

# **Public Services Department**

## **Mission Statement**

**Our mission is to continue our commitment in providing Quality of Life for our Residents through Responsive, Efficient and Effective Services.**

**Our goal is to provide these services with Professionalism, Teamwork and Communication.**

**We are dedicated to our vision and core values.**

## **Public Services - Administration Division**

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The Administrative Division is responsible for the management of the Public Services Department. This includes strategic planning for the maintenance of all infrastructure, utilities, and services within the City. The Administration also provides supervision, training, guidance, and support for all of the employees within the Public Works department.

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### **Goals**

Provide a quick and informative response to the public and ensure customer satisfaction.

Maintain a system of proper planning, scheduling, inventory control, training, and cost accounting for all divisions of the department.

Improve the skill level of Administrative staff and support staff.

### **Objectives**

To train supervisory and clerical staff in customer service to provide the best responses to our community.

To properly track all inventory and labor to ensure a cost effective operation.

To continually promote cohesiveness and teamwork within this department.

### **2011-12 Accomplishments**

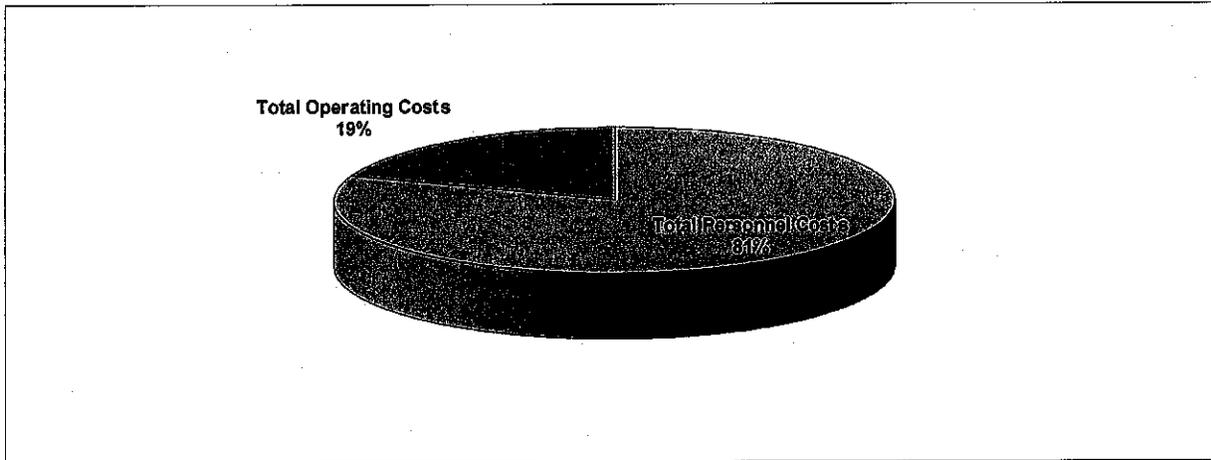
- The Public Works Department provided exceptional services not only to the residents but also to the many private organizations that leaned on our shoulder for support.
- We managed to complete a total of 1,835 work order requests from October 1, 2011 to date.
- We kept our commitment to keep overtime to a minimum and to better our relationships with other departments within our organization.

### **FY 2012-13 Budget Highlights**

- The total Public Works budget is \$492,174 or 24% less than the prior year.
- The Administrative budget is \$5,906 or 1.5% higher than prior year.

**PUBLIC SERVICES DEPARTMENT**  
Administration Division - Expenditure Detail

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>PERSONNEL</b>						
Salaries	\$ 310,450	\$ 268,507	\$ 245,216	\$ 253,280	61.5%	3.3%
Overtime	2,047	1,946	-	-	0.0%	0.0%
Payroll Taxes	23,094	19,790	18,388	16,743	4.1%	-8.9%
Pension & Retirement	18,278	26,238	28,780	22,698	5.5%	-21.1%
Health Insurance	31,499	25,234	29,065	35,492	8.6%	22.1%
Workers' Compensation	3,877	2,117	1,839	1,425	0.3%	-22.5%
Unemployment Compensation	-	8,253	-	-	-	0.0%
<b>Total Personnel Costs</b>	<b>\$ 389,245</b>	<b>\$ 352,085</b>	<b>\$ 323,288</b>	<b>\$ 329,638</b>	<b>80.1%</b>	<b>2.0%</b>
<b>OPERATING</b>						
Professional Services	\$ 22,845	\$ 9,750	\$ 7,163	\$ -	0.0%	-100.0%
Travel & Related Costs	786	267	1,000	500	0.1%	-50.0%
Courier, UPS, Fedex	-	-	100	100	0.0%	0.0%
Utility Services	27,167	12,427	9,943	10,404	2.5%	4.6%
Repairs & Maintenance	549	-	900	900	0.2%	0.0%
Rentals & Lease	1,621	1,768	2,000	2,000	0.5%	0.0%
Printing & Binding	260	113	100	100	0.0%	0.0%
Postage	693	666	620	600	0.1%	-3.2%
Office Supplies	3,433	3,341	4,500	4,500	1.1%	0.0%
Operating Supplies	8,965	4,747	8,000	8,000	1.9%	0.0%
Fuels, Oils, Lubricants	5,146	6,494	5,800	6,000	1.5%	3.4%
Dues, Memberships & Subsc.	166	215	300	300	0.1%	0.0%
Training & Education	3,241	1,441	4,000	4,000	1.0%	0.0%
Liability Insurance	26,351	24,901	23,173	26,754	6.5%	15.5%
Fleet Maintenance	2,237	4,132	6,700	8,700	2.1%	29.9%
Telephone/Internet	12,535	13,002	8,044	6,541	1.6%	-18.7%
<b>Total Operating Costs</b>	<b>\$ 115,995</b>	<b>\$ 83,264</b>	<b>\$ 82,343</b>	<b>\$ 79,399</b>	<b>19.3%</b>	<b>-3.6%</b>
<b>CAPITAL OUTLAY</b>						
Machinery & Equipment	-	-	-	2,500	0.6%	0.0%
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>0.6%</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 505,240</b>	<b>\$ 435,349</b>	<b>\$ 405,631</b>	<b>\$ 411,537</b>	<b>100.0%</b>	<b>1.5%</b>



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	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
Public Works Director	1	1	1	1	25.0%	0.0%
Assistant Public Works Director	1	0	0	0	0.0%	0.0%
Administrative Assistant I and II	2	3	1	1	25.0%	0.0%
Operations Supervisor	0.5	0	0.5	0	0.0%	100.0%
Procurement and Reports Supervisor	1	0.5	1	1	25.0%	0.0%
Matt Mgt Clerk	1	1	1	1	25.0%	0.0%
<b>DIVISION TOTAL</b>	<b>6.5</b>	<b>5.5</b>	<b>4.5</b>	<b>4.0</b>	<b>100.0%</b>	<b>-11.1%</b>

## PUBLIC WORKS-ADMINISTRATION PERFORMANCE MEASURES

Indicator	2009-10 Actual	2010-11 Actual	2011-12 Goal	2011-12 Actual	2012-13 Goal
<b>Outputs</b>					
Regulatory mandates and permits in compliance	100%	100%	100%	100%	100%
<b>Effectiveness</b>					
Increase management skills trainings	50%	50%	50%	50%	50%

## **Public Services – Streets/Streetlights Division**

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The Streets Division's function is to maintain and repair all city streets, streetlights, bike paths, alleys, and sidewalks. This division also maintains the monuments, city seals, and traffic and street signs that are not maintained by Miami-Dade County Public Works Department. Projects undertaken by this Division are supplemented with Local Option Gas Tax and CITT/Peoples Transportation Tax funds.

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### **Goals**

Replace and repair street signage city wide. Ensure all city sidewalks are safe for pedestrian traffic.

Restore the alleys and alley approaches citywide.

Continue to upgrade and repair the streetlight infrastructure.

Maintain the right-of-ways.

### **Objectives**

Inspect sidewalks to ensure American with Disability Act (ADA) compliance to eliminate safety hazards.

Supervise and provide support for various lighting projects currently underway.

Locate and repair potholes and sinkholes, city-wide.

### **2011-12 Accomplishments**

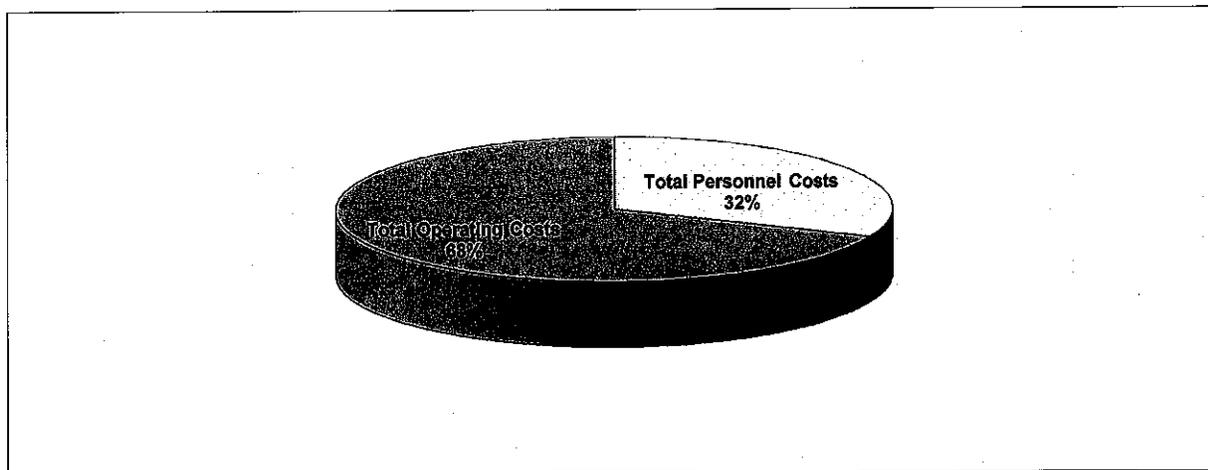
- We accomplished the roadway restoration on Bentley Drive for the Woody's construction in the area.
- We provided assistance in the construction of the new driveway at the Senior Center.
- We made sidewalk repairs at various address City wide. We have completed a total of ninety-three light requests and twelve underground issues.

### **FY 2012-13 Budget Highlights**

- The Streets budget is \$36,325 or 12% higher than prior year. This difference is due to a major reclassification of personnel so that their salaries are shown within the correct division they are assigned to, as well as \$25,000 budgeted for emergency sidewalk repairs..

**PUBLIC SERVICES DEPARTMENT**  
**Streets & Streetlights Division - Expenditure Detail**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>PERSONNEL</b>						
Salaries	\$ 72,906	\$ 62,979	\$ 62,056	\$ 76,020	22.4%	22.5%
Overtime	136	217	-	-	0.0%	0.0%
Payroll Taxes	5,588	4,834	3,811	4,905	1.4%	28.7%
Pension & Retirement	1,951	6,219	6,659	8,910	2.6%	33.8%
Health Insurance	9,256	11,232	12,544	12,223	3.6%	-2.6%
Workers' Compensation	8,161	4,286	2,327	4,829	1.4%	107.5%
<b>Total Personnel Costs</b>	<b>\$ 97,998</b>	<b>\$ 89,767</b>	<b>\$ 87,397</b>	<b>\$ 106,887</b>	<b>31.6%</b>	<b>22.3%</b>
<b>OPERATING</b>						
Contractual services	-	15,954	27,000	27,000	8.0%	0.0%
Utility Services	148,808	151,846	139,123	134,846	39.8%	-3.1%
Repairs & Maintenance	553	12,553	5,000	26,152	7.7%	423.0%
Rentals & Leases	80	80	200	100	0.0%	-50.0%
Operating Supplies	7,582	10,072	10,000	10,000	3.0%	0.0%
Liability Insurance	1,531	1,300	1,168	1,228	0.4%	5.2%
Fuels, Oils, Lubricants	10,658	16,134	15,000	15,000	4.4%	0.0%
Fleet Maintenance	18,606	13,159	17,500	17,500	5.2%	0.0%
<b>Total Operating Costs</b>	<b>\$ 187,818</b>	<b>\$ 221,098</b>	<b>\$ 214,991</b>	<b>\$ 231,826</b>	<b>68.4%</b>	<b>7.8%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 285,816</b>	<b>\$ 310,865</b>	<b>\$ 302,388</b>	<b>\$ 338,713</b>	<b>100.0%</b>	<b>12.0%</b>



**Personnel Summary**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
Heavy Equipment Operator	1	1	1	1	50.0%	0.0%
Maintenance Worker I	1	1	1	1	50.0%	0.0%
<b>Total Full Time Employees</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>100.0%</b>	<b>0.0%</b>
<b>DIVISION TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>100.0%</b>	<b>0.0%</b>

**PUBLIC WORKS-STREETS/SIDEWALKS  
PERFORMANCE MEASURES**

Indicator	2009-10 Actual	2010-11 Actual	2011-12 Goal	2011-12 Actual	2012-13 Goal
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**Outputs**

Linear feet of underground streetlight wire replaced	1325	1800	2200	2800	3000
Square footage of sidewalk replaced	1849	11,649	3,000	0	3,000

## **Public Services – Public Properties**

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The Public Properties Division maintains all green spaces that are in the public right of ways. Our expert staff continues to work with residents to educate them in proper tree care. The Public Properties Division is also charged with the task of keeping our city streets free of litter, and serves as support for all city functions.

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### **Goals**

Continue education of tree trimmers in proper trimming techniques and safety practices.

Ensure that the City retains its National Arbor Society's Tree City USA and Growth Award status.

Maintain a properly pruned and lifted street tree canopy.

Maintain Miami Springs as one of the "cleanest cities" by ensuring litter control, city-wide.

### **Objectives**

Provide special attention to the main arteries of the city to ensure they are free of litter and free of any potential tree hazards.

Keep the public properties personnel "Storm Ready" as this division functions as first responders in the event of a "catastrophic event".

### **2011-12 Accomplishments**

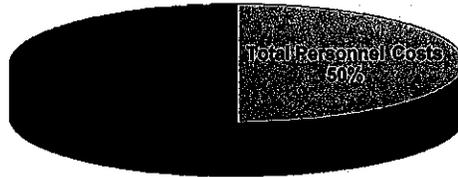
- The Public Properties Department has kept our City's reputation as "Cleanest City" by ensuring that all of the major and interior roadways have been free of trash and debris and that all public land has been maintained to our standards.
- The staff has played a major role in making sure that all of the special events have been supplied with their requests.
- We have maintained our status as Tree City and have earned once again our Growth Award.

### **FY 2012-13 Budget Highlights**

- The Public Properties budget is \$427,383 or 41.7% lower than prior year. This difference is due to a major reclassification of personnel so that their salaries are shown within the correct division they are assigned to. There was a reduction in personnel due to outsourcing of this function.

**PUBLIC SERVICES DEPARTMENT**  
Public Properties Division - Expenditure Detail

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>PERSONNEL</b>						
Salaries	\$ 500,557	\$ 500,160	\$ 508,570	\$ 209,694	35.1%	-58.8%
Part Time Year Round	-	3,029	-	-	0.0%	0.0%
Overtime	3,773	5,964	-	-	0.0%	0.0%
Payroll Taxes	38,035	38,229	30,505	12,558	2.1%	-58.8%
Pension & Retirement	29,232	49,367	51,127	16,383	2.7%	-68.0%
Health Insurance	90,931	95,118	112,176	46,532	7.8%	-58.5%
Workers' Compensation	13,214	6,707	7,629	13,321	2.2%	74.6%
Unemployment compensation	5,753	330	0	0	0.0%	100.0%
<i>Total Personnel Costs</i>	\$681,495	\$698,904	\$710,007	\$298,488	50.0%	-58.0%
<b>OPERATING</b>						
Professional Services	-	-	12,800	-	0.0%	0.0%
Contractual Services	8,628	5,094	9,000	172,000	28.8%	1811.1%
Utility Services	91,077	95,300	94,747	87,289	14.6%	-7.9%
UPS/FEDEX	-	16	50	50	0.0%	0.0%
Repairs & Maintenance	10,163	2,268	5,000	3,000	0.5%	100.0%
Dues and subscriptions	580	230	300	300	0.1%	0.0%
Fuels, Oils, Lubricants	17,181	18,674	19,000	2,000	0.3%	-89.5%
Operating Supplies	32,870	74,945	70,249	2,000	0.3%	-97.2%
Transfers to Debt Sservice	33,434	24,878	24,878	-	0.0%	-100.0%
Training & Education	-	61	500	500	0.1%	0.0%
Liability Insurance	26,879	22,443	28,800	23,011	3.9%	-20.1%
Fleet Maintenance	43,575	38,730	45,000	5,500	0.9%	-87.8%
Telephone/Internet	3,692	3,826	3,815	2,625	0.4%	-31.2%
<i>Total Operating Costs</i>	\$ 268,079	\$ 286,465	\$ 314,139	\$ 298,275	50.0%	-5.0%
<b>TOTAL EXPENSES</b>	<b>\$ 949,574</b>	<b>\$ 985,369</b>	<b>\$ 1,024,146</b>	<b>\$ 596,763</b>	<b>100.0%</b>	<b>-41.7%</b>



**Personnel Summary**

	FY 2009-10 Actual	FY 2009-10 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
Parks Maint. Foreman/Arborist	1	0.5	0.5	0.0	0.0%	-100.0%
Equipment Operator	1	1	1	0	0.0%	-100.0%
Maintenance Worker I, II	8	12	12	7	100.0%	-41.7%
Parks Maintenance Foreman	0	1	1	0	0.0%	-100.0%
Tree Trimmer	3	2	2	0	0.0%	-100.0%
<i>Total Full Time Employees</i>	13	16.5	16.5	7.0	100.0%	-57.6%
<b>Part-time Employees</b>						
Maintenance Workers I	5	0	0	0	0.0%	0.0%
<i>Total Part-time employees</i>	5	0	0	0	0.0%	0.0%
<b>DIVISION TOTAL</b>	<b>18</b>	<b>16.5</b>	<b>16.5</b>	<b>7.0</b>	<b>100.0%</b>	<b>-57.6%</b>

**PUBLIC PROPERTIES DEPARTMENT  
PERFORMANCE MEASURES**

<b>Indicator</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Goal</b>	<b>2011-12 Actual</b>	<b>2012-13 Goal</b>
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**Outputs**

Properly prune and thin trees (city-wide)	75%	75%	75%	50%	75%
Maintain tree inventory	100%	100%	100%	100%	100%

**Effectiveness**

Increase training hours	25%	25%	25%	25%	25%
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## **Public Services - Building Maintenance**

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The Building Maintenance Division is responsible for the maintenance of all buildings, monuments, and park benches owned by the city. Other functions include general carpentry repairs, painting, minor alterations, and minor electrical repairs.

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### **Goals**

Follow maintenance schedules for all municipal structures keeping them safe and readily usable.

### **Objectives**

Maintain all new and aged buildings along with other structures with the same consistency and effort.

### **FY 2011-12 Accomplishments**

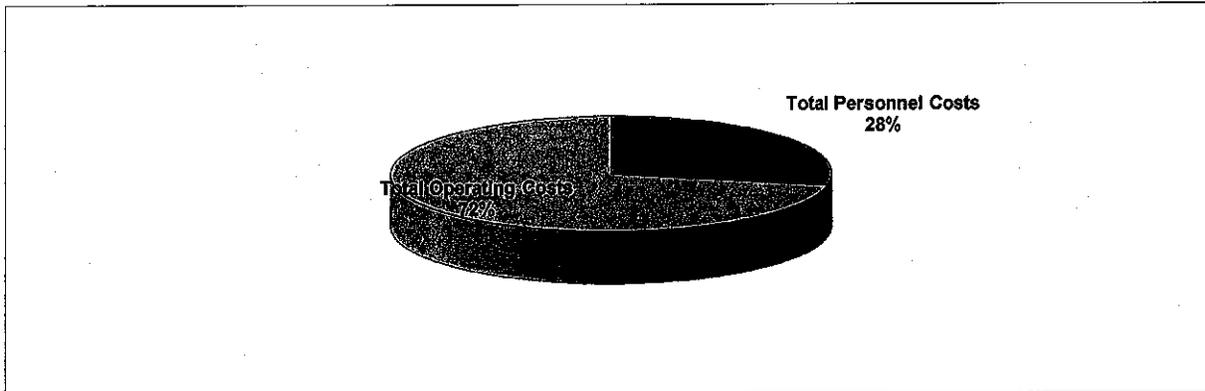
- The Building Maintenance Division has completed a total of seventy work orders this fiscal year of which some were very technical.
- This division has completed some of the major restorations at the Senior Center as well as the interior painting at City Hall.
- They have installed two security doors at the pool and many repairs within the Community Center and the ball fields.
- They have maintained all City owned air conditioners and building lighting systems.

### **FY 2012-13 Budget Highlights**

- The Building Maintenance division budget is \$118,120 or 41% decrease from the prior year since last year there some some capital expenditures that are not repeated for next year..

**PUBLIC SERVICES DEPARTMENT**  
**Building Maintenance Division - Expenditure Detail**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>PERSONNEL</b>						
Salaries	\$ 45,709	\$ 49,642	\$ 43,946	\$ 32,596	18.9%	-25.8%
Overtime	-	32	-	-	0.0%	0.0%
Payroll Taxes	3,342	3,800	2,907	1,763	1.0%	-39.3%
Pension & Retirement	2,571	4,514	4,715	3,820	2.2%	-19.0%
Health Insurance	5,490	5,696	6,140	9,693	5.6%	57.9%
Workers' Compensation	2,841	598	659	1,015	0.6%	54.0%
<b>Total Personnel Costs</b>	<b>\$ 59,953</b>	<b>\$ 64,282</b>	<b>\$ 58,367</b>	<b>\$ 48,887</b>	<b>28.4%</b>	<b>-16.2%</b>
<b>OPERATING</b>						
Contractual Services	61,590	49,967	72,362	65,000	37.8%	-10.2%
Utility Services	227	100	-	37	0.0%	100.0%
Repairs & Maintenance	30,554	63,765	47,724	40,000	23.2%	-16.2%
Rentals & Lease	-	-	250	250	0.1%	0.0%
Fuels, Oils, Lubricants	1,017	3,020	2,500	2,000	1.2%	-20.0%
Operating Supplies	10,433	5,913	15,000	12,000	7.0%	-20.0%
Liability Insurance	951	828	827	527	0.3%	-36.3%
Fleet Maintenance	1,445	3,798	3,100	3,100	1.8%	0.0%
Telephone/Internet	159	245	338	243	0.1%	-28.1%
<b>Total Operating Costs</b>	<b>\$ 106,378</b>	<b>\$ 127,836</b>	<b>\$ 142,101</b>	<b>\$ 123,157</b>	<b>71.6%</b>	<b>-13.3%</b>
<b>CAPITAL OUTLAY</b>						
Improvements Other than Bldg	2,910	1,875	89,695	-	0.0%	-100.0%
Machinery & Equipment	-	-	-	-	0.0%	0.0%
<b>Total Capital Outlay</b>	<b>\$ 2,910</b>	<b>\$ 1,875</b>	<b>\$ 89,695</b>	<b>\$ -</b>	<b>0.0%</b>	<b>-100.0%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 169,239</b>	<b>\$ 193,793</b>	<b>\$ 290,163</b>	<b>\$ 172,043</b>	<b>100.0%</b>	<b>-40.7%</b>



**Personnel Summary**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
Building Maintenance Specialist	1	1	1	1	100.0%	0.0%
Maintenance Worker I	1	-	-	-	0.0%	0.0%
<b>DIVISION TOTAL</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>100.0%</b>	<b>0.0%</b>

## BUILDING MAINTENANCE DEPARTMENT PERFORMANCE MEASURES

Indicator	2009-10 Actual	2010-11 Actual	2011-12 Goal	2011-12 Actual	2012-13 Goal
<b>Outputs</b>					
Reduce energy and utility costs by	10%	10%	10%	10%	10%
Regular Maintenance of Irrigation system (City-wide)	100%	100%	100%	100%	100%
Regular Maintenance of Bathrooms (City-wide)	100%	100%	100%	100%	100%

## **Public Services - Fleet Maintenance**

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The Fleet Maintenance Division is responsible for the maintenance of all city-owned vehicles, generators, and motorized equipment.

