extension Agreement was made and entered into on the _____ day of _____, 2012 by and between the City of Miami Springs, a Florida Municipal Corporation ("City") and STC Five LLC, a Delaware Limited Liability Company ("STC"), Assignee of Sprint Spectrum, L.P., a Delaware Limited Partnership ("SSLP") by Global Signal Acquisitions II LLC, a Delaware Limited Liability Company, its Attorney-in-Fact.

The original Flagpole Antenna Lease Agreement, which the Lease Extension Agreement extends, provided in part that the City leased to SSLP a certain site located at Canal Drive, Hook Square, City of Miami Springs, County of Miami-Dade, State of Florida, which is described therein in Exhibit "A" attached thereto, with a grant of ingress/egress and unrestricted rights of access thereto, for the installation of a flagpole telecommunications facility, together with electric and telephone facilities, for a term of ten (10) years commencing on March 14, 2001, which term was subject to two additional five (5) year term extension periods exercisable by SSLP.

The Lease Extension Agreement referenced herein and evidenced by this Memorandum provides four (4) additional five (5) year periods exercisable at the option of STC. If all lease extension terms are properly exercised, the original Flagpole Antenna Lease Agreement between the City and Sprint will terminate on March 13, 2041.

IN WITNESS WHEREOF, the parties hereto have executed this Memorandum of Lease Extension Agreement on the dates specified below.

**ATTEST:
CITY CLERK:**

**CITY OF MIAMI SPRINGS, A
Florida Municipal Corporation**

MAGALI VALLS, CMC

BY: _____
**RONALD K. GORLAND
City Manager**

STATE OF FLORIDA
COUNTY OF DADE

BEFORE ME, the undersigned authority, personally appeared RONALD K. GORLAND, City Manager of the City of Miami Springs, and MAGALI VALLS, City Clerk of the City of Miami Springs, who being first duly sworn by me, and who produced _____ (Driver's License) as identification, and who has signed the foregoing Memorandum of Lease Extension Agreement for the purposes therein expressed.

SWORN TO AND SUBSCRIBED before me this _____ day of _____, 2012.

NOTARY PUBLIC,
State of Florida at Large

MY COMMISSION EXPIRES:

Printed Name of Notary

(SEAL)

Signed, sealed and delivered in the presence of:

Print Name: _____

Print Name: _____

STC FIVE LLC,
A Delaware Limited Liability Company

BY: GLOBAL SIGNAL ACQUISITIONS II LLC
A Delaware Limited Liability Company
Its Attorney-in-Fact

BY: _____

Name: _____

Title: _____

Date: _____

STATE OF _____

COUNTY OF _____

The foregoing Lease Extension Agreement was acknowledged before me this _____ day of _____, 2012, by: _____ of Global Signal Acquisitions II LLC, a Delaware Limited Liability Company, the Attorney-in-Fact of STC FIVE LLC, a Delaware Limited Liability Company, on behalf of said entity and for the purposes, intents and consideration stated in the foregoing Memorandum of Lease Extension Agreement. He/She is personally known to me or has produced _____ as identification.

IN WITNESS WHEREOF, I have hereunto signed this acknowledgment with said Appearer and said witnesses on the date set forth above.

NOTARY PUBLIC (Signature)

Printed: Name of Notary

(SEAL)

COMMISSION EXPIRATION:

RESOLUTION NO. 2012-3551

**A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF MIAMI SPRINGS, FLORIDA;
URGING LOCAL RETAILERS SELLING
TOBACCO PRODUCTS TO REFRAIN FROM
SELLING AND MARKETING FLAVORED
TOBACCO PRODUCTS BECAUSE SUCH
PRODUCTS TEND TO PROMOTE AND
INFLUENCE TOBACCO USE BY MINORS AND
YOUNG ADULTS; EFFECTIVE DATE**

WHEREAS, tobacco use is the number one cause of preventable death in the United States, and almost 90 percent of tobacco users started before they were 18 years old; and,

WHEREAS, each day, more than 4,000 young people try smoking for the first time, and over 1,000 become regular daily smokers; and,

WHEREAS, the Surgeon General has concluded that tobacco advertising greatly contributes to youth smoking rates; and,

WHEREAS, an estimated one third of adolescent experimentation with smoking can be directly attributed to tobacco advertising and promotional activities; and,

WHEREAS, the Master Settlement Agreement (MSA) reached in 1998 between state Attorney Generals and major tobacco companies forbids cigarette manufacturers from directly or indirectly targeting youth in advertising, marketing and promotion of tobacco product or to take any action to initiate, maintain or increase youth smoking; and,

WHEREAS, internal tobacco industry documents strongly suggest that manufacturers intentionally target youth through use of candy-like flavors in tobacco products; and,

WHEREAS, research from the Harvard School of Public Health (published November 2005) found that cigarette makers are targeting young smokers with new candy and liqueur flavored brands that mask the harsh and toxic properties found in tobacco smoke, and that tobacco companies use youth-oriented colorful and stylish packaging, and exploit adolescents' attraction to candy flavors with names such as "Mandarin Mint," "Winter Warm Toffee," and "Twista Chill;" and,

WHEREAS, on September 22, 2009, the federal Family Smoking Prevention and Tobacco Control Act ("Act") went into affect which imposes a ban on the sale of cigarettes containing certain flavors, herbs, or spices including strawberry, grape, orange, clove, cinnamon, pineapple, vanilla, coconut, licorice, cocoa, chocolate, cherry, or coffee; and,

WHEREAS, the Act does not include a ban on menthol cigarettes or other types of flavored tobacco products such as cigars, hookah, or smokeless tobacco products; and,

WHEREAS, national studies have found that the vast majority of people who are using the flavored tobacco products are minors and young adults; and,

WHEREAS, some of these tobacco products, specifically flavored cigars and blunt wraps, are also used as drug paraphernalia for the smoking of marijuana; and,

WHEREAS, flavored tobacco products are defined for purposes of this Resolution as loose tobacco including snuff flour, plug and twist tobacco, fine cuts, chewing tobacco, snus, shisha tobacco, smoking or snuffing tobacco products, and all other kinds and forms of tobacco, including but not limited to cigarettes, cigars, smokeless tobacco products, and blunt wraps prepared in such a manner with the purpose of chewing, inhaling, smoking or ingesting in any manner in which the product or any of its component parts (including the tobacco, filter, or paper) contain, as a constituent (including a smoke constituent) or additive, an artificial or natural flavor or an herb or spice, including but not limited to, strawberry grape, orange, clove, cinnamon, pineapple, vanilla, coconut, licorice, cocoa, chocolate, cherry, coffee, or alcohol flavors, that is characterizing flavor of the tobacco product or tobacco smoke.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA:

Section 1: That all local retailers who sell tobacco products are hereby urged to cease the sale and marketing of all flavored tobacco products, which are defined herein as loose tobacco including, but not limited to, snuff flour, plug and twist tobacco, fine cuts, chewing tobacco, snus, smoking or snuffing tobacco products, and all other kinds and forms of tobacco, including but not limited to cigarettes, cigars, smokeless tobacco products, and blunt wraps prepared in such a manner with the purpose of chewing, inhaling, smoking or ingesting in any manner which have been flavored through the addition of natural or artificial flavorings, herbs, spices or other means with flavors characterizing fruit, candy, alcohol or other similar flavorings.

Resolution No. 2012-3551

Section 2: That the provisions of this Resolution shall be effective immediately upon adoption by the City Council.

PASSED AND ADOPTED by the City Council of the City of Miami Springs, Florida, this 12th day of August, 2012.

The motion to adopt the foregoing resolution was offered by _____, seconded by _____, and on roll call the following vote ensued:

Vice Mayor Lob	“ _____ ”
Councilman Best	“ _____ ”
Councilwoman Bain	“ _____ ”
Councilwoman Ator	“ _____ ”
Mayor Garcia	“ _____ ”

Zavier M. Garcia
Mayor

ATTEST:

Magali Valls, CMC
City Clerk

APPROVED AS TO LEGALITY AND FORM:



Jan K. Seiden, City Attorney

Resolution No. 2012-3551

()

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS PROVIDING FOR THE FOURTH AMENDMENT TO FY 2011-2012 BUDGET; BY AUTHORIZING AN INTRAFUND DEPARTMENTAL TRANSFER AND APPROPRIATING UNDESIGNATED RESERVES INTO GENERAL FUND REVENUES TO COVER AUTHORIZED AND APPROVED GENERAL FUND EXPENDITURES; PROVIDING INTENT; SPECIFYING COMPLIANCE WITH BUDGETARY PROCESSES AND PROCEDURES; EFFECTIVE DATE

WHEREAS, the City Charter prohibits any City department from incurring expenditures in excess of the department's approved budget; and,

WHEREAS, the City Council has authorized an Intrafund Departmental transfer from the previously approved budget of the Recreation and Culture Department budgets to the Human Resources Department budget to transfer the payment responsibility and amount of \$11,433 to cover the costs of background investigations and fingerprinting; and,

WHEREAS, the City Council has authorized the additional appropriation of \$45,663 from the previously undesignated reserves of the City to fund the payment of securing the trade marking of City logos, providing updated funding for disaster operations, conducting the upcoming City Special Election in August 2012, and covering the balance due to Calvin Giordano for previous meeting attendance; and,

WHEREAS, the General Fund revenues budget must provide sufficient funding for authorized City expenditures by appropriating undesignated city reserve funds to cover the aforesaid General Fund expenditures in the amount of \$45,663; and,

WHEREAS, it is the intent and purpose of the City Council to authorize and approve the foregoing budgetary actions and adjustments in order to comply with generally accepted budgetary processes and procedures;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA:

Section 1: That the City Council of the City of Miami Springs hereby approves and authorizes the budgetary amendments and appropriations to the various revenues and expenditures of the budgets and funds set forth in Exhibit A attached hereto.

Section 2: That the City Council approvals and authorizations evidenced herein are intended to provide the City with the means to accomplish the purposes and projects identified in the recitals of this Resolution and the exhibit attached hereto.

Section 3: That the City Council of the City of Miami Springs has authorized and approved the foregoing budgetary amendments, increases and appropriations in order to comply with generally accepted budgetary processes and procedures.

Resolution No. 2012-3552

Section 4: That the provisions of this Resolution shall become effective immediately upon adoption by the City Council.

PASSED AND ADOPTED by the City Council of the City of Miami Springs, Florida, this 13th day of August, 2012.

The motion to adopt the foregoing resolution was offered by _____, seconded by _____, and on roll call the following vote ensued:

Vice Mayor Lob	“ _____ ”
Councilman Best	“ _____ ”
Councilwoman Bain	“ _____ ”
Councilwoman Ator	“ _____ ”
Mayor Garcia	“ _____ ”

Zavier M. Garcia
Mayor

ATTEST:

Magali Valls, CMC
City Clerk

APPROVED AS TO LEGALITY AND FORM:


Jan K. Seiden, City Attorney

Resolution No. 2012-3552

City of Miami Springs
FY 2011-2012 Budget Amendment
All Operating Funds

Fund/Classification	Amended Budget	Amendment No. 4	Ref	Amended Budget
General Fund				
Revenues				
Taxes	\$5,796,261			\$5,796,261
Excise Taxes	2,655,000			2,655,000
Licenses & Permits	607,300			607,300
Intergovernmental Revenues	1,806,890			1,806,890
Charges for Services	1,653,454			1,653,454
Fines & Forfeitures	308,000			308,000
Miscellaneous	332,175			332,175
Interfund Transfers-In	984,525			984,525
Fund Balance	466,305	\$45,663		511,968
Total General Fund	\$14,609,910	\$45,663		\$14,655,573
Expenditures				
City Council	114,302			114,302
City Manager	686,072	\$3,500	5	689,572
City Clerk	273,176	\$25,000	4	298,176
City Attorney	156,000			156,000
Human Resources	189,208	\$11,433	3	200,641
Finance-Administration	590,223			590,223
Finance-Professional Services	159,275	\$10,000	1	169,275
Information Technology	327,108			327,108
Planning	143,620			143,620
Police	5,476,395			5,476,395
Building, Zoning, and Code Enforcement	620,026			620,026
Public Works	2,041,165	7,163	2	2,048,328
Recreation & Culture	3,352,315	(11,433)	3	3,340,882
Transfers to other funds	481,025			481,025
Total General Fund	14,609,910	45,663		14,655,573
Sanitation Operations	2,249,126			2,249,126
Stormwater Operations	451,571			451,571
Total Enterprise Funds	2,700,697			\$2,700,697
Special Revenue & Capital Projects				
Road & Transportation	787,762			\$787,762
Senior Center Operations	359,043			359,043
Capital Projects	193,528			193,528
Law Enforcement Trust	142,353			142,353
Total Special Revenue & Capital Projects Funds	1,482,686	\$0		\$1,482,686
G.O. Bonds - Series 1997	569,478			\$569,478
Total Debt Service	569,478			\$569,478
GRAND TOTAL ALL FUNDS	\$19,362,771	\$45,663		\$19,408,434

Legend:

- 1) Funding to pay for trademarks of city logos
- 2) Funding for Disaster Operations update
- 3) To reclassify budget transfer for background/fingerprinting to HR instead of recreation
- 4) Additional funds to City Clerk or election in August 2012
- 5) Additional \$3500 for Calvin Giordano to cover meetings



CITY OF MIAMI SPRINGS
Finance Dept.
201 Westward Drive
Miami Springs, FL 33166-5259
Phone: (305) 805-5035
Fax: (305) 805-5018

Agenda Item No.

City Council Meeting of:

08-13-2012

TO: Honorable Mayor Garcia and Members of the City Council

VIA: Ronald Gorland, City Manager

FROM: William Alonso, Assistant City Manager/ Finance Director

DATE: July 27, 2012

RECOMMENDATION:

Recommendation that Council award City Bids #04-11/12 & 05-11/12 to Raydel Landscaping Corp., the lowest responsible bidder, in the amount of \$168,000.00, for **Professional Landscaping Maintenance and Tree Trimming, Removal and Disposal Services**, pursuant to Section §31.11 (E)(1) of the City Code.

DISCUSSION:

On May 2nd, the City advertised the Invitation to Bid #04-11/12 for Professional Landscaping Maintenance Services and Invitation to Bid #05-11/12 Professional Tree Trimming, Removal and Disposal Services Citywide of which 30 vendors were notified of the opportunity to bid. On May 17th, contractors were required to attend a Mandatory Pre-Bid conference. The Pre-bid conference included a shuttle tour of the areas that were to be maintained under the contract. There were 26 vendors in attendance. On June 12th, the City received 13 bids for landscaping (Attachments "A") and 11 bids for tree trimming (Attachments "AA").

A preliminary overview of the bids were reviewed on June 15th by Tom Nash, Operations Superintendent; Lazaro Garaboa, Operations Supervisor and Tammy Romero, Professional Services Supervisor and it was determined that only 8 bids were considered responsive. 5 bids were incomplete for neglecting to furnish a safety plan program as required in Amendment #4 issued on June 4th, 2012 (Landscaping Maintenance -Attachments "B" and Tree Trimming Attachments "BB").

A committee comprised of William Alonso, Assistant City Manager/Finance Director; Tom Nash, Operations Superintendent; Mr. Eric Carpenter Public Works Director for the City of Doral; Mr. Osdel Larrea Assist. Public Works Director for the City of Miami Gardens and Tammy Romero, Professional Services Supervisor all met and evaluated the remaining bids on July 17th. After careful review, the committee is making a recommendation for Raydel Landscaping Corp., as the lowest responsible bidder. References have been verified and are attached (Attachments "C").

It is the recommendation of the administration that this bid should be awarded to the lowest responsible bidder, Raydel Landscaping, Corp. **However, this recommendation of the administration is specifically subject to the City Council's determination that the subject services of the bid should be outsourced.**

COST: \$168,000.00 (Landscaping \$63,000.00 & Tree Trimming \$105,000.00). Based on the "Outsourcing Analysis", which will be presented to you, the annual savings for outsourcing both Landscaping and Tree Trimming Services will be approximately \$327,473.00. Additionally, if Solid Waste Collection Services are included, then the annual savings of all three services would be approximately \$896,426.00.

FUNDING: Department/ Description: Other Contractual Services
Account Number: 001-5404-541.34-00

PROFESSIONAL SERVICES APPROVAL:

Bid Opening
ITB #04-11/12
Professional Landscape Maintenance Services (Part I) - Citywide
Opened June 12, 2012 at 2:30 P.M.

VENDOR NAME	BID BOND Y/N	AMOUNTS
<i>GENERAL MOW</i>	<i>Yes</i>	Landscaping Maintenance Services Annual Cost: \$ <i>157,500</i> Tree Trimming Services Annual Cost: \$ <i>227,000.</i> Joint Bid for both services Annual Cost <i>384,500</i>
<i>SFM Services, Inc.</i>	<i>Yes</i>	Landscaping Maintenance Services Annual Cost: \$ <i>226,895</i> Tree Trimming Services Annual Cost: \$ <i>210,900</i> Joint Bid for both services Annual Cost <i>437,795</i>
<i>MESIS LANDSCAPE Svs. INC.</i>	<i>Yes</i>	Landscaping Maintenance Services Annual Cost: \$ <i>118,735</i> Tree Trimming Services Annual Cost: \$ <i>—</i> Joint Bid for both services Annual Cost <i>—</i>
<i>DESIGN BY NATURE CORP.</i>	<i>Yes</i>	Landscaping Maintenance Services Annual Cost: \$ <i>229,000</i> Tree Trimming Services Annual Cost: \$ <i>259,800</i> Joint Bid for both services Annual Cost <i>488,800</i>

Witnessed by:

Detayla
[Signature]

Bid Opening
ITB #04-11/12
Professional Landscape Maintenance Services (Part D) - Citywide
Opened June 12, 2012 at 2:30 P.M.