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### **Goals**

Provide excellent service and timely repairs to the city's vehicles and equipment to ensure fleet availability.

### **Objectives**

Reduce vehicle down time.

Maintain fleet parts and tire inventory at an optimal level.

Complete 98% of preventive maintenance inspections by the scheduled due date.

### **FY 2011-12 Accomplishments**

- The current Fleet Service has only been servicing our vehicles for a short period of time and they hit the ground running.
- We have been providing quality service to all Departments without interruptions. All of our emergency management equipment is serviced once a week and is ready to go in the event it is required.
- Our Fleet Services have been able to make large repairs in house therefore keeping our outsourcing repair costs low.

### **FY 2012-13 Budget Highlights**

- There are no major changes in the FY 2012-13 budget

**PUBLIC SERVICES DEPARTMENT**  
**Fleet Maintenance Division - Expenditure Detail**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>OPERATING</b>						
Contractual Services	33,313	31,478	23,000	5,000	37.7%	0.0%
Fuels, Oils, Lubricants	29,388	40,946	1,000	1,250	9.4%	25.0%
Operating Supplies	1,812	6,702	-	5,000	37.7%	0.0%
Fleet Maintenance	465	327	2,000	2,000	15.1%	0.0%
<i>Total Operating Costs</i>	\$ 64,978	\$ 79,453	\$ 26,000	\$ 13,250	100.0%	-49.0%
<b>TOTAL EXPENSES</b>	\$ 64,978	\$ 79,453	\$ 26,000	\$ 13,250	100.0%	-49.0%

## FLEET MAINTENANCE DEPARTMENT PERFORMANCE MEASURES

Indicator	2009-10 Actual	2010-11 Actual	2011-12 Goal	2011-12 Actual	2012-13 Goal
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### **Outputs**

PM's completed within 3 days of due date	100%	100%	100%	100%	100%
Percentage to increase in-house repairs	25%	25%	25%	50%	75%

### **Effectiveness**

Reduce number of vehicles for repeat repairs by	100%	100%	100%	100%	100%
reduce cost of outsourcing tire repairs	100%	100%	100%	100%	100%

# **Parks and Recreation Department**

## **Mission Statement**

**The City of Miami Springs Parks and Recreation Department will enrich the quality of life for the people of Miami Springs by providing significant recreational opportunities in exemplary parks and recreation environments.**

## **Parks and Recreation - Administration**

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The Parks and Recreation Department serves as a community resource for all of the sports, recreational and cultural activities in the City, including cooperative relationships with all local groups. The Parks and Recreation Department is now divided into five major divisions – Administration, Aquatics, Parks Maintenance, Programming and Athletics. All divisions, through the Recreation Director, are responsible for coordinating internally with each other as well as externally with the residents, volunteers and volunteer organizations.

The **Administration Division** is responsible for overall operation of the Parks & Recreation Department and ensuring it is responsive to the needs of the residents.

The **Aquatics Division** is responsible for operating the pool and all related water sports activities and related facilities.

The **Parks Maintenance Division** is responsible for the condition of all recreational facilities, fields and parks.

The **Programming Division** is responsible for all non-sports and cultural activities including after-school and summer camp programming, and special City events such as Easter Egg Hunt, Daddy Daughter Dance, Christmas, July 4<sup>th</sup>, etc.

The **Athletic Division** is responsible for all indoor and outdoor non-Aquatic sporting and leisure activities and their associated facilities. For example, basketball, dodgeball, micro-soccer, walking club, etc.

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### **Goals**

To provide opportunities for residents to have leisure, recreation and improve their social, mental and physical well-being through participation in a variety of recreational and cultural activities in a safe environment.

### **Objectives**

- Conduct cooperative youth and adult sports programs including but not limited to soccer, basketball, baseball, football (tackle) and flag football.
- Provide additional “non-athletic” youth, adult, senior programs and increase participation in the Teen Program at the Recreation Center.
- Conduct periodic meetings with local non-City organizations that co-sponsor programs through the Recreation department.
- Introduce 2 New Programs
- Increase our overall Recreational Programs by 10%

## **Parks and Recreation - Administration**

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### **2011-12 Accomplishments**

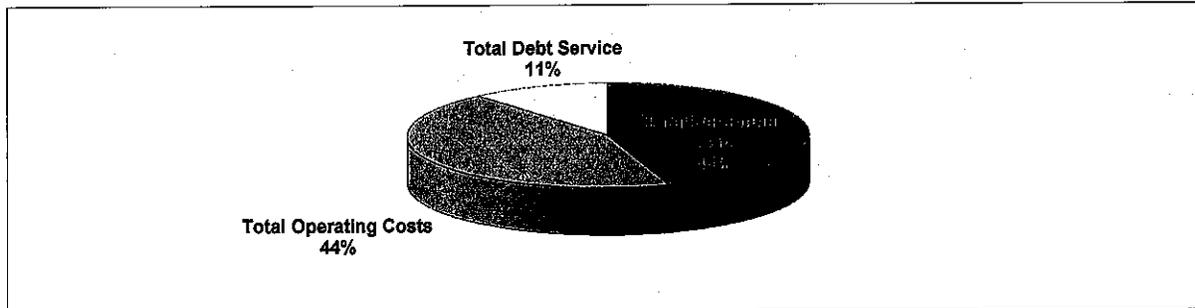
- Implemented a Teen Program
- Advanced Skills Basketball Camp for Teens
- Wacky Wild Science
- Implemented an additional 35 and Over Basketball League
- Implemented a year round sports/fitness program for children with disabilities. We partnered up with Aktive Learning and the Friendship School.
- Implemented a City Wide Fingerprinting /Background Check Policy.
- The Department had 3 employees certified to notarize any paperwork
- Refinished the basketball court in preparation for basketball season

### **FY 2012-13 Budget Highlights**

- The FY2012-13 budget is \$100,212 or 6.3% lower than prior year.

**RECREATION DEPARTMENT**  
Administration Division - Expenditure Detail

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>PERSONNEL</b>						
Salaries	\$ 266,587	\$ 326,543	\$ 317,021	\$ 328,677	22.0%	3.7%
Part Time Year Round	132,340	135,064	178,000	185,000	12.4%	3.9%
Overtime	24,497	3,894	1,500	1,500	0.1%	0.0%
Seasonal Emp	110,974	94,134	100,000	100,000	6.7%	0.0%
Payroll Taxes	40,912	43,066	42,988	43,562	2.9%	1.3%
Pension & Retirement	14,789	32,775	34,043	38,521	2.6%	13.2%
Health Insurance	28,622	42,824	43,117	45,678	3.1%	5.9%
Workers' Compensation	2,973	3,357	4,390	15,971	1.1%	283.8%
Unemployment Compensation Tax	1,766	70	-	-	0.0%	0.0%
<b>Total Personnel Costs</b>	<b>\$ 623,460</b>	<b>\$ 681,727</b>	<b>\$ 721,059</b>	<b>\$ 758,909</b>	<b>50.7%</b>	<b>5.2%</b>
<b>OPERATING</b>						
Professional Services	1,700	8,775	12,933	1,500	0.1%	-88.4%
Contractual Services	64,854	78,972	85,739	61,703	4.1%	-28.0%
Officials/Referees	19,275	33,480	40,168	55,504	3.7%	38.2%
Travel & Related Costs	900	3,800	2,000	3,600	0.2%	80.0%
Utility Services	85,425	119,105	104,953	110,843	7.4%	5.6%
Repairs & Maintenance	13,997	57,130	57,564	50,000	3.3%	-13.1%
Rentals & Lease	2,349	2,755	2,170	2,200	0.1%	1.4%
Printing & Binding	180	1,260	2,500	3,000	0.2%	20.0%
Promotions & recreational activities	64,800	78,913	63,500	60,000	4.0%	-5.5%
Uniforms	4,943	3,006	3,500	3,500	0.2%	0.0%
Office Supplies	2,127	4,539	4,000	4,000	0.3%	0.0%
Operating Supplies	81,625	58,353	67,008	69,336	4.6%	3.5%
Postage	134	133	102	128	0.0%	25.5%
Uniforms-Basketball/Football	4,013	6,658	8,480	15,235	1.0%	79.7%
Dues, Memberships & Subsc.	-	923	1,500	1,500	0.1%	0.0%
Pelican Playhouse Costs	20,000	20,711	25,166	21,000	1.4%	-16.6%
Training & Education	-	573	1,500	1,500	0.1%	0.0%
Liability Insurance	34,567	60,218	69,270	70,061	4.7%	1.1%
Fleet Maintenance	4,807	8,931	7,000	7,000	0.5%	0.0%
Fuels, Oils, Lubricants	4,894	4,093	3,500	3,500	0.2%	0.0%
Transfers to Debt Service Fund	247,002	220,512	187,401	187,401	12.5%	0.0%
Telephone/Internet	9,196	8,731	10,466	4,285	0.3%	-59.1%
<b>Total Operating Costs</b>	<b>\$ 666,788</b>	<b>\$ 781,371</b>	<b>\$ 760,420</b>	<b>\$ 736,795</b>	<b>49.3%</b>	<b>-3.1%</b>
<b>CAPITAL OUTLAY</b>						
Improvements Other than Bldg	74,168	49,800	25,716	-	0.0%	-100.0%
Machinery & Equipment	28,550	80,912	88,722	-	0.0%	-100.0%
<b>Total Capital Outlay</b>	<b>\$ 102,718</b>	<b>\$ 130,712</b>	<b>\$ 114,438</b>	<b>\$ -</b>	<b>0.0%</b>	<b>-100.0%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,392,966</b>	<b>\$ 1,593,810</b>	<b>\$ 1,595,917</b>	<b>\$ 1,495,705</b>	<b>100.0%</b>	<b>-6.3%</b>



**Personnel Summary**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
Parks & Recreation Director	1	1	1	1	2.0%	0.0%
Recreation Coordinator	1	0	0	0	0.0%	0.0%
Program Supervisor	0	1	1	1	2.0%	0.0%
Administrative Assistant III	1	1	1	1	2.0%	0.0%
Sports Supervisor	1	1	1	1	2.0%	0.0%
Asst. Sports Div. Supervisor	0	0	0	0	0.0%	0.0%
Recreation Specialist	0	3	3	3	6.0%	0.0%
<b>Total of Full-Time Employees</b>	<b>4</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>14.0%</b>	<b>0.0%</b>
<b>Part time Employees</b>						
Recreation Leader (seasonal)	25	32	32	30	60.0%	-6.3%
Recreation Leader (year-round)	15	13	13	13	26.0%	0.0%
<b>Total of Part time employees</b>	<b>40</b>	<b>45</b>	<b>45</b>	<b>43</b>	<b>86.0%</b>	<b>-4.4%</b>
<b>DIVISION TOTAL</b>	<b>44</b>	<b>52</b>	<b>52</b>	<b>50</b>	<b>100.0%</b>	<b>-3.8%</b>

**RECREATION DEPARTMENT  
PERFORMANCE MEASURES**

Indicator	2009-10 Actual	2010-11 Actual	2011-12 Goal	2011-12 Actual	2012-13 Goal
<b>Outputs</b>					
Increase participants in co-sponsored athletic programs by 10%	Yes	20%	20%	Yes	10%
Assist the Optimist and Little League with registration and promotions	Yes	Yes	Yes	Yes	Yes
Increase number of teams in the adult basketball league by 2	N/A	6	6	Yes	2
Add volleyball programs Open Gym/Leagues	N/A	No	Yes	Yes	1
Sponsor "career day" during our summer program	N/A	Yes	Yes	Yes	Yes
Police and Fire Department to host a "Safety Program" for children who stay home alone, babysit, etc.	Yes	Yes	Yes	Yes	Yes
Hold at least three swim meets	N/A	Yes	Yes	Yes	Yes
Increase participation from Youth Leagues for fingerprinting/background checks	N/A	N/A	N/A	N/A	Yes
Increase number of Youth Basketball Program Participants by 10%	N/A	N/A	N/A	N/A	10%
Develop New Programming -Camper Swim Lessons	Yes	No	No	Yes	Yes
Develop New Programming -C.I.T.	Yes	Yes	Yes	Yes	Yes
Host a Health's Fair at the Community Center	N/A	N/A	N/A	N/A	Yes
Increase Teen Program participation by 15%	N/A	N/A	N/A	N/A	15%
Develop a Get-Fit Program within our Summer Camp	N/A	N/A	N/A	N/A	Yes
Increase participation in our 5K's by 15%	N/A	N/A	N/A	N/A	Yes

## **Recreation - Pool**

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The **Aquatics Division** operates and maintains the Miami Springs Municipal Pool, a 50-meter, 349,000-gallon pool staffed by American Red Cross certified lifeguards and instructors and supervised by a State-Licensed Swimming Pool Operator. The pool is open year-round, and serves as the home for the Miami Springs High School Swim and Water Polo Teams.

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### **Goals**

Increase pool usage by a minimum of 10% over 2011-12 attendance levels.

Increase facility rentals by 10%

Increase Yearly Memberships by 10%

### **Objectives**

- Increase marketing efforts to Miami-Dade County high school swim teams for additional swim meets.
- Offer additional family-oriented activities during “open swim” sessions.

### **2011-12 Accomplishments**

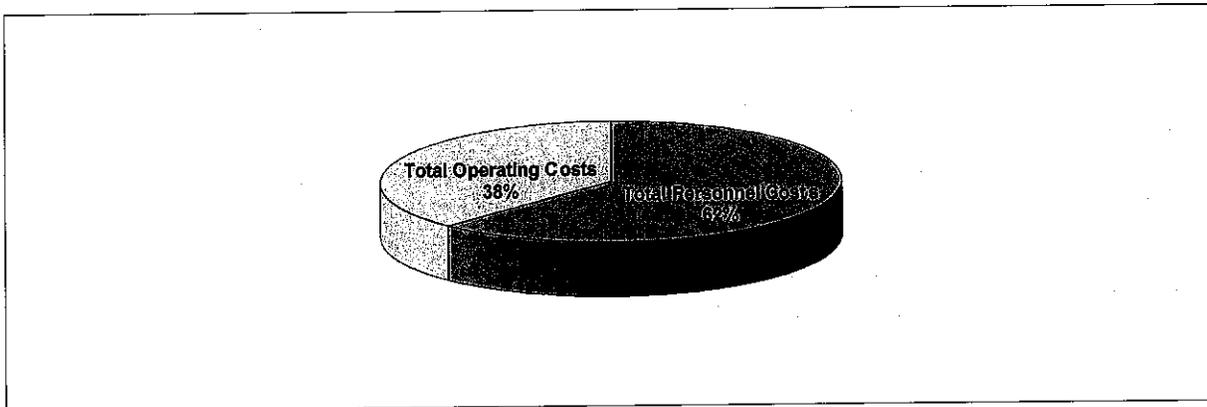
- Implemented a Zumba Water Fitness Aquatic Program
- We also added a private Water Polo Team to our Programs

### **FY 2012-13 Budget Highlights**

- The FY2012-13 budget is \$55,808 or 20.8% less than the current year budget due to the closing of the pool for three winter months for repairs.

**RECREATION DEPARTMENT**  
**Aquatics Division - Expenditure Detail**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>PERSONNEL</b>						
Part Time Year Round	75,715	94,501	70,000	\$69,776	33.0%	-0.3%
Overtime	1,206	148	-	-	0.0%	0.0%
Seasonal Emp	71,941	52,335	75,000	\$50,000	23.6%	-33.3%
Payroll Taxes	11,388	11,245	11,093	9,163	4.3%	-17.4%
Workers' Compensation	1,642	976	1,088	3,117	1.5%	188.5%
<i>Total Personnel Costs</i>	<b>\$ 161,892</b>	<b>\$ 159,205</b>	<b>\$ 157,181</b>	<b>\$ 132,056</b>	<b>62.4%</b>	<b>-16.0%</b>
<b>OPERATING</b>						
Utility Services	35,992	31,730	41,142	25,171	11.9%	-38.8%
Repairs & Maintenance	49,213	19,822	25,000	15,000	7.1%	-40.0%
Operating Supplies	39,272	34,048	39,300	35,382	16.7%	-10.0%
Dues, Memberships & Subsc.	-	325	500	500	0.2%	0.0%
Training & Education	305	-	1,500	1,500	0.7%	0.0%
Liability Insurance	3,287	3,127	2,730	1,936	0.9%	-29.1%
<i>Total Operating Costs</i>	<b>\$ 128,069</b>	<b>\$ 89,052</b>	<b>\$ 110,172</b>	<b>\$ 79,489</b>	<b>37.6%</b>	<b>-27.9%</b>
<b>CAPITAL OUTLAY</b>						
Machinery & Equipment	13,924	12,165	-	-	0.0%	0.0%
<i>Total Capital Outlay</i>	<b>\$ 13,924</b>	<b>\$ 12,165</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 303,885</b>	<b>\$ 260,422</b>	<b>\$ 267,353</b>	<b>\$ 211,545</b>	<b>100.0%</b>	<b>-20.9%</b>



**Personnel Summary**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
Aquatics Supervisor	1	0	0	0	0.0%	0.0%
Recreation Program Coordinator	0	0	0	0	0.0%	0.0%
<i>Total Full-time employees</i>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Part-time Employees</b>						
Concession (Part time & seasonal)	3	3	4	4	16.0%	0.0%
Lifeguard (Part time & Seasonal)	22	22	21	21	84.0%	0.0%
<i>Total Part-time employees</i>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>100.0%</b>	<b>0.0%</b>
<b>DIVISION TOTAL</b>	<b>26</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>100.0%</b>	<b>0.0%</b>

## **Recreation - Tennis**

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The **Tennis Division** provides well-maintained tennis and racquetball courts that are available for all age levels and playing abilities. The five tennis courts and two racquetball courts are also lighted for nighttime play. The Division provides pro shop services, organizes and promotes a variety of clinics, lessons and tournaments and hosts the Miami Springs High School Tennis Team's home matches.

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### **Goals**

To maintain the Tennis facility with positive images for all residents of the City of Miami Springs.

To increase memberships and play by 10% from FY2009-10.

### **Objectives**

- To provide a variety of programs for adults and children on a social and competitive system.
- Provide promotional information to local businesses and hotels. Promote youth and adult leagues.

### **2011-12 Accomplishments**

- N/A

### **FY 2012-13 Budget Highlights**

- The FY2012-13 budget is \$6,489 or 20% lower than prior year due to the tennis contractor reducing his fee for next year from \$20,000 to \$15,000.

**RECREATION DEPARTMENT**  
**Tennis Division - Expenditure Detail**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>OPERATING</b>						
Contractual Services	\$ 20,000	\$ 15,000	\$ 20,000	\$ 15,000	57.8%	-25.0%
Utility Services	4,637	5,162	5,726	5,960	23.0%	4.1%
Repairs & Maintenance	5,022	11,536	6,723	5,000	19.3%	-25.6%
<i>Total Operating Costs</i>	\$ 29,659	\$ 31,698	\$ 32,449	\$ 25,960	100.0%	-20.0%
<b>TOTAL EXPENSES</b>	\$ 29,659	\$ 31,698	\$ 32,449	\$ 25,960	100.0%	-20.0%

## **Recreation – Parks Maintenance**

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The **Parks Maintenance Division** provides for the overall maintenance of the parks and ball fields. This includes ball field preparation, park clean-up, etc.

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### **Goals**

To improve the play ability of the athletic fields at Prince Field, Stafford Park and Dove Avenue Park.

### **Objectives**

- Aerate fields a minimum of 2 times annually
- Establish a proper maintenance schedule to improve field conditions
- Provide training to maintenance staff in order to improve maintenance skills
- Provide daily maintenance to keep fields up to par year round
- Add Sod to areas that need additional Sod
- Add irrigation to our ball fields
- Laser Grade all Ball Fields

### **2011-12 Accomplishments**

- Installed Fence around Stafford Park
- Installed and additional fence at Stafford Park to separate the main field from a practice field.
- Installed a new playground at Stafford
- Added Mulch to the playground at Prince Field
- Added clay to all of our ball fields.
- Removed existing bleacher at Prince Field due to safety issues.
- Added safety bases to the baseball fields at Prince Field.
- Added benches, picnic tables, etc. to Dog Park and Tennis Facility.

### **FY 2012-13 Budget Highlights**

- FY2012-13 budget is \$16,538 or 15% more than the prior year due to a request for a new mower next year at a cost of \$15,618.

**RECREATION DEPARTMENT**  
**Parks Maintenance Division - Expenditure Detail**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>OPERATING</b>						
Repairs & Maintenance	\$ 3,637	\$ 6,193	\$ 6,492	\$ 6,492	5.2%	0.0%
Operating Supplies	29,058	54,187	48,000	53,000	42.8%	10.4%
Fuels, Oils, Lubricant	-	4,436	5,656	5,826	4.7%	3.0%
Contractual Services	48,504	51,983	36,879	42,879	34.6%	16.3%
<i>Total Operating Costs</i>	\$ 81,199	\$ 116,799	\$ 97,027	\$ 108,197	87.4%	11.5%
<b>CAPITAL OUTLAY</b>						
Machinery & Equipment	0	16,941	10,250	15,618	12.6%	100.0%
<i>Total Capital Outlay</i>	\$ -	\$ 16,941	\$ 10,250	\$ 15,618	12.6%	100.0%
<b>TOTAL EXPENSES</b>	\$ 81,199	\$ 133,740	\$ 107,277	\$ 123,815	100.0%	15.4%

## **Miami Springs Golf Course**

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The Golf and Country Club provides affordable golf and golf related programs to our residents, seasonal visitors, and golfers throughout South Florida. Daily greens fees and annual prepaid golf memberships are available, and preferred pricing for golf and golf memberships is extended to residents of the City of Miami Springs.

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### **Goal**

To continually enhance the reputation of the Miami Springs Golf Course in the highly competitive South Florida public golf market in order to attract new golfers while maintaining a high level of customer loyalty and repeat play.

### **Objectives**

- Control operating expenses in a difficult economy
- Control operating and maintenance costs within budget.
- Increase marketing by distributing multi-lingual brochures in Spanish, French & German.
- Increase marketing efforts through advertising with the Miami Visitor's Bureau, French Canadian publications, and internet marketing through such venues as Groupon, Living Social, booking tee times through the Golf Channel, and mass emailing.
- Increase Memberships.
- Increase Miami Springs Residents play and usage of the entire golf facility.
- Host a minimum of fifteen golf and charity tournaments.

### **2011-12 Accomplishments**

- Controlled operating expenses during a difficult economy
- Controlled operating and maintenance costs within budget
- Completed Spanish & French brochures, flyers, rack cards and began distribution of them
- Advertised in French publications Le Soleil & Acces Floride; placed advertisements in Spanish on new GCVMB travel publication and in LBCA's magazine along with hosting LBCA's networking event held here at MSGCC.
- Utilized internet marketing w/Groupon, Living Social, GolfNow, Tee Time Time USA; began mass emailing from email program inviting golfer's to play our course.
- Reinstated Monthly Golf Newsletter
- Instituted weekly resident walking and cart rate to gain more participation from our residents
- We hosted 27 golf & charity tournaments

## **Miami Springs Golf Course**

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### **FY 2012-13 Budget Highlights**

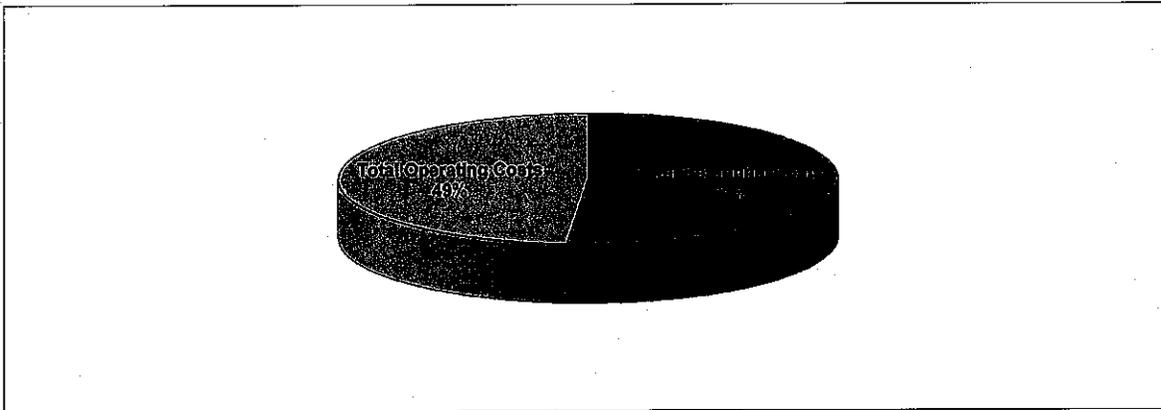
- The FY2012-13 budget is \$5,248 or 0.4% higher than the prior year, budget also will require a subsidy from the General Fund of \$210,558.

**GOLF COURSE FUND**  
**Golf Course Administration- Expenditure Detail**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>OPERATING</b>						
Professional Services	\$ 479	\$ 108	\$ 200	\$ -	0.0%	-100.0%
Contractual Services	451	405	700		0.0%	0.0%
Communications & Freight	715	-	-	-	0.0%	0.0%
Utility Services	9,402	10,800	8,300	9,537	42.7%	100.0%
Repairs & Maintenance	2,013	943	1,500	-	0.0%	-100.0%
Liability Insurance	21,588	11,813	11,896	12,780	57.3%	7.4%
<i>Total Operating Costs</i>	\$ 34,648	\$ 24,069	\$ 22,596	\$ 22,317	100.0%	-1.2%

**GOLF COURSE FUND**  
**Golf Course Pro Shop Operations- Expenditure Detail**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>PERSONNEL</b>						
Salaries	\$ 93,969	\$ 118,934	\$ 117,915	\$ 105,107	19.9%	-10.9%
Tournament Gratuity	265	-	-	-	0.0%	0.0%
Part Time Employees	170,483	130,571	111,755	119,320	22.6%	6.8%
Payroll Taxes	20,247	19,088	16,660	16,258	3.1%	-2.4%
Pension & Retirement	5,532	11,698	12,652	12,319	2.3%	-2.6%
Health Insurance	5,712	10,398	12,735	12,415	2.4%	-2.5%
Workers' Compensation	1,692	1,532	1,723	5,841	1.1%	239.0%
<b>Total Personnel Costs</b>	<b>\$ 297,900</b>	<b>\$ 292,221</b>	<b>\$ 273,440</b>	<b>\$ 271,259</b>	<b>51.4%</b>	<b>-0.8%</b>
<b>OPERATING</b>						
Contractual Services	12,417	11,993	11,200	11,100	0.0%	-0.9%
Merchandise	32,765	33,134	32,500	32,500	6.2%	0.0%
Utilities	24,751	26,273	25,532	28,194	5.3%	10.4%
Telephone/Internet	8,698	9,294	10,788	3,843	0.7%	-64.4%
Repairs & Maintenance	23,884	8,036	11,000	11,000	2.1%	0.0%
Rentals & Lease	58,937	61,854	62,160	64,428	12.2%	3.6%
Printing & Binding	-	3,250	5,250	5,250	1.0%	0.0%
Advertising & Promotions	15,340	21,487	34,650	34,650	6.6%	0.0%
Postage	134	133	128	160	0.0%	25.0%
Credit Card Fees	25,531	34,167	29,700	38,100	7.2%	28.3%
Range	9,346	6,917	8,000	8,000	1.5%	0.0%
Office Supplies	1,918	1,110	2,000	2,000	0.4%	0.0%
Operating Supplies	8,688	6,327	6,000	6,000	1.1%	0.0%
Dues, Memberships & Subsc.	767	851	507	610	0.1%	20.3%
Liability Insurance	13,056	13,718	11,493	10,944	2.1%	-4.8%
<b>Total Operating Costs</b>	<b>\$ 236,232</b>	<b>\$ 238,544</b>	<b>\$ 250,908</b>	<b>\$ 256,779</b>	<b>48.6%</b>	<b>2.3%</b>
<b>CAPITAL OUTLAY</b>						
Machinery & Equipment	1,954	3,441	-	-	0.0%	100.0%
<b>Total Capital Outlay</b>	<b>\$ 1,954</b>	<b>\$ 3,441</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>100.0%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 536,086</b>	<b>\$ 534,206</b>	<b>\$ 524,348</b>	<b>\$ 528,038</b>	<b>100.0%</b>	<b>0.7%</b>

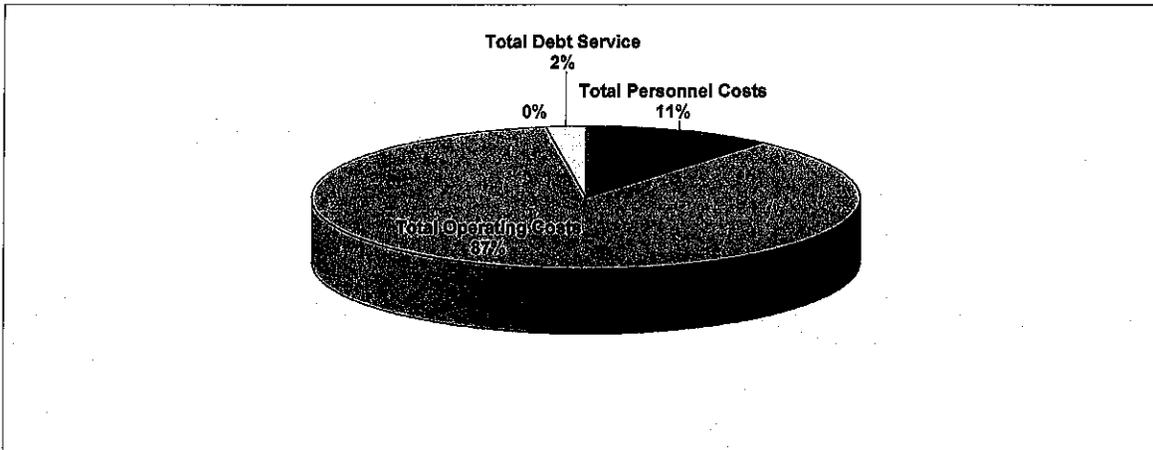


**Personnel Summary**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
Golf Director	1	1	1	1	5.0%	0.0%
Asst Golf Director	1	0	0	0	0.0%	0.0%
Pro Shop Clerk	0	1	1	1	5.0%	100.0%
<b>Total Full-time employees</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>10.0%</b>	<b>0.0%</b>
Cashiers	3	3	3	3	15.0%	0.0%
Cart/Rangers	16	15	15	15	75.0%	0.0%
<b>Total Part-time employees</b>	<b>19</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>90.0%</b>	<b>0.0%</b>
<b>DIVISION TOTAL</b>	<b>21</b>	<b>20.0</b>	<b>20.0</b>	<b>20.0</b>	<b>100.0%</b>	<b>0.0%</b>

**GOLF COURSE FUND**  
Golf Course Maintenance Operations- Expenditure Detail

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>PERSONNEL</b>						
Salaries	\$ 122,794	\$ 69,432	\$ 68,534	\$ 68,472	8.5%	-0.1%
Overtime	514	-	-	-	0.0%	0.0%
Payroll Taxes	9,294	5,312	4,788	4,783	0.6%	-0.1%
Pension & Retirement	6,989	6,978	7,354	8,025	1.0%	9.1%
Health Insurance	12,976	6,179	6,259	6,249	0.8%	-0.2%
Workers' Compensation	902	935	1,028	1,782	0.2%	73.3%
Unemployment Taxes	3,230	8,495	5,000	-	0.0%	100.0%
<i>Total Personnel Costs</i>	<i>\$ 156,699</i>	<i>\$ 97,331</i>	<i>\$ 92,963</i>	<i>\$ 89,312</i>	<i>11.1%</i>	<i>-3.9%</i>
<b>OPERATING</b>						
Professional Services	1,753	82	3,000	3,000	0.4%	0.0%
Contractual Services	350,402	343,275	368,436	368,436	45.8%	0.0%
Telephone	603	637	606	575	0.1%	-5.1%
Utilities	46,139	35,256	34,463	39,100	4.9%	13.5%
Repairs & Maintenance	71,025	50,218	58,554	58,554	7.3%	0.0%
Rentals and leases	8,223	10,554	9,072	9,072	1.1%	0.0%
Fuels, Oils, Lubricants	31,691	47,722	34,200	35,208	4.4%	2.9%
Operating Supplies	164,202	178,753	172,000	172,050	21.4%	0.0%
Dues, Memberships & Subsc.	300	-	-	500	0.1%	0.0%
Uniform	1,246	998	1,500	1,500	0.2%	0.0%
Education and training	-	-	250	250	0.0%	0.0%
Transfer to Debt Service Fund	85,511	61,529	18,872	18,872	2.3%	0.0%
Liability insurance	11,736	10,501	8,459	8,423	1.0%	-0.4%
<i>Total Operating Costs</i>	<i>\$ 772,831</i>	<i>\$ 739,525</i>	<i>\$ 709,412</i>	<i>\$ 715,539</i>	<i>88.9%</i>	<i>0.9%</i>
<b>CAPITAL OUTLAY</b>						
Improvements O/T Buildings	1,092,925	-	-	-	0.0%	0.0%
Machinery & Equipment	81,108	49,361	-	-	0.0%	0.0%
<i>Total Capital Outlay</i>	<i>\$ 1,174,033</i>	<i>\$ 49,361</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>	<i>0.0%</i>
<b>TOTAL EXPENSES</b>	<b>\$ 2,103,563</b>	<b>\$ 886,217</b>	<b>\$ 802,375</b>	<b>\$ 804,850</b>	<b>100.0%</b>	<b>0.3%</b>



**Personnel Summary**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
Course Maintenance Superintendent	1	1	1	1	100.0%	0.0%
Assistant Superintendent	1	0	0	0	0.0%	-100.0%
Greenskeeper	0	0	0	0	0.0%	0.0%
Reel technician	1	0	0	0	0.0%	0.0%
Pump Irrigation Specialist	0	0	0	0	0.0%	0.0%
Chemical Applicator	0	0	0	0	0.0%	0.0%
Golf Turf Specialist	0	0	0	0	0.0%	0.0%
<i>Total Full-time employees</i>	<i>3</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>100.0%</i>	<i>-100.0%</i>
<i>Part-time Employees</i>						
Greenskeeper	0	0	0	0	0.0%	0.0%
<i>Total Part-time employees</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0.0%</i>	<i>0.0%</i>
<b>FUND TOTAL</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>100.0%</b>	<b>-100.0%</b>

**MIAMI SPRINGS GOLF AND COUNTRY CLUB  
PERFORMANCE MEASURES**

Indicator	2009-10 Actual	2010-11 Actual	2011-12 Goal	2011-12 Actual	2012-13 Goal
<b>Outputs</b>					
Number of rounds played	32,715	33,270	37,668	34,173	37,000
Range revenue per player	\$ 2.45	\$ 2.87	\$ 2.58	\$ 2.85	\$ 2.72
Number of memberships sold	141	109	144	91	89
Membership revenue	\$ 87,479	\$ 64,690	\$ 83,438	\$ 46,274	\$ 45,535
Total revenues	\$ 1,010,122	\$ 1,033,568	\$ 1,193,078	\$ 1,055,171	\$ 1,146,690
Pro shop revenue per player	\$ 1.31	\$ 1.38	\$ 1.53	\$ 1.55	\$ 1.56
<b>Effectiveness</b>					
Increase number of rounds played	No	yes	yes	yes	yes
Increase number of memberships sold	No	no	yes	no	yes
<b>Efficiency</b>					
Maintenance cost per acre	\$ 4,077	\$ 3,912	\$ 3,661	\$ 3,679	\$ 3,680

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## **Non Departmental**

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This Department/Division represents a group of line-item accounts associated with general, city wide accounting transactions. Services provided to other agencies, which benefit all components and facets of the city, are recorded into this department.

It also accounts for transfers to alternate funds including golf course, senior center, hurricane funds and other specialized funds. In cases of grants requiring a city match, those matching funds are recorded as transfers within this department.

The City's general contingency and reserve accounts are reported in this department.

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### **FY 2012-13 Budget Highlights**

- There are no major changes this year, this department only accounts for the subsidy to the Elderly Services Department and the transfer to the Debt Service Fund for payment of P&I on outstanding debt.

**NON-DEPARTMENTAL ACCOUNTS**  
Expenditure Detail

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>OPERATING</b>						
Bank Fees & Bad Debt	\$ 31,337	\$ 17	\$ -	\$ -	0.0%	0.0%
<i>Total Operating Costs</i>	\$ 31,337	\$ 17	\$ -	\$ -	0.0%	0.0%
Transfers to Golf Course Fund	1,552,048	-	-	-	0.0%	-100.0%
Transfers to Debt Service Fund		-	313,205	363,205	70.6%	0.0%
Transfers to Senior Center	131,332	132,564	167,820	150,971	29.4%	-10.0%
Transfers to Capital Projects Fund	168,471	475,000	-	-	0.0%	-100.0%
<i>Total Transfers</i>	\$ 1,851,851	\$ 607,564	\$ 481,025	\$ 514,176	100.0%	6.9%
<b>TOTAL EXPENSES</b>	\$ 1,883,188	\$ 607,581	\$ 481,025	\$ 514,176	100.0%	6.9%

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**SPECIAL REVENUE FUND**

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## **Road and Transportation Fund-Peoples Transportation Tax**

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The Peoples Transportation Tax was enacted in November 2002. These surtax funds are to be used for road and transportation projects. It is mandated that 80% of the funds be used for roadway and right-of-way maintenance and equipment, drainage, street lighting, traffic signs, engineering, signalization, and pavement markings, etc. The remaining 20% shall be spent on transit, such as bus service, shelters, and transit related infrastructure.

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### **Goals**

Utilize People's Transportation Tax (PTT) funds to maintain city transit areas, which include street maintenance and lighting.

### **Objectives**

Install and repair sidewalks throughout the city to provide safe access to transit.

Continue with the repair and replacement of underground wiring.

Provide ADA compliance measures and devices to city sidewalks.

Replace and restore pavement markings and traffic signs.  
Resurface asphalt roadways and pathways as needed

### **FY 2011-12 Accomplishments**

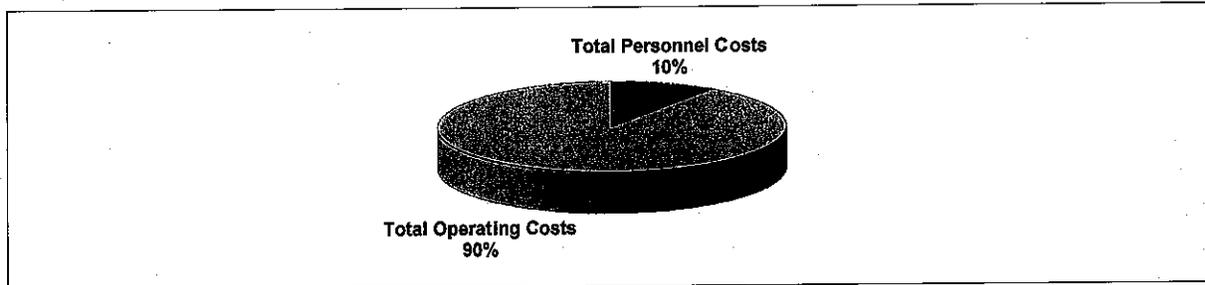
- The Public Works Department has been proactive in maintaining all City right of ways and ensuring that the pedestrian access points are in compliance with the State Regulations.
- We currently have requests for stripping and repairs that are in process and will continue our efforts in providing quality service.

### **FY 2012-13 Budget Highlights**

- There are no major changes in the FY 2012-13 budget

**PUBLIC SERVICES DEPARTMENT  
ROAD AND TRANSPORTATION FUND**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>OPERATING</b>						
Salaries	\$ 75,149	\$ 76,322	\$ 72,715	\$ 50,715	8.7%	-30.3%
Payroll Taxes	3,990	4,164	3,348	3,425	0.6%	2.3%
Pension & Retirement	2,997	5,207	5,334	5,832	1.0%	9.3%
Health Insurance	5,517	5,684	6,175	6,177	1.1%	0.0%
<i>Total Personnel Costs</i>	<i>\$ 87,653</i>	<i>\$ 91,377</i>	<i>\$ 87,572</i>	<i>\$ 66,149</i>	<i>11.3%</i>	<i>-24.5%</i>
Professional Services	732	139	4,143	4,000	0.7%	-3.5%
Contractual Services	149,636	168,856	185,830	184,322	31.6%	-0.8%
Workmens Compensation	6,160	3,425	4,363	3,222	0.6%	-26.2%
Repairs & Maintenance	361,999	463,513	460,000	320,000	54.9%	-30.4%
Fuels, Oils, Lubricants	-	1,283	4,500	4,500	0.8%	0.0%
Road Materials and Supplies	819	2,230	5,000	1,000	0.2%	-80.0%
Transfers to Capital Projects	31,191	81,028	-	-	0.0%	0.0%
<i>Total Operating Costs</i>	<i>\$ 550,537</i>	<i>\$ 720,474</i>	<i>\$ 663,836</i>	<i>\$ 517,044</i>	<i>88.7%</i>	<i>-22.1%</i>
<b>CAPITAL OUTLAY</b>						
Improvements Other than Bldg	-	-	-	-	0.0%	0.0%
Machinery & Equipment	-	58,436	36,352	-	0.0%	0.0%
<i>Total Capital Outlay</i>	<i>\$ -</i>	<i>\$ 58,436</i>	<i>\$ 36,352</i>	<i>\$ -</i>	<i>0.0%</i>	<i>0.0%</i>
<b>TOTAL EXPENSES</b>	<b>\$ 638,190</b>	<b>\$ 870,287</b>	<b>\$ 787,760</b>	<b>\$ 583,193</b>	<b>100.0%</b>	<b>-26.0%</b>



**Personnel Summary**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
Transportation	1	1	1	1	100.0%	0.0%
<b>DEPARTMENT TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>100.0%</b>	<b>0.0%</b>

## ROAD AND TRANSPORTATION DEPARTMENT PERFORMANCE MEASURES

Indicator	2009-10 Actual	2010-11 Actual	2011-12 Goal	2011-12 Actual	2012-13 Goal
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**Outputs**

Road Improvement - milling & resurfacing	N/A	21,550 sq yd	6,000 sq yd	N/A	10,000 sq yd
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# **Elderly Services**

## **Mission Statement**

**The mission of the Elderly Services Department is to promote an enhanced quality of life for a diverse population of older adults residing in this community. In keeping with planned federal and statewide goals, this department serves as a partner and stakeholder in Florida's aging services network and shares in the common objective to help older individuals remain independent and productive. Through the City's senior center, this department provides a comprehensive and coordinated system of services to include: congregate meals, home delivered meals, nutrition education, health and wellness activities, recreation, transportation, adult education, screening and assessment, advocacy, and information and referral assistance.**

### MAJOR FUNCTIONS and ACTIVITIES:

The City of Miami Springs Elderly Services Department has continued to be an essential part of this community's continuum of care by assisting older residents, age 60 and over, to maximize opportunities for self-sufficiency and personal independence. The provision of a large range of community-based services and programming encompasses a variety of activities geared towards meeting, targeting and servicing the needs of older citizens in our community. Through ongoing management, evaluation, assessment, supervision and reporting of planned objectives over the past thirty-three years, the City's Elderly Services Department has continued to provide high quality services while serving as a partner in Florida's aging services network.

Funding for the elderly services department is provided through: City funds, OAA Title III B, III C-1, and III C-2 annual grant awards; Nutrition Services Incentive Program reimbursement; participant and private donations; monthly contributions from the Village of Virginia Gardens and other grant awards. As a recipient of Federal, State and City funds, this department must comply with all rules, regulations and reporting requirements as dictated by: the Older Americans' Act of 1965, as amended; the State of Florida Department of Elder Affairs; the United States Dept. of Agriculture; the City of Miami Springs' Code of Ordinances; and other applicable regulatory statutes. Additional program support is provided through agreements with: the Miami Springs Adult & Community School, the MSPD Community Policing Office, RSVP, AARP, the Alliance for Aging, Inc., and many volunteer resources.

Service offerings and scheduled program activities include the following:

**CONGREGATE MEALS:** Hot lunch meals, meeting 1/3 of an older individual's "Required Daily Allowance," are served every Monday--Friday from 11:30 a.m.--12:30 p.m. to assist area seniors in maintaining a nutritionally balanced diet and to provide opportunities to socialize with their peers.

**HOME DELIVERED MEALS:** A limited number of lunch meals are delivered each weekday to functionally impaired, older residents who are homebound, unable to cook properly for themselves, and who have little or no additional support available.

**CONGREGATE NUTRITION EDUCATION:** Monthly presentations to promote better health by providing accurate nutrition information and instruction to participants are conducted by the program's consulting Registered Dietician and the Elderly Services Director.

**CONGREGATE NUTRITION COUNSELING:** Options and methods for improving a client's nutritional status is provided by a licensed dietician, on a one-on-one basis, to individuals who are at nutritional risk because of their poor health, nutritional history, current dietary intake, medication use or chronic illness.

**HOME DELIVERED NUTRITION EDUCATION:** Nutrition education information is distributed on a monthly basis to each home delivered meal client and will include the topics of nutrients, diets, food, lifestyle factors, physical fitness and health, and community nutrition resources and services.

## **Elderly Services**

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### **MAJOR FUNCTIONS and ACTIVITIES (continued):**

**HEALTH SUPPORT SERVICES:** Monthly health and wellness activities are scheduled to include: free chair exercise classes, "Get-in-Shape" dance fitness classes, Yoga-style classes, Line Dancing instruction, educational presentations, health screenings, formal evidence based training courses and health promotion workshops.

**TRANSPORTATION:** Daily pick up, utilizing the City's mini-bus, is provided to older Miami Springs' residents with no means of transportation to and from the center. Additionally, weekly trips are made for grocery shopping and field trips to area malls and other places of interest are planned on a monthly basis.

**RECREATION:** Recreational activities, to include special events, field trips and bingo games, are planned each month to help develop a broad range of physical, mental and social skills which can be used by older persons to improve their leisure time activities. In addition, a large selection of books, audio books, magazines, jig-saw puzzles and videos are available on a free loan basis to area residents.

**EDUCATION:** Throughout the year, formal and informal opportunities to acquire knowledge and increased awareness are offered in such areas as: consumer information; crime and accident prevention; personal enrichment; health, safety and wellness topics; elder abuse and exploitation; City Council actions; and community resources.

**SCREENING & ASSESSMENT:** Standard assessment instruments are administered for the purpose of gathering information about clients at the time of enrollment or to reassess currently active clients to determine their need and eligibility for other services.

**INFORMATION & REFERRAL:** This service provision attempts to provide knowledgeable responses to senior inquiries and direction to specific resources and opportunities that may be available to assist them with their service needs.