AMOUNTS

MELRIS LANDSCAPING SVS CORP. Yes
 Landscaping Maintenance Services Annual Cost: \$ 173,000
 Tree Trimming Services Annual Cost: \$ —
 Joint Bid for both services Annual Cost —

AMOUNTS

RAYDEL LANDSCAPING CORP. Yes
 Landscaping Maintenance Services Annual Cost: \$ 63,000
 Tree Trimming Services Annual Cost: \$ 105,000
 Joint Bid for both services Annual Cost 168,000

AMOUNTS

Mitchell's Lawn Maintenance Corp Yes
 Landscaping Maintenance Services Annual Cost: \$ 263,400
 Tree Trimming Services Annual Cost: \$ 286,200
 Joint Bid for both services Annual Cost 549,600

AMOUNTS

Valley Crest Landscape Maint. Yes
 Landscaping Maintenance Services Annual Cost: \$ 169,760.70
 Tree Trimming Services Annual Cost: \$ 168,400.
 Joint Bid for both services Annual Cost 338,160.70

Witnessed by:

[Signature]

Bid Opening
ITB#04-11/12
Professional Landscape Maintenance Services (Part D) - Citywide
Opened June 12, 2012 at 2:30 P.M.

VENDOR NAME	BID BOND Y/N	AMOUNTS
<i>KNIGHT PROPERTY MGMT. SVS.</i>	<i>Yes</i>	Landscaping Maintenance Services Annual Cost: \$ <i>120,330</i> Tree Trimming Services Annual Cost: \$ <i>201,840</i> Joint Bid for both services Annual Cost <i>322,170.</i>
<i>FLORIDA CONST. & ENGINEERING</i>	<i>Yes</i>	Landscaping Maintenance Services Annual Cost: \$ <i>498,997</i> Tree Trimming Services Annual Cost: \$ <i>594,000</i> Joint Bid for both services Annual Cost <i>1,092,997</i>
<i>SUPERIOR LANDSCAPING</i>	<i>Yes</i>	Landscaping Maintenance Services Annual Cost: \$ <i>165,000</i> Tree Trimming Services Annual Cost: \$ <i>108,000</i> Joint Bid for both services Annual Cost <i>273,000</i>
<i>FLORIDA TURF & LANDSCAPE</i>	<i>Yes</i>	Landscaping Maintenance Services Annual Cost: \$ <i>184,289.77</i> Tree Trimming Services Annual Cost: \$ <i>124,800.</i> Joint Bid for both services Annual Cost <i>309,089.77</i>

Witnessed by:


Bid Opening
ITB #04-11/12
Professional Landscape Maintenance Services (Part D) - Citywide
Opened June 12, 2012 at 2:30 P.M.

VENDOR NAME	BID BOND Y/N	AMOUNTS
WEED - A-WAY, INC	Yes	Landscaping Maintenance Services Annual Cost: \$ 383,000 Tree Trimming Services Annual Cost: \$ 453,000 Joint Bid for both services Annual Cost 836,000
VENDOR NAME	BID BOND Y/N	AMOUNTS
		Landscaping Maintenance Services Annual Cost: \$
		Tree Trimming Services Annual Cost: \$
		Joint Bid for both services Annual Cost
VENDOR NAME	BID BOND Y/N	AMOUNTS
		Landscaping Maintenance Services Annual Cost: \$
		Tree Trimming Services Annual Cost: \$
		Joint Bid for both services Annual Cost
VENDOR NAME	BID BOND Y/N	AMOUNTS
		Landscaping Maintenance Services Annual Cost: \$
		Tree Trimming Services Annual Cost: \$
		Joint Bid for both services Annual Cost

Witnessed by:


Bid Opening
ITB# 05-11/12
Professional Tree Trimming, removal and Disposal Services (Part II) - Citywide
Opened June 12, 2012 at 2:30 P.M.

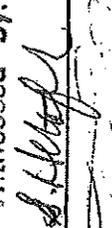
VENDOR NAME	BID BOND AMOUNT
<i>RAYDEL LANDSCAPING CORP.</i>	Tree Trimming Services Annual Cost: \$ <i>105,000</i>
	Landscaping Maintenance Services Annual Cost: \$ <i>63,000</i>
	Joint Bid for both services Annual Cost <i>168,000</i>
AMOUNTS	
<i>SUPERIOR LANDSCAPING</i>	Tree Trimming Services Annual Cost: \$ <i>108,000</i>
	Landscaping Maintenance Services Annual Cost: \$ <i>165,000</i>
	Joint Bid for both services Annual Cost <i>273,000</i>
AMOUNTS	
<i>FLORIDA CONST. & ENGINEERING</i>	Tree Trimming Services Annual Cost: \$ <i>594,000</i>
	Landscaping Maintenance Services Annual Cost: \$ <i>498,997</i>
	Joint Bid for both services Annual Cost <i>1,092,997</i>
AMOUNTS	
<i>Mitchell's Lawn Maint. Corp</i>	Tree Trimming Services Annual Cost: \$ <i>286,200</i>
	Landscaping Maintenance Services Annual Cost: \$ <i>263,400</i>
	Joint Bid for both services Annual Cost <i>549,600</i>

Witnessed by:

P. H. Hester

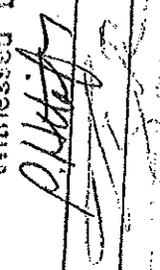
Bid Opening
ITB# 05-11/12
Professional Tree Trimming, removal and Disposal Services (Part II) - Citywide
Opened June 12, 2012 at 2:30 P.M.

VENDOR NAME	BID/BOND/YR	AMOUNTS
<i>SFM Services, Inc.</i>	Tree Trimming Services Annual Cost: \$	<i>210,900</i>
	Landscaping Maintenance Services Annual Cost: \$	<i>226,895</i>
	Joint Bid for both services Annual Cost	<i>437,795</i>
<i>Knight Property Mgmt, Svs. Inc.</i>	Tree Trimming Services Annual Cost: \$	<i>201,840</i>
	Landscaping Maintenance Services Annual Cost: \$	<i>120,330</i>
	Joint Bid for both services Annual Cost	<i>322,170.</i>
<i>WEED-A-WAY, Inc</i>	Tree Trimming Services Annual Cost: \$	<i>453,000</i>
	Landscaping Maintenance Services Annual Cost: \$	<i>383,000</i>
	Joint Bid for both services Annual Cost	<i>836,000</i>
<i>DESIGN BY NATURE</i>	Tree Trimming Services Annual Cost: \$	<i>259,800</i>
	Landscaping Maintenance Services Annual Cost: \$	<i>229,000</i>
	Joint Bid for both services Annual Cost	<i>488,800</i>

Witnessed by:



Bid Opening
ITB# 05-11/12
Professional Tree Trimming, removal and Disposal Services (Part II)- Citywide
Opened June 12, 2012 at 2:30 P.M.

VENDOR NAME	BID BOND Y/N	AMOUNTS
<i>GENERAL MOW</i>		Tree Trimming Services Annual Cost: \$ <i>227,000</i> Landscaping Maintenance Services Annual Cost: \$ <i>157,500</i> Joint Bid for both services Annual Cost <i>384,500</i>
VENDOR NAME	BID BOND Y/N	AMOUNTS
<i>FLORIDA TREE + LANDSCAPE</i>		Tree Trimming Services Annual Cost: \$ <i>124,800</i> Landscaping Maintenance Services Annual Cost: \$ <i>184,287.77</i> Joint Bid for both services Annual Cost <i>309,087.77</i>
VENDOR NAME	BID BOND Y/N	AMOUNTS
<i>LEWIS TREE SVS. INC.</i>	<i>Yes.</i>	Tree Trimming Services Annual Cost: \$ <i>106,665.60</i> Landscaping Maintenance Services Annual Cost: \$ Joint Bid for both services Annual Cost
VENDOR NAME	BID BOND Y/N	AMOUNTS
		Tree Trimming Services Annual Cost: \$ Landscaping Maintenance Services Annual Cost: \$ Joint Bid for both services Annual Cost

Witnessed by:


Bid # 04-11/12		Title: Landscaping Mnt. Services												
Name of Bidder	Responsive/ Non-Responsive	Amount	Bid Bond	Proof of Insurance	Licenses	Years of Experience in field	Using subcontractors	Safety Program	Member of Distinguished Organization	Equipment list	Pesticide License	Option Years	Acknowledge Amendments	
Raydel Landscaping, Corp.	1	\$ 63,000.00	✓	✓	✓	17	No	✓	ISA	✓	✓	Yes	Yes	
Messis Landscape Services, Inc.	Non-responsive	\$ 118,735.00	✓	✓	✓	25	No	X		✓	✓	Yes	Yes	
Krigh's Property Mgmt. Serv.	Non-responsive	\$ 120,330.00	✓	✓	✓	21	No	X	ISA	✓	✓	Yes	Yes	
General Mow, LLC (Groundkeepers)	Non-responsive	\$ 157,500.00	✓	✓	✓	20	No	X	ISA	✓	✓	Yes	Yes	
Superior Landscaping & Lawn Serv.	2	\$ 165,000.00	✓	✓	✓	29	No	✓	FNGLA	✓	✓	Yes	Yes	
Valley Crest Landscape Mnt	3	\$ 169,760.70	✓	✓	✓	62	No	✓	FNGLA; ISA; Society of Mun.	✓	✓	Yes	Yes	
Meltris Landscaping Service Corp.	Non-responsive	\$ 173,000.00	✓	✓	✓	16	No	X	FNGLA	✓	X	Yes	Yes	
Florida Turf & Landscape	Non-responsive	\$ 184,287.77	✓	✓	✓	14	No	✓	FNGLA; ISA; ECHP	✓	✓	yes, plus 5%	Yes	
SFM		\$ 226,895.00	✓	✓	✓	35	No	✓	ISA; FNGLA	✓	✓	Yes	1-4	
Design by Nature		\$ 229,000.00	✓	✓	✓	18	No	✓	FNGLA	✓	✓	yes, plus 3%	1-4	
Mitchell's Lawn Maintenance		\$ 263,400.00	✓	✓	✓	25	No	✓	ISA	✓	✓	Yes	None	
West-A-Way, Inc.	Non-responsive	\$ 383,000.00	✓	✓	✓	17	No	X	ISA	X	✓	yes plus 2.5%	Yes	
Florida Const. & Engineering, Inc.	Non-responsive	\$ 498,997.00	✓	X	in construction	general contractor	Yes	X	FNGLA	X	X	No	Yes	

Attachment B

d # 04-11/12
 title: Landscaping Mnt.
 services

Name of Bidder	Responsive/ Non-Responsive	Amount	Bid Bond	Proof of Insurance	Licenses	Years of Experience in field	Using subcontractors	Safety Program	Member of Distinguished Organization	Equipment list	Pesticide License	Option Years	Acknowledge Amendments
Avial Landscaping, Corp	✓	\$ 63,000.00	✓	✓	✓	17	No	✓	ISA	✓	✓	Yes	Yes
...	✓	\$ 118,735.00	✓	✓	✓	25	No			✓	✓	Yes	Yes
...	✓	\$ 120,330.00	✓	✓	✓	21	No		ISA	✓	✓	Yes	Yes
...	✓	\$ 157,500.00	✓	✓	✓	20	No		ISA	✓	✓	Yes	Yes
Peter Landscaping & Lawn Serv	✓	\$ 165,000.00	✓	✓	✓	29	No	✓	FNGLA	✓	✓	Yes	Yes
Alley Crest Landscapes Mnt	✓	\$ 169,760.70	✓	✓	✓	62	No	✓	FNGLA; ISA; Society of Mun.	✓	✓	Yes	Yes
...	✓	\$ 173,000.00	✓	✓	✓	16	No		FNGLA	✓		Yes	Yes
...	✓	\$ 184,287.77	✓	✓	✓	14	No	✓	FNGLA; ISA; FCHP	✓	✓	yes, plus 5%	Yes
...	✓	\$ 226,895.00	✓	✓	✓	35	No	✓	ISA; FNGLA	✓	✓	Yes	1-4
...	✓	\$ 229,000.00	✓	✓	✓	18	No	✓	FNGLA	✓	✓	yes, plus 3%	1-4
...	✓	\$ 263,400.00	✓	✓	✓	25	No	✓	ISA	✓	✓	Yes	None
...	✓	\$ 353,000.00	✓	✓	✓	17	No		ISA	✓	✓	yes plus 2.5%	Yes
...	✓	\$ 498,997.00	✓		in construction	general contractor	Yes		FNGLA			No	Yes

Osdel Herrera City of Miami Gardens

Safety - very important
submitted
total 168,000
period 273,000
total pay 308,000

Attachment B

ATTACHMENT "B"

id # 05-11/12	Responsive/ Non-Responsive
<p>Title: Tree Trimming Services</p> <p>Name of Bidder</p> <p>1 Sybil Landscaping, Corp. Superior Landscaping & Lawn Serv. 3 Florida Turf & Landscape Florida Turf & Landscape SEV Florida Turf & Landscape Design by Nature Florida Turf & Landscape Florida Turf & Landscape Florida Turf & Landscape</p>	

Amount	Bid Bond	Proof of Insurance	Licenses	Tree trimming Certified	Years of Experience in field	Using subcontractors	Safety Program	Member of Distinguished Organization	Equipment list	Option Years	Acknowledge Amendments
\$ 105,000.00	✓	✓	✓	✓	17	No	✓	ISA	✓	Yes	Yes
\$ 106,665.60	✓	✓	✓	✓ Arborist	74	No		ISA	✓	yes, plus CPI	1-4
\$ 108,000.00	✓	✓	✓	✓ Arborist	29	No	✓	FNGLA	✓	Yes	Yes
\$ 124,800.00	✓	✓	✓	✓ Arborist	14	No	✓	ISA; FNGLA	✓	yes, plus 5%	Yes
\$ 201,840.00	✓	✓	✓	✓	21	No		ISA	✓	Yes	Yes
\$ 210,900.00	✓	✓	✓	✓ Arborist	35	No	✓	ISA; FNGLA	✓	Yes	1-4
\$ 227,000.00		✓	✓	✓ Arborist	20	No		ISA	✓	Yes	Yes
\$ 259,800.00	✓	✓	✓	✓	18	No	✓	FNGLA	✓	yes, plus 3%	1-4
\$ 286,200.00		✓	✓	✓ Arborist	25	No	✓	ISA	✓	Yes	None
\$ 453,000.00	✓	✓	✓	✓	17	No		ISA		yes plus 2.5%	Yes
\$ 594,000.00	✓		in construction		general Construction	Yes		FNGLA		No	Yes

Eric Carpenters 7/17/12

Attachment B

ATTACHMENT "B"

Bid # 04-11/12
 Title: Landscaping Mnt.
 Services

Name of Bidder	Responsive/ Non-Responsive	Amount	Bid Bond	Proof of Insurance	Licenses	Years of Experience in field	Using subcontractors	Safety Program	Member of Distinguished Organization	Equipment list	Pesticide License	Option Years	Acknowledge Amendments
Baydel Landscaping Corp		\$ 63,000.00	✓	✓	✓	17	No	✓	ISA	✓	✓	Yes	Yes
Melis Landscape Services, Inc.		\$ 118,735.00	✓	✓	✓	25	No			✓	✓	Yes	Yes
Angels Property Mgmt. Serv.		\$ 120,330.00	✓	✓	✓	21	No		ISA	✓	✓	Yes	Yes
General Mow, LLC (Groupkeepers)		\$ 157,500.00	✓	✓	✓	20	No		ISA	✓	✓	Yes	Yes
Stinson Landscaping & Lawn Serv.		\$ 165,000.00	✓	✓	✓	29	No	✓	FNGLA	✓	✓	Yes	Yes
ValleyCrest Landscapes Mnt.		\$ 169,760.70	✓	✓	✓	62	No	✓	FNGLA; ISA; Society of Mnt.	✓	✓	Yes	Yes
Melkus Landscaping Service Corp.		\$ 173,000.00	✓	✓	✓	16	No		FNGLA; ISA; FCHP	✓	✓	Yes	Yes
Florida Turf & Landscape		\$ 184,287.77	✓	✓	✓	14	No	✓	FNGLA; ISA; FCHP	✓	✓	yes, plus 5%	Yes
SFM		\$ 226,895.00	✓	✓	✓	35	No	✓	ISA; FNGLA	✓	✓	Yes	1-4
Design by Nature		\$ 229,000.00	✓	✓	✓	18	No	✓	FNGLA	✓	✓	yes, plus 3%	1-4
Mitchell's Lawn Maintenance		\$ 263,400.00	✓	✓	✓	25	No	✓	ISA	✓	✓	Yes	None
West A-Way, Inc.		\$ 383,000.00	✓	✓	✓	17	No		ISA		✓	yes plus 2.5%	Yes
Florida Const. & Engineering, Inc.		\$ 498,997.00	✓		in construction	General contractor	Yes		FNGLA			No	Yes