## **Elderly Services**

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### **GOALS and OBJECTIVES:**

**GOAL: To promote better health through improved nutrition, reduce the isolation of old age through socialization, and help older citizens live with dignity.**

**OBJECTIVE: -Provide 28,000 nutritionally balanced, congregate lunch meals to eligible persons, particularly those in greatest economic and social need.**

**GOAL: To provide nutritionally sound, home-delivered meals to eligible, homebound citizens.**

**OBJECTIVE: -Serve 13,800 meals to frail and disabled older citizens this year.**

**GOAL: To provide health support activities to assist older persons in securing and utilizing necessary medical treatment as well as preventive, emergency and health maintenance services.**

**OBJECTIVES:**

- 1) -Provide organized activities and programs of regular physical exercise at least three times each week;
- 2) -Provide health screenings and illness prevention programs to detect or prevent illness or worsening of chronic conditions on an ongoing basis;
- 3) -Plan, solicit and coordinate programs to be sponsored by a network of publicly and privately funded organizations for the delivery of health information;
- 4) -Provide regular opportunities for older citizens to participate in recreational activities each month.

**GOAL: To assure the continued local mobility of older residents who are transportationally disadvantaged.**

**OBJECTIVE: -Provide 12,000 one way trips and travel assistance to and from the senior center, the client's residence, the local grocery store and other local businesses, area malls and special events when possible.**

**GOAL: To provide formal and informal education designed to offer opportunities directed towards health improvement, personal enrichment and safety, and accessing available resources.**

**OBJECTIVE:**

- 1) -Using a variety of instructional approaches and resources, provide informal educational programs on health, environment, economics, consumerism, crime prevention, etc. as adult education for our citizens;
- 2) -Provide formal evidence based training workshops, in both English and Spanish: "A Matter of Balance", "Tomando Control", and "Healthy Living: A Chronic Disease Self Management Program" for the benefit of the 60 or older population.

## **Elderly Services**

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### **GOALS and OBJECTIVES (continued):**

**GOAL: To provide a formal nutrition education and counseling program for both senior center and homebound clients.**

**OBJECTIVE:** -A registered dietician will provide consulting services and nutrition education seminars, as required by the Florida Department of Elder Affairs, in addition to regularly scheduled, monthly programs focused on promoting better health for senior center participants and home delivered meal recipients.

**GOAL: To actively seek and reach target group individuals and assist them to access services. Collect and record data on service needs for use in planning and developing supportive services and agendas for advocacy.**

**OBJECTIVES:**

- 1) -Screening and Assessment will be conducted annually on a one-on-one basis with all older residents utilizing City services, inquiring about services or referred for services;
- 2) -Comply with the Florida Department of Elder Affairs' regulations and reporting requirements utilizing the State's C.I.R.T.S. computer system. Comply with the requirements imposed by the Alliance For Aging, Inc., the designated monitoring agency;
- 3) -Provide information and referral assistance in person and via telephone;
- 4) -Conduct home visitations annually of 60 homebound elderly to monitor status and further needs.

**GOAL: To provide an appropriate setting for older persons to establish a social network and meet holistic needs resulting in the stabilization or improvement of the participant's physical, mental, social and/or economic status.**

**OBJECTIVE:** -Maintain quality paid and volunteer staffing through ongoing training, recognition and reinforcement of their responsibilities.

### **2011-12 ACCOMPLISHMENTS:**

The City of Miami Springs Elderly Services Department has exceeded the stated objectives for core service offerings as required by State and Federal grantees this past year. In addition to Congregate Meals, Home Delivered Meals, Transportation, Screening & Assessment, Nutrition Education and individual Counseling, the Elderly Services Department has provided additional services, health and wellness support, educational opportunities and recreational activities. Through networking efforts, the following organizations have provided assistance in meeting departmental goals this past year: the Alliance for Aging, Inc.; FIU College of Law; University of Miami's Center on Aging; Jackson Memorial Hospital; Miami-Dade County Health Department; the Fl. Dept. of Agriculture & Consumer Services; Mount Sinai Heart Institute; Catholic Hospice; Vitas Innovative Hospice Care; the Florida Department of Children and Families' Adult Protective Services; Barry University's School of Nursing; AARP; the IRS; the University of Florida's IFAS Extension; the Alzheimer's Association of South Florida; M-D Property Appraiser's Office; Little Havana Activity and Nutrition Center; CAC Florida Medical Centers; Independent Living Systems; The Eye Institute; Avanti Home Health; American Providers; Chen Medical Center; United Health Care; Florida Healthcare Plus and American Eldercare.

Through the coordination of community resources, older residents have been afforded the opportunity to participate in a wide range of activities this year, to include:

- free glaucoma & cataract, blood pressure, and memory screenings;
- ongoing, evidence based wellness courses: "Matter of Balance" and "Asunto de Equilibrio"; "Walk with Ease"; and Chronic Disease Self Management courses "Living Healthy" and "Tomando Control de su Salud";
- free seasonal influenza immunization and pneumonia shots to those 65 and over;
- free, ongoing chair exercise classes, a "Get-in-Shape" dance fitness program, line dancing and Yoga-style classes;
- free Income Tax Preparation Assistance and counseling by AARP Tax Aides to over 225 individuals;
- free "Silver Surfers" computer classes in English and Spanish;
- free art classes and needle craft classes;
- health presentations by local professionals on: blindness prevention, the 10 warning signs of Alzheimer's disease, stroke & atrial fibrillation, nutrition tips for lowering Cholesterol, stress management, medication safety, heart rhythm disorders, poison help, preventing falls, Osteoporosis, Rheumatoid Arthritis, heart healthy cooking, Diabetes, memory fitness, vision & Macular Degeneration, kidney infections, and fitness for life;
- monthly programs on crime prevention and safety issues by the MSPD's Community Policing Office;
- monthly presentations by the Mayor and City Council on local governmental issues;
- educational workshops on the following topics: Medicare & Medicaid update, elder abuse prevention, hurricane preparedness, identity theft & consumer fraud, emergency response systems, the "Do Not Call" list, Living Wills & Advanced Directives, estate planning, delaying & preventing nursing home placement, the Assurance Wireless free phone program, and an investment education seminar; and
- a variety of special events, holiday celebrations, trips and recreational activities.

## **Elderly Services**

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### **2011-12 ACCOMPLISHMENTS (continued):**

The Miami Springs Senior Center serves as the sole portal of access to vital information, screening and assessment, service referrals, and numerous opportunities for older adults to participate in activities and receive essential services. Utilizing funding from a Florida Department of Elder Affairs' Senior Centers Fixed Capital Outlay grant, continued renovation projects to improve the safety of this City facility were undertaken and completed this year to include:

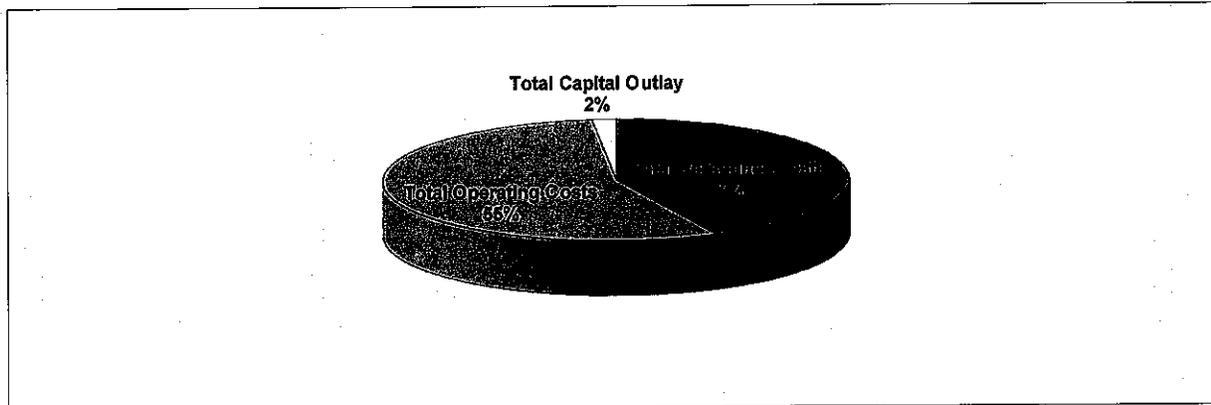
- retrofitting a main entry door with an ADA automatic door opener;
- removing an existing entrance ramp and crumbling sidewalks and constructing new sidewalks and an ADA compliant platform and ramp with handrails, lighting and a 30' awning roof;
- adding a new impact glass, automatic opening ADA door on the west side of the building;
- constructing a new driveway for bus and handicap drop off;
- expanding the number of disabled parking spaces through reassignment, adding new asphalt and restriping; and
- adding new driveway security gates and chain link fencing.

### **FY 2012-13 BUDGET HIGHLIGHTS:**

- FY2012-13 budget is \$2,999 or 0.8% higher due to increased food and operating costs. The budget also includes \$2,500 in building improvements and a \$3,500 expenditure for a new air conditioner compressor.

**ELDERLY SERVICES DEPARTMENT**  
**Elderly Services Special Revenue Fund Expenditures**  
 Consolidated to represent all funding sources

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>PERSONNEL</b>						
Salaries	\$ 76,000	\$ 78,239	\$ 71,591	\$ 75,489	20.9%	5.4%
Part Time Year Round	47,913	43,123	51,082	50,379	13.9%	-1.4%
Payroll Taxes	9,066	8,857	8,502	8,740	2.4%	2.8%
Pension & Retirement	4,466	7,755	7,681	8,847	2.4%	15.2%
Health Insurance	10,671	10,999	11,935	11,946	3.3%	0.1%
Workers' Compensation	737	850	920	236	0.1%	-74.3%
<b>Total Personnel Costs</b>	<b>\$ 148,853</b>	<b>\$ 149,823</b>	<b>\$ 151,711</b>	<b>\$ 155,637</b>	<b>43.0%</b>	<b>2.6%</b>
<b>OPERATING</b>						
Professional Services	1,313	10,776	4,820	4,185	1.2%	-13.2%
Contractual Services	17,949	17,596	20,842	15,463	4.3%	-25.8%
Travel & Related Costs	-	-	350	350	0.1%	0.0%
Uniforms	282	-	200	280	0.1%	40.0%
Utility Services	7,722	8,441	7,506	8,406	2.3%	12.0%
Repairs & Maintenance	1,128	1,610	2,000	2,705	0.7%	35.3%
Rentals & Lease	1,348	1,535	1,560	1,498	0.4%	-4.0%
Advertising & Promotions	641	409	525	525	0.1%	0.0%
Postage	67	74	90	112	0.0%	24.4%
Office Supplies	150	738	550	500	0.1%	-9.1%
Operating Supplies	129,412	137,526	149,196	148,492	41.0%	-0.5%
Dues, Memberships & Subsc.	160	160	180	200	0.1%	11.1%
Training & Education	-	175	180	180	0.0%	0.0%
Liability Insurance	3,492	6,725	8,879	6,555	1.8%	-26.2%
Fleet Maintenance	1,751	4,295	2,175	3,910	1.1%	79.8%
Fuels, Oils, Lubricant	2,053	3,141	3,000	6,443	1.8%	114.8%
Telephone/Internet	2,133	2,256	1,807	604	0.2%	-66.6%
<b>Total Operating Costs</b>	<b>\$ 169,601</b>	<b>\$ 195,457</b>	<b>\$ 203,880</b>	<b>\$ 200,408</b>	<b>55.4%</b>	<b>-1.7%</b>
<b>CAPITAL OUTLAY</b>						
Improvements Other than Bldg	50,770	61,334	475	2,500	0.7%	426.3%
Machinery & Equipment	1,360	2,050	3,000	3,500	1.0%	100.0%
<b>Total Capital Outlay</b>	<b>\$ 52,130</b>	<b>\$ 63,384</b>	<b>\$ 3,475</b>	<b>\$ 6,000</b>	<b>1.7%</b>	<b>72.7%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 370,584</b>	<b>\$ 408,664</b>	<b>\$ 359,046</b>	<b>\$ 362,045</b>	<b>100.0%</b>	<b>0.8%</b>



**Personnel Summary**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
Elderly Services Director	1	1	1	1	12.5%	0.0%
<i>Part-time Employee</i>						
Food Service Aide	4	4	4	4	50.0%	0.0%
Screening & Assess Specialist	1	1	1	1	12.5%	0.0%
Driver	1	1	1	1	12.5%	0.0%
Substitute driver	1	1	1	1	12.5%	0.0%
<i>Sub-total: Part-time employees</i>	<i>7</i>	<i>7</i>	<i>7</i>	<i>7</i>	<i>87.5%</i>	<i>0.0%</i>
<b>DEPARTMENT TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>100.0%</b>	<b>0.0%</b>

**ELDERLY SERVICES DEPARTMENT  
PERFORMANCE MEASURES**

INDICATOR:	2009-10	2010-11	2011-12	2011-12	2012-13
	Actual	Actual	Goal	Actual	Goal
	<b>OUTPUTS:</b>				
Number of Congregate Meals Served	24,732	27,846	28,800	27,199	28,000
Number of Home Del. Weekday Meals Served	13,787	14,022	13,920	13,497	13,800
Number of Home Del. Weekend Meals Served	1,262	1,186	1,200	938	1,040
Number of units of Transportation (1 unit = 1 way trip)	9,484	11,548	12,000	10,498	12,000
Number of units-Screening of Congregate Meal recipients ( 1 unit= 1 hr)	n/a	226	115	227.75	185
Number of units- Screening & Assessment of Home Del. Meal Recipients (1 unit = 1 hr)	n/a	107	110	136	130
Number of units of Nutrition Education - Congregate (1 unit = 1 client contact)	913	988	1000	929	950
Number of units of Nutrition Education - Homebound (1 unit = 1 client contact)	651	653	650	627	540
Number of units of Nutrition Counseling - Congregate Meal recipients at risk (1 unit= 1 hr)	n/a	13	15	4.5	15

## **Law Enforcement Trust Fund**

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The Law Enforcement Trust Fund was created under the authority of Florida State Statute Section 932.7055(4) (a). The expenditures of this fund require requests from the Chief of Police and approval by the City Council. Expenditures are restricted to items or programs which are not considered normal operating expenditures, including salaries.

The Fund is utilized to maintain a Community Policing Office (CPO) in a satellite location. This program and related facility operates year round and partially offsets the City's requirement for various match obligation, including crime prevention, drug education and school resource officer programs. The expenses incurred by the Vice, Intelligence and Narcotics units are charged to the Fund and an appropriation is made annually to provide the necessary source of funds. The Fund also provides required matching dollars for several grants which have been or will be awarded to the City.

In Addition, this fund is used to account for the criminal justice training funds received from the Clerk of the County courts. These funds are generated from traffic citations and are restricted so that they may only be used for criminal justice training.

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### **Budget Highlights or Modifications**

No major changes in budget from prior year.

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**POLICE DEPARTMENT  
Law Enforcement Trust Fund  
Administration**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	Total	% Change from 2011-12
<b>OPERATING</b>						
Professional Services	\$ 4,483	\$ 4,642	\$ 4,776	\$ -	0.0%	-100.0%
Investigations		2,388	25,000	25,000	35.9%	0.0%
Operating Supplies	8,182	706	18,215	4,350	6.2%	0.0%
Rentals & Leases	19,286	20,904	20,000	20,261	29.1%	1.3%
<i>Total Operating Costs</i>	<b>\$ 31,961</b>	<b>\$ 28,640</b>	<b>\$ 67,991</b>	<b>\$ 49,611</b>	<b>71.3%</b>	<b>-27.0%</b>
<b>CAPITAL OUTLAY</b>						
Machinery & Equipment	12,783	72,904	-	20,000	28.7%	0.0%
<i>Total Capital Outlay</i>	<b>\$ 12,783</b>	<b>\$ 72,904</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>28.7%</b>	<b>-100.0%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 44,744</b>	<b>\$ 101,544</b>	<b>\$ 67,991</b>	<b>\$ 69,611</b>	<b>100.0%</b>	<b>2.4%</b>

**POLICE DEPARTMENT  
Law Enforcement Trust Fund  
Community Policing Office Budget**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>PERSONNEL</b>						
<b>OPERATING</b>						
Professional Services	\$ 272	\$ 305	\$ 300	\$ 300	0.4%	0.0%
Contractual Services	378	-	1,000	1,000	1.4%	0.0%
Travel & Related Costs	2,406	4,261	5,000	5,000	7.2%	0.0%
Utility Services	4,122	2,538	3,800	3,000	4.3%	-16.7%
Repairs & Maintenance	505	1,860	2,700	2,700	3.9%	0.0%
Rentals & Lease	21,029	21,043	22,200	22,200	32.2%	0.0%
Printing & Binding	-	-	1,000	1,000	1.4%	0.0%
Uniforms	609	405	1,000	1,000	1.4%	0.0%
Courier, UPS, Fedex-Overnight	-	-	250	250	0.4%	0.0%
Advertising & Promotions	2,257	2,279	6,500	6,500	9.4%	0.0%
Office Supplies	1,717	1,007	1,000	1,500	2.2%	50.0%
Operating Supplies	2,981	3,363	3,000	3,000	4.3%	0.0%
Liability Insurance	2,389	1,596	1,800	1,600	2.3%	0.0%
Dues, Memberships & Subsc.	25	25	250	250	0.4%	0.0%
Training & Education	1,480	11,329	10,000	10,000	14.5%	0.0%
Telephone & Internet	6,324	4,978	4,962	3,726	5.4%	-24.9%
<i>Total Operating Costs</i>	<b>\$ 46,474</b>	<b>\$ 54,789</b>	<b>\$ 64,362</b>	<b>\$ 63,026</b>	<b>91.3%</b>	<b>-2.1%</b>
<b>CAPITAL OUTLAY</b>						
Machinery & Equipment	-	-	-	6,000	8.7%	0.0%
<i>Total Capital Outlay</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>8.7%</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 46,474</b>	<b>\$ 54,789</b>	<b>\$ 64,362</b>	<b>\$ 69,026</b>	<b>100.0%</b>	<b>7.2%</b>

**POLICE DEPARTMENT  
Law Enforcement Trust Fund  
Criminal Justice Training**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>OPERATING</b>						
Training & Education	\$ 8,082	\$ 8,449	\$ 10,000	\$ 10,000	100.0%	0.0%
<i>Total Operating Costs</i>	<b>\$ 8,082</b>	<b>\$ 8,449</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>100.0%</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 8,082</b>	<b>\$ 8,449</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>100.0%</b>	<b>0.0%</b>

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## **ENTERPRISE FUNDS**

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## **Public Services - Sanitation Fund**

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The Sanitation Division of the Public Works Department is responsible for the collection of all garbage and bulk trash from residential properties in the city. Over 4,300 customers receive twice weekly garbage service and weekly bulk trash service.

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### **Goals**

Provide timely and efficient service to all residential solid waste customers.  
Decrease incidents of property damage caused by our collection vehicles.

### **Objectives**

Replace deteriorated containers to maintain the efficiency of the automated garbage collection vehicles.

Provide documentation of excessive trash to the Finance Department for billing.

Institute a regular program of safety awareness with drivers.

Continued maintenance of all swales and alley-ways, damaged by trash collection.

### **FY 2011-12 Accomplishments**

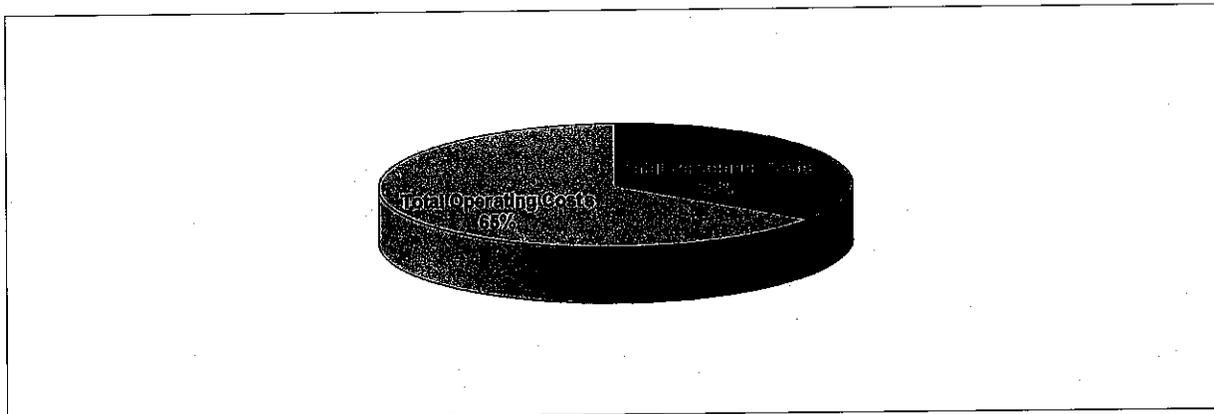
- The Sanitation Department has completed 61 replacements of damaged or deteriorated containers in order to continue with our efficiency with the automated garbage collection.
- The Sanitation Department has documented 54 residents who were billed for excessive bulk waste pick ups.
- The Sanitation Department has restored a total of 34 swales, alleyways that were damaged during the bulk trash collection.
- The Sanitation Department has reduced the number of vehicle and property incidents this fiscal year.

### **FY 2012-13 Budget Highlights**

- There are no major changes in the FY 2012-13 budget

**SANITATION FUND**  
Sanitation Operations - Expenditure Detail

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>PERSONNEL</b>						
Salaries	\$ 554,025	\$ 565,711	\$ 525,903	\$ 547,655	23.9%	4.1%
Overtime	8,709	12,776	-	13,000	0.6%	0.0%
Payroll Taxes	42,997	42,928	33,074	35,700	1.6%	7.9%
Pension & Retirement	30,737	49,968	48,208	58,701	2.6%	21.8%
Health Insurance	86,877	88,528	95,909	96,362	4.2%	0.5%
Workers' Compensation	77,033	44,824	49,961	46,208	2.0%	-7.5%
<b>Total Personnel Costs</b>	<b>\$ 800,378</b>	<b>\$ 804,735</b>	<b>\$ 753,055</b>	<b>\$ 797,626</b>	<b>34.8%</b>	<b>5.9%</b>
<b>OPERATING</b>						
Professional Services	144	-	-	-	0.0%	0.0%
Contractual Services	710,985	618,343	721,789	716,500	31.2%	-0.7%
Repairs & Maintenance	375	1,304	2,500	2,000	0.1%	-20.0%
Credit Card Fees	15,822	12,876	10,500	14,000	0.6%	33.3%
County Collection Fees	320	24,293	23,000	3,000	0.1%	100.0%
Operating Supplies	10,805	18,092	21,710	22,000	1.0%	1.3%
Fuels, Oils, Lubricants	54,282	61,163	60,000	65,000	2.8%	8.3%
Depreciation (non cash)	52,768	54,262	54,400	54,400	2.4%	0.0%
Bad Debt Expense	123,323	(37,391)	-	-	0.0%	0.0%
Liability Insurance	25,788	29,559	24,298	27,303	1.2%	12.4%
Fleet Maintenance	105,952	122,083	165,000	115,000	5.0%	-30.3%
Management Fee to Gen. Fund	281,000	350,000	410,376	470,000	20.5%	14.5%
Telephone/Internet	2,364	2,201	2,498	2,385	0.1%	-4.5%
<b>Total Operating Costs</b>	<b>\$ 1,383,928</b>	<b>\$ 1,256,785</b>	<b>\$ 1,496,071</b>	<b>\$ 1,491,588</b>	<b>65.0%</b>	<b>-0.3%</b>
<b>DEBT SERVICE</b>						
Interest	6,714	7,755	-	3,813	0.2%	100.0%
Principal	-	-	-	-	0.0%	0.0%
<b>Total Debt Service</b>	<b>\$ 6,714</b>	<b>\$ 7,755</b>	<b>\$ -</b>	<b>\$ 3,813</b>	<b>0.2%</b>	<b>100.0%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,191,020</b>	<b>\$ 2,069,275</b>	<b>\$ 2,249,126</b>	<b>\$ 2,293,028</b>	<b>100.0%</b>	<b>2.0%</b>



**Personnel Summary**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
Sanitation Foreman	1	1	0	1	7.7%	0.0%
Administrator to PW Director	0	0	1	0	0.0%	-100.0%
Automated Equipment Operator	6	6	6	6	46.2%	0.0%
Refuse Truck Driver	4	4	4	4	30.8%	0.0%
Refuse Collector	2	2	2	2	15.4%	0.0%
<b>FUND TOTAL</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>100.0%</b>	<b>0.0%</b>

## SANITATION DEPARTMENT PERFORMANCE MEASURES

Indicator	2009-10 Actual	2010-11 Actual	2011-12 Goal	2011-12 Actual	2012-13 Goal
<b>Outputs</b>					
Percentage of cans collected each route	100%	100%	100%	100%	100%
<b>Efficiency</b>					
Reduce the number of days route not completed on time	Yes	Yes	Yes	Yes	Yes

## **Public Services - Storm-water Fund**

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The Storm-water Division ensures that all drains and outlets are free of debris and allows excess storm water run off to flow freely from the drainage system.