Handwritten signature

Attachment B

Bid # 04-11/12
 Title: Landscaping Mnt. Services

Name of Bidder	Responsive/ Non-Responsive	Amount	Bid Bond	Proof of Insurance	Licenses	Years of Experience in field	Using subcontractors	Safety Program	Member of Distinguished Organization	Equipment list	Pesticide License	Option Years	Acknowledge Amendments
Baytel Landscaping, Corp		\$ 63,000.00	✓	✓	✓	17	No	✓	ISA	✓	✓	Yes	Yes
Newt Landscaping Services, Inc.		\$ 118,735.00	✓	✓	✓	25	No			✓	✓	Yes	Yes
Knight Property Mgmt. Serv.		\$ 120,330.00	✓	✓	✓	21	No		ISA	✓	✓	Yes	Yes
General Mow, LLC (Groundskeepers)		\$ 157,500.00	✓	✓	✓	20	No		ISA	✓	✓	Yes	Yes
Superior Landscaping & Lawn Serv.		\$ 165,000.00	✓	✓	✓	29	No	✓	FNGLA	✓	✓	Yes	Yes
Valley Crest Landscapes Mnt.		\$ 169,760.70	✓	✓	✓	62	No	✓	FNGLA; ISA; Society of Mun.	✓	✓	Yes	Yes
Orlando Landscaping Services, Inc.		\$ 173,000.00	✓	✓	✓	16	No		FNGLA	✓		Yes	Yes
Florida Turf & Landscape		\$ 184,287.77	✓	✓	✓	14	No	✓	FNGLA; ISA; FCHP	✓	✓	Yes, plus 5%	Yes
SFM		\$ 226,895.00	✓	✓	✓	35	No	✓	ISA; FNGLA	✓	✓	Yes	1-4
Design by Nature		\$ 228,000.00	✓	✓	✓	18	No	✓	FNGLA	✓	✓	Yes, plus 3%	1-4
Mitchell's Lawn Maintenance		\$ 263,400.00	✓	✓	✓	25	No	✓	ISA	✓	✓	Yes	None
Florida Carpet & Engineering, Inc.		\$ 383,000.00	✓	✓	✓	17	No		ISA		✓	Yes plus 2.5%	Yes
Florida Carpet & Engineering, Inc.		\$ 498,997.00	✓		in construction	general contractor	Yes		FNGLA			No	Yes

ATTACHMENT "B"

Attachment B

ATTACHMENT "B"

Bid # 04-11/12	Title: Landscaping Maint. Services	Responsive/ Non-Responsive	Amount	Bid Bond	Proof of Insurance	Licenses	Years of Experience in field	Using subcontractors	Safety Program	Member of Distinguished Organization	Equipment list	Pesticide License	Option Years	Acknowledge Amendments
	Raydel Landscaping, Corp	1	\$ 63,000.00	✓	✓	✓	17	No	✓	ISA	✓	✓	Yes	Yes
	Meadowdale Services, Inc.	2	\$ 118,735.00	✓	✓	✓	25	No	X		✓	✓	Yes	Yes
	Knights Property Maint. Serv	3	\$ 120,330.00	✓	✓	✓	21	No	X	ISA	✓	✓	Yes	Yes
	General Mow LLC (Greenkeepers)	2	\$ 157,500.00	✓	✓	✓	20	No	X	ISA	✓	✓	Yes	Yes
	Superior Landscaping & Lawn Serv	3	\$ 165,000.00	✓	✓	✓	29	No	✓	FNGLA	✓	✓	Yes	Yes
	ValleyCrest Landscaping Maint	3	\$ 169,760.70	✓	✓	✓	62	No	✓	FNGLA; ISA; Society of Mun.	✓	✓	Yes	Yes
	Melioris Landscaping Services Corp	3	\$ 173,000.00	✓	✓	✓	16	No	X	FNGLA	✓	✓	Yes	Yes
	Florida Turf & Landscape	3	\$ 184,287.77	✓	✓	✓	14	No	✓	FNGLA; ISA; FCHP	✓	✓	Yes, plus 5%	Yes
	SPN		\$ 226,895.00	✓	✓	✓	35	No	✓	ISA; FNGLA	✓	✓	Yes	1-4
	Design by Nature		\$ 229,000.00	✓	✓	✓	18	No	✓	FNGLA	✓	✓	Yes, plus 3%	1-4
	Mitchell's Lawn Maintenance		\$ 263,400.00	✓	✓	✓	25	No	✓	ISA	✓	✓	Yes	None
	Wise-A-Way, Inc.		\$ 383,000.00	✓	✓	✓	17	No	X	ISA	✓	✓	Yes plus 2.5%	Yes
	Florida Civil & Engineering, Inc.		\$ 498,997.00	✓		in construction	general contractor	Yes	X	FNGLA			No	Yes

Combined =
 Raydel - \$168,000.
 Superior - \$273,000.
 Ft. Turf - \$209,087.77
 Valley Crest - \$169,760.70

O = Don't deal w/ Co.
 X = M. Gardner's death w/ Co.
 @ = Both deal w/ Co.

1/17/2012

Bid # 05-11/12		Responsive/ Non-Responsive	Amount	Bid Bond	Proof of Insurance	Licenses	Tree trimming Certified	Years of Experience in field	Using subcontractors	Safety Program	Member of Distinguished Organization	Equipment list	Option Years	Acknowledge Amendments
Title: Tree Trimming Services														
Name of Bidder														
Raydel Landscaping, Corp.	1	\$ 105,000.00	✓	✓	✓	✓	✓	17	No	✓	ISA	✓	Yes	Yes
Lewis Tree Service, Inc.	Non-responsive	\$ 106,665.60	✓	✓	✓	✓	Arborist	74	No	X	ISA	✓	yes, plus CPI	1-4
Superior Landscaping & Lawn Serv.	2	\$ 108,000.00	✓	✓	✓	✓	Arborist	29	No	✓	FNGLA	✓	Yes	Yes
Florida Turf & Landscape	3	\$ 124,800.00	✓	✓	✓	✓	Arborist	14	No	✓	ISA; FNGLA	✓	yes, plus 5%	Yes
Knights Property Mgmt. Serv.	Non-responsive	\$ 201,840.00	✓	✓	✓	✓	✓	21	No	X	ISA	✓	Yes	Yes
SFM		\$ 210,900.00	✓	✓	✓	✓	Arborist	35	No	✓	ISA; FNGLA	✓	Yes	1-4
General Mow, LLC (Groundkeepers)	Non-responsive	\$ 227,000.00	X	✓	✓	✓	Arborist	20	No	X	ISA	✓	Yes	Yes
Design by Nature		\$ 259,800.00	✓	✓	✓	✓	✓	18	No	✓	FNGLA	✓	yes, plus 3%	1-4
Michels Lawn Maintenance	Non-responsive	\$ 286,200.00	X	✓	✓	✓	Arborist	25	No	✓	ISA	✓	Yes	None
Weed-A-Way, Inc.	Non-responsive	\$ 453,000.00	✓	✓	✓	✓	✓	17	No	X	ISA	X	yes plus 2.5%	Yes
Florida Const & Engineering, Inc.	Non-responsive	\$ 594,000.00	✓			in construction		general Construction	Yes	X	FNGLA	X	No	Yes

Attachment BB

id # 05-11/12	Responsive/ Non-Responsive
<p>Name of Bidder</p> <p>Excel Landscaping Corp <i>[Signature]</i></p> <p>Green Landscaping & Lawn Serv <i>[Signature]</i></p> <p>Landa Turf & Landscaps <i>[Signature]</i></p> <p>Landscaping Miami, Inc <i>[Signature]</i></p> <p>ISM <i>[Signature]</i></p> <p>Service Now, LLC <i>[Signature]</i></p> <p>Design by Nature <i>[Signature]</i></p> <p>ARCO'S LAWN TRIMMING <i>[Signature]</i></p> <p>MASS LANDSCAPING <i>[Signature]</i></p> <p>Service Quality & Engineering <i>[Signature]</i></p>	<p>1</p> <p>2</p> <p>3</p>

Amount	Bid Bond	Proof of Insurance	Licenses	Tree trimming Certified	Years of Experience in field	Using subcontractors	Safety Program	Member of Distinguished Organization	Equipment list	Option Years	Acknowledge Amendments
\$ 105,000.00	✓	✓	✓	✓	17	No	✓	ISA	✓	Yes	Yes
\$ 106,665.60	✓	✓	✓	✓ Arborist	74	No		ISA	✓	Yes, plus CPI	1-4
\$ 108,000.00	✓	✓	✓	✓ Arborist	29	No	✓	FNGLA	✓	Yes	Yes
\$ 124,800.00	✓	✓	✓	✓ Arborist	14	No	✓	ISA; FNGLA	✓	Yes, plus 5%	Yes
\$ 201,840.00	✓	✓	✓	✓	21	No		ISA	✓	Yes	Yes
\$ 210,900.00	✓	✓	✓	✓ Arborist	35	No	✓	ISA; FNGLA	✓	Yes	1-4
\$ 227,000.00	✓	✓	✓	✓ Arborist	20	No		ISA	✓	Yes	Yes
\$ 259,800.00	✓	✓	✓	✓	18	No	✓	FNGLA	✓	Yes, plus 3%	1-4
\$ 286,200.00	✓	✓	✓	✓ Arborist	25	No	✓	ISA	✓	Yes	None
\$ 453,000.00	✓	✓	✓	✓	17	No		ISA		Yes plus 2.5%	Yes
\$ 594,000.00	✓		in construction		general construction	Yes		FNGLA		No	Yes

[Signature] Osdel Larrea City of Miami Gardens

Attachment BB

id # 04-11/12
Title: Landscaping Mnt.
services

Name of Bidder	Responsive/ Non-Responsive	Amount	Bid Bond	Proof of Insurance	Licenses	Years of Experience in field	Using subcontractors	Safety Program	Member of Distinguished Organization	Equipment list	Pesticide License	Option Years	Acknowledge Amendments
1 Eveland Landscaping Corp		\$ 63,000.00	✓	✓	✓	17	No	✓	ISA	✓	✓	Yes	Yes
2 S.E. Landscaping Services		\$ 118,735.00	✓	✓	✓	25	No			✓	✓	Yes	Yes
3 P.H. Property Maintenance		\$ 120,330.00	✓	✓	✓	21	No		ISA	✓	✓	Yes	Yes
4 P.H. Property Maintenance		\$ 157,500.00	✓	✓	✓	20	No		ISA	✓	✓	Yes	Yes
5 Inshore Landscaping & Lawn Services		\$ 165,000.00	✓	✓	✓	29	No	✓	FNGLA	✓	✓	Yes	Yes
6 Alley Crest Landscapes Mnt		\$ 169,760.70	✓	✓	✓	62	No	✓	FNGLA; ISA; Society of Mun.	✓	✓	Yes	Yes
7 P.H. Property Maintenance		\$ 173,000.00	✓	✓	✓	16	No		FNGLA	✓	✓	Yes	Yes
8 Eveland Landscaping		\$ 184,287.77	✓	✓	✓	14	No	✓	FNGLA; ISA; ECHIP	✓	✓	Yes, plus 5%	Yes
9 Eveland Landscaping		\$ 226,895.00	✓	✓	✓	35	No	✓	ISA; FNGLA	✓	✓	Yes	1-4
10 Eveland Landscaping		\$ 229,000.00	✓	✓	✓	18	No	✓	FNGLA	✓	✓	Yes, plus 3%	1-4
11 Eveland Landscaping		\$ 263,400.00	✓	✓	✓	25	No	✓	ISA	✓	✓	Yes	None
12 Eveland Landscaping		\$ 383,000.00	✓	✓	✓	17	No		ISA	✓	✓	Yes plus 2.5%	Yes
13 Eveland Landscaping		\$ 498,997.00	✓		in construction	general contractor	Yes		FNGLA			No	Yes

Eveland Landscaping 7/17/12

Attachment B B

Bid # 05-11/12	Responsive/ Non-Responsive
<p>Title: Tree Trimming Services</p> <p>Name of Bidder</p> <p>  Royal Landscaping Corp.  Jew's Tree Service Inc.  Superior Landscaping & Lawn Service  Florida Turf & Landscapes  South Property Maint. Serv  SFM  General Now LLC (Groundskeepers)  Design by Nature  Michael's Lawn Maintenance  West-A-Way Inc.  Florida Const. & Engineering Inc. </p>	

Amount	Bid Bond	Proof of Insurance	Licenses	Tree trimming Certified	Years of Experience in field	Using subcontractors	Safety Program	Member of Distinguished Organization	Equipment list	Option Years	Acknowledge Amendments
\$ 105,000.00	✓	✓	✓	✓	17	No	✓	ISA	✓	Yes	Yes
\$ 106,665.60	✓	✓	✓	✓ Arborist	74	No		ISA	✓	Yes, plus CPI	1-4
\$ 108,000.00	✓	✓	✓	✓ Arborist	29	No	✓	FNGLA	✓	Yes	Yes
\$ 124,800.00	✓	✓	✓	✓ Arborist	14	No	✓	ISA; FNGLA	✓	Yes, plus 5%	Yes
\$ 201,840.00	✓	✓	✓	✓	21	No		ISA	✓	Yes	Yes
\$ 210,900.00	✓	✓	✓	✓ Arborist	35	No	✓	ISA; FNGLA	✓	Yes	1-4
\$ 227,000.00		✓	✓	✓ Arborist	20	No		ISA	✓	Yes	Yes
\$ 259,800.00	✓	✓	✓	✓	18	No	✓	FNGLA	✓	Yes, plus 3%	1-4
\$ 286,200.00		✓	✓	✓ Arborist	25	No	✓	ISA	✓	Yes	None
\$ 453,000.00	✓	✓	✓	✓	17	No		ISA		Yes plus 2.5%	Yes
\$ 594,000.00	✓		in construction		general construction	Yes		FNGLA		No	Yes

Handwritten signature

Attachment B B

Bid #	Title	Responsive/ Non-Responsive
05-11/12	Tree Trimming Services	
	Name of Bidder	
	Raydel Landscaping Corp	
	Superior Landscaping & Lawn Service	
	Florida Turf & Landscapes	
	Guilford Property Maint. Corp	
	SFM	
	Scenic 1000 LLC (Scenic Maintenance)	
	Design by Nature	
	Green & Blue Maintenance	
	Northwest Florida	
	Florida Cones & Engineering, Inc.	

Amount	Bid Bond	Proof of Insurance	Licenses	Tree trimming Certified	Years of Experience in field	Using subcontractors	Safety Program	Member of Distinguished Organization	Equipment list	Option Years	Acknowledge Amendments
\$ 105,000.00	✓	✓	✓	✓	17	No	✓	ISA	✓	Yes	Yes
\$ 106,665.60	✓	✓	✓	✓ Arborist	74	No		ISA	✓	yes, plus CPI	1-4
\$ 108,000.00	✓	✓	✓	✓ Arborist	29	No	✓	FNGLA	✓	Yes	Yes
\$ 124,800.00	✓	✓	✓	✓ Arborist	14	No	✓	ISA; FNGLA	✓	yes, plus 5%	Yes
\$ 201,840.00	✓	✓	✓	✓	21	No		ISA	✓	Yes	Yes
\$ 210,900.00	✓	✓	✓	✓ Arborist	35	No	✓	ISA; FNGLA	✓	Yes	1-4
\$ 227,000.00		✓	✓	✓ Arborist	20	No		ISA	✓	Yes	Yes
\$ 259,800.00	✓	✓	✓	✓	18	No	✓	FNGLA	✓	yes, plus 3%	1-4
\$ 286,200.00		✓	✓	✓ Arborist	25	No	✓	ISA	✓	Yes	None
\$ 453,000.00	✓	✓	✓	✓	17	No		ISA		yes plus 2.5%	Yes
\$ 594,000.00	✓		in construction		general construction	Yes		FNGLA		No	Yes



Attachment BB

Bid # 05-11/12	Name of Bidder	Responsive/ Non-Responsive
	Cardel Landscaping, Corp.	1 Non-R
	Java Tree Service, Inc.	2 Non-R
	Superior Landscaping & Lawn Serv.	3 Non-R
	Florida Turf & Landscape - X	4 Non-R
	Greens Property Mgmt. Serv. (PM)	5 Non-R
	Specialized, LLC (Groundskeepers)	6 Non-R
	Design by Nature	7 Non-R
	Michael's Lawn Maintenance	8 Non-R
	Neck & May, Inc. - X	9 Non-R
	Florida Center of Engineering, Inc.	10 Non-R

Amount	Bid Bond	Proof of Insurance	Licenses	Tree trimming Certified	Years of Experience in field	Using subcontractors	Safety Program	Member of Distinguished Organization	Equipment list	Option Years	Acknowledge Amendments
\$ 105,000.00	✓	✓	✓	✓	17	No	✓	ISA	✓	Yes	Yes
\$ 106,665.60	✓	✓	✓	✓ Arborist	74	No	✗	ISA	✓	yes, plus CPI	1-4
\$ 108,000.00	✓	✓	✓	✓ Arborist	29	No	✓	FNGLA	✓	Yes	Yes
\$ 124,800.00	✓	✓	✓	✓ Arborist	14	No	✓	ISA; FNGLA	✓	yes, plus 5%	Yes
\$ 201,840.00	✓	✓	✓	✓	21	No	✗	ISA	✓	Yes	Yes
\$ 210,900.00	✓	✓	✓	✓ Arborist	35	No	✓	ISA; FNGLA	✓	Yes	1-4
\$ 227,000.00	✗	✓	✓	✓ Arborist	20	No	✗	ISA	✓	Yes	Yes
\$ 259,800.00	✓	✓	✓	✓	18	No	✓	FNGLA	✓	yes, plus 3%	1-4
\$ 286,200.00	✗	✓	✓	✓ Arborist	25	No	✓	ISA	✓	Yes	None
\$ 453,000.00	✓	✓	✓	✓	17	No	✗	ISA	✓	yes plus 2.5%	Yes
\$ 594,000.00	✓	✓	in construction		general Construction	Yes	✗	FNGLA	✓	No	Yes

ATTACHMENT BB

X = M. Gordon death w/ Co.
 O = Dorat death w/ Co.

7/17/2017
 PR

Bid References Evaluation for Raydel Landscaping, Inc.