Specific functions of this Division include the cleaning of drains, inlets, outlets, ditches, canals and culverts. Maintenance of the canals is also an integral function included in this Division, requiring routine aquatic weed control and debris removal.

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### **Goals**

Complete the ongoing drainage improvements as prioritized in the Storm-water Master Plan.

Optimize the capacity of the existing storm drainage system

Remain in compliance with all National Pollution Discharge Elimination Standards (NPDES) requirements.

### **Objectives**

Provide oversight and manage storm drainage projects.

Continue with a program of systematic storm drainage system cleaning, using the Jet-Vac truck.

### **FY 2011-12 Accomplishments**

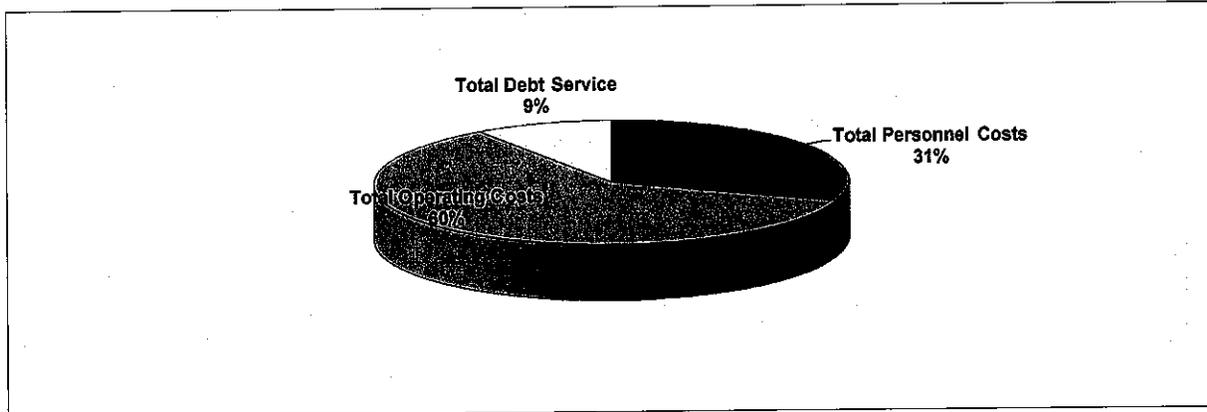
- The Storm Water Crew has performed an outstanding job at keeping our drainage system free of debris which was substantiated in May with the excessive rains that impacted other communities.
- Two catch basins were restructured due to there collapse 1 on the 600 block of Minola Drive and the other was on the 600 block of DeSoto Drive.
- We have kept our commitment on staying in compliance with the National Pollution Discharge Elimination Standards (NPDES)

### **FY 2012-13 Budget Highlights**

- There are no major changes in the FY 2012-13 budget

**STORMWATER FUND**  
Storm Water Operations - Expenditure Detail

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>PERSONNEL</b>						
Salaries	\$ 67,099	\$ 65,032	\$ 63,450	\$ 98,932	21.3%	55.9%
Overtime	1,094	-	-	-	0.0%	0.0%
Payroll Taxes	5,124	4,816	3,944	6,203	1.3%	57.3%
Pension & Retirement	3,890	6,245	6,808	11,595	2.5%	70.3%
Health Insurance	12,086	11,210	12,171	18,292	3.9%	50.3%
Workers' Compensation	385	1,248	952	6,285	1.4%	560.2%
<b>Total Personnel Costs</b>	<b>\$ 89,678</b>	<b>\$ 88,551</b>	<b>\$ 87,325</b>	<b>\$ 141,306</b>	<b>30.4%</b>	<b>61.8%</b>
<b>OPERATING</b>						
Professional Services	11,322	41,447	49,750	-	0.0%	-100.0%
Contractual Services	22,517	6,064	7,000	3,200	0.7%	-54.3%
Utility Services	99	102	115	90	0.0%	-21.7%
Rentals & Lease	2,547	-	-	300	0.1%	0.0%
Credit Card Fees	4,726	3,914	3,500	3,500	0.8%	0.0%
Operating Supplies	2,027	3,542	6,250	5,000	1.1%	-20.0%
Fuels, Oils, Lubricants	8,383	6,174	6,000	6,000	1.3%	0.0%
WASA collection fees	10,321	14,697	11,700	11,700	2.5%	100.0%
Depreciation (non cash)	142,333	142,664	142,685	149,000	32.1%	4.4%
Bad Debt Expense	(480)	(5,162)	-	-	0.0%	0.0%
Liability Insurance	36,756	26,960	26,210	27,533	5.9%	5.0%
DERM Fee	450	-	800	-	0.0%	-100.0%
Fleet Maintenance	22,734	9,564	11,000	11,000	2.4%	0.0%
Management Fee to Gen. Fund	53,000	53,000	53,000	60,000	12.9%	13.2%
Telephone/Internet	2,184	2,201	2,498	2,385	0.5%	-4.5%
<b>Total Operating Costs</b>	<b>\$ 318,919</b>	<b>\$ 305,167</b>	<b>\$ 320,488</b>	<b>\$ 279,708</b>	<b>60.2%</b>	<b>-12.7%</b>
<b>DEBT SERVICE</b>						
Interest	4,999	2,277	2,300	2,000	0.4%	-13.0%
Principal	41,458	41,458	41,458	41,458	8.9%	0.0%
<b>Total Debt Service</b>	<b>\$ 46,457</b>	<b>\$ 43,735</b>	<b>\$ 43,758</b>	<b>\$ 43,458</b>	<b>9.4%</b>	<b>-0.7%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 455,054</b>	<b>\$ 437,453</b>	<b>\$ 451,571</b>	<b>\$ 464,472</b>	<b>100.0%</b>	<b>2.9%</b>



**Personnel Summary**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
Maintenance Worker I	1	1	1	2	66.7%	100.0%
Heavy Equipment Operator	1	1	1	1	33.3%	0.0%
<b>FUND TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>100.0%</b>	<b>50.0%</b>

## STORM WATER DEPARTMENT PERFORMANCE MEASURES

Indicator	2009-10 Actual	2010-11 Actual	2011-12 Goal	2011-12 Actual	2012-13 Goal
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### Outputs

Number of catch basins cleaned	100%	100%	100%	100%	100%
Linear feet of storm drains jetted	2381	2200	2200	1962	2200

### Effectiveness

Number of working days Vac-con on the road	220	230	240	225	240
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### Efficiency

Number of drains cleaned per week	15	15	15	20	20
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**DEBT SERVICE FUND**

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# **Debt Service Fund**

## **Mission Statement**

**To optimize City resources in  
obtaining funds for City projects.**

## **Debt Service Fund**

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This fund accounts for the principal and interest payments on all of the City's debt including the City's \$5 million Golf Course Refunding Bond as well as the Community Center Revenue Bond. These bonds are being paid through an inter-fund transfer from the Department responsible for the debt to the Debt Service Fund.

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### **Goals**

To finance projects utilizing the most cost effective methods, while minimizing the restrictions that would hinder the future borrowing capacity of the City.

### **Objectives**

To account for the servicing of general long-term debt not being financed by proprietary or non-expendable trust funds, and to maintain the highest possible bond ratings for the marketability of the City's debt.

### **2011-12 Accomplishments**

- All bond payments were timely paid and the City is in compliance with the Bond Indenture Covenants.

### **2012-13 Budget Highlights**

- There are no major changes in the FY2012-13 budget.

**CITY OF MIAMI SPRINGS  
DEBT SERVICE FUND**

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Amended Budget	FY 2012-13 Budget	% of Total	% Change from 2011-12
<b>OPERATING</b>						
Principal	\$ 2,925,862	\$ 476,305	\$ 427,598	\$ 439,651	77.2%	2.8%
Interest	272,634	189,025	141,880	129,827	22.8%	-8.5%
Administrative charges	10,675	13,450	-	-	0.0%	0.0%
<b>TOTAL EXPENSES</b>	<b>\$ 3,209,171</b>	<b>\$ 678,780</b>	<b>\$ 569,478</b>	<b>\$ 569,478</b>	<b>100.0%</b>	<b>0.0%</b>

## LEGAL DEBT MARGIN

The necessity to incur debt in order to finance the capital program carries with it the obligation to manage the debt program effectively. As a result, the level of outstanding debt and the City's capacity to incur and repay additional debt bear careful examination.

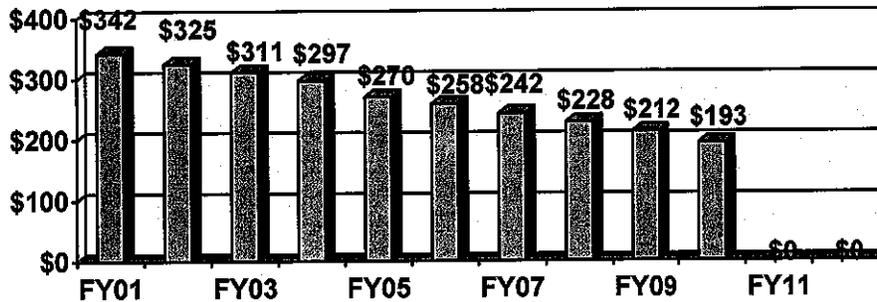
City Charter section 1.04(4) states that the City shall not issue ad valorem bonds the outstanding total amount of which shall obligate the City in excess of 15% of the assessed valuation of the real property within the City. The City does not hold any General Obligation debt at the end of FY2012.

The City's bonded debt margin for FY 2012-13 is as follows:

Assessed valuation 2012 roll		\$	<u>876,429,126</u>
Bonded debt limit- 15% of assessed value		\$	131,464,369
Total ad valorem debt- General Obligation Bonds	\$	-	
Amount of debt applicable		\$	<u>                  -</u>
Debt Margin Available		\$	<u><u>131,464,369</u></u>

The data below are based on the \$5 million General Obligation Bonds Series 1997:

### BONDED DEBT PER CAPITA G.O. BONDS



## DEBT SERVICE FUND PERFORMANCE MEASURES

Indicator	2009-10 Actual	2010-11 Actual	2011-12 Goal	2011-12 Actual	2012-13 Goal
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### Outputs

Number of Payments on GO Bond	2	2	n/a	n/a	n/a
Number of Payments on Revenue Bonds	n/a	n/a	4	4	4
Number of late payments	0	0	0	0	0

### Efficiency

% of payments made in accordance with bond indentures	100%	100%	100%	100%	100%
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# **CAPITAL IMPROVEMENT PLAN**

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## CAPITAL IMPROVEMENTS PLAN

Following is the city's capital improvements plan for FY12-13 and a five year projection. Included in the plan are capital expenditures and capital projects. They are defined as follows:

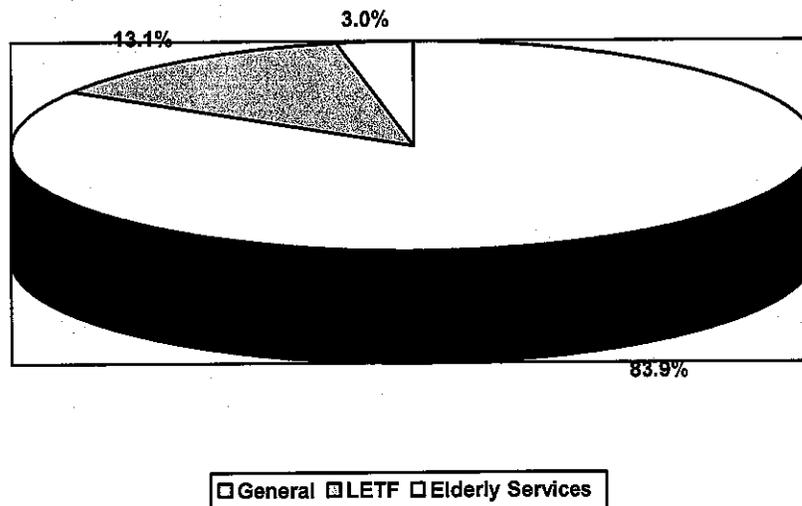
**Capital Expenditures-** Charges for the acquisition at the delivered price including transportation costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$1,000 and a useful life expectancy of more than one year.

**Capital Projects-** An undertaking that has a specific objective, can be easily distinguishable from other work being performed, has a definite beginning and end, does not occur annually, and has a total cost in excess of \$50,000.

Following are graphic comparisons of budgeted capital and a detailed listing of capital by department and fund. In all cases, when departments submit their capital budgets, the requests for capital outlay must have an indication of the effect on operating costs and income.

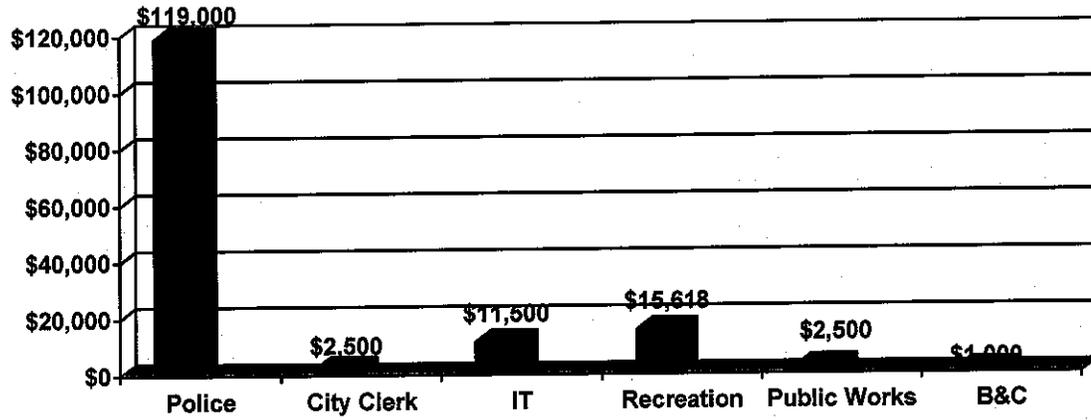
Below are graphic illustrations of planned capital expenditures for FY12-13 broken out for General Fund by department and in total by fund.

### 2012-13 Capital Improvements-All Funds



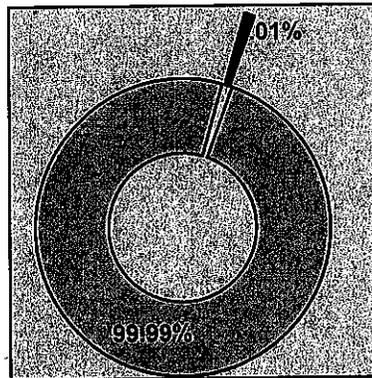
# CAPITAL IMPROVEMENTS PLAN

## General Fund Capital FY 12-13



The chart below shows the relationship between the operating budget-all funds and capital expenditures for FY12-13. These acquisitions will result in no impact on future operating costs of the city.

### FY 11-12 Operating-Capital Budgets



■ Operating Budget ■ Capital Expenditures

## CAPITAL PROJECTS SUMMARY

Following is a listing of major capital projects planned for the city. The projects are listed out in detail on the following pages. Also shown, is the impact that the project will have on operating funds once the project is completed. The amount of impact is referred to in the following terms: Positive, Negligible, Slight, Moderate and High. Examples of what might have an impact on the operating budget due to a capital project are new staff needed, maintenance, and daily operations (utilities, supplies). Depreciation expense is not considered in the impact which is consistent with the city's budgeting procedures.

**Positive-** The project will either generate some revenue to offset expenses or will actually reduce operating costs.

**Negligible-** The impact will be very small. It will generate less than \$10,000 per year in increased operating procedures.

**Slight-** The impact will be between \$10,001 and \$50,000 in increased operating expenditures.

**Moderate-** The impact will be between \$50,001 and \$100,000 in increased operating expenditures.

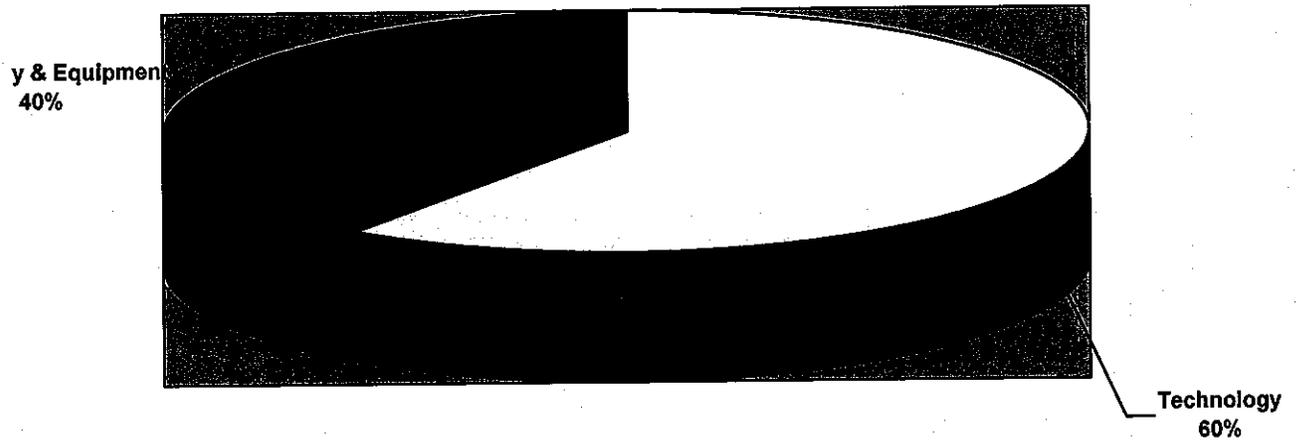
**High-** This project will cause an increase in operating expenditures of \$100,001 or more annually.

Although some projects are hard to define as far as impact on the operating budget, we have done our best to estimate what future expenditures will be necessary in relation to the project. For an example of the type of impact, see the specific project sheet on the following pages.

## CAPITAL IMPROVEMENTS BY TYPE

Following is a graphic comparison of the Capital Improvements Plan by type of improvement. It is useful to see what types of improvements the city has planned for the FY12-13.

Capital Improvements By Type  
FY 11-12



**CITY OF MIAMI SPRINGS**  
**FY 2012-2013 Budget**  
**CAPITAL EXPENDITURE SUMMARY-ALL FUNDS**

Department	Total Budgeted	Description of expenditure	
City Clerk	\$ 2,500	Fellowes Powershred Cross cutting shredder C-385C	2,500
			<u>2,500</u>
<b>Building &amp; Code</b>	<b>\$ 1,000</b>	Computer and office equipment	1,000
			<u>1,000</u>
<b>Recreation</b>	<b>\$ 15,618</b>	Toro 3040 Field Rake/attachments	15,618
<b>Police</b>	<b>\$ 119,200</b>	Three marked units @ \$25,000.00/each	75,000
		Three sets of light bars, sirens, deck lights, corner strobe kits, cages (prisoner transport) @ \$5,000.00/set (including labor)	15,000
		One police motorcycles @ \$15,000.00/each	15,000
		Ten TASER w/TASER CAMs & extended 4-year warranties (\$1,420.00/ea)	14,200
			<u>119,200</u>
<b>Public Works</b>	<b>\$ 2,500</b>	2 HP OFFICE COMPUTERS	2,500
			<u>2,500</u>
<b>Information Technology</b>	<b>\$ 11,500</b>	PBX Phone server - redundant server for fail over	5,500
		Backup storage unit - NAS	4,000
		Trendmicro Enterprise antivirus system	2,000
			<u>11,500</u>
<b>LETF</b>	<b>\$ 26,000</b>	Voice Recording System for Communications (phone/radio system)	20,000
		Computer/Technology Upgrades (laptop computers, monitors, printers, etc.)	6,000
			<u>26,000</u>
<b>Elderly Services</b>	<b>\$ 6,000</b>	New 3 Ton Air Conditioner Compressor (Library, Computer Rm, Food Prep Rm)	3,500
		Construct closet with louver doors around existing air handler in dining room	2,500
			<u>6,000</u>
<b>Total</b>	<b>\$ 184,318</b>	<b>Total</b>	<b>\$ 184,318</b>

*These acquisitions will result in no impact on future operating costs of the city.*

THE FOLLOWING DEPARTMENTS DID NOT HAVE CAPEX REQUESTS FOR NEXT FISCAL YEAR:

- Finance
- Human Resources
- Planning
- Golf

**CITY OF MIAMI SPRINGS  
CAPITAL EXPENDITURE SUMMARY-ALL FUNDS**

Below is a summary of all capital expenditures included in the budget for FY 2012-2013.