Company Name:	The Village of Kings Creek Condo Assoc. Inc.	
Project Name & brief description of project (i.e.- size, number of facilities (acres), number of trees, etc.):	30 acres of land – 16 four story bldgs., 4 pools, 2 clubhouses, 2 gyms, over 1,000 trees	
Contact Person/ Title:	Mireya Villaverde Property Manager	
Phone Number:	305-279-3411	
Project Amount:	He does the trees and the landscaping	
Does the vendor perform satisfactorily to the work that is asked of them?	YES	NO
Do they maintain a regular work schedule?	YES	
How long is their contract for?	Yearly, they have been here for 10 years	
Do you plan to renew the contract? If not, please explain why?	YES	
Do they respond quickly to problems, emergencies or dissatisfactions in work?	YES, immediately	
What is your overall satisfaction with this company? Please rate them on a scale of 1-5 (five being excellent, four being good, 3 fair, 2 needs improvement & 1 very dissatisfied)	5	
Comments: Mr. Raydel Lechuga has been working for this condominium for over 10 years. I recommend them 100%. He strives to do the best work possible and if there are any complaints he is always there to listen and to resolve any kind of problem.		

Bid References Evaluation for Raydel Landscaping, Inc.

Company Name:	Creative Realty Management Group	
Project Name & brief description of project (i.e.- size, number of facilities (acres), number of trees, etc.):	We manage over 15 Condominiums and 4 HOA. Raydel does the landscaping for 2 HOAS and 3 condominiums. Raydel has maintained the contract of one HOA for over ten years. There are a hundred houses with trees all over. Raydel does the regular maintenance of the lawn as well as the trimming of the trees. Raydel has also done landscape designs projects as well. He has done several islands including the planting of bushes all along a street.	
Contact Person/ Title:	Valentin T. Escribano LCAM	
Phone Number:	305 303 1570	
Project Amount:		
Does the vendor perform satisfactorily to the work that is asked of them?	YES	NO
Do they maintain a regular work schedule?	x	
How long is their contract for?	x	
Do you plan to renew the contract? If not, please explain why?	One year/ or 30 day cancellation	
Do they respond quickly to problems, emergencies or dissatisfactions in work?	yes	
What is your overall satisfaction with this company? Please rate them on a scale of 1-5 (five being excellent, four being good, 3 fair, 2 needs improvement & 1 very dissatisfied)	yes	
Comments:	5	
I would recommend Raydel for all your landscape services. Please note Raydel does more than one property for me which has more than one contract.		

Bid References Evaluation for Raydel Landscaping, Inc.

Company Name:	Cocoplum Yacht Club, Inc.
Project Name & brief description of project (i.e.- size, number of facilities (acres), number of trees, etc.):	16 acres, over 100 coconut trees and many other trees
Contact Person/ Title:	Anabella Wieteha / Property manager
Phone Number:	305 663-1353
Project Amount:	Apprx:\$50,000 a year
Does the vendor perform satisfactorily to the work that is asked of them?	YES NO
Do they maintain a regular work schedule?	yes
How long is their contract for?	Every Friday
Do you plan to renew the contract? If not, please explain why?	4 yrs
Do they respond quickly to problems, emergencies or dissatisfactions in work?	Yes
What is your overall satisfaction with this company? Please rate them on a scale of 1-5 (five being excellent, four being good, 3 fair, 2 needs improvement & 1 very dissatisfied)	yes
Comments: We are extremely happy with Raydel Landscaping. He has our landscaping looking like Never before. It is extremely manicured and for the first time we have flowers blooming. He also does All the fertilization for us. Raydel has excellent equipment and his crew is very professional. Mr. Raydel Is constantly on the site supervising his employees. They do our landscaping every Friday, and they always Pick up as they work, which is very important to us, sine this is a very high end club We are constantly receiving compliments from our member on our landscaping.	

Agenda Item No.

City Council Meeting of:

08-13-2012 *(Signature)*

City Manager Department
201 Westward Drive
Miami Springs FL 33166
305-805-5010



TO: Honorable Mayor Garcia and Members of the City Council
FROM: Ron Gorland, City Manager *(Signature)*
DATE: August 9, 2012
SUBJECT: GFWC Miami Springs Woman's Club Permitting Fee Waiver Request (attached)

Attached request from Nkki Jester, Woman's Club Ways and Means Chairman, the permitting fee waiver request has a value of between approx. \$1,925 and \$2,225, based on very preliminary renovation estimates of between approx. \$50,000 - \$60,000 provided by Ms. Jester to Tex Ziadie, Building and Code Director. The actual permit fees could be considerably different. Funding for this would be from the General Fund.

GFWC Miami Springs Woman's Club
200 Westward Drive
P O Box 660-396
Miami Springs, Florida 33266

August 3, 2012

The Honorable Mayor Xavier Garcia,
and Honorable Miami Springs Council Members
Bob Best, Jennifer Ator, George Lob and Grace Bain

Dear Mayor and Council,

On behalf of our membership this letter serves to request that we please be placed on the Agenda at the next Council Meeting on Monday, August 13, 2012 and to ask for your favorable consideration in waiving costs of permit fees as needed for following clubhouse renovations.

A donation has been made to our 501 (c) (3) organization to update our kitchen and required ADA compliance bathrooms. The donation included that we employ the Architect, Mr. Manny Perez.

Mr. Perez has met with our Chairman, Nancy Voye and committee members on this project and has been very helpful in our necessary codes, directions, etc. We further learned that we will have to provide and comply with TWO ADA HANDICAPPED BATHROOMS.

At our last meeting with Mr. Perez at the clubhouse we experienced the demise of our Air Conditioning system which is no longer worthy of repair. As a fifty year member of this club, I can attest to the fact it is the same A/C system we had when I joined in 1962.

The unexpected turn of events regarding a new A/C system must be addressed first and also resulted in an increase of needed plans/drawings for Architectural fees to just under \$8K.

A Clubhouse worthy of this community and very much a focal point of Miami Springs is costly to our Not for Profit organization, whose only income is membership dues, fund raisers and rentals.

Appearances outside as well as inside the building must abide with City and County codes. We must provide grounds care and the bare necessity of Insurance Coverage for Liability and Fire which has us continually trying to meet these financial needs.

Notably you have all been to our Clubhouse on numerous occasions. You have seen the condition of our flooring, window treatments and been aware of roofing problems including our Medical Loan Closet which provides medical equipment year round, gratis.

Through the dedication of the women in Miami Springs who rose to the occasion to save our organization and our clubhouse, we have doubled our membership and continue to serve this community with honor as the pioneer women did in our Town 73 years ago when the remarkable ladies started our Town's library.

In 1945 Lena Pearl Wheeler, widow of City founder Glenn Curtiss, deeded the property to the organization with the stipulation a building be erected in five years. Once completed the Clubhouse served as the Town's library for several years prior to its present location.

Clearly, we have to raise more funds to accomplish the work that needs to be done to provide a Clubhouse we can all be proud of and have taken steps to do just that. Although progress has been slow, having lost June and July we are ready to send out bids to the appropriate contractors ASAP.

As Ways and Means chairman, I implore you to favorably consider our request to waive the cost of the permits needed to make these three renovations as presented before us by our distinguished Architect.

Respectfully and Most Sincerely,

Nikki Jester, Ways and Means Chairman
GFWC Miami Springs Woman's Club Board of Directors

cc: City Manager, Mr. Ron Gorland
Mr. Manny Perez



Grants / Public Information Office
City of Miami Springs

Memo

To: Mayor Garcia and Members of the City Council
Via: Ron Gorland, City Manager *Ron*
From: Omar Luna, Golf and Recreation Director
Carol A. Foster, Grant Writer / Public Information Specialist
Date: August 7, 2012
Re: Prince Field Re-lighting

By this memo, we seek approval from the City Council to proceed with an application to the Florida Recreation Development Assistance Program (FRDAP) for an FY 2013-14 grant for \$97,500 towards replacement lighting for Prince Field. The cost of the total project as of 2012 is estimated by Musco Lighting to be \$130,000, of which, if awarded, the City must share 25%, or \$32,300. The deadline for receipt of this proposal is between September 14th and September 28th, 2012.

Please note that this program is for projects in FY 2013-14, and that the Florida Division of Recreation and Parks performance and obligation to award program grants is contingent upon an annual appropriation by the Florida Legislature. Should the FRDAP program and our project proposal receive funding, grantees will have up to three (3) years from the start of the state's fiscal year in which funds are appropriated to complete the project or funds will revert. Therefore, if awarded, there will be no budgetary impact on the City until FY 13-14 or the following two years.

Agenda Item No.

City Council Meeting of:

08-13-2012

JAB

Agenda Item No. 10 I

City Council Meeting of:

08-18-2012

City Manager Department
201 Westward Drive
Miami Springs FL 33166
305-805-5010



TO: Honorable Mayor Garcia and Members of the City Council

FROM: Ron Gorland, City Manager

DATE: August 9, 2012

SUBJECT: Clarification of Council Workshop Directives Regarding CMI Funding

Regarding the budget workshop of August 6th, the Administration needs to confirm their understanding of the Council directives regarding the funding of CMI and the parking lot construction as follows:

1. That approximately \$246,005.50 representing 50% of the current outstanding advancements on behalf of CMI of approximately \$492,011 (\$475,000+\$9,900+\$7,012) will be classified by the City as a City ["investment"] in the Curtiss Mansion. The other half (approx. \$245,005.50) is to be repaid to the City by CMI via a formal parking lot rental agreement which is to be developed jointly by the Administration and CMI which ultimately results in repayment over time to the City of approx. \$246,005.50
2. From the net proceeds from the historic tax credit transaction (estimated to be approximately \$500,000) that the City construct the required Curtiss Mansion Parking lot (includes drainage, paving, lighting, landscaping, etc.) and Curtiss Mansion security fence (total cost est. \$365,000) as quickly as possible working with CMI volunteers as much as is possible with all parties adhering to the City's procurement policies and procedures
3. The CMI detailed construction budget is to be provided to the Administration and to Council for their approval as quickly as possible.

4. That in addition to the City constructing the required parking lot and new Curtiss Mansion security fence, the City will provide to CMI their requested \$105,000 working capital under the following restrictions:
 - A. a detailed budget (which will necessarily be public) will be provided by CMI to the Administration and Council for the 13 months (through September 30, 2013) beginning September 1, 2012 for Council approval
 - B. a documented plan approved by Council for City disbursement of the \$105,000 working capital including details concerning what is qualified to be paid by the City from the working capital the City plans to provide CMI
5. While we are sympathetic with CMI's request for immediate funding (ex. attached request for \$35,000) and not withstanding any of the foregoing, but due to the possible risks involved in the actual final funding of the Historic Tax Credit transaction, it is the recommendation of the Administration that, except for the payment of the day-to-day operational expenses currently being paid by the City (approximately \$1,500-\$1,600 monthly), there should be no distribution of any funds to CMI until verification is received acknowledging and approving the ongoing cost certification audit amounts and the receipt of final funding from the Historic Tax Credit transaction.

Ron Gorland

Subject: FW: Clarification of Council Workshop Directives Regarding CMI Funding

Following **bold underlined sentences** in below (attachment "A") represent William's response to CMI's reply (sentences without underlining). My original email draft for CMI response is attachment "B."

Ron

From: William Alonso
Sent: Thursday, August 09, 2012 1:52 PM
To: Richard Wheeler (rlwheeler@fltpksservices.com)
Cc: Ron Gorland; Jan Seiden
Subject: FW: Clarification of Council Workshop Directives Regarding CMI Funding

Richard: See City's comments in red below..

Ron – Thanks for the opportunity to comment – never could turn one down.

- 1) This item is clear but I still need to know how and what transpired in regards to the \$9,900. I had mentioned that in my original memo – I had no involvement and JoEllen indicated to me that it was a matching portion of a grant. What do you have as further explanation?

This was an advance that Jim Borgmann approved for JoEllen since CMI did not have the \$9900 to match the grant. JoEllen should have the details on this.

- 2) Fine – speed is the key – we need to establish how we work through the site development and planning phase on the parking lot starting with where CMI is now– but that part is not a Council task.
- 3) The construction budget – Roy did provide to Tammy our complete binder with back up. That includes everything we see happening in the next year – from the CO essentials to our smaller amenities to some "hope we can accomplish". The total is over \$600k but includes items that will be funded by grants and sponsors. I just need direction on what elements you want in the construction budget – no need to include things that will happen outside the scope of this current process and outside of City funding.

The budget you need to provide is a detailed budget for the \$365,000 you requested for the parking lot, fence, drainage, etc.

- 4) Budgets – while we would rather not (due to public records) – with the City providing the working capital it's hard to argue – and yes, once it hits Council we realize its public.
 - a. I will put this together so Council is comfortable with the WC commitment.
 - b. Disbursement of WC – I am assuming that the smaller amenities that I had listed as construction elements would follow our previous process – CMI commits all the way to the invoice and then the City pays. The actual WC (\$50k) needs to be funds to CMI directly – we can't have the City paying our payroll etc. I will detail further with our budget but I think the first direct cash in to CMI would need to be in the \$35,000 range to get us set for operation. Given the timing, this and the fence funding would need to be available within a week or so – so that may be the "advance" request to Council.

Council will have to approve giving you the funds directly without any backup documentation, our understanding was that Council wanted the funds disbursed following receipt of CMI provided invoices before the City could release funds for CMI to pay the individual invoices. This is an item that needs to go before Council for approval. As for amenities and construction elements, Council directed us to follow City procurement or request waivers from Council.

Last item: We need to establish how we handle the difference between your estimates of the Tax Credit funding and the actual net is handled. The previous "loan" has been structured and the Tax Credit funds committed to the Mansion. CMI is

at \$470,000 for construction/WC, presumably from the Tax Credit. If the net is actually \$500k this should allow for additional tasks to be completed or for our WC to increase. I would rather answer the question now. Hopefully that process will be closing quickly.

We will let Council decide what to do with any additional funds, IF the tax credit funding is more than \$470,000. However, let me point out that the amount may be less since the City has about \$70K in costs related to this transaction that will have to be deducted from the proceeds.

All of my comments are subject to paragraph #5 of the City Manager's clarification memo to the City Council dated August 9, 2012.

I should be able to have the requested detail ready by Monday morning.

Thank You,
Richard L. Wheeler
President
Florida Turnpike Services, LLC.
800-927-7718

From: Ron Gorland [<mailto:gorlandr@miamisprings-fl.gov>]
Sent: Wednesday, August 08, 2012 3:34 PM
To: Jan Seiden; William Alonso; Richard Wheeler; 'JoEllen Phillips'
Subject: Clarification of Council Workshop Directives Regarding CMI Funding

This version has some refinements but is essentially the same as the previous one. If I don't get any more comments by noon tomorrow (Thursday), it goes in the Thursday afternoon Council packet for Monday night's meeting.

Ron

DRAFT v.2



City Manager Department
201 Westward Drive
Miami Springs FL 33166
305-805-5010

TO: Honorable Mayor Garcia and Members of the City Council
FROM: Ron Gorland, City Manager
DATE: August 7, 2012
SUBJECT: Council Workshop Directives Regarding CMI Funding

Regarding the budget workshop of August 6th, the Administration needs to confirm their understanding of the Council directives regarding the funding of CMI and the parking lot construction as follows:

1. That \$245,500 representing 50% of the current outstanding loan to CMI of \$484,900 (\$475,000 + \$9,990) will be converted by the City into a City investment in the Curtiss Mansion with the other half (\$242,450) documented by a formal note, and that the City and CMI work together to negotiate the loan repayment in the form of a parking lot rental agreement for Council approval as quickly as possible
2. From the net proceeds from the historic tax credit transaction (estimated to be approximately \$500,000) that the City construct the required Curtiss Mansion Parking lot (includes drainage, lighting and landscaping) and Curtiss Mansion security fence (total cost est. \$365,000) as quickly as possible working with CMI volunteers as much as is possible with all parties adhering to the City's procurement policies and procedures
3. The CMI detailed construction budget is to be provided to the Administration and to Council for their approval as quickly as possible.

4. That in addition to the City constructing the required parking lot and new Curtiss Mansion security fence, the City will provide to CMI their requested \$105,000 working capital under the following restrictions:
 - a. a detailed budget (which will necessarily be public) will be provided by CMI to the Administration and Council for the 12 months beginning September 1st for Council approval
 - b. a documented plan approved by Council for City disbursement of the working capital including details concerning what is qualified to be paid by the City from the working capital the City provided to CMI

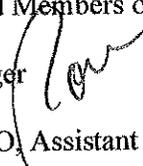


CITY OF MIAMI SPRINGS
Finance Department
201 Westward Drive
Miami Springs, FL 33166-5259
Phone: (305) 805-5015
Fax: (305) 805-5018

Agenda Item No.

City Council Meeting of:

08-13-2012

TO: Honorable Mayor Garcia and Members of the City Council
VIA: Ronald Gorland, City Manager 
FROM: William Alonso, CPA, CGFO, Assistant City Manager/Finance Director 
DATE: August 8, 2012

RECOMMENDATION:

Recommendation that Council waive the competitive bid process and approve exercising a one year contract renewal option provided by the City's existing contract vendors for health insurance (Aetna), vision (Humana), life insurance (Mutual of Omaha), and dental benefits (Cigna).

DISCUSSION:

The City's benefits consultant, Bob Schaefer, has provided the attached (attachment A) renewal option from Aetna for the FY2012-13 fiscal year which shows no rate increase for next year. This is an excellent renewal since most other municipalities are receiving double digit rate increases. Annual payments are approx. \$1,052,340.

Attachment B is the renewal option for vision benefits, this renewal has an increase of 4% for next fiscal year. Based on other municipalities premium review done by our Consultant, this is deemed to be an acceptable increase. Annual payments are approx. \$12,900.

Attachment C is the renewal for life insurance benefits, this renewal has an increase of 6% from 0.33 cents per thousand to 0.35 per thousand. This rate is guaranteed for two years. Annual payments are approx. \$31,130.