BY FUND		BY DEPARTMENT		BY CATEGORY	
General	\$ 152,318	City Clerk	2,500	Vehicles	105,000
Road & Transportation	-	Building & Code	1,000	Technology	41,000
Elderly services	6,000	Information Technology	11,500	Machinery & Equipment	35,818
Golf Course	-	Police	119,200	Improvements O/T	2,500
Sanitation	-	LETF	26,000	Buildings	-
Stormwater	-	Public Services	2,500	Buildings	-
LETF	26,000	Recreation	15,618		
Capital Projects	-	Road & Transportation	6,000		
		Elderly services	-		
		Golf Course	-		
		Sanitation	-		
		Stormwater	-		
		Capital Projects	-		
<b>Total</b>	<b>\$ 184,318</b>	<b>Total</b>	<b>\$ 184,318</b>	<b>Total</b>	<b>\$ 184,318</b>

*These acquisitions will result in no impact on future operating costs*

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# **5 YEAR CAPITAL IMPROVEMENT PLAN**

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**CITY OF MIAMI SPRINGS  
CAPITAL IMPROVEMENT PLAN (5 YEARS)**

	SOURCE OF FUNDING	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Totals
<b>GENERAL FUND</b>							
Police Cars	Revenues	131,127	135,051	139,113	143,286	147,585	696,172
Motorcycles	Revenues	-	47,000	-	50,000	-	97,000
Police radars	Revenues	3,300	-	3,600	-	3,900	10,800
Computer and Radio Equipment	Revenues	15,000	15,000	15,000	15,000	15,000	75,000
Vehicle Emergency Equipment	Revenues	2,778	2,917	3,005	3,216	3,441	15,357
<b>MAINTENANCE</b>							
Maintenance Equipment	Revenues	100,000	100,000	100,000	100,000	100,000	500,000
Cart Barn	Revenues	100,000	100,000	100,000	-	-	300,000
T-Boxes	Revenues	-	60,000	60,000	60,000	-	180,000
Renovate restrooms	Revenues	-	40,000	40,000	-	-	80,000
<b>INFORMATION TECHNOLOGY</b>							
Computer Equipment	Revenues	5,000	6,000	10,000	10,000	10,000	41,000
Networking	Revenues	5,000	4,000	-	-	-	9,000
<b>PRINCE FIELD</b>							
Prince Field Lighting Project	Grant/Revenues	130,000	-	-	-	-	130,000
New truck	Revenues	-	20,000	-	-	-	20,000
Perimeter Fence at Prince Field	Revenues	30,000	-	10,000	-	-	40,000
Replace Playground Surface at Prince/Pdove	Revenues	-	80,000	-	-	-	80,000
Replace Bleacher at Prince with Shade Structure	Revenues	-	-	3,400	-	-	3,400
Replace Mounds at Prince Field	Revenues	-	-	-	-	-	80,000
Shade Structures at Stafford for new and existing	Revenues	80,000	-	-	-	-	80,000
Replace Vita Course at Stafford Park	Revenues	75,000	-	-	-	-	75,000
Repave Vita Course Track	Revenues	30,000	-	-	-	-	30,000
Vita Course Ligths	Revenues	-	165,000	-	-	-	165,000
5 Tier bleachers for Community Center	Revenues	-	16,000	-	-	-	16,000
Laser Grade and Clay to Ballfields	Revenues	-	-	30,000	-	-	30,000
New Park Benches, Trash Receptacles and Picnic	Revenues	20,000	-	-	-	20,000	40,000
Community Center paint	Revenues	-	-	-	-	50,000	50,000
Re-sod Prince and Stafford Fields	Revenues	-	150,000	150,000	-	-	300,000
Re-Paint Concession Stands at Stafford and PD	Revenues	-	15,000	15,000	-	-	30,000
Replace Playground at Prince Field	Revenues	-	-	100,000	-	-	100,000
Resurface and Repaint Gym Floor w/ City Logo	Revenues	-	20,000	-	-	5,000	25,000
Resurface Gym Floor	Revenues	5,000	-	5,000	-	5,000	15,000
Replace Playground at Peavy Dove	Revenues	-	-	50,000	-	-	50,000
Replace Sand Pro	Revenues	-	-	10,000	-	-	10,000
Tables/Trash Receptacles at Dog Park and Tennis	Revenues	15,000	-	-	-	20,000	35,000
<b>PUBLIC WORKS</b>							
pickup trucks	Revenues	-	26,000	-	31,000	31,000	88,000
Replace 10 Interior Lamps On Main Circle	Revenues	15,900	-	-	-	-	15,900
Replace Existing Concrete Curbing Around Perimeter Of Main Circle	Revenues	34,900	-	-	-	-	34,900
Paint outside of city hall	Revenues	17,000	-	-	-	-	17,000
<b>TOTAL GENERAL FUND</b>		<b>815,005</b>	<b>1,001,978</b>	<b>844,118</b>	<b>412,502</b>	<b>405,926</b>	<b>3,479,529</b>
<b>SENIOR SERVICES</b>							
Bldg Addition & Replacement of Sliding Glass Walls	Revenues	-	280,000	-	-	-	280,000
<b>TOTAL SENIOR CENTER</b>			<b>280,000</b>				<b>280,000</b>
<b>ROAD &amp; TRANS.</b>							
streetlight improvements	CITT Funds	100,000	100,000	100,000	115,000	115,000	530,000
street/sidewalk milling and resurfacing	CITT Funds	60,000	60,000	60,000	70,000	70,000	320,000
<b>TOTAL ROAD &amp; TRANS.</b>		<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>185,000</b>	<b>185,000</b>	<b>850,000</b>
<b>ENTERPRISE FUNDS</b>							
New Sanitation Vehicles	Revenues	-	-	-	110,000	125,000	235,000
vaccon truck	Revenues	-	200,000	-	-	200,000	400,000
drainage/pump station improvements	Grant/Revenues	300,000	300,000	-	-	-	600,000
<b>TOTAL ENTERPRISE FUNDS</b>		<b>300,000</b>	<b>500,000</b>	<b>-</b>	<b>110,000</b>	<b>325,000</b>	<b>1,235,000</b>
<b>TOTAL ALL FUNDS</b>		<b>1,275,005</b>	<b>1,941,978</b>	<b>1,004,118</b>	<b>707,502</b>	<b>915,926</b>	<b>5,844,529</b>

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**CHANGES IN FUND BALANCES/NET ASSETS**

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**CITY OF MIAMI SPRINGS**  
**Projected Changes in Fund Balance- General Fund**

The General Fund is used to account for all financial resources of the City, which are not legally required to be accounted for in another fund. It is the chief operating fund of the City.

	FY08-09 Actual	FY10-11 Actual	FY11-12 Amended Budget	FY12-13 Budget	% of Total	% Change from 2011-12
<b>Beginning Balance</b>	\$ 8,421,317	\$ 6,299,906	\$ 4,903,778	\$ 4,391,810		
<b>Revenues/Sources</b>						
Taxes	5,732,869	5,576,976	\$5,796,261	5,824,091	41.5%	0.5%
Franchise Fees	901,539	890,519	900,000	907,482	6.5%	0.8%
Utility Taxes	1,783,459	1,718,279	1,755,000	1,775,211	12.7%	1.2%
Licenses and Fees	817,571	640,987	607,300	679,500	4.8%	11.9%
Intergovernmental Revenues	1,629,796	1,765,826	1,806,890	1,857,641	13.2%	2.8%
Charges for Services	321,426	1,908,461	1,653,454	1,546,626	11.0%	-6.5%
Fines and Forfeitures	202,776	209,200	308,000	615,043	4.4%	99.7%
Interest Income	72,518	21,126	79,000	19,000	0.0%	-75.9%
Miscellaneous	232,432	184,116	253,175	273,114	1.9%	7.9%
Interfund Transfers	357,000	412,563	984,525	530,000	0.0%	-46.2%
<b>Total revenues/sources</b>	<b>12,051,386</b>	<b>13,328,053</b>	<b>14,143,605</b>	<b>14,027,708</b>	<b>100.0%</b>	<b>-0.8%</b>
<b>Expenditures/Uses</b>						
General Government	\$ 2,647,965	\$ 2,757,312	\$ 3,308,943	\$ 2,372,099	16.9%	-28.3%
Public Safety	5,859,086	5,890,315	5,476,395	6,396,897	45.6%	16.8%
Public Services	1,941,414	1,979,951	2,048,328	1,532,306	10.9%	-25.2%
Recreation and Culture	1,560,708	3,182,120	3,340,882	3,212,230	22.9%	-3.9%
Non-Departmental	31,337	-	-	-	0.0%	0.0%
Interfund Transfers Out	2,132,287	914,483	481,025	514,176	3.7%	6.9%
<b>Total Expenditures/uses</b>	<b>\$ 14,172,797</b>	<b>\$ 14,724,181</b>	<b>\$ 14,655,573</b>	<b>\$ 14,027,708</b>	<b>100.0%</b>	<b>-4.3%</b>
Excess(Deficit) of revenues over expenditures	\$ (2,121,411)	\$ (1,396,128)	\$ (511,968)	\$ (0.00)		
<b>Ending Balances</b>	<b>\$ 6,299,906</b>	<b>\$ 4,903,778</b>	<b>\$ 4,391,810</b>	<b>\$ 4,391,810</b>		

**CITY OF MIAMI SPRINGS**  
**Projected Changes in Fund Balance- Road and Transportation Fund**

The Road and Transportation fund is used to account for the receipts and disbursements of funds earmarked for transportation and road improvements. Funds are provided from the Peoples' Transportation Tax.

	FY08-09 Actual	FY10-11 Actual	FY11-12 Amended Budget	FY12-13 Budget	% of Total	% Change from 2011-12
<b>Beginning Balance</b>	\$ 1,795,997	\$ 1,421,924	\$ 933,965	\$ 531,203		
<b>Revenues/Sources</b>						
Intergovernmental Revenues	396,155	418,043	\$385,000	447,059	100.0%	16.1%
Miscellaneous	12,410	13,509	-	-	0.0%	0.0%
<b>Total revenues/sources</b>	<u>408,565</u>	<u>431,552</u>	<u>385,000</u>	<u>447,059</u>	<u>100.0%</u>	<u>16.1%</u>
<b>Expenditures/Uses</b>						
Public Services	782,638	919,511	\$787,762	583,193	100.0%	-26.0% x
<b>Total Expenditures/uses</b>	<u>\$ 782,638</u>	<u>\$ 919,511</u>	<u>\$ 787,762</u>	<u>\$ 583,193</u>	<u>100.0%</u>	<u>-26.0%</u>
Excess(Deficit) of revenues over expenditures	\$ (374,073)	\$ (487,959)	\$ (402,762)	\$ (136,134)		
<b>Ending Balances</b>	<u>\$ 1,421,924</u>	<u>\$ 933,965</u>	<u>\$ 531,203</u>	<u>\$ 395,069</u>		

**CITY OF MIAMI SPRINGS**  
**Projected Changes in Fund Balance-Elderly Services**

The Senior Center Fund accounts for federal grant funding related to assistance for the elderly, as well as the City's matching contribution as required by the grant agreements.

	FY08-09 Actual	FY10-11 Actual	FY11-12 Amended Budget	FY12-13 Budget	% of Total	% Change from 2011-12
<b>Beginning Balance</b>	\$ 18,871	\$ 18,871	\$ 18,869	\$ 15,698		
<b>Revenues/Sources</b>						
Intergovernmental Revenues	222,776	258,079	\$172,097	177,001	51.1%	2.8%
Charges for services	16,475	18,017	15,955	18,375	5.3%	15.2%
Interfund Transfers	131,332	132,564	167,820	150,971	43.6%	-10.0%
<b>Total revenues/sources</b>	<b>370,583</b>	<b>408,660</b>	<b>355,872</b>	<b>346,347</b>	<b>100.0%</b>	<b>-2.7%</b>
<b>Expenditures/Uses</b>						
Recreation and Social Services	370,583	408,662	359,043	362,045	100.0%	0.8% x
<b>Total Expenditures/uses</b>	<b>\$ 370,583</b>	<b>\$ 408,662</b>	<b>\$ 359,043</b>	<b>\$ 362,045</b>	<b>100.0%</b>	<b>0.8%</b>
Excess(Deficit) of revenues over expenditures	\$ -	\$ (2)	\$ (3,171)	\$ (15,698)		
<b>Ending Balances</b>	<b>\$ 18,871</b>	<b>\$ 18,869</b>	<b>\$ 15,698</b>	<b>\$ (0)</b>		

**CITY OF MIAMI SPRINGS**  
**Projected Changes in Fund Balance- Debt Service Fund**

The Debt Service Fund is used to account for the revenues and expenditures related to general government debt services..

	FY08-09 Actual	FY10-11 Actual	FY11-12 Amended Budget	FY12-13 Budget	% of Total	% Change from 2011-12
<b>Beginning Balance</b>	\$ 108,124	\$ 100,431	\$ 111,518	\$ 61,518		
<b>Revenues/Sources</b>						
Ad-Valorem Taxes	399,719	382,947	-	-	0%	#DIV/0!
Debt proceeds	2,435,812	2,610,000	-	-	0%	0.0%
Interfund Transfers	365,947	306,919	519,478	519,478	100%	0.0%
<b>Total revenues/sources</b>	<b>3,201,478</b>	<b>3,299,866</b>	<b>519,478</b>	<b>519,478</b>	<b>100%</b>	<b>0.0%</b>
<b>Expenditures/Uses</b>						
Principal Payments	2,925,862	3,086,304	427,598	439,651	77%	2.8%
Interest Payments	272,634	202,475	141,880	129,827	23%	-8.5%
Administrative Expenses	10,675	-	-	-	0%	0.0%
<b>Total Expenditures/uses</b>	<b>\$ 3,209,171</b>	<b>\$ 3,288,779</b>	<b>\$ 569,478</b>	<b>\$ 569,478</b>	<b>100%</b>	<b>0.0% x</b>
Excess(Deficit) of revenues over expenditures	\$ (7,693)	\$ 11,087	\$ (50,000)	\$ (50,000)		
<b>Ending Balances</b>	<b>\$ 100,431</b>	<b>\$ 111,518</b>	<b>\$ 61,518</b>	<b>\$ 11,518</b>		

**CITY OF MIAMI SPRINGS**  
**Projected Changes in Fund Balance- Law Enforcement Trust Fund**

The Law Enforcement Trust Fund is used to account for the receipts of funds related to property seized from various federal and state agencies. These funds are restricted for law enforcement purposes only.

	FY08-09 Actual	FY10-11 Actual	FY11-12 Amended Budget	FY12-13 Budget	% of Total	% Change from 2011-12
<b>Beginning Balance</b>	\$ 949,781	\$ 1,015,477	\$ 887,500	\$ 755,147		
<b>Revenues/Sources</b>						
Intergovernmental Revenues	3,200	23,352	-	-	0.0%	0.0%
Fines and Forfeitures	135,206	-	-	-	0.0%	0.0%
Interest Income	7,857	5,004	10,000	10,000	100.0%	100.0%
Miscellaneous	18,732	-	-	-	0.0%	0.0%
<b>Total revenues/sources</b>	<u>164,995</u>	<u>28,356</u>	<u>10,000</u>	<u>10,000</u>	<u>100.0%</u>	<u>0.0%</u>
<b>Expenditures/Uses</b>						
Public Safety	99,299	156,333	142,353	148,637	100.0%	4.4%
<b>Total Expenditures/uses</b>	<u>\$ 99,299</u>	<u>\$ 156,333</u>	<u>\$ 142,353</u>	<u>\$ 148,637</u>	<u>100.0%</u>	<u>4.4%</u>
Excess(Deficit) of revenues over expenditures	\$ 65,696	\$ (127,977)	\$ (132,353)	\$ (138,637)		
<b>Ending Balances</b>	<u>\$1,015,477</u>	<u>\$ 887,500</u>	<u>\$ 755,147</u>	<u>\$ 616,510</u>		

**CITY OF MIAMI SPRINGS**  
**Projected Changes in Net Assets-Sanitation**

The Sanitation Fund accounts for the City's revenues and expenses of the sanitation department.

	FY08-09 Actual	FY10-11 Actual	FY11-12 Amended Budget	FY12-13 Budget	% of Total	% Change from 2011-12
<b>Beginning Net Assets</b>	\$ 578,429	\$ 721,669	\$ 951,178	\$ 951,178		
<b>Revenues/Sources</b>						
Charges for Services	2,333,160	2,298,155	2,249,126	2,293,028	100.0%	2.0%
Miscellaneous	1,099	632	-	-	0.0%	0.0%
<b>Total revenues/sources</b>	<b>2,334,259</b>	<b>2,298,787</b>	<b>2,249,126</b>	<b>2,293,028</b>	<b>100.0%</b>	<b>2.0%</b>
<b>Expenditures/Uses</b>						
Operating Expenses	2,191,019	2,069,278	2,249,126	2,293,028	100.0%	2.0%
<b>Total Expenditures/uses</b>	<b>\$ 2,191,019</b>	<b>\$ 2,069,278</b>	<b>\$ 2,249,126</b>	<b>\$ 2,293,028</b>	<b>100.0%</b>	<b>2.0%</b>
Excess(Deficit) of revenues over expenditures	\$ 143,240	\$ 229,509	\$ -	\$ 0		
<b>Ending Net Assets</b>	<b>\$ 721,669</b>	<b>\$ 951,178</b>	<b>\$ 951,178</b>	<b>\$ 951,178</b>		

**CITY OF MIAMI SPRINGS**  
**Projected Changes in Net Assets-Stormwater**

The Stormwater Fund accounts for the City's revenues and expenses of the stormwater department.

	FY08-09 Actual	FY10-11 Actual	FY11-12 Amended Budget	FY12-13 Budget	% of Total	% Change from 2011-12
<b>Beginning Net Assets</b>	\$ 3,300,475	\$ 3,164,329	\$ 3,067,974	\$ 2,868,903		
<b>Revenues/Sources</b>						
Charges for Services	275,751	299,176	250,000	250,000	99.8%	0.0%
Interest Income	1,712	465	2,500	500	0.2%	-80.0%
<b>Total revenues/sources</b>	<u>277,463</u>	<u>299,641</u>	<u>252,500</u>	<u>250,500</u>	<u>100.0%</u>	<u>-0.8%</u>
<b>Expenditures/Uses</b>						
Operating Expenses	413,609	395,996	451,571	464,472	100.0%	2.9%
<b>Total Expenditures/uses</b>	<u>\$ 413,609</u>	<u>\$ 395,996</u>	<u>\$ 451,571</u>	<u>\$ 464,472</u>	<u>100.0%</u>	<u>2.9%</u>
Excess(Deficit) of revenues over expenditures	\$ (136,146)	\$ (96,355)	\$ (199,071)	\$ (213,972)		
<b>Ending Net Assets</b>	<u>\$ 3,164,329</u>	<u>\$ 3,067,974</u>	<u>\$ 2,868,903</u>	<u>\$ 2,654,931</u>		

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## **DEMOGRAPHICS**

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# CITY OF MIAMI SPRINGS, FLORIDA

## DEMOGRAPHIC AND ECONOMIC STATISTICS

### LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (Amounts Expressed in Thousands)</u>	<u>Per capita Personal Income (2)</u>	<u>Median Age (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment rate (4)</u>
2002	13,901	377,370	27,147	37.0	7,123	6.6
2003	13,725	382,804	27,891	37.0	7,364	5.9
2004	13,725	409,238	29,817	37.0	6,828	5.4
2005	13,783	439,223	31,867	37.0	6,618	4.3
2006	13,824	479,817	34,709	37.0	N/A	3.8
2007	13,824	494,775	35,791	38.0	N/A	3.6
2008	13,712	N/A	N/A	39.0	5,226	6.3
2009	13,557	N/A	N/A	N/A	4,742	11.3
2010	13,557	311,309	22,963	N/A	4,676	12.7
2011	13,809	317,096	22,963	N/A	4,654	11.5

Source: (1) City of Miami Springs and State of Florida

(2) The Beacon Council

(3) Miami-Dade County Public Schools Registrar's Office

(4) Florida Agency for Workplace Innovation, Office of Workforce Information Services,  
Labor Market Statistics

N/A- Information not available

# CITY OF MIAMI SPRINGS, FLORIDA

## PRINCIPAL EMPLOYERS

### CURRENT YEAR AND TEN YEARS AGO

<u>EMPLOYER</u>	<u>2011</u>			<u>2001</u>		
	<u>EMPLOYEES</u>	<u>RANK</u>	<u>Percentage of Total County Employment</u>	<u>EMPLOYEES</u>	<u>RANK</u>	<u>Percentage of Total County Employment</u>
Miami-Dade County Public Schools	48,571	1	3.82%	34,310	1	3.12%
Miami-Dade County, Florida	29,000	2	2.28%	28,000	2	2.54%
Federal Government	19,500	3	1.53%	18,700	3	1.70%
State Government	17,100	4	1.34%	18,400	4	1.67%
University of Miami	16,000	5	1.26%	7,517	6	0.68%
Baptist Health Systems	13,376	6	1.05%	5,285	8	0.48%
Jackson Memorial Hospital	12,571	7	0.99%	7,209	7	0.65%
Publix Supermarket	10,800	8	0.85%	-	-	
American Airlines	9,000	9	0.71%	9,304	5	0.85%
Florida International University	8,000	10	0.63%	-	-	
Precision Response	-	-		5,000	9	0.45%
Bell South	-	-		3,792	10	0.34%
	<u>183,918</u>		<u>14.46%</u>	<u>137,517</u>		<u>12.48%</u>

Source: The Beacon Council

**CITY OF MIAMI SPRINGS, FLORIDA**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Public Safety</b>										
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Police vehicles	33	33	33	34	34	40	43	41	43	43
<b>Public works</b>										
Streets (Miles-paved)	55	55	55	55	55	55	55	55	55	55
<b>Culture and recreation</b>										
Sports/Recreation Parks	3	3	3	3	3	3	3	3	3	3
Recreation Center	N/A	N/A	N/A	N/A	N/A	N/A	1	1	1	1
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts	5	5	5	5	5	5	5	5	5	5
Baseball/Football fields	10	10	10	10	10	10	10	10	10	10
Golf courses	1	1	1	1	1	1	1	1	1	1
<b>Sanitation</b>										
Number of collection trucks	7	5	4	6	6	6	6	6	6	6
<b>Elderly Services</b>										
Senior centers	1	1	1	1	1	1	1	1	1	1
Transportation vehicles	1	1	1	1	1	2	2	2	1	1

Sources: Various city departments  
 Note: No capital asset indicators are available for the general government function.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function/Program	2002	2003	2004	2005	2005	2006	2007	2008	2009	2010	2011
<b>Public Safety</b>											
Police:											
Number of calls answered	21,001	20,598	18,205	15,853	15,923	15,222	16,413	19,028	19,791	18,043	
Number of arrests	675	746	955	687	714	663	537	620	426	430	
Number of uniformed officers	43	42	42	43	43	41	41	41	41	43	
Building & Zoning:											
Number of building permits issued	n/a	n/a	1535	1,592	2000	1701	1,324	1,154	1,120	1,105	
License/Permit revenue generated	\$414,845	\$359,674	\$396,527	\$358,741	\$429,946	\$467,280	\$373,957	\$283,678	\$673,492	\$490,819	
Occupational licenses issued	400	432	463	529	553	618	652	557	572	603	
<b>Culture and recreation</b>											
Number of senior meals served	49,054	47,862	51,249	54,894	54,340	49,901	48,530	42,274	40,302	43,054	
Recreation revenues collected	\$180,963	\$170,570	\$162,301	\$170,534	\$173,585	\$187,952	\$190,498	\$239,455	\$294,990	\$449,149	
<b>Sanitation</b>											
Refuse collected (tons per month)	n/a	957	995	891	918	520	375	325	389	475	

Sources: Various city departments  
 Note: Indicators are not available for the general government function.  
 n/a-information not available for these years

# CITY OF MIAMI SPRINGS, FLORIDA

## FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION

### LAST TEN FISCAL YEARS

Function	FULL-TIME EQUIVALENT EMPLOYEES AS OF SEPTEMBER 30									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General government	17	19	19	19	19	19	19	19	20	19
Public safety										
Police										
Officers	43	43	43	43	43	43	41	41	41	43
Civilians	12	12	12	12	12	12	12	11	11	11
Building & Zoning	6	6	6	5	5	6	6	6	6	5
Public Works	23	27	27	27	24	23	21	25	26	25
Culture and recreation	9	9	8	8	8	12	10	10	7	10
Water and Sewer	13	13	13	15	14	10	8	-	-	-
Sanitation	18	13	13	13	13	13	13	13	13	13
Stormwater	2	2	2	2	2	2	2	2	2	2
	<u>143</u>	<u>144</u>	<u>143</u>	<u>143</u>	<u>140</u>	<u>140</u>	<u>132</u>	<u>127</u>	<u>126</u>	<u>128</u>

Source: City of Miami Springs Finance department

**CITY OF MIAMI SPRINGS, FLORIDA**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**  
(amounts expressed in thousands)

Fiscal Year	Real Property			Personal Property	Net Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Net assessed Value as a Percentage of Estimated Actual Value (1)
	Residential Property	Commercial Property						
2002	453,113	134,135		83,426	670,674	8.15	1,006,011	66.67%
2003	500,231	145,749		82,766	728,746	8.14	1,107,694	65.79%
2004	552,173	157,590		78,188	787,951	8.14	1,221,324	64.52%
2005	655,039	182,998		76,241	914,278	7.90	1,358,098	67.32%
2006	741,005	204,876		73,093	1,018,974	7.60	1,606,562	63.43%
2007	806,401	242,748		74,349	1,123,498	7.50	1,676,863	67.00%
2008	804,833	218,050		67,368	1,090,251	6.30	1,840,486	59.24%
2009	680,762	253,328		54,922	989,012	6.17	1,537,229	64.34%
2010	627,952	223,296		51,287	902,535	6.47	1,308,696	68.96%
2011	631,848	212,563		60,956	905,368	6.74	1,398,886	64.72%

Note: Property in the City is reassessed each year. State law requires the Property Appraiser to appraise property at 100% of market value. The Florida Constitution was amended, effective January 1, 1995, to limit annual increases in assessed value of property with homestead exemption to 3 percent per year or the amount of the Consumer Price index, whichever is less. The increase is not automatic since no assessed value shall exceed market value. Tax rates are per \$1,000 of assessed value.