Attachment D is the renewal for dental benefits, this renewal has an increase of 4% for next year. Based on other municipalities premium review done by our Consultant, this is deemed to be an acceptable increase. Annual payments are approx. \$34,112.

FUNDING:

Funds are budgeted and available in each department's insurance benefits accounts.. The annual payments listed above are gross payments to the vendors, the City's net cost is this amount less the employee deductions for the portion of these benefits that the City does not pay.

A

Valued Customer:	CITY OF MIAMI SPRINGS
Group Number(s):	HN474536
Renewal Date:	10/1/2012

Attachment A

Current Rates and Premium

	Employee Only	Employee & Spouse	Employee & Child(ren)	Family	Monthly Premium
Medical					
1) HNO ONLY	\$480.27	\$1,066.22	\$898.13	\$1,402.40	\$79,414
2) HNO OPTION	\$503.39	\$1,117.57	\$941.38	\$1,469.94	\$8,281
Total Medical Premium					\$87,695

Total Current Monthly Premium	\$87,695
--------------------------------------	-----------------

Renewal Rates and Amount Due*

		Employee Only	Employee & Spouse	Employee & Child(ren)	Family	Monthly Amount Due*	% Change
Medical Renewal Proposal							
1) HNO ONLY	Rates	\$480.27	\$1,066.22	\$898.13	\$1,402.40	\$79,414	0.0%
Florida	Enrollment	63	10	21	14	108	
2) HNO OPTION	Rates	\$503.39	\$1,117.57	\$941.38	\$1,469.94	\$8,281	0.0%
Florida	Enrollment	5	3	1	1	10	
Total Medical Enrollment		68	13	22	15	118	
Total Medical Amount Due*						\$87,695	0.0%
Total Renewal Monthly Amount Due*						\$87,695	0.0%

*Amount Due (Medical only) includes Aetna Premium and Producer Service Fee of 0% as outlined in the Billing & Collection agreement.

Producer Service Fee is not a component of Aetna premium but is included in the total amount due. Producer Service Fee will be removed from Total Amount Due if Policyholder and/or Producer do not elect Aetna to service as billing and collection agent. Total Amount Due will reflect executed Billing & Collection Agreement.

Medical Renewal Plan:

X

Confirmation of acceptance of above rates and Underwriting Assumptions & Provisions

Changes in your plan may result in reduced coverage for some services. You and your employees should review your plan documentation carefully to understand which changes apply to your plan.

Bob Shafer

From: Connie Oropesa <coropesa3@Humana.com>
nt: Monday, August 06, 2012 11:45 AM
To: Bob Shafer
Subject: City of Miami Springs - Vision
Attachments: Humana Vision.pdf

Good morning Bob,

Hope this email finds you well. It is our pleasure to provide you with the vision renewal rates and benefits for the upcoming plan year for the City of Miami Springs. Our goal is to ensure that the City of Miami Springs continues to experience the highest quality service and benefits.

Renewal rates are valid with a two year rate guarantee from 01/01/2013 through 12/31/2014.

Group ID 3160

Vision

	Current rates	Renewal rates
Employee Only	\$4.34	\$4.52
Family	\$12.36	\$12.86

The newly expanded HumanaVision VCP network will become a welcome sight to the employees of City of Miami Springs. Employees can choose from the top retail names in eye care, as well as thousands of private practitioners. Employees can take care of eye exams and frames all in one visit. Many locations offer night and weekend appointments to fit their schedules. HumanaVision VCP has a newly expanded network. Choose from more than 35,000 participating optometrist, ophthalmologist, and national retail locations, including LensCrafters, Pearle Vision, Sears Optical, Target Optical and JCPenney. The benefits of wholesale pricing ensures affordable frames by avoiding high retail markups. This guarantees price consistency for all members, no matter where they are located. Benefits are the same at all participating providers, no matter where they are located or what the retail charges are. Employees receive substantial reductions when procedures are done by network providers. Members also can use the Lasik network providers for conventional Lasik procedures and for custom Lasik.

Eye care is critical to over all health. Annual eye exams not only help prevent vision loss, but can detect more serious diseases in the body. It all adds up to healthier and more productive employees.

All of us at Humana appreciate our working relationship with the City of Miami Springs staff and employees. We would like to reaffirm Humana's desire to continue offering the superior quality care that the City of Miami Springs members have come to expect from us. If you have any questions regarding the plans, please do not hesitate to contact me at 305 626-5241.

Connie Oropesa

Account Executive, Public Sector, Hospitals & Labor Unions



Humana Inc. | 3401 SW 160th Ave | Miramar, FL 33027 | Office: (305) 626-5241 | Fax: (305) 370-6398 | e-Mail: coropesa3@humana.com

Wellness * Medical * Pharmacy * Medicare * Dental * Vision * Life * Disability * Workplace Voluntary Benefits

City Status: Platinum

SOUTH FLORIDA GROUP OFFICE
MUTUAL OF OMAHA
1000 SAWGRASS CORPORATE PARKWAY
SUITE 158
SUNRISE, FL 33323-0000
PHONE: (866) 660-0828
FAX: (954) 845-6077



REVISED RENEWAL OFFER
July 17th, 2012

Attachment C

Rachel Sapoznik
1100 NE 163rd St Fl 2
North Miami Beach, FL 33162

Re: City of Miami Springs
Group #: **G000977J**

Dear Rachel:

Thank you for choosing Mutual of Omaha as your client's benefits provider. It has been our pleasure to provide City of Miami Springs with group benefits and services that are unique to your client's individual needs. Mutual of Omaha is committed to providing unparalleled service that will meet the needs of our customers.

Each renewal period, we analyze current benefit and rate structures to determine the appropriate rates for continued group insurance protection for your valued employees. This process includes recalculation of the premium rates to reflect factors like:

- plan features
- demographics
- nature of business
- experience
- any adjustments to our underlying rate structure

Based upon our review, your negotiated renewal rates, effective 11/1/2012, are as follows:

Coverage	Current Rate	Renewal Rate	Guarantee Date
Life	.33	.35	11/01/14 - 2 Year
AD&D	.04	Same As Current	11/01/14 - 2 Year

The Life increase has been negotiated down by your Agency from a .37 to .35. City of Miami Springs current monthly premium for the Life & AD&D is \$2,551.81. The .02 increase is broken down as follows:

Active Employees – Monthly premium increases from \$2,166.46 to \$2,297.75
Retirees – Monthly premium increases from \$122.76 to \$130.20
AD&D (Active Employees Only) – Monthly premium remains at \$262.60

We appreciate your business and look forward to the continued opportunity to meet your group insurance needs. If you have any questions or if we can be of further assistance, please contact me at (866) 660-0828 or Karen.Plunkett@mutualofomaha.com.

Sincerely,

Karen Plunkett
Account Executive

X _____

RENEWAL FAX CONFIRMATION
City of Miami Springs
PLEASE FAX THIS CONFIRMATION TO ANTHONY GRUPPO

Fax To: CIGNA Dental Renewal Confirmation
Attention: Anthony Gruppo
Fax Number: 866.446.4418

Confirmation of rates accepted by the Client:

The DHMO renewal rates reflect a 4.0% increase to their current rates. The renewing PCS for the DHMO is KASV8.

Tier	Current Rates	Renewal Rates	Current Enrolled
EE	\$11.17	\$11.62	50
EE + 1 Dep	\$17.11	\$17.79	29
EE + 2 or more	\$26.52	\$27.58	20

The DPPO renewal rates reflect a 4.0% increase to their current rates for the DPPO Core Network (Network ID: P0002). The DPPO Benefits will remain unchanged.

Tier	Current Rates	Renewal Rates	Current Enrolled
EE	\$28.70	\$29.85	12
EE + 1 Dep	\$61.12	\$63.56	6
EE + 2 or more	\$91.35	\$95.00	5

Note: All rates and PCS changes/options must be approved by CIGNA Dental Underwriting. If rates accepted by client are approved and different than shown above, please correct appropriately.

Signature authorizing rates and PCS:

Signature: X Printed name: _____

CITY OF MIAMI SPRINGS



Agenda Item No.

City Council Meeting of:

08-13-2012

Finance Department
201 Westward Drive
Miami Springs, FL 33166-5289
Phone: (305) 805-5014
Fax: (305) 805-5037

To: The Honorable Mayor Xavier Garcia and Members of the City Council

VIA: Ron Gorland, City Manager

FR: William Alonso, CPA, CGFO, Assistant City Manager/Finance Director

Date: July 10, 2012

Re: FY2011-2012 3rd Quarter Budget Status Report (Unaudited)

Attached, please find the above referenced report based on revenues received and appropriations expended through June 30, 2012. The purpose of this report is to apprise the City's governing body of the FY2011-2012 budgetary status and projected year-end revenues, expenditures, and fund balances

As in previous interim reports, this report is organized as follows:

- I. Overview/Financial Dashboard - Pages 1-3
- II. General Fund Revenues – Page 4
- III. General Fund Expenditures – Page 6
- IV. General Fund Subsidized Departments
 - a) Senior center - Page 7
- V. Enterprise Funds - Pages 8-9
- VI. Investments – Page 10
- VII. Analysis of Charges for Services
 - a) Building & Zoning/Code Enforcement – Page 11
 - b) Recreation Department – Page 12
- VIII. Other Funds
 - a) Road and Transportation Fund – Page 13
 - b) Law Enforcement Trust Fund – Page 14
 - c) Capital Fund – Page 15
 - d) Debt Service Fund – Page 16
- IX. Status of Designated Fund Balance Page 17 **NEW!!**
- X. Golf Course Financial Report – Pages 18,19 and A-1 thru C-1

I. OVERVIEW

At the end of the first nine months of the fiscal year, we can estimate that we will have a projected fund balance decrease of \$320,398 at year end mainly due to usage of designated fund balance amounts during the year. Normal on-going operations will provide a surplus of \$123,011 however we have appropriated \$466,304 of designated fund balance so the net decrease is \$343,293.

Additionally, let me point out that this may be affected by the final assessed valuations for this year after all property tax appeals are heard by the Appraiser's office. Any reductions approved by these appeals may have an effect on the total of ad-valorem taxes we receive this year.

During the next quarter we should be receiving final notification from the County as to what our final adjusted valuation will be for this fiscal year.

The following chart is a projection of the City's projected revenues, expenditures, and general fund balance as of the end of the 3rd Qtr FY2012:

Chart A – General Fund Balance Projection as of the 3rd quarter FY2011-2012

Chart A- General Fund Budget Summary-FY 2011-2012

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Projected Year-End</u>	<u>Variance</u>
Sources:				
General Fund beginning balance	4,903,778	4,903,778	4,903,778	-
Current revenues	13,157,448	13,159,080	12,961,694	(197,386)
Transfers in	984,525	984,525	984,525	-
Total Sources	<u>19,045,751</u>	<u>19,047,383</u>	<u>18,849,997</u>	<u>(197,386)</u>
Uses:				
Operating expenditures	13,660,949	14,128,884	13,846,306	(282,578)
Transfers out	481,025	481,025	443,205	(37,820)
Total Uses	<u>14,141,974</u>	<u>14,609,909</u>	<u>14,289,511</u>	<u>(320,398)</u>
General Fund ending balance	<u>4,903,777</u>	<u>4,437,474</u>	<u>4,560,485</u>	<u>123,011</u>
Projected change in fund balance		<u>(343,293)</u>		

FINANCIAL DASHBOARD

FINANCIAL INDICATORS-GENERAL FUND

	<i>Budgeted</i>	<i>Actual</i>	<i>% of budget</i>
General Fund Revenues as of 6/30/12	\$14,609,910	\$11,426,496	78% (1)
General Fund Revenues as of 6/30/11	\$13,337,486	\$10,547,251	79% (1)

General Fund Expenditures as of 6/30/12	\$14,655,572	\$10,738,264	73% (2)
General Fund Expenditures as of 6/30/11	\$15,063,216	\$10,541,378	70% (2)

	<i>As of 9/30/11</i>	<i>Projected 9/30/12</i>	<i>\$ Increase/Decrease</i>
General Fund Reserve	\$4,903,778	\$4,560,485	\$(343,293)

INVESTMENT INDICATOR

	<i>As of 9/30/11</i>	<i>As of 6/30/12</i>	<i>\$ Increase/(Decrease)</i>
Investments	\$ 9,401,890	\$ 8,630,907	\$ (770,983)

	<i>Total On Deposit</i>	<i>Unrealized Loss</i>	<i>Net Asset Value</i>
SBA Account	\$101,772	\$ (18,450)	\$83,322

FINANCIAL INDICATORS-OTHER

	<i>Revenues as of 6/30/12</i>	<i>Expenditures as of 6/30/12</i>	<i>Deficit at 6/30/12</i>	<i>Deficit at 6/30/11</i>
Golf Course fund operating deficit requiring General Fund subsidy	\$874,687	\$717,878	\$(156,809)	\$(263,993)

	<i>Revenues as of 6/30/12</i>	<i>Expenditures as of 6/30/12</i>	<i>Surplus/Deficit at 6/30/12</i>	<i>Surplus/Deficit at 6/30/11</i>
Building & Code	\$ 320,687	\$ 305,945	\$14,742	\$162,647

	<i>As of 9/30/11</i>	<i>As of 6/30/12</i>	<i>\$ Increase/(Decrease)</i>
Long-Term Debt	\$5,168,547	\$4,678,966	\$(489,581)

	<i>At 6/30/12</i>	<i>At 6/30/11</i>
% of Recreation Expenditures Collected in Fees	24.5%	22.1%

Notes:

(1) As you can see that for the current year our revenues are being received at a 78% rate compared to 79% for the same period last year mainly due to ad valorem tax revenues being received at a slower pace from the County.

(2) Actual expenditures are running at about the same pace as last year 73 vs. 70% when compared to budgeted expenditures. This is indicative of a budget that is realistic and inline with actual city activities.

II) REVENUES

Chart B-Schedule of General Fund Budgeted and Actual Revenues
For the Period Ending June 31, 2012
(75% OF YEAR COMPLETED)

Department	FY 2010-11	FISCAL YEAR 2011-2012				FY 2010-2011	Note
	FULL YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL AS OF 6/30/12	% OF BUDGET	PRIOR YEAR AS OF 6/30/11	
Ad Valorem Taxes - Current	\$ 5,409,466	\$ 5,776,261	\$ 5,776,261	\$ 5,500,558	95%	\$ 4,945,697	1
Ad Valorem Taxes - Delinquent	167,510	20,000	20,000	19,336	97%	162,687	1
Utility and Franchise Taxes	2,608,798	2,655,000	2,655,000	1,585,852	60%	1,594,514	
Occupational Licenses - City	78,357	72,000	72,000	66,956	93%	72,276	
Occupational Licenses - County	19,037	20,000	20,000	10,240	51%	10,303	
Building Permits	150,168	225,000	225,000	118,130	53%	107,865	
Electrical Permits	58,038	50,000	50,000	23,183	46%	45,724	
Plumbing Permits	101,724	40,000	40,000	20,833	52%	96,637	
Roofing Permits	31,814	27,000	27,000	30,640	113%	21,525	
Mechanical Permits	66,467	25,000	25,000	17,928	72%	48,950	
Zoning Permits	4,650	7,000	7,000	700	10%	3,550	
Certification of Completions	1,325	1,000	1,000	1,465	147%	925	
Structural Permits	19,116	15,000	15,000	14,111	94%	11,625	
POD Permit Fees	1,900	1,000	1,000	1,700	170%	1,200	
Other Permits	110,390	90,000	90,000	82,197	91%	70,719	
Misc Plan Reviews	-	11,300	11,300	-	0%	-	
Local Option Gas Tax	369,713	359,859	359,859	273,062	76%	271,797	
Revenue sharing	369,153	394,850	394,850	288,764	73%	239,890	
8-cent Motor Fuel Tax	-	-	-	2,460	#DIV/0!	-	
Alcoholic Beverage License	8,978	9,000	9,000	13,524	150%	7,978	
1/2-cent Sales Tax	827,344	869,125	869,125	607,127	70%	554,867	
Gas Tax Rebate	5,610	8,000	8,000	8,435	105%	4,933	
School Crossing Guards	21,732	18,000	18,000	15,700	87%	17,203	
Program Activity Fees	920	-	-	-	-	920	
After School Programs	39,175	25,000	25,000	33,501	134%	32,487	
SWIM MEETS/TEAM RENTAL	10,000	15,600	15,600	9,911	64%	7,762	
Swimming Pool Admissions	20,072	51,445	51,445	40,527	79%	9,080	
Swim Lessons	49,365	40,000	40,000	-	0%	25,190	
Annual Daddy/Daughter Dance	2,913	2,800	2,800	3,263	117%	2,913	
Pelican theatre	2,908	5,000	5,000	6,149	123%	2,284	
Vending Machines	2,690	2,276	2,276	1,725	76%	2,065	
Fireworks-VG	3,000	3,000	3,000	-	0%	-	
Summer Camp	137,256	176,250	176,250	118,013	67%	42,900	
Summer Camp Activity Fee	25,979	18,500	18,500	16,900	91%	51,697	
Senior Center Rental	-	2,500	2,500	-	0%	-	
Gym Rental	5,043	5,000	5,000	-	0%	3,350	
Fitness Room Membership	43,266	39,375	39,375	33,831	86%	37,364	
Gym Admission Fees	14,412	12,000	12,000	-	0%	8,983	
Gym Memberships	-	1,500	1,500	-	0%	-	
Yoga Classes	18,490	11,400	11,400	13,570	119%	10,414	
Annual Turkey Trot	2,220	900	900	1,210	134%	2,220	
Basketball Fees	25,895	30,375	30,375	22,970	76%	19,330	
Other activities	660	3,455	3,455	2,725	79%	420	
Pool Rental	27,931	6,000	6,000	23,522	392%	21,744	
Pool Memberships	5,645	3,200	3,200	-	0%	4,486	
Jazzercise	3,925	4,800	4,800	2,944	61%	2,944	
Green Fees	763,488	866,245	866,245	652,919	75%	624,578	
Golf Memberships	64,034	83,438	83,438	32,906	39%	43,571	
Cart Rentals	62,301	86,247	86,247	75,422	87%	49,556	
Range Fees	94,688	99,615	99,615	80,945	81%	75,556	
Golf Merchandise Sales	45,652	57,777	57,777	41,412	72%	35,849	
Gift Certificate Redeemed	(3,158)	3,731	3,731	912	24%	(2,974)	
Rain Check Redeemed	(16,233)	(15,248)	(15,248)	(11,625)	76%	(23,095)	
CanAm Commissions	(1,780)	-	-	(405)	-	(1,745)	
Golf Pro Commissions	1,133	3,000	3,000	2,037	68%	163	
Golf Course Rentals	6,491	7,355	7,355	7,109	97%	5,159	
Country Club Lease Eqpt Payment	10,000	-	-	-	-	10,000	
GHIN Disabled Fees	153	918	918	164	18%	135	
Miscellaneous Charges for Serv	4,063	6,000	6,000	8,239	137%	2,746	
Copies & Other Charges	1,831	2,000	2,000	2,319	116%	1,197	
Tree Replacement	-	-	-	200	100%	-	
Lien Search	10,670	10,000	10,000	9,335	93%	8,360	
Re-occupancy inspection fee	8,500	5,000	5,000	9,800	196%	5,900	
Clerk of the Court - Fines	169,282	165,000	165,000	88,433	54%	130,276	
Code Enforcement tickets	32,900	40,000	40,000	12,500	31%	30,750	
Disabled Parking tickets	7,018	3,000	3,000	-	0%	-	
Interest - Checking	1,448	2,000	2,000	-	0%	-	
Interest-CD's	-	75,000	75,000	14,219	19%	-	
Interest-Money Market	17,792	-	-	-	-	24,331	
Interest - Tax Collections	1,886	2,000	2,000	941	47%	1,886	
Rent - Metro Fire	13,488	17,000	17,000	10,200	60%	9,642	
Rent - Dade Co. Library	8,253	8,300	8,300	6,190	75%	6,190	

Chart B-Schedule of General Fund Budgeted and Actual Revenues
For the Period Ending June 31, 2012
(75% OF YEAR COMPLETED)

Department	FY 2010-11	FISCAL YEAR 2011-2012				FY 2010-2011	Note
	FULL YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL AS of 6/30/12	% OF BUDGET	PRIOR YEAR AS of 6/30/11	
ment - Bus Benches	4,080	3,900	3,900	3,094	79%	3,080	
Recreational Activities	7,386	5,000	5,000	9,158	183%	4,319	
Sprint Tower	61,749	60,000	60,000	87,640	146%	65,509	
Nextel	8,540	8,300	8,300	6,490	78%	8,540	
Metro PCS	7,896	7,600	7,600	8,211	108%	7,896	
Surplus sale of equipment	2,151	60,000	60,000	13,715	23%	2,151	
Other Miscellaneous	49,134	80,075	80,075	18,839	24%	37,494	
Insurance Reimbursement	5,495	-	-	8,797	0%	46,617	
Code Enforcement Liens	1,857	1,000	1,000	4,738	474%	1,857	
Returned check charges	278	2,000	2,000	263	13%	286	
Byrne Grant	13,787	-	-	5,892	100%	9,002	
Police COPS Grant	167,242	146,424	146,424	86,236	59%	82,482	
Other Grants	4,000	-	1,632	1,632	100%	3,625	
Red Light Fines	-	100,000	100,000	209,522	210%	-	2
Dog Park Donations	3,941	-	-	-	0%	3,941	
ITF - Road & Transportation	-	521,149	521,149	536,903	103%	-	
ITF -Hurricane Fund	412,563	-	-	-	0%	412,563	
ITF - Sanitation Admin Fee	350,000	410,376	410,376	307,782	75%	210,750	
ITF- Stormwater Admin Fee	53,000	53,000	53,000	39,750	75%	39,750	
Appropriated fund balance	-	-	466,305	-	0%	-	
TOTALS >>>	\$ 13,328,064	\$ 14,141,973	\$ 14,609,910	\$ 11,426,496	78%	\$ 10,547,251	

II. REVENUES

Notes to Revenue Schedule:

- (1) Approximately 75-90% of the annual property tax assessment is collected during the months of October thru January of each fiscal year, the City invests all excess amounts until the funds are required to pay normal operating expenditures of the City. However, as you can see in the revenue report, ad valorem taxes received during the first nine months of the fiscal year is approximately \$411,510 more than the amount received for the same period last year.
- (2) Red light revenues for the period January 9, 2012 thru June 30, 2012 were \$209,522 net of all costs and State share of the fine. We had budgeted \$100,000 for the entire fiscal year.

III) EXPENDITURES

**Chart C-Schedule of General Fund Budgeted and Projected Expenditures
For the Period Ending June 30, 2012
(75% OF YEAR COMPLETED)**

<u>Department</u>	FY2010-11 <u>ACTUAL</u>	FISCAL YEAR 2011-2012			<u>% OF ACTUAL VS. BUDGET</u>	<u>NOTES</u>
		<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>AS OF 6/30/2012</u>		
General Government:						
Mayor & City Council	107,219	104,401	114,302	75,089	66%	
Office of the City Manager	756,070	718,961	689,572	578,380	84%	
Office of the City Clerk	332,381	269,646	298,176	207,442	70%	
Office of the City Attorney	144,513	141,000	156,000	113,882	73%	
Human Resource Department	202,620	188,338	200,641	139,309	69%	
Finance-Administration	698,878	633,336	590,223	426,400	72%	
Finance-Professional Services	-	-	169,275	83,370	49%	
IT Department	355,102	333,269	327,108	259,693	79%	
Planning Department	160,512	131,420	143,620	95,730	67%	
Non-Departmental	17	-	-	8	100%	
Total General Government	2,757,312	2,520,371	2,688,917	1,979,303	74%	1
Public Safety:						
Police Department	5,352,455	5,399,857	5,476,395	4,189,902	77%	
Building, Zoning & Code Enforcement	537,860	619,004	620,026	449,419	72%	
Total Public Safety	5,890,315	6,018,861	6,096,421	4,639,321	76%	1
Public Works:						
Public Works - Administration	435,350	398,468	405,631	340,835	84%	
Public Works - Streets	310,863	302,388	302,388	226,690	75%	
Public Works - Properties	960,490	1,011,097	1,024,146	622,471	61%	
Public Works - Building Maintenance	193,795	195,382	290,163	233,304	80%	
Public Works - Fleet Maintenance	79,453	26,000	26,000	11,835	46%	
Total Public Works	1,979,951	1,933,335	2,048,328	1,435,135	70%	1
Parks and Recreation:						
Recreation	1,373,297	1,437,640	1,584,484	1,111,579	70%	
Aquatics	260,423	267,352	267,352	156,103	58%	
Tennis	31,698	30,726	32,449	20,286	63%	
Park Maintenance	133,739	109,698	107,277	62,213	58%	
Golf Administration	24,070	22,596	22,596	16,044	71%	
Golf Pro Shop	534,205	524,348	524,348	416,472	79%	
Golf Maintenance	824,689	796,022	802,375	598,980	75%	
Total Parks and Recreation	3,182,121	3,188,382	3,340,881	2,381,677	71%	
TOTAL GENERAL FUND EXPS.	13,809,699	13,660,949	14,174,547	10,435,436	74%	1
Transfers to other funds						
Debt Service fund	306,919	313,205	313,205	234,904	75%	
Capital Fund	475,000	-	-	-	0%	
Senior Center Fund	132,564	167,820	167,820	67,924	40%	
Total Transfers Out:	914,483	481,025	481,025	302,828	63%	1
Increase (decrease) in fund balance	(1,396,128)	-	-	-		
TOTAL GENERAL FUND USES	13,328,054	14,141,974	14,655,572	10,738,264	73%	

III. EXPENDITURES

Notes to Expenditure Schedule:

- (1) All departments are within budget as of the end of the fiscal year. There are variances within some departments greater/less than 75%, however these fluctuations are based on seasonality and not on definite trends that will cause the department to be over budget later in the year. Any variances greater than 85% (if any) will be addressed by us herein.

IV) FUNDS SUBSIDIZED BY GENERAL FUND

CHART D-CITY OF MIAMI SPRINGS
ACTUAL VS BUDGET REPORT-SENIOR CENTER
(75% OF YEAR COMPLETED)

	FY2010-11 ACTUAL	FISCAL YEAR 2011-2012			% OF ACTUAL VS. BUDGET
		ORIGINAL BUDGET	AMENDED BUDGET	AS OF 6/30/2012	
Revenues:					
USDA C-1	\$ 18,520	\$ 13,130	\$ 13,130	\$ 8,089	62%
USDA C-2	9,524	8,150	8,150	13,742	169%
Local Grants C-1	94,060	77,752	77,752	71,657	92%
Local Grants C-2	52,125	52,048	52,048	38,027	73%
Local Grants III-B	25,059	21,017	21,017	17,868	85%
CDBG Grant	58,792	-	-	39,098	0%
Sales to Va Gardens	14,775	14,345	14,345	12,843	90%
Donations	3,242	1,610	1,610	4,454	277%
Misc Revenues	-	-	-	782	0%
Total revenues	276,097	188,052	188,052	206,560	110%
Expenditures:					
Administrative Costs	149,822	151,711	151,711	108,704	72%
Catering and operating supplies	137,525	149,396	149,396	92,332	62%
Operating Costs	57,932	54,464	54,464	35,974	66%
Capital Outlay	63,384	3,475	3,475	56,343	1621%
Total expenditures	408,663	359,046	359,046	293,353	82%
Excess (deficiency) of revenues over expenditures	(132,566)	(170,994)	(170,994)	(86,793)	51%
Other financing sources					
Transfers in	132,564	167,820	167,820	67,924	40%
Total other financing sources	132,564	167,820	167,820	67,924	40%
Net change in fund balance	(2)	(3,174)	(3,174)	(18,869)	0%
Beginning fund balance	18,871	18,869	18,869	18,869	
Ending fund balance	\$ 18,869	\$ 15,695	\$ 15,695	\$ -	

**CHART H-CITY OF MIAMI SPRINGS
ACTUAL VS BUDGET REPORT-SANITATION
(75% OF YEAR COMPLETED)**

	FY2010-11 <u>ACTUAL</u>	FISCAL YEAR 2011-2012			% OF ACTUAL VS. BUDGET	NOTES
		<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>AS OF 6/30/2012</u>		
Operating revenues:						
Sanitation revenues	\$ 2,298,155	\$ 2,248,626	\$ 2,248,626	\$ 1,895,456	84%	1
Total operating revenues	<u>2,298,155</u>	<u>2,248,626</u>	<u>2,248,626</u>	<u>1,895,456</u>	84%	
Operating expenses:						
Administrative costs	1,143,552	1,163,431	1,163,431	923,546	79%	
Operations and maintenance	234,180	309,506	309,506	201,271	65%	
Disposal costs	618,343	721,789	721,789	409,178	57%	
Depreciation and amortization	54,262	54,400	54,400	40,555	75%	
Total operating expenses	<u>2,050,337</u>	<u>2,249,126</u>	<u>2,249,126</u>	<u>1,574,550</u>	70%	
Operating income (loss)	<u>247,818</u>	<u>(500)</u>	<u>(500)</u>	<u>320,906</u>	-64181%	
Nonoperating revenues (expenses):						
Interest income	632	500	500	687	0%	
Interest expense and fees	(7,755)	-	-	(4,561)	100%	
Total nonoperating revenues (expenses)	<u>(7,123)</u>	<u>500</u>	<u>500</u>	<u>(3,874)</u>	0%	
Income (Loss) before transfers	<u>240,695</u>	<u>-</u>	<u>-</u>	<u>317,032</u>	100%	
Change in net assets	<u>240,695</u>	<u>-</u>	<u>-</u>	<u>317,032</u>	100%	1
Total net assets, October 1	<u>721,670</u>	<u>962,365</u>	<u>962,365</u>	<u>962,365</u>		
Total net assets, September 30	<u>\$ 962,365</u>	<u>\$ 962,365</u>	<u>\$ 962,365</u>	<u>\$ 1,279,397</u>		

Note:

Collection of 39% of revenues is a result of the trash bills now being a part of the property tax bill which is mostly collected between October and March of each fiscal year.

**CHART I-CITY OF MIAMI SPRINGS
ACTUAL VS BUDGET REPORT-STORMWATER
FOR THE PERIOD ENDING JUNE 30, 2012
(75% OF YEAR COMPLETED)**

	FY2010-11 ACTUAL	FISCAL YEAR 2011-2012			% OF ACTUAL VS. BUDGET	NOTES
		ORIGINAL BUDGET	AMENDED BUDGET	AS OF 6/30/2012		
Operating revenues:						
Residential Class I	\$ 299,176	\$ 250,000	\$ 250,000	\$ 189,571	76%	
Total operating revenues	<u>299,176</u>	<u>250,000</u>	<u>250,000</u>	<u>189,571</u>	76%	
Operating expenses:						
Administrative costs	139,653	140,325	140,325	107,720	77%	
Operations and maintenance	109,504	166,281	166,281	62,107	37%	
Depreciation and amortization	<u>142,664</u>	<u>142,665</u>	<u>142,665</u>	<u>111,733</u>	78%	
Total operating expenses	<u>391,821</u>	<u>449,271</u>	<u>449,271</u>	<u>281,560</u>	63%	
Operating income (loss)	<u>(92,645)</u>	<u>(199,271)</u>	<u>(199,271)</u>	<u>(91,989)</u>	46%	
Nonoperating revenues (expenses):						
Interest & other income	465	500	500	272	54%	
Interest expense and fees	<u>(2,277)</u>	<u>(2,300)</u>	<u>(2,300)</u>	<u>(1,440)</u>	63%	
Total nonoperating revenues (exp)	<u>(1,812)</u>	<u>(1,800)</u>	<u>(1,800)</u>	<u>(1,168)</u>	65%	
Income (Loss) before transfers	<u>(94,457)</u>	<u>(201,071)</u>	<u>(201,071)</u>	<u>(93,157)</u>	46%	
Change in net assets	<u>(94,457)</u>	<u>(201,071)</u>	<u>(201,071)</u>	<u>(93,157)</u>	46%	
Total net assets, October 1	<u>3,164,329</u>	<u>3,069,872</u>	<u>3,069,872</u>	<u>3,069,872</u>		
Total net assets, September 30	<u>\$ 3,069,872</u>	<u>\$ 2,868,801</u>	<u>\$ 2,868,801</u>	<u>\$ 2,976,715</u>		

Notes:

**CITY OF MIAMI SPRINGS
INVESTMENT SCHEDULE
Jun-12**

<u>Institution</u>	<u>Acct#</u>	<u>Principal Amount</u>
BB&T Money Market		\$ 6,409,647.00
Subtotal BB&T		\$ 6,409,647.00
SBA (Pool B)	221371	\$ 101,772.00
Reserve for loss		\$ (18,450.00)
Subtotal SBA		\$ 83,322.00
Total all investments		\$ 6,492,969.00

CASH ON HAND-OPERATING ACCOUNTS:

<i>BB&T Cash on hand-Operating Acct</i>	1,312,567.00
Total Cash on hand as of 6/30/12	\$1,312,567.00
Total Investments and cash on hand	\$7,805,536.00

RESTRICTED CASH:

BB&T CD-LETF	\$ 825,371.00
(Law Enforcement Trust-restricted)	\$ 825,371.00

VII) ANALYSIS OF CHARGES FOR SERVICES

Chart J-Schedule of Building & Zoning/Code Enforcement
 Comparative for the periods ending March 31, 2011 AND 2012
 (50% OF YEAR COMPLETED)

Charges for Services:	YTD 6/30/12		YTD 6/30/11		
	Building	Code Enforcement	Building	Code Enforcement	
Occupational Licenses - City		\$ 66,956		\$ 72,276	
Occupational Licenses - County		10,240		10,303	
Building Permits	118,130		107,865		
Electrical Permits	23,183		45,724		
Plumbing Permits	20,833		96,637		
Roofing Permits	30,640		21,525		
Mechanical Permits	17,928		48,950		
Zoning Permits	700		3,550		
Certification of Completions	1,465		925		
Structural Permits	14,111		11,625		
Other Permits	83,897		71,919		
Re-Occupancy	9,800		-		
Code Enforcement tickets		12,500		30,750	
Total Fees Collected	320,687	89,696	408,720	113,329	
Expenditures:					
Personnel	217,682	122,510	167,159	98,667	
Inspector Costs	24,350		69,958	-	
Operating costs	62,891	20,964	17,713	5,905	25% of total expenses
Capital outlay	1,022		-	-	
Indirect costs from allocation	227,531		232,739	-	
Total expenditures	533,476	143,474	487,569	104,572	
Excess charges for services over expenditures	(212,789)	(53,778)	(78,849)	8,757	

The purpose of this report is to show if the charges being collected by the building & zoning /code enforcement departments are more than sufficient to cover the operating expenditures of these departments.