(1) Includes tax-exempt property.

Sources: Miami-Dade County  
Department of Property Appraisal -DR-420

# CITY OF MIAMI SPRINGS, FLORIDA

## PRINCIPAL PROPERTY TAXPAYERS CURRENT YEAR AND TEN YEARS AGO (amounts expressed in thousands)

		2011				2001			
Taxpayer	Taxable Valuation	Rank	Percentage Total Taxable Valuation	Taxpayer	Taxable Valuation	Rank	Percentage Total Taxable Valuation		
FELCOR/CSS HOLDINGS	\$ 28,500	1	3.1%	FELCOR HOLDINGS L.P.	\$ 19,250	1	3.5%		
AA GROUP, LTD.	14,976	2	1.7%	AA GROUP, LTD.	11,567	2	2.1%		
DORIAN VAN BEYER CALLEN	306	3	0.0%	DORIAN VON BAYERN CALLEN	5,250	6	1.0%		
RED ROOF INNS	8,100	4	0.9%	RED ROOF INNS	7,800	3	1.4%		
36th STREET HOTEL HOLDINGS	7,802	5	0.9%						
PRIME AFC INVEST MGMT LLC	7,783	6	0.9%						
ROYAL ARMS PROPERTIES INC	6,812	7	0.8%						
FAIR HAVENS REAL ESTATE LLC	6,669	8	0.7%						
4299 MIA SPRG LLC	6,436	9	0.7%						
SOUTHERN BELL	6,275	10	0.7%	SOUTHERN BELL	4,500	8	0.8%		
				AIRPORT FINANCIAL CENTER	6,103	5	1.1%		
				BISCAYNE PROPERTIES, INC.	7,401	4	1.4%		
				FIRST UNION NATIONAL BANK	4,943	7	0.9%		
				BECK-MARIN ASSOC-MIAMI AIRPORT	4,388	9	0.8%		
				BOULEVARD MOTEL CORP	3,000	10	0.6%		
	<u>\$ 93,659</u>		<u>10.3%</u>		<u>\$ 74,202</u>		<u>13.6%</u>		

Sources: Miami-Dade County Tax Assessors' Office  
2010 Tax Roll  
Real/personal property adjusted taxable value- \$902,535,320

# CITY OF MIAMI SPRINGS, FLORIDA

## PROPERTY TAX LEVIES AND COLLECTION

### LAST TEN FISCAL YEARS

(amounts expressed in thousands)

<u>Fiscal Year Ended September 30,</u>	<u>Total taxes Levied for Fiscal Year</u>	<u>Collected within the Fiscal Year of Levy</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percent of Levy</u>		<u>Amount</u>	<u>Percent of Levy</u>
2002	4,744	4,649	98.0%	33	4,682	98.7%
2003	5,466	5,284	96.7%	26	5,310	97.1%
2004	5,826	5,664	97.2%	25	5,689	97.6%
2005	6,312	6,124	97.0%	75	6,199	98.2%
2006	7,103	6,891	97.0%	89	6,980	98.3%
2007	7,260	7,132	98.2%	104	7,236	99.7%
2008	6,878	6,830	99.3%	29	6,859	99.7%
2009	6,859	6,683	97.4%	-	6,683	97.4%
2010	6,109	5,732	93.8%	-	5,732	93.8%
2011	5,840	5,577	95.5%	-	5,577	95.5%

Source: City of Miami Springs, Finance department and the Miami Dade County Tax Collector's Office

Note: Total Adjusted Tax Levy is based on final assessed property values by Miami-Dade County Department of Property Appraisal office after the Property Appraisal Adjustment Board has completed hearings on the tax roll; and before discounts.

**Discounts Allowed:**

November	4%
December	3%
January	2%
February	1%
April	Taxes delinquent

**CITY OF MIAMI SPRINGS, FLORIDA**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2011**  
(amounts expressed in thousands)

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Estimated Percentage Applicable(1)</u>	<u>Amount Applicable to Miami Springs</u>
Miami-Dade County Schools (2)	\$ 348,100	0.48%	\$ 1,671
Miami-Dade County (3)	<u>839,096</u>	0.48%	<u>4,028</u>
Subtotal overlapping debt	1,187,196		5,699
City of Miami Springs direct debt	<u>4,694</u>	100.0%	<u>4,694</u>
Total direct and overlapping debt	\$ 1,191,890		\$ 10,393

Sources: (1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the City's boundaries and dividing it by the County's total taxable assessed value.

(2) Miami-Dade County Schools, General Finance Department

(3) Miami-Dade County, Finance Department (includes General Obligation, Special Obligation Bonds)

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## **FINANCIAL POLICIES**

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# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 100**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: General Policies**

**REVISION DATE: N/A**

1. The annual operating budget of the City of Miami Springs, Florida, shall balance the public service needs of the community with the fiscal capabilities of the City. It is intended to achieve those goals and objectives established by the City Council for the following fiscal year. Service programs will represent a balance of services, but with special emphasis on the City public safety, quality of life, and compliance with various state and federal mandates. Services shall be provided on a most cost effective basis. A balance between personnel and other classes of expenditures will also be achieved.

2. The City recognizes that its citizens deserve a commitment from their local government to fiscal responsibility, and that a balanced operating budget is the cornerstone of fiscal responsibility. Annual operating expenditures (personal services, contracts, commodities and supplies, and capital outlay) will be fiscally balanced with revenues or income estimates that can reasonably and normally be projected to be received during the fiscal year. New programs or changes in policies which would require the expenditure of additional operating funds will either be funded through reductions in existing programs of lower priority or through adjustments to fee rates, service charges, or taxes.

3. Requests for new or changes to programs or policies will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such changed or new program or policy. When possible, a standard format using this procedure shall be routinely provided to the Council when requesting approval of each new or changed program or policy.

4. New programs, services, or facilities shall be based on general citizen demand or need.

5. The City shall prepare and implement a Capital Improvement Budget (CIP) which shall schedule the funding and construction of projects for a five-year period. The Capital Improvement Budget shall balance the needs for improved public facilities, as identified in the City's comprehensive plan, within the fiscal capabilities and limitations of the City.

6. The City shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

7. The City shall provide funding for public services on a fair and equitable basis, and shall not discriminate in providing such services on the base of race, sex, color, religion, sexual orientation, national origin, physical handicap or other non-merit basis.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 100**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: General Policies (continued)**

**REVISION DATE: N/A**

8. Budgets for all City Funds and all other City expenditures, shall be under City Council appropriation control.

9. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.

10. Copies of the tentative and final budgets shall be provided at the Public Library, posted on the City's website, and shall be available for inspection and copying at the office of the City Clerk.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 110**

**TITLE: Revenue Policies**

**EFFECTIVE DATE: October 1, 2009**

**REVISION DATE: N/A**

**1. Balance Budget Requirement:**

The operating budget of the City of Miami Springs shall be balanced using current year revenues to finance current year expenditures. Fund balances shall not normally be budgeted as a resource to support routine annual operating expenses. Fund balances may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis, or as reserves to be carried forward.

2. Revenue estimates/projections will be based on an analysis of historical trends and reasonable assumptions of future conditions.

3. Revenue estimates/projections will be made on a reasonable conservative basis to ensure that estimates are realized.

4. The operating budget will be prepared based on 95% of the certified taxable value of the property tax roll revenues per State Statutes.

5. The City will not use long-term debt to finance expenditures required for operations.

6. As early as practical in each annual budgeting cycle, the City Council shall give direction to staff as to the circumstances under which an ad valorem tax millage increase would be considered. Normally, such direction should be given in conjunction with the setting of a tentative budget calendar.

7. Fees should be collected on all City-provided services for which specific users may be readily identified and use may be reasonably quantified. The amount of the fee should be based on actual costs incurred in providing the services (or facility), and shall be reviewed at least biannually. The degree to which fees shall recover the full annual operating costs of an activity, shall be a policy determination of the City Council but must comply with State requirements.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 120**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: Expenditure Policies**

**REVISION DATE: N/A**

1. The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus planned use of fund balance accumulated through the prior years. Exceptions to this may be made during period of emergencies (eg. hurricanes).
2. The City Manager shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided.
3. The City manager shall undertake periodic staff and third party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
4. The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services.
5. Normal maintenance requirements necessary to sustain the basic asset value will be included in the budget of the proper operating fund.
6. Contractual obligations and compensation plans for employees will be provided, including estimated pay-out amounts for accrued personal leave, etc.
7. Capital for major improvements and automation of services will be based on multiple-year planning and cost benefit analysis.
8. Each year, the risk manager shall prepare an estimate of amounts to be budgeted for workers' compensation and liability insurance costs.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 130

EFFECTIVE DATE: October 1, 2009

TITLE: Fund balance policy

REVISION DATE: November 1, 2009

### I. PURPOSE

To establish a fund balance / net assets policy tailored to the needs of the City to insure against unanticipated events that would adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. This policy will ensure the City maintains adequate fund balance / net assets and reserves in the City's various operating funds to provide the capacity to: (1) provide sufficient cash flow for daily financial needs, (2) secure and maintain investment grade bond ratings, (3) offset significant economic downturns and revenue shortfalls, and (4) provide funds for unforeseen expenditures related to emergencies.

### II. POLICY

The City will maintain reservations of Fund Balance / Net Assets in the General Fund and proprietary funds of the City. The City shall retain the minimum requirement for each fund listed below.

#### **A. General Fund**

There shall be a reservation (unassigned fund balance) equal to 25% of the current fiscal year operating expenditure and transfers out budgeted for the fund. For the purposes of the calculation, the current fiscal year budget shall be the budget as originally adopted by resolution on or before September 30<sup>th</sup> for the subsequent fiscal year. The reserve shall be in addition to all other fund balance classifications such as Non-spendable, Restricted, Committed, and Assigned. In any fiscal year where the City is unable to fund the reservation of fund balance as required in this section, the City shall not budget any amount of unappropriated fund balance for the purpose of balancing the budget.

#### **B. Enterprise Funds**

The City maintains a Sanitation Fund and a Storm Water Fund. The City shall maintain a balance of unrestricted net assets equal to 25% of the operating expenses and transfers out of the current fiscal year budget for that fund. For the purposes of this calculation, the current year shall be the budget as originally adopted by resolution on or before September 30<sup>th</sup> for the subsequent fiscal year. The unrestricted amount shall be in addition to all other required restrictions of Net Assets including but limited to amounts restricted for debt service and/or amounts restricted for renewal and replacement of long lived assets.

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 130

EFFECTIVE DATE: October 1, 2009

TITLE: Fund balance policy

REVISION DATE: November 1, 2009

III. Utilization of Surplus Reserves

In the event that the unassigned or unrestricted net assets exceed the amounts set forth above, the excess may be utilized for any lawful purpose. Nevertheless, it is recommended that priority be given to utilizing the excess within the fund in which it was generated. The excess funds may also be used for one-time costs, including the establishment of, or increase in the assigned or unassigned fund balance, or restrictions of net assets.

IV. Replenishment of Reserve Deficits

If, at the end of any fiscal year, the actual amount of unassigned fund balance or unrestricted net assets falls below the required fund levels set forth herein, the City Manager shall prepare and submit a plan for expenditure or expense reductions and / or revenue increases to the City Council. As a part of the annual budget review, the City Council shall review and, if necessary, amend the plan submitted by the City Manager for restoring the amounts of unassigned fund balance or unrestricted net assets to the required levels. Any deficit in the required amount must be restored no later than the end of the second fiscal year following the occurrence.

V. Fund Balance Hierarchy

**Non-spendable** — Amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** — Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** — Amounts that can be used only for specific purposes determined by a formal action of the City Council. The City Council is the highest level of decision-making authority for the City. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the City Council.

**Assigned** — amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the City's adopted policy, only the City Council may assign amounts for specific purposes.

**Unassigned** — all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assignment actions.

**CITY OF MIAMI SPRINGS**

**FINANCIAL POLICIES**

**DEPARTMENT: Finance**

**POLICY NO: 130**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: Fund balance policy**

**REVISION DATE: November 1, 2009**

**VI. Annual Review**

Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 140**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: Capital Asset Management Policies**

**REVISION DATE: N/A**

### POLICY:

Fixed Assets are defined as property, real or personal, that is non-consumable, with a value of \$1,000.00 or more and life expectancy of THREE years or more. Typical fixed assets include land, buildings, furniture, machinery and equipment, land improvements and construction in progress (CIP). Assets may be donated, purchased or funded through grants. Donated assets are recorded at fair market value when received. All other asset acquisitions are recorded at purchase cost.

Expenditures are generally capitalized when they prolong the life of the asset compared to maintaining or repairing the asset. Broker's fees, freight charges, installation/preparation costs are included when capitalizing an asset. Service maintenance charges are not capitalized.

- **Capital Expenditure/Capital Outlay** – Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$1,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.
  - Depreciation Method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.
  - The City will use the straight line depreciation method.
  - There will be no depreciation on land or other assets with an indefinite life.
  - Construction in progress projects are not subject to depreciation until the projected is completed.
  - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).
- **Capital Assets** – Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.
  - The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
  - The City will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 140

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Asset Management Policies(continued) REVISION DATE: N/A

- **Estimated useful assets life:** The estimated useful lives of the assets are based on City experience and established projections reflected in the 5 year capital plan. The useful life of an asset will be used when determining depreciation expense. The useful lives are:

<u>Class Description</u>	<u>Useful Life</u>
Land	N/A
Construction in Progress	N/A
Computer Equipment	3-5
Licensed Vehicles	5-8
Furniture and Office Equipment	5-10
Machinery and Tools	5-15
Land Improvements other than Buildings	20
Buildings	50
Infrastructure	10-65

- **Five year capital plan:** The City prepares a 5 year capital plan which reports the capital asset budget needs for the City.
- **Fixed Asset Accounting.** The City will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements with forth by GASB or its successor organization.
- **Disposal of Surplus Property**

### **POLICY:**

The City will establish and maintain timely, efficient and accountable procedures for the identification, collection, transfer, storage and disposal of property which is surplus to the needs of the City.

Surplus property will be handled and disposed of as follows:

- A. Transferred to another department of the City or
- B. Sold to interested parties and the general public through competitive process; or
- C. Donated to not-for-profit entities; or
- D. Scrapped.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2004

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

### A. PURPOSE

The purpose of the City of Miami Springs Capital Expenditures & Debt Policies is to maximize the City's financial resources to the fullest extent practical by creating policies and procedures that minimize the City's debt service and issuance costs, retain the highest practical investment grade bond or equivalent credit rating, and maintain full and complete financial disclosure and reporting.

This policy does not apply to interfund transactions or borrowings.

### B. AUTHORITY TO ISSUE BONDS

The City of Miami Springs Charter ARTICLE IX. FISCAL MATTERS Section 9.06 General Obligation Bonds, authorizes the issuance of general obligation bonds only after voter approval. Section 9.07 Revenue Bonds authorizes the issuance of revenue bonds without voter approval.

### C. CRITERIA

The City will incur long term debt only for the purposes of acquiring or constructing capital improvements, and for making major renovations to existing capital improvements, for the good of the public. Exceptions to this rule will be considered on a case-by-case basis to determine if the contemplated debt is in the best interests of the City.

### D. TYPES OF DEBT

#### I. Long-Term Debt

Long-term debt may be used for purposes of financing capital projects or a portion of capital projects. There may be other uses such as re-financing of outstanding long-term debt at more favorable interest rates. ***The use of long-term debt for operating purposes is prohibited under this policy.***

The City may use the following types of long-term (long-term is defined as having a term of more than one year) financing instruments:

- a) General Obligation Bonds: Bonds which are secured by, or provide for their payment by, the pledge, in addition to those special taxes levied for their discharge and such other sources as may be provided for their payment or pledged as security under the ordinance or resolution authorizing the issuance, of the full faith and credit and taxing power of the City and for payment of which recourse may be had against the General Fund of the City. The City may issue general obligation bonds when approved by vote of the electors.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 150**

**EFFECTIVE DATE: October 1, 2004**

**TITLE: Capital Expenditures & Debt Policies**

**REVISION DATE: N/A**

### **D. TYPES OF DEBT (CON'T)**

- I. Long Term Debt (Con't)
  - b) Revenue Bonds: Obligations of the City payable from revenues derived from sources other than ad valorem taxes on real or tangible personal property and which do not pledge the property, credit, or general tax revenue of the City.
  - c) Master Lease Agreements: The City may enter into a lease agreement with a provider or bank to lease equipment. The terms of the lease should coincide with the life of the equipment to be leased and a tax-exempt rate shall be sought. The City will strive to obtain the lowest rate possible using competitive bidding or current market analysis.
  - d) Pooled Financing: If it is financially or strategically beneficial, the City may participate in debt pools with other entities, and low-interest loans from state agencies or other organizations on either a long-term or short-term basis.

### **II. Short Term Debt**

Short-term debt (those due in less than one year) may be used in anticipation of a particular revenue (anticipation debt) such as taxes or grants, and such revenue may be pledged for repayment of the debt issuance. Short-term debt may also be issued to finance projects or portions of projects for which the City ultimately intends to issue long-term debt. Other circumstances that may indicate interim financing as a viable option include, but are not limited to, the following:

- ❖ Long-term interest rates are expected to decline in the near future
- ❖ Proceeds of short-term debt can be obtained more quickly than long-term obligations.

The City may use the following types of short-term (short-term is defined as having a term of less than one year) financing instruments:

- a) Line of credit: The City may establish a tax-exempt line of credit with a financial institution or other provider.
- b) Pooled Financing: If it is financially or strategically beneficial, the City may participate in debt pools with other entities, and low-interest loans from state agencies or other organizations.
- c) Anticipation Debt: The City may use tax anticipation notes, bond anticipation notes, revenue anticipation notes or other such structured borrowings if it is in the best financial interest of the City.
- d) Interfund Borrowing: Short-term cash lending from one fund to another.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2004

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

### D. TYPES OF DEBT (CON'T)

#### III. Conduit Debt

Conduit Bonds: conduit financings are securities issued by a government agency to finance a project of a business, whose activities have a general public purpose. (such as Hospitals) The business receives all proceeds of the tax-exempt bond issue and is responsible for payment of the debt in its entirety.

The City may sponsor conduit financings for those activities that have a general public purpose, are in the best interests of the City, and adhere to Florida Statutes. All conduit financings must insulate the City completely from any credit risk or exposure and must be approved by the City Council.

### E. LIMITATIONS ON INDEBTEDNESS

The City will maintain a conservative debt position. Pay-as-you-go and replacement programs will be utilized whenever feasible to avoid financing costs. Debt will be issued only if the benefits outweigh the costs of the debt.

### F. INVESTMENT OF BOND PROCEEDS

Investment of bond proceeds will be consistent with those authorized by existing federal and state law and by the City's investment policy and applicable bond covenants. When financially in the best interests of the City, bond proceeds shall be invested and tracked separately from other investments.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2004

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

### G. DEBT STRUCTURE

**Structure-** A level debt service, level principal, or balloon structure may be used for any debt obligation. Bonds may be issued in serial or term form as indicated by the type of bond and/or market conditions. The particular structure of any bond issue shall be selected based on the economic and financial conditions existing within and without the City at the time of the sale, the urgency of the project, and the nature and type of security provided.

**Duration-** Long-term debt shall be issued for terms that provide the most efficient and economical repayment of principal and interest in light of the type of project financed, anticipated future flexibility, and statutory and other legal constraints. Call provisions shall be made as short as possible consistent with the lowest interest cost to the City and legal limitations. The City shall normally issue general obligations bonds with an average life of thirty (30) years or less and thirty (30) or less for revenue bonds. ***In no instance will the maturities exceed the estimated useful or economic life of the related capital project(s).***

**Capitalized Interest-** The City may issue bonds structured to fund interest and/or principal payments during the construction/acquisition period of the related project if circumstances indicate this is the most advantageous method of funding such requirements.

**Variable-Rate Securities-** When appropriate the City may choose to issue securities that pay a rate of interest that varies according to a predetermined formula or results from a periodic remarketing of the securities.

**Credit Enhancements-** Letters of credit, bond insurance, etc. may be used to improve credit quality and thereby lower interest costs. Such credit enhancements may be used when the net debt service on a specific bond issue is reduced by more than the costs of the enhancements.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 150**

**EFFECTIVE DATE: October 1, 2004**

**TITLE: Capital Expenditures & Debt Policies**

**REVISION DATE: N/A**

### **H. SALES PROCESS: LONG-TERM BONDS**

- 1) Bonded debt may be issued by competitive sale, negotiated sale or private placement as current circumstances dictate.
- 2) In all publicly issued bonded debt transactions the City may use an underwriter/underwriting syndicate, bond counsel, disclosure counsel (unless provided by the underwriter), trustee (if applicable), financial advisor, paying agent or any other financial and/or legal consultants and advisors as reasonably necessary.
- 3) All consultants involved in the sale process shall be selected in accordance with the City's purchasing code requirements.
- 4) Competitive bidding shall be used in the sale of bonded debt unless the nature of the issue warrants a negotiated sale or private placement. Also, if determined by the City Manager and Finance Director that a negotiated sale or private placement would be beneficial to the City. Award of a competitive sale shall be made on a true interest cost basis as indicated in the individual circumstances and as agreed to by the financial advisor. In instances where the City, in a competitive bidding selection process, deems the bids received to be unsatisfactory, at the discretion and direction of the City Council, the City may enter into negotiations for the sale of the bonds.
- 5) A sale may be negotiated in the following non inclusive circumstances:
  - ❖ Complexity of the issue requires specialized expertise;
  - ❖ A negotiated sale would result in substantial savings in time or money;
  - ❖ Market conditions or the City's credit position are unusually volatile or uncertain;
  - ❖ Other non-routine situations requiring more flexibility than a competitive bid allows.
- 6) A private placement sale or limited public offering may be used to tailor a debt issue to the specific needs of a particular investor or sector or for issues with a complex structure or unusual circumstances. The financial advisor, if any, shall concur in writing with the decision to sell bonds in a private placement.
- 7) For all negotiated sales or private placements, underwriters will be required to demonstrate sufficient capitalization and experience related to the debt issuance.
- 8) All costs and fees related to the issuance of bonds will be paid from the related bond proceeds or from revenues budgeted for such costs.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 150**

**EFFECTIVE DATE: October 1, 2004**

**TITLE: Capital Expenditures & Debt Policies**

**REVISION DATE: N/A**

### **I. REFUNDINGS**

1) Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Current or advance refundings will be considered within federal tax law constraints and current bond covenant constraints and in the following circumstances:

- ❖ There is a net economic benefit as described below;
- ❖ Refunding is essential in order to modernize covenants essential to operations and management;
- ❖ Refunding discharges one or more revenue sources from the pledged revenues.

2) Advance refunding for economic savings will be undertaken when a net present value savings of at least 1% of the refunded par can be achieved.

3) Current refundings producing a net present value savings of less than 1% will be considered on a case-by-case basis by the City Manager and the Finance Director.

4) Refundings with negative savings will not be considered unless there is a compelling public policy objective.

### **J. CREDIT OBJECTIVES**

The City's goal is to maintain or improve its bond ratings. To that end, prudent financial management policies will be established and adhered to in all areas. Full disclosure of operations will be made to the bond rating agencies. The City will strive to achieve an underlying rating in the double "A" range or equivalent from one of the major rating agencies.

### **K. DISCLOSURE AND COMPLIANCE REQUIREMENTS**

The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments, other levels of government and the general public to provide clear, comprehensive, and accurate financial information.

The Finance Department shall be responsible for providing disclosure to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

On an annual basis, the Finance Director or designee will review all debt covenants and compliance requirements to ensure the City is in full compliance.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 150**

**EFFECTIVE DATE: October 1, 2004**

**TITLE: Capital Expenditures & Debt Policies**

**REVISION DATE: N/A**

### **L. ARBITRAGE**

It is the City's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with federal and state law. Due to the complexity of arbitrage provisions, the advice of bond counsel or other qualified experts will be sought whenever questions regarding arbitrage rebate and/or yield restrictions arise.