**Chart K-Schedule of Recreation Department Operations-
Period Ending June 30, 2012
(75% OF YEAR COMPLETED)**

Charges for Services:	Admin	Pool	Tennis	Maintenance	YTD as of 6/30/2012	YTD as of 6/30/2011
After School Programs	33,501	-	-	-	\$ 33,501	\$ 94,597
SWIM MEETS/TEAM RENTAL	-	-	9,911	-	9,911	32,487
Swimming Pool Admissions	-	-	40,527	-	40,527	7,762
Swim Lessons	-	-	-	-	-	9,060
Annual Daddy/Daughter Dance	3,263	-	-	-	3,263	21,744
Peican theatre	6,149	-	-	-	6,149	25,190
Vending Machines	1,725	-	-	-	1,725	2,913
Fireworks-VG	-	-	-	-	-	2,065
Summer Camp	118,013	-	-	-	118,013	37,364
Summer Camp Activity Fee	16,900	-	-	-	16,900	4,486
Senior Center Rental	-	-	-	-	-	2,220
Fitness Room Membership	33,831	-	-	-	33,831	420
Gym Admission Fees	-	-	-	-	-	2,264
Gym Memberships	-	-	-	-	-	4,319
Yoga Classes	13,570	-	-	-	13,570	19,330
Annual Turkey Trot	1,210	-	-	-	1,210	2,944
Basketball Fees	22,970	-	-	-	22,970	3,350
Other activities	2,725	-	-	-	2,725	8,983
Pool Rental	-	-	23,522	-	23,522	10,414
Pool Memberships	-	-	-	-	-	920
Jazzercise	2,944	-	-	-	2,944	-
Total Fees Collected	256,801	73,960	-	-	330,761	292,832
Expenditures:						
Personnel	467,091	-	102,737	-	569,828	520,612
Operating costs	392,319	-	53,366	62,213	528,184	514,873
Debt Service	140,551	-	-	-	140,551	165,384
Capital outlay	111,618	-	-	-	111,618	124,427
Total expenditures	1,111,579	156,103	20,286	62,213	1,350,181	1,325,296
Excess exp. over charges for services	\$ (854,778)	\$ (82,143)	\$ (20,286)	\$ (62,213)	\$ (1,019,420)	\$ (1,032,464)

Percentage of expenditures collected in fees

24.5%

22.1%

NOTES TO STATEMENTS:

VIII) OTHER FUNDS

CHART L-CITY OF MIAMI SPRINGS
 ACTUAL VS BUDGET REPORT-ROAD & TRANSPORTATION
 (75% OF YEAR COMPLETED)

	FY2010-11 ACTUAL	FISCAL YEAR 2011-2012			% OF ACTUAL VS. BUDGET	NOTES
		ORIGINAL BUDGET	AMENDED BUDGET	AS OF 6/30/2012		
Revenues:						
Peoples Transportation Tax	418,043	372,000	372,000	212,850	57%	
Charges for services	12,983	12,000	12,000	11,105	100%	
Misc Revenues-Interest	526	1,000	1,000	55	100%	
Total revenues	<u>431,552</u>	<u>385,000</u>	<u>385,000</u>	<u>224,010</u>	58%	
Expenditures:						
Administrative	94,803	91,935	91,935	70,435	77%	
Contractual/Professional Services	168,856	194,473	194,473	107,062	55%	
Repairs and maintenance	463,513	460,000	460,000	131,173	29%	
Operating Supplies/Road Materials	3,651	5,000	5,000	449	9%	
Capital Outlay-Machinery	58,436	36,352	36,352	39,292	0%	
Total expenditures	<u>789,259</u>	<u>787,760</u>	<u>787,760</u>	<u>348,411</u>	44%	
Excess (deficiency) of revenues over expenditures	<u>(357,707)</u>	<u>(402,760)</u>	<u>(402,760)</u>	<u>(124,401)</u>	31%	
Other financing sources						
Transfers out	<u>(130,252)</u>	<u>(521,153)</u>	<u>(521,153)</u>	<u>(521,153)</u>	0%	
Total other financing sources	<u>(130,252)</u>	<u>(521,153)</u>	<u>(521,153)</u>	<u>(521,153)</u>	0%	
Net change in fund balance	(487,959)	(923,913)	(923,913)	(645,554)		
Beginning fund balance	<u>1,421,924</u>	<u>933,965</u>	<u>933,965</u>	<u>933,965</u>		
Ending fund balance	<u>\$ 933,965</u>	<u>\$ 10,052</u>	<u>\$ 10,052</u>	<u>\$ 288,411</u>		

VIII) OTHER FUNDS

**CITY OF MIAMI SPRINGS
ACTUAL VS BUDGET REPORT-LAW ENFORCEMENT TRUST FUND
(75% OF YEAR COMPLETED)**

	FY2010-11 <u>ACTUAL</u>	FISCAL YEAR 2011-2012			NOTES
		<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>AS OF 6/30/2012</u>	
Revenues:					
Fines and Forfeitures	23,352			45,616	100%
Interest Income	5,004	10,000	10,000	-	0%
Total revenues	<u>28,356</u>	<u>10,000</u>	<u>10,000</u>	<u>45,616</u>	456%
Expenditures:					
Administration Expenses	72,101	122,353	122,353	70,821	58%
Police education	11,329	20,000	20,000	1,096	5%
Capital Outlay-Vehicles	72,904	-	-	6,373	0%
Total expenditures	<u>156,334</u>	<u>142,353</u>	<u>142,353</u>	<u>78,290</u>	55%
Excess (deficiency) of revenues over expenditures	<u>(127,978)</u>	<u>(132,353)</u>	<u>(132,353)</u>	<u>(32,674)</u>	25%
Net change in fund balance	(127,978)	(132,353)	(132,353)	(32,674)	
Beginning fund balance	<u>1,015,477</u>	<u>887,499</u>	<u>887,499</u>	<u>887,499</u>	
Ending fund balance	\$ 887,499	\$ 755,146	\$ 755,146	\$ 854,825	

VIII) OTHER FUNDS

**CITY OF MIAMI SPRINGS
ACTUAL VS BUDGET REPORT-CAPITAL FUND
(75% OF YEAR COMPLETED)**

	FY2010-11 <u>ACTUAL</u>	FISCAL YEAR 2011-12			<u>NOTES</u>
		<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>AS OF 6/30/2012</u>	
Revenues:					
Intergovernmental	\$ 1,046,860	\$ -	\$ -	\$ 166,699	100%
Total revenues	<u>1,046,860</u>	<u>-</u>	<u>-</u>	<u>166,699</u>	100%
Expenditures:					
General government	45,986	-	-	10,919	0%
Capital Outlay	<u>1,484,800</u>	<u>-</u>	<u>193,528</u>	<u>227,882</u>	118%
Total expenditures	<u>1,530,786</u>	<u>-</u>	<u>193,528</u>	<u>238,801</u>	123%
Excess (deficiency) of revenues over expenditures	<u>(483,926)</u>	<u>-</u>	<u>(193,528)</u>	<u>(72,102)</u>	0%
Other financing sources					
Transfers in	<u>556,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total other financing sources	<u>556,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Change in fund balance	<u>72,102</u>	<u>-</u>	<u>(193,528)</u>	<u>(72,102)</u>	0%
Beginning fund balance	<u>-</u>	<u>72,102</u>	<u>72,102</u>	<u>72,102</u>	
Ending fund balance	<u>72,102</u>	<u>72,102</u>	<u>(121,426)</u>	<u>\$ -</u>	

VIII) OTHER FUNDS

**CITY OF MIAMI SPRINGS
ACTUAL VS BUDGET REPORT-DEBT SERVICE FUND
(75% OF YEAR COMPLETED)**

	FY2010-11 <u>ACTUAL</u>	FISCAL YEAR 2011-12			NOTES
		<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>AS OF 6/30/2012</u>	
Revenues:					
Property Taxes	\$ 382,947	\$ -	\$ -	\$ -	0%
Total revenues	<u>382,947</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Expenditures:					
Principal Payments	476,305	427,598	427,598	398,763	93%
Interest Payments	189,025	141,880	141,880	94,589	67%
Administrative	<u>13,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total expenditures	<u>678,780</u>	<u>569,478</u>	<u>569,478</u>	<u>493,352</u>	87%
Excess (deficiency) of revenues over expenditures	<u>(295,833)</u>	<u>(569,478)</u>	<u>(569,478)</u>	<u>(493,352)</u>	87%
Other financing sources					
Transfers in	<u>306,919</u>	<u>569,478</u>	<u>569,478</u>	<u>389,609</u>	68%
Total other financing sources	<u>306,919</u>	<u>569,478</u>	<u>569,478</u>	<u>389,609</u>	68%
Net change in fund balance	<u>11,086</u>	<u>-</u>	<u>-</u>	<u>(103,743)</u>	100%
Beginning fund balance	<u>100,431</u>	<u>111,517</u>	<u>111,517</u>	<u>111,517</u>	
Ending fund balance	<u>111,517</u>	<u>111,517</u>	<u>111,517</u>	<u>\$ 7,774</u>	100%

**CITY OF MIAMI SPRINGS
PROPOSED GENERAL FUND BALANCE DESIGNATIONS
PROJECTED FISCAL YEAR 2011-2012**

<u>DESIGNATION</u>	<u>Balance 9/30/2011</u>	<u>FY2011-12</u>		<u>Balance 9/30/2012</u>
		<u>Additions</u>	<u>Reductions</u>	
Parks and Recreation:				
Gymnasium/Recreation building	\$ 53,636	-	53,636	\$ -
Total Recreation Designations	53,636	-	53,636	-
Senior Center:				
Senior Center Building	180,000	-	32,163	147,837
Senior Center Van	-	-	-	-
Total Senior Center Designations	180,000	-	32,163	147,837
Downtown Revitalization	136,735	-	18,500	118,235
Contingency-Hurricane Costs	500,000	-	-	500,000
Pool improvements	260,133	-	-	260,133
Total proposed designations	\$ 1,130,504	\$ -	\$ 104,299	\$ 1,026,205
Encumbrances appropriated FY2012	\$ 273,274	\$ -		\$ 273,274
Total Available Fund Balance	4,903,778	-	104,299	4,799,479
Unrestricted, Undesignated fund Balance	3,500,000			3,500,000
				25% of FY11-12 Budgeted expenditures.....
				\$ 3,500,000
				Excess(deficit) funds available for designation
				\$ -

CITY OF MIAMI SPRINGS



Finance Department
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TO: The Honorable Mayor Xavier Garcia and Members of the City Council

VIA: Ron Gorland, City Manager

FR: William Alonso, CPA, CGFO, Assistant City Manager/Finance Director

DATE: July 10, 2012

SUBJECT: Golf Course (UNAUDITED) Financials for the nine months ending June 30, 2012.

Attached hereto are the unaudited financial reports for the Golf Course Fund for the nine months ending June 30, 2012. As in the past, the report is divided into three sections as follows: 1) Section A is a comparative profit and loss statement for the quarters ending June 30 for fiscal years 2012, 2011, and 2010. 2) Section B is a fiscal year-to-date actual to budget comparison for FY2012. 3) Section C is the FY 2012 year-to-date rounds report.

Key Financial Indicators

The following are key year-to-date indicators from pages A-1, A-2, and C-1 of the attached report.

	Ending 6/30/2012	Ending 6/30/2011	% Change From 6/30/11	Ending 6/30/2010	% Change From 6/30/10
<u>Golf Operations:</u>					
Total Revenues	881,795	828,399	6.4%	862,644	2.2%
Operating Profit (Loss)	(133,657)	(234,583)	-43.0%	(195,129)	-31.5%
Profit(Loss)including non-golf costs	(149,701)	(252,347)	-40.7%	(220,264)	-32.0%
Pro Shop Costs	416,471	391,079	6.5%	384,937	8.2%
Maintenance Costs	584,827	572,954	2.1%	608,703	-3.9%
Total Rounds Played	28,429	26,875	5.8%	28,308	0.4%
Total Greens Revenues	717,628	660,940	8.6%	681,489	5.3%
Average per Round	25.24	24.59	2.6%	24.07	4.9%
Memberships Sold	48,150	64,690	-25.6%	86,407	-44.3%
Driving Range revenues	80,945	75,556	7.1%	67,396	20.1%

Key Financial Indicators (continued)

As you can see from this matrix, the golf operation is showing improvements from the prior year. Total YTD revenues are up 6.4% from last year, rounds have increased by 5.8%, driving range revenues are up 7.1%, however memberships sold are still lagging behind and have dropped almost 26% from last year.

I have also included in this matrix the indicators for the fiscal year ended June 30, 2010. As you can see from this matrix, greens revenues are up 5.3% from FY2010, driving range revenues are up 20.1%, and our average per round is up 4.9% from FY2010.

On the cost side, YTD maintenance costs are up 2.1% from last year. Pro shop costs are up 6.5% from last year. The operating loss is \$140,765 compared to a loss of \$234,583 last year. Costs in both areas are slightly up due to the increased rounds, driving range activity, and merchandise sales. This can be seen at the pro shop by the increases in merchandise, credit card fees, range supplies, and electricity. Rentals and leases is higher since in March we paid the annual property taxes. Maintenance is higher in contractual services due to increased manpower needs related to increase rounds and activity.

The total bottom line YTD loss is \$149,701 compared to a loss of \$252,347 last year and a loss of \$220,264 for the same period of FY2010. **The bottom line YTD loss of \$149,701 means that a subsidy would be required from the General Fund for the fiscal year just ended.**

Page A-1 is a comparative profit and loss for the nine months ended 6/30/12, 6/30/11, and 6/30/10.

Page A-2 is a comparative profit and loss for nine months ended 6/30/12, 6/30/11, and 6/30/10 for the pro shop operation only. The total YTD loss for the current year is \$133,657 compared to losses of \$234,583 as of 6/30/11 and \$195,129 as of 6/30/10.

Page B-1 provides an actual to budget comparison for the current fiscal year. We are currently reporting a total YTD loss as of June 30, 2012 of 149,701 compared to a budgeted loss of \$156,241. Page B-2 shows the pro shop operation for the period, the loss is \$140,765 compared to a budgeted loss of 133,645.

Page C-1 is an analysis of rounds played for the first nine months of the fiscal year shows a 5.8% increase in rounds played and a corresponding 8.6% increase in greens revenues. Our average per round is \$25.24 compared to \$24.59 for the same period last year. We have a total of 28,429 rounds played in the period compared to 26,875 for same period of FY2011.

**CITY OF MIAMI SPRINGS, FLORIDA
ACTUAL VS ACTUAL-PRO SHOP OPERATIONS
FOR THE PERIOD ENDING:**

	<u>6/30/2012</u>	<u>6/30/2011</u>	<u>6/30/2010</u>
TOTAL PRO-SHOP AND GOLF COURSE- REVENUES	<u>881,795</u>	<u>828,399</u>	<u>862,644</u>
TOTAL PERSONNEL SERVICES	202,297	208,263	202,061
TOTAL OPERATING EXPENDITURES	<u>799,001</u>	<u>755,770</u>	<u>791,579</u>
TOTAL MANAGEMENT OPERATING EXPENDITURES	<u>1,001,298</u>	<u>964,033</u>	<u>993,640</u>
NET MANAGEMENT EXCESS OF EXP. OVER REV.	<u>(119,503)</u>	<u>(135,634)</u>	<u>(130,996)</u>

OTHER COSTS ASSOCIATED WITH OPERATIONS OF THE GOLF COURSE:

ADMINISTRATIVE EXPENSES	16,044	17,764	25,135
IMPROVEMENTS O/T BUILDINGS - ADMIN.	-	3,441	-
DEBT SERVICE PAYMENT-MAINTENANCE	14,154	46,147	64,133
MACHINERY & EQUIPMENT-MAINTENANCE	-	49,361	-
TOTAL OTHER COSTS ASSOCIATED WITH- OPERATIONS OF THE PRO-SHOP	<u>30,198</u>	<u>116,713</u>	<u>89,268</u>
EXCESS EXPENDITURES OVER REVENUES	<u>\$ (149,701)</u>	<u>\$ (252,347)</u>	<u>\$ (220,264)</u>

**CITY OF MIAMI SPRINGS, FLORIDA
ACTUAL VS ACTUAL-PRO SHOP OPERATIONS
FOR THE PERIOD ENDING:**

	<u>6/30/2012</u>	<u>6/30/2011</u>	<u>6/30/2010</u>
REVENUES			
GREEN FEES	\$ 642,206	\$ 611,384	\$ 624,909
MEMBERSHIPS	32,906	43,571	61,058
CART REVENUES	75,422	49,556	56,580
RANGE FEES	80,945	75,556	67,396
GOLF - OTHER REVENUES	8,904	15,457	17,086
MERCHANDISE SALES	41,412	32,875	35,615
TOTAL PRO SHOP REVENUES	<u>881,795</u>	<u>828,399</u>	<u>862,644</u>
PERSONNEL EXPENSES			
REGULAR SALARIES	84,117	81,991	69,127
PART TIME SALARIES	84,929	94,533	109,061
OVERTIME	-	46	197
SEASONAL & OTHER	-	-	56
FICA TAXES	12,932	14,186	13,647
PENSION	9,484	8,482	4,256
MEDICAL INSURANCE	9,539	7,315	4,376
WORKER'S COMPENSATION	1,296	1,710	1,341
TOTAL PERSONNEL SERVICES	<u>202,297</u>	<u>208,263</u>	<u>202,061</u>
OPERATING EXPENSES			
CONTRACTUAL SERVICES	7,353	9,406	11,530
RENTALS AND LEASES	49,437	47,330	47,076
REPAIRS AND MAINTENANCE	3,693	7,719	19,938
PRINTING AND BINDING	2,962	3,250	-
PROMOTIONS & ADVERTISING	31,300	16,623	12,640
OTHER CHARGES - BANK & CREDIT CARD CHARGES	32,401	26,847	18,497
OPERATING SUPPLIES	7,109	4,972	5,034
UTILITY SERVICES-ELECTRICITY	22,527	19,226	17,185
UTILITY SERVICES-WATER	352	418	123
LIABILITY INSURANCE	8,872	9,594	9,792
TELECOMMUNICATIONS	11,331	7,051	6,854
MERCHANDISE	25,109	23,672	25,753
DRIVING RANGE	8,952	4,841	5,937
OFFICE SUPPLIES	1,819	1,016	1,750
DUES AND MEMBERSHIPS	957	851	767
MAINTENANCE (Department Total)	584,827	572,954	608,703
TOTAL OPERATING EXPENDITURES	<u>799,001</u>	<u>755,770</u>	<u>791,579</u>
TOTAL PRO SHOP OPERATION EXPENDITURES	<u>1,001,298</u>	<u>964,033</u>	<u>993,640</u>
OPERATING PROFIT (LOSS) BEFORE OTHER COSTS	<u>(119,503)</u>	<u>(135,634)</u>	<u>(130,996)</u>
OTHER COSTS ASSOCIATED WITH OPERATIONS OF THE PRO-SHOP			
DEBT SERVICE PAYMENT-MAINTENANCE	14,154	46,147	64,133
IMPROVEMENT O/T BUILDINGS - MAINTENANCE	-	49,361	-
TOTAL OTHER COSTS ASSOCIATED WITH- OPERATIONS OF THE PRO-SHOP	<u>14,154</u>	<u>98,949</u>	<u>64,133</u>
NET PROFIT (LOSS)	<u>\$ (133,657)</u>	<u>\$ (234,583)</u>	<u>\$ (195,129)</u>

**CITY OF MIAMI SPRINGS, FLORIDA
GOLF COURSE
ACTUAL VS ACTUAL- MAINTENANCE EXPENSES
FOR THE PERIOD ENDING:**

MAINTENANCE

	<u>6/30/2012</u>	<u>6/30/2011</u>	<u>6/30/2010</u>
PERSONAL SERVICES			
REGULAR SALARIES	\$ 48,580	\$ 48,355	\$ 87,322
OVERTIME	-	-	514
PAYROLL TAXES	3,716	3,699	6,580
PENSION	5,479	5,109	5,376
MEDICAL INSURANCE	4,800	4,628	10,381
UNEMPLOYMENT COMPENSATION	-	6,358	3,230
WORKER'S COMPENSATION	774	1,044	656
TOTAL PERSONAL SERVICES	<u>63,349</u>	<u>69,193</u>	<u>114,059</u>
OPERATING EXPENSES			
PROFESSIONAL SERVICES	-	82	1,753
CONTRACTUAL SERVICES	286,870	249,396	258,625
REPAIRS AND MAINTENANCE	36,444	40,438	41,730
UTILITY SERVICES-ELECTRICITY	23,908	22,533	26,936
UTILITY SERVICES-WATER	6,328	4,054	3,770
OPERATING SUPPLIES	124,955	141,303	123,783
FUEL, OILS, LUBRICANTS	28,494	28,959	21,662
LIABILITY INSURANCE	6,345	7,344	8,802
TELECOMMUNICATIONS	454	480	403
DUES AND SUBSCRIPTIONS	-	-	300
UNIFORMS	911	828	1,246
RENTALS AND LEASES	6,769	8,344	5,634
TOTAL OPERATING EXPENSES :	<u>521,478</u>	<u>503,761</u>	<u>494,644</u>
IMPROVEMENT O/T BUILDINGS	-	-	360,960
MACHINERY AND EQUIPMENT	-	49,361	81,108
TOTAL CAPITAL OUTLAY :	<u>-</u>	<u>49,361</u>	<u>442,068</u>
PRINCIPAL PAYMENTS	14,154	46,147	64,133
INTEREST	-	-	-
TOTAL DEBT SERVICE	<u>14,154</u>	<u>46,147</u>	<u>64,133</u>
TOTAL MAINTENANCE	<u>\$ 598,981</u>	<u>\$ 668,462</u>	<u>\$ 1,114,904</u>

**CITY OF MIAMI SPRINGS, FLORIDA
GOLF COURSE
ACTUAL VS ACTUAL- ADMINISTRATION EXPENSES
FOR THE PRIOD ENDING:**

ADMINISTRATION

	<u>6/30/2012</u>	<u>6/30/2011</u>	<u>6/30/2010</u>
OPERATING EXPENSES			
PROFESSIONAL SERVICES - LEGAL	-	108	479
CONTRACTUAL SERVICES	-	405	451
UTILITY SERVICES-ELECTRICITY	7,125	6,758	6,690
REPAIRS AND MAINTENANCE	-	943	794
TELEPHONE	-	-	530
RISK MANAGEMENT	8,919	8,262	16,191
LICENSES AND FEES	-	-	-
TOTAL OPERATING EXPENSES :	<u>16,044</u>	<u>17,764</u>	<u>25,135</u>
TOTAL ADMINISTRATION	<u>\$ 16,044</u>	<u>\$ 17,764</u>	<u>\$ 25,135</u>

CITY OF MIAMI SPRINGS, FLORIDA
 GOLF & COUNTRY CLUB
 ACTUAL VERSUS BUDGET
 FOR THE PERIOD ENDING 6/30/12

	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Variance Positive (Negative)</u>
TOTAL PRO-SHOP- REVENUES	<u>881,795</u>	<u>1,193,078</u>	<u>(311,283)</u>
TOTAL OPERATING EXPENDITURES	<u>1,001,298</u>	<u>1,307,851</u>	<u>306,553</u>
OPERATING PROFIT (LOSS) BEFORE CAPITAL EXPENDITURES AND DEBT SERVICE PAYMENTS	<u>(119,503)</u>	<u>(114,773)</u>	<u>(4,730)</u>
<u>OTHER REVENUES, TRANSFERS, AND EXPENDITURES:</u>			
DEBT SERVICE PAYMENT-MAINTENANCE IMPROVEMENTS O/T BUILDINGS - MAINTENANCE	<u>14,154</u> <u>-</u>	<u>18,872</u> <u>-</u>	<u>4,718</u> <u>-</u>
TOTAL CAPITAL EXPENDITURES AND DEBT SERVICE PAYMENTS	<u>14,154</u>	<u>18,872</u>	<u>4,718</u>
OPERATING PROFIT (LOSS) BEFORE NON-OPERATING COSTS	<u>(133,657)</u>	<u>(133,645)</u>	<u>(12)</u>
<u>NON-OPERATING COSTS:</u>			
CITY ADMINISTRATIVE EXPENSES	<u>16,044</u>	<u>22,596</u>	<u>6,552</u>
TOTAL OTHER NON-OPERATING COSTS	<u>16,044</u>	<u>22,596</u>	<u>6,552</u>
OPERATING PROFIT (LOSS)	<u>\$ (149,701)</u>	<u>\$ (156,241)</u>	<u>\$ 6,540</u>

**CITY OF MIAMI SPRINGS, FLORIDA
ACTUAL VS BUDGET-PRO SHOP OPERATIONS
FOR THE PERIOD ENDING 6/30/12**

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>Variance Positive (Negative)</u>
REVENUES			
GREEN FEES	\$ 642,206	\$ 854,728	\$ (212,522)
MEMBERSHIPS	32,906	83,438	(50,532)
CART REVENUES	75,422	86,247	(10,825)
RANGE FEES	80,945	99,615	(18,670)
GOLF - OTHER REVENUES	8,904	11,273	(2,369)
MERCHANDISE SALES	41,412	57,777	(16,365)
TOTAL PRO SHOP REVENUES	<u>881,795</u>	<u>1,193,078</u>	<u>(311,283)</u>
PERSONNEL EXPENSES			
REGULAR SALARIES	84,117	117,915	33,798
PART TIME SALARIES	84,929	111,755	26,826
FICA TAXES	12,932	16,660	3,728
PENSION	9,484	12,652	3,168
MEDICAL INSURANCE	9,539	12,735	3,196
WORKER'S COMPENSATION	1,296	1,723	427
UNEMPLOYMENT COMPENSATION	-	-	-
TOTAL PERSONNEL SERVICES	<u>202,297</u>	<u>273,440</u>	<u>71,143</u>
OPERATING EXPENSES			
CONTRACTUAL & PROFESSIONAL SERVICES	7,353	11,200	3,847
RENTALS AND LEASES	49,437	62,160	12,723
REPAIRS AND MAINTENANCE	3,693	11,000	7,307
PRINTING AND BINDING	2,962	5,250	2,288
PROMOTIONS & ADVERTISING	31,300	34,650	3,350
OTHER CHARGES - BANK & CREDIT CARD CHARGES	32,401	29,700	(2,701)
OPERATING SUPPLIES	7,109	6,000	(1,109)
UTILITY SERVICES-ELECTRICITY	22,527	25,117	2,590
UTILITY SERVICES-WATER	352	415	63
LIABILITY INSURANCE	8,872	11,493	2,621
TELECOMMUNICATIONS	11,331	10,916	(415)
MERCHANDISE	25,109	32,500	7,391
DRIVING RANGE	8,952	8,000	(952)
OFFICE SUPPLIES	1,819	2,000	181
DUES AND MEMBERSHIPS	957	507	(450)
MAINTENANCE (Department Total)	<u>584,827</u>	<u>783,503</u>	<u>198,676</u>
TOTAL OPERATING EXPENDITURES	<u>799,001</u>	<u>1,034,411</u>	<u>235,410</u>
TOTAL PRO SHOP OPERATION EXPENDITURES	<u>1,001,298</u>	<u>1,307,851</u>	<u>306,553</u>
OPERATING PROFIT (LOSS) BEFORE OTHER COSTS	<u>(119,503)</u>	<u>(114,773)</u>	<u>(4,730)</u>
OTHER (REVENUES) COSTS ASSOCIATED WITH OPERATIONS OF THE PRO-SHOP			
TRANSFERS TO DEBT SERVICE FUND	14,154	18,872	4,718
IMPROVEMENT O/T BUILDINGS	-	-	-
TOTAL OTHER (REVENUES) COSTS ASSOCIATED WITH- OPERATIONS OF THE PRO-SHOP	<u>14,154</u>	<u>18,872</u>	<u>4,718</u>
NET PROFIT (LOSS)	<u>\$ (133,657)</u>	<u>\$ (133,645)</u>	<u>\$ (12)</u>

**CITY OF MIAMI SPRINGS, FLORIDA
GOLF COURSE
ACTUAL VS BUDGET- MAINTENANCE EXPENSES
FOR THE PERIOD ENDING 6/30/12**

<u>MAINTENANCE</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>Variance Positive (Negative)</u>
PERSONAL SERVICES			
REGULAR SALARIES	\$ 48,580	\$ 68,534	\$ 19,954
PAYROLL TAXES	3,716	4,788	1,072
PENSION	5,479	7,354	1,875
MEDICAL INSURANCE	4,800	6,259	1,459
UNEMPLOYMENT COMPENSATION	-	5,000	5,000
WORKER'S COMPENSATION	774	1,028	254
TOTAL PERSONAL SERVICES	<u>63,349</u>	<u>92,963</u>	<u>29,614</u>
OPERATING EXPENSES			
PROFESSIONAL SERVICES	-	3,000	3,000
CONTRACTUAL SERVICES	286,870	368,436	81,566
REPAIRS AND MAINTENANCE	36,444	58,554	22,110
UTILITY SERVICES-ELECTRICITY	23,908	27,825	3,917
UTILITY SERVICES-WATER	6,328	6,638	310
OPERATING SUPPLIES	124,955	170,000	45,045
FUEL, OILS, LUBRICANTS	28,494	34,200	5,706
TOOLS	-	2,000	2,000
LIABILITY INSURANCE	6,345	8,459	2,114
TELECOMMUNICATIONS	454	606	152
EDUCATION AND TRAINING	-	250	250
UNIFORMS	911	1,500	589
RENTALS AND LEASES	6,769	9,072	2,303
TOTAL OPERATING EXPENSES :	<u>521,478</u>	<u>690,540</u>	<u>169,062</u>
TRANSFERS TO DEBT SERVICE FUND	<u>14,154</u>	<u>18,872</u>	<u>4,718</u>
TOTAL DEBT SERVICE	<u>14,154</u>	<u>18,872</u>	<u>4,718</u>
TOTAL MAINTENANCE	<u>\$ 598,981</u>	<u>\$ 802,375</u>	<u>\$ 203,394</u>

**CITY OF MIAMI SPRINGS, FLORIDA
GOLF COURSE
ACTUAL VS BUDGET- ADMINISTRATION EXPENSES
FOR THE PERIOD ENDING 6/30/12**

<u>ADMINISTRATION</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>Variance Positive (Negative)</u>
OPERATING EXPENSES			
PROFESSIONAL SERVICES - LEGAL	-	200	200
CONTRACTUAL SERVICES	-	700	700
UTILITY SERVICES-ELECTRICITY	7,125	8,300	1,175
REPAIRS AND MAINTENANCE	-	1,500	1,500
RISK MANAGEMENT	8,919	11,896	2,977
TOTAL OPERATING EXPENSES :	<u>16,044</u>	<u>22,596</u>	<u>6,552</u>
TOTAL ADMINISTRATION	<u>\$ 16,044</u>	<u>\$ 22,596</u>	<u>\$ 6,552</u>

CHART E

MIAMI SPRINGS GOLF & COUNTRY CLUB
ANALYSIS OF ROUNDS PLAYED
FOR THE NINE MONTHS ENDING:

GREEN & CART FEES

TYPE
RACK RATES

	6/30/2012					6/30/2011		
	Number	%	Revenues	%	Avg Per Round	Number	Revenues	Avg Per Round
Weekend Non-Resident	1,363	4.8%	66,029	8.5%	48.44	1,300	63,168	48.59
Weekday Non-Resident	993	3.5%	37,732	4.9%	38.00	825	30,929	37.49
Weekend/Holiday Resident	901	3.2%	38,014	4.9%	42.19	536	22,971	42.86
Weekday Resident	433	1.5%	10,442	1.3%	24.12	319	10,948	34.32
TOTALS FOR TOP RACK RATES	3,690	13.0%	\$ 182,217	10.6%	\$ 41.25	2,980	128,016	\$ 42.66
SEASONAL(A); DISCOUNT(B); PROMOTIONAL RATES(C)								
resident Weekend > 11:00 (B)	698	2.5%	25,235	3.3%	36.15	775	27,548	35.55
Non resident Weekend > 11:00 (B)	595	2.1%	23,224	3.0%	39.03	691	27,083	39.19
Twi-Light-Weekday	1,253	4.4%	37,898	4.9%	30.25	1,455	43,823	30.12
Twi-Light-Weekend	2,103	7.4%	67,990	8.8%	32.33	1,992	64,354	32.31
Tee Time USA	2	0.0%	73	0.0%	36.50	20	701	35.05
Shootout (C)	578	2.0%	14,705	1.9%	25.44	671	17,416	25.96
Seniors Weekday	8,797	30.9%	229,913	29.7%	26.14	7,221	191,296	26.49
Super Twilight after 4	577	2.0%	10,784	1.4%	18.69	957	17,886	18.69
Group Rate Weekend (B)	1,053	3.7%	45,944	5.9%	43.63	1,040	44,576	42.86
Spectator	30	0.1%	540	0.1%	18.00	21	378	18.00
Prime Timers (C)	298	1.0%	6,404	0.8%	21.49	273	5,697	20.87
Teacher, Police, Fire	138	0.5%	3,537	0.5%	25.63	162	4,224	26.07
Men's Golf Assoc.(A)	182	0.6%	7,637	1.0%	41.96	191	8,111	42.47
Junior	91	0.3%	680	0.1%	7.47	392	2,928	7.47
Junior with Parent	75	0.3%	1,349	0.2%	17.99	76	1,367	17.99
Weekday resident cart Fee	74	0.3%	1,729	0.2%	23.36	-	-	-
PGA Member	188	0.7%	3,382	0.4%	17.99	221	3,976	17.99
Can-Am Golf (B)	76	0.3%	2,107	0.3%	27.72	327	9,166	28.03
Weekday Resident Walking	526	1.9%	2,456	0.3%	4.67	-	-	-
Tax Exempt Tournament	456	1.6%	12,671	1.6%	27.79	1,025	25,384	24.76
Replay 18 Holes	-	0.0%	-	0.0%	-	4	75	18.75
Replay 9 Holes	17	0.1%	203	0.0%	-	17	203	12
TOTALS FOR OTHER DISCOUNTED RACK RATES	17,807	62.6%	\$ 498,461	64.3%	\$ 27.99	17,531	496,192	\$ 28.30
TOTALS FOR ALL RACK RATES	21,497	76.6%	\$ 650,678	84.0%	\$ 30.27	20,511	624,208	\$ 30.43
Membership Activity:								
Member 18 Hole cart	3,813	13.4%	71,265	9.2%	18.69	2,407	44,987	18.69
9-Hole Member Cart Rate	257	0.9%	3,064	0.4%	11.92	279	3,326	11.92
Trail Fee	2	0.0%	1,550	0.2%	775.00	2	775	0
Membership pro rated income	-	0.0%	48,150	6.2%	0	-	43,571	0
Member walk	2,860	10.1%	-	0.0%	0	3,676	-	0
TOTALS FOR ALL MEMBER ROUNDS	6,932	24.4%	\$ 124,029	16.0%	\$ 17.89	6,364	92,659	\$ 14.56
TOTALS FOR ALL PAID ROUNDS THRU 3/31/12	28,429	100.0%	\$ 774,707	100.0%	\$ 27.25	26,875	716,867	\$ 26.67
Employee Rounds	16	-	-	-	-	56	-	-
Comp rounds	18	-	-	-	-	13	-	-

Note:

Data from GolfTrac application with exception of Membership Pro Rated Income from HTE.