Arbitrage calculations will be performed in accordance with required Internal Revenue Service reporting dates, which are (5) five years after the delivery date of each issue, and each fifth year thereafter until the bonds have been matured, redeemed early or retired.

The Finance Director will be responsible for identifying the amount of unspent debt proceeds including interest which is on hand and to the extent feasible, ensure the oldest proceeds on hand are spent first.

Arbitrage rebate costs shall be charged as negative interest revenue to the funds in which the related debt proceeds were originally deposited.

### **M. LEASING**

1. Leasing shall be considered as an option for the acquisition of equipment or vehicles with an individual cost of \$15,000 or more or a package of equipment or vehicles with a total cost of \$50,000 or more. Leasing may also be considered as an option for any transactions of a lesser amount.

2. Leasing shall not be considered when funds are on hand for the acquisition unless the interest expense associated with the lease is less than the interest that can be earned by investing the funds on hand OR when other factors such a budget constraints or vendor responsiveness override the economic consideration.

3. All stated interest rates shall be tax-exempt rates and at least three competitive proposals shall be obtained for any major lease financing. The net present value of competitive bids shall be compared taking into account whether payments are in advance or in arrears and the frequency of payments. The purchase of equipment or vehicles shall be determined using the City's Purchasing Policy.

4. The term of any lease shall not extend beyond the estimated useful or economic life of the related equipment or vehicle.

5. Lease agreements shall permit the City to refinance the lease or prepay the lease at no more than reasonable cost and at the City's option.

6. Security for any lease shall be no more than a covenant to budget and appropriate annual lease payments.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 150**

**EFFECTIVE DATE: October 1, 2004**

**TITLE: Capital Expenditures & Debt Policies**

**REVISION DATE: N/A**

7. The Finance Director shall review all leases prior to execution to determine the potential impact of the lease on the City's overall debt position for arbitrage purposes.

### **N. OTHER TYPES OF FINANCING**

From time to time other types of financing may become available. Such alternatives shall be analyzed by the Finance Director for consideration.

### **O. POLICY ADMINISTRATION**

This policy will be reviewed annually by the Finance Director.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies

REVISION DATE: N/A

### Scope

This investment policy applies to all financial assets of the City of Miami Springs, which are under the direct control of the City Council.

### Investment Objectives

The following investment objectives will be applied in the management of the City's funds.

1. **Safety of Capital** - Safety of capital is regarded as the highest priority in the handling of investments for the City. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value. From time to time, securities may be traded for other similar securities to improve yield, maturity, or reduce credit risk. For these type transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security:

- a. Yield has been decreased;
- b. Maturity has been reduced;
- c. Quality of the investment has been improved.

2. **Liquidity** - The City's investment strategy will provide sufficient liquidity such that cash flow requirements are met through the utilization of marketable securities with structured maturities.

3. **Yield** - In investing public funds, the City will strive to maximize the return on the portfolio but will avoid assuming unreasonable risk.

### Standards Of Care

1. **Prudence and Ethical Standards** – The “prudent person” standard shall be used in the management of the overall investment portfolio. The prudent person standard is herewith understood to mean the following: Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Investment officers, or persons performing the investment functions, acting as a “prudent person” in accordance with this written policy and procedures, exercising due diligence and investments authorized by law, shall be relieved of personal responsibility, for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion, as described in the internal control section of this policy, and appropriate action is taken to control adverse developments.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: N/A

**2. Investment Authority** - Responsibility for the administration of the investment program is vested in the City Manager. The City Manager shall exercise this authority and regulate the administration of the investment program through the Finance Department. No person may engage in an investment transaction except as stated in the internal controls section of the policy.

**3. Ethics and Conflicts of Interest** – The Mayor, City Council, City Manager, and Finance Department employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. The above personnel shall disclose any material interests in financial institutions with which they conduct business and any personal financial or investment positions that could be related to the performance of the investment portfolio. Investment related officers and personnel shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

### Safekeeping And Custody

#### Authorized Investment Institutions and Broker/Dealers

Documented lists of the authorized financial institutions and broker/dealers will be developed and maintained by the Finance Director and approved by the City Manager. Broker/ dealers will consist of banks, regional firms, and other recognizable firms in the general securities business. All such institutions shall be on the State of Florida authorized institution list. Evaluation criteria will include:

- a. The institutional and broker qualification as they relate to both general and specific product knowledge;
- b. The technical support capabilities as well as the operations efficiency of the organization;
- c. The ability to provide value added services;
- d. Pricing competitiveness based on the ability of the dealer to support both the "bid" and "ask" side of various securities market instruments.
- e. The financial strength and security of the company; and
- f. Have a minimum capital of \$10 million. Before engaging in investment transactions with a financial institution or broker/dealer, the Finance Director will have received from said a signed investment certification form attesting that the individuals responsible for the City's accounts have reviewed the City's investment policy and that they agree to undertake reasonable efforts to preclude imprudent transactions involving the City's funds.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 160**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: Investment Policies(continued)**

**REVISION DATE: N/A**

Time, practicality, and general business constraints limit the number of investment relationships which can be managed on a regular basis. In most cases, normal investment activity will be limited to no more than five relationships. In all cases, investment relationships will consist of a minimum of three institutions. If at any time the City Manager is appropriately notified of any threat to the integrity of the investment portfolio, proper security measures may be suggested and implemented, and the Finance Director shall have the option to further restrict investment in selected instruments, to conform to then present market conditions. Repurchase agreements will be conducted through, and negotiated only with, qualified public depository financial institutions and primary securities broker/dealers. A written master repurchase agreement will be negotiated with any institution with which the City, through the Finance Director, enters into a specific repurchase agreement.

### Internal Controls

The City Manager shall exercise and monitor a set of internal controls which are designed to protect the City's funds and ensure proper accounting and reporting of the securities transactions. Such internal controls shall consist of the following:

- a. All securities purchased or sold will be transferred only under the "delivery versus payment" method to ensure that funds or securities are not released until all criteria relating to the specific transactions are met.
- b. The City Manager is authorized to accept, on behalf of and in the name of the City of Miami Springs, bank trust receipts and/or confirmations as evidence of actual delivery of the obligation or securities in return for investment of funds. Trust receipts or confirmations shall fully describe the various obligations or securities held. The receipt or confirmation shall state that the investment is held in the name of the City of Miami Springs.
- c. Written documentation and/or confirmation of telephone transactions and wire transfers will be maintained.
- d. There will be adequate separation of duties with clear delegation of authority among investment personnel.
- e. Custodial safekeeping shall be properly utilized.
- f. Investment review and performance reporting, interim and annual, shall be done by the Finance Director and reviewed by the City Manager.
- g. The Finance Director will promptly notify the City Manager of any threat to the safety of the portfolio and proper security measures will be suggested and implemented to conform to market conditions.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 160**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: Investment Policies(continued)**

**REVISION DATE: March 14, 2008**

- h. There will be an avoidance of bearer-form securities.
- i. There will be no physical delivery of securities, except certificates of deposit, which will be maintained in the Finance Department safe..
- j. There will be a prohibition of collusion.
- k. A wire transfer agreement with the custodial bank outlining the various controls and security provisions for making and receiving wire transfers shall be executed.
- l. Quarterly safekeeping account statements shall be maintained.
- m. Transaction confirmations will be received from the financial institution or securities dealer awarded the investment and maintained as investment document.
- n. Periodic training and educational opportunities will be provided and made available concerning investments and related subjects for appropriate personnel.
- o. Investment activity will be performed by the Finance Director and upon the approval of the City Manager. In the absence of the Finance Director, the Chief Staff Accountant responsible for overseeing investment record keeping, will perform the investment activity and obtain approval of the City Manager.
- p. The following personnel are designated by the City Manager as having authority to initiate all investment activities.
  - 1. Finance Director
  - 2. Comptroller responsible for overseeing investment record keeping (if one is appointed and only in the absence of the Finance Director).
- q. Additional controls will be established in written policies and procedures by the City Manager as needed.
- r. The safekeeping institution shall send a report on at least a quarterly basis listing all securities held in each safekeeping account which shall be verified by the City Manager's office. All securities purchased by the City under this policy shall be purchased using the "delivery versus payment" procedure. If it is ever determined to be necessary to perform security transactions on a "free delivery" basis, or to have securities held by the broker/dealer for a temporary period, the approval of the City Manager or Finance Director must be secured prior thereto and the reason documented in writing.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: March 14, 2008

### Suitable And Authorized Investments

The City shall limit investments to:

1. Negotiable direct obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, and which carry the full faith and credit of, the United States Government and its agencies. Investments in this category would include, but not be limited to, the following: United States Treasury Bills, Notes and Bonds, and securities issued by the Government National Mortgage Association (Ginnie Mae), and Federal Housing Administration.
2. Fully collateralized United States Agency obligations which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include, but not be limited to, the following: obligations of the Federal Home Loan Mortgage Corporation (FHLMC) and the Federal National Mortgage Association (FNMA)
3. Other United States Agency obligations which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include but not be limited to the following: obligations of the Federal Farm Credit Bank, Federal National Mortgage Association (Fannie Mae), Federal Home Loan Mortgage Corporation (Freddie Mac), Student Loan Marketing Association (Sallie Mae), Financial Assistance Corporation, and Federal Agriculture Mortgage Corporation (Farmer Mac).
4. Permitted investments in the above listed agencies and instrumentalities shall include bonds, debentures, notes, or other evidence of indebtedness issued including mortgage pass-throughs, collateralized mortgage obligations, adjustable rate securities, and adjustable rate mortgages.
5. Interest bearing savings accounts, money market accounts, certificates of deposit, money market certificates, or time deposits constituting direct obligations of any bank or savings and loan association certified as a qualified public depository by the State.
6. Repurchase agreements collateralized by securities otherwise authorized in paragraphs one to five.
7. State of Florida Local Government Surplus Funds Trust Fund.
8. The City Council of the City of Miami Springs adopted a policy to incorporate the State of Florida's "Protecting Florida's Investment Act," (Chapter 2007-88, Laws of Florida), prohibiting the investment of public funds managed by the City in any "scrutinized companies" with active business operations in Sudan or Iran, as listed by the State Board of Administration (SBA) on a quarterly basis, in accordance with the provisions of the Act

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: March 14, 2008

### Bid Requirement

When purchasing or selling securities, the Finance Director, or his designated staff, will obtain competitive bids or offerings from at least three dealers, except in situations where:

1. The security involved is a "new original issue" and can be purchased at par prior to issue date, or "at the window" at date of sale;
2. The security involved is available through direct issue or private placement;
3. The security involved is of particular special interest to the entity and dealer competition could have an adverse impact with respect to the price and availability to the entity.

### Reporting

For any investment other than the State Board of Administration (SBA), the Finance Director shall generate monthly reports for management purposes. In addition, The Director shall prepare an annual report for submission to the Council, which presents the City's portfolio by type of investment, book value, income earned, and market value as of the report date.

### Investment Parameters

**1. Liquidity Requirements** - To meet the day to day operating need of the City and to provide the ready cash to meet unforeseen temporary cash requirements, a liquidity base of approximately two months of anticipated disbursements, excluding bond construction payments made from escrow or trust accounts, will be kept in relatively short term investments. These would include State of Florida Local Government Surplus Funds, Trust Fund, Discount Notes, Repurchase Agreements.

**2. Portfolio Composition; Risk and Diversification** - Prudent investing necessitates that the portfolio be diversified as to instruments and dealers. The following limits are hereby established to serve as guidelines for diversification by instrument. These guidelines may be revised by the City Manager for special circumstances.

Local Government Surplus Funds Trust Fund 100%, United States Treasury Bills/Notes/Bonds 75%, Other United States Government Agencies 75%, Repurchase Agreements 35%, Certificates of Deposit 75%

**3. Performance Standard** - The City seeks to optimize return on investments within the constraints of safety and liquidity. The investment portfolio shall be designed with the annual objective of exceeding by 25 basis points above the weighted average return earned on investments held the State Board of Administration.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 170

TITLE: Budgeting Policies

EFFECTIVE DATE: October 1, 2009

REVISION DATE: N/A

### Budgetary Practices and Basis of Budgeting

**Balanced Budget** – A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that all governmental operating budgets submitted and approved, must be balanced without borrowing.

**A. Operating Budget Practices:** Each department and division prepares its own budget for review by the City Manager. The budget is approved in the form of an appropriations resolution after the Mayor and Council have conducted advertised public hearings. The Operating Budget is adopted at the Department level. During the year, it is the responsibility of the City Manager to administer the budget. The legal control, which the budget resolution establishes over spending, is set up under Generally Accepted Accounting Principles. Transfers between line items and/or changes in the total appropriations level for any given Department can only be enacted by the Mayor and Council through an amendment to the current appropriations resolution.

The City will adopt an annual General Fund budget in which expenditures, net of pay-as-you-go capital project contributions, do not exceed projected revenues. As a management policy, budgetary control is maintained in the General and the Special Revenue Funds at the program level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in overruns of balances are not processed (locked out of the computer system) until sufficient appropriations are made available through approved intrafund transfers.

The City Manager is authorized by the City's adopted purchasing ordinance, to expend certain amounts without further action by City Council. The Manager is authorized to expend up to \$10,000 without Council approval. Authorization to approve purchase orders under this amount has been delegated to the Assistant City Managers. Purchases between \$250 and \$5,000 can be authorized by the City Manager subject to the securing of at least three (3) verbal quotes. Purchases between \$5,000 and \$25,000 require three written quotes. Purchases in excess of \$25,000 require a sealed bidding process. All purchases over \$10,000 must be approved by the City Council. The City is also authorized to "piggyback" on any other governmental contract when it will be in the best interests of the City to do so.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 170**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: Budgeting Policies (continued)**

**REVISION DATE: N/A**

**B. Basis of Accounting and Budgeting:** The basis for budgeting is the same as the basis for accounting. Budgets for General, Special Revenue, Capital Projects, and Debt Service Funds are adopted on a basis consistent with Generally Accepted Accounting Principles. Accordingly, all Governmental Fund budgets are presented on the modified accrual basis as well as the "current resource measurement focus." Under this method of accounting, revenue is recorded when susceptible to accrual, such as when measurable and available for the funding of current appropriations. The Governmental Funds are the General Fund, the Special Revenue Funds, the Capital Projects Fund, and the Debt Service Fund. Enterprise Fund budgets are presented on the full accrual basis as well as "the economic resources measurement focus". Under this method of accounting, revenues are recognized when earned, as billed and unbilled, and expenditures are recorded when incurred. The City has two Enterprise Funds, the Sanitation and Stormwater Funds. See the Fund Summaries Budget Detail sections for detailed information on the Fund descriptions.

**C. Capital Improvements Program Practices:** Along with the operating budget, the City Manager submits a Capital Improvements Program (CIP) to the Mayor and Council. This document provides for improvements to the City's public facilities for the ensuing fiscal year and five years thereafter. The first year of the plan establishes a capital budget for the new fiscal year. The remaining five years serve as a guide for use in determining probable future debt issuance needs and operating cost impacts. The Capital Budget is adopted at the Fund level. CIP expenditures are accounted for in the Capital Projects Fund or the Enterprise Funds, as appropriate, and are funded by a variety of sources. The City strives to maintain a reasonable balance between "pay-as-you-go" financing and bond financing for its capital improvements in order to maintain debt within prudent limits.

### Budget Process

The following are the procedures established by the City Manager for the annual budget process for the City:

1. During August of each year, the City Manager, submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and financing means.
2. Public hearings and workshops are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of a Resolution

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 170**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: Budgeting Policies (continued)**

**REVISION DATE: N/A**

### Budget Process(continued)

4. The budgetary level of control is at the department level.
5. Budget transfers between line items and between funds require the approval of the City Council except as outlined below. Departmental budget/actual comparison reports are maintained and available for public inspection in the Auditing Department.
6. Transfers between line items will be reported to Council on a monthly or quarterly basis for its approval, These are done "after the fact" since it would bring operations to a halt if the City had to wait for Council approvals to perform a line item transfer within a department.
7. Formal budgetary integration is employed as a management control device during the year for all funds.
8. All fund budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
9. Florida Statutes provide that only expenditures in excess of those total fund budgets are unlawful.
10. Unused appropriations lapse at the end of each fiscal year; however, such unexpended funds shall be appropriated to the appropriate fund's budgeted reserve for the subsequent fiscal year.
10. The City Manager has the authority to adjust the adopted budget to correct scrivener's errors.

### Budget Amendments

The City adopts the annual budget at the Department level. Budget amendments are required when it is necessary to move funds between budgeted departments, to create new funds or departments, or to appropriate funds from fund balance. Generally, budget amendments are done once or twice each year.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 170**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: Budgeting Policies (continued)**

**REVISION DATE: N/A**

### Internal Budget Adjustments

Budget adjustments are designed to give the City Manager a degree of flexibility in his/her budgetary administration. They may generally be approved for one of four reasons. First, a budgetary mistake may have been made in the approved budget. Because the budget cycle must begin so early in the year, it is very easy to overlook certain items which should have been included, or to over and/or underestimate the expenses or need for certain other items. A second reason for which transfers should be approved is emergency purchases. In many instances, equipment, supply, or maintenance costs must be incurred at a higher level than could have been anticipated due to a breakdown of equipment, the assumption of a new service, or unusually large contract prices.

A third justification for an amendment is an avoidance of future cost increases. Such opportunities often arise when a certain product or service can be purchased at a certain time rather than putting off the purchase until a later date.

Finally, a municipal organization needs to be dynamic to respond to change. Often this requires moving funds from one area to another.

Budget adjustments exist for very specific reasons, as noted above and should not be used to balance an organization's budget each month. Operating within one's available budgetary resources is a managerial responsibility, and one which should be taken very seriously. While the approved budget is only a plan and can be changed as circumstances change; it should be adhered to as closely as possible.

When needs are less than originally anticipated or should prices come in lower than budgeted, excess funds should accrue as savings to the City. They should not be considered as available dollars for additional expenditures beyond the appropriation level contained in the approved budget without specific justification. These accrued savings become fund balance reserve or cash forward in the next year's budget, a valuable revenue in maintaining service levels and avoiding tax rate increases. The more that can be accrued in one year, the easier the budget process will be the next year.

Capital equipment item funds are budgeted for in the annual budget; however, as needs change, individual items are not specifically approved in the budget. Additional capital equipment needs can be purchased if funds are available. First, if the amount does not exceed \$10,000, and if the requesting party has the funds available, then the City Manager can approve the purchase. If the individual item or systems exceeds \$10,000, then the City Council needs to approve the purchase after following approved purchasing procedures. Individual items or systems over \$25,000 require sealed bidding process.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 170**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: Budgeting Policies (continued)**

**REVISION DATE: N/A**

### Encumbrances:

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded in order to reserve that portion of the applicable appropriation, is utilized in the governmental funds.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 180**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: Budgeting Process**

**REVISION DATE: N/A**

### **The Planning Phase**

In October of each fiscal year, plans are set forth for next year's budget process by the City Manager; however, the actual budget formulation process begins in June of each year. Prior to June, the City Manager and finance staff review the GFOA comments from the prior year's budget and begin developing the data necessary to address those comments and suggestions.

### **The Preparation Phase**

In May, the preparation phase of the budget process involves staff preparing updates to the City's anticipated revenues. This involves developing accurate projections of traditional revenues and estimating any new revenues expected in the subsequent year.

Also during this phase, staff begins to develop expenditure profiles for each City department and operation.

### **The Review Phase**

The review phase involves the City Manager and the various department heads reviewing the submittals from their respective departments. Changes and updates are made to the proposed revenue and spending levels based on overall city priorities and as a result of these one-on-one meetings. Matching proposed services levels with the necessary personnel and other resources was an on-going process that demands considerable investigation and focus on the multiple missions.

City Council holds budget workshops with staff during each August to review departmental goals and objectives for the coming year and to give guidance on their priorities. Final refinements continue until the preparation of the tentative budget is completed and submitted to the Mayor and City Council in September.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 180

TITLE: Budgeting Process (continued)

EFFECTIVE DATE: October 1, 2009

REVISION DATE: N/A

### The Adoption Phase

At their second July regular City Council meeting, which is open to the public, the City Council must adopt a tentative millage rate for the coming year. This is a requirement of state statutes. The adopted rate is then the maximum millage rate that can be included in the coming year's budget. The City Council may, at a later budget hearing, reduce the rate if it so desires, but cannot raise it above the adopted tentative rate. The Council also schedules additional workshops for August, if necessary, and two formal public hearings for residents to provide their input to the process. State law requires the two formal public hearing be held in September and neither can conflict with the hearing dates established by the County School Board or the County Commission.

Subsequent to the July vote, the Notice of Proposed Property Taxes, otherwise known as TRIM (Truth in Millage) notices, are prepared and mailed by the County Property Appraiser. Printed on the TRIM notice is the date of the first scheduled public hearing to adopt the tentative budget and the tentative millage rate. The purpose of the public hearing is to give the general public an opportunity to speak for or against the proposed budget and millage rate. At the end of the first public hearing, a date and time is set for the final public hearing. An advertisement is then prepared and placed in a local newspaper. This ad contained summary budget information along with the tentative millage rate and the tentative approved budget based on the first hearing. Also noted are the time, date and location for the final hearing. The purpose of the final public hearing is to once again give the general public an opportunity to speak for or against the budget and proposed millage rate. At this meeting, the City Council adopts the final budget and millage rate. Within the next three days of adoption, the City must notify the County Property Appraiser, County Tax Collector and the State Department of Revenue, of the adopted millage rate. Final tax invoices are mailed to property owners by the Tax Collector at the beginning of November. The budget is effective on October 1st of each year.

### Amendments After Adoption

As provided in Florida Statute 166.241, once the budget is adopted, the City Council, at any time during the fiscal year, may amend the budget in the following manner:

1. Appropriations for expenditures are adopted at the Department level. Any changes in those levels subsequent to the budget adoption must be approved by action of the City Council by Resolution.
2. Changes in funding levels within departments may be made at any time by action of the City Manager.
3. A receipt of revenue from a source not anticipated in the budget and received for a particular purpose including, but not limited to, grants, donations, gifts, or reimbursement for damages, may be appropriated via a budget amendment approved by Council.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 190**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: Accounting, Auditing & Financial Reporting**

**REVISION DATE: N/A**

1. The City's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and the standards set by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
2. The basis for budgeting is the same as the basis for accounting. Budgets for General, Special Revenue, Capital Projects, and Debt Service Funds are adopted on a basis consistent with Generally Accepted Accounting Principles. Accordingly, all Governmental Fund budgets are presented on the modified accrual basis as well as the "current resource measurement focus." Under this method of accounting, revenue is recorded when susceptible to accrual, such as when measurable and available for the funding of current appropriations. The Governmental Funds are the General Fund, the Special Revenue Funds, the Capital Projects Fund, and the Debt Service Fund. Enterprise Fund budgets are presented on the full accrual basis as well as "the economic resources measurement focus". Under this method of accounting, revenues are recognized when earned, as billed and unbilled, and expenditures are recorded when incurred. The City has only one Enterprise Fund, the Stormwater Fund. See the Fund Summaries Budget Detail sections for detailed information on the Fund descriptions.
3. An independent public accounting firm will perform an annual audit. The auditor's opinion will be included with the City's published Comprehensive Annual Financial Report (CAFR).
4. The City's CAFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, provide full disclosure of all financial activities and related matters, and minimize ambiguities and potentials for misleading inference.
5. The City's budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends, and resources.
6. The Finance Department will also prepare, in conjunction with the release of the CAFR, the "Popular Annual Financial Report" (PAFR) which is a condensed and easy to read version of the annual CAFR. This document will be provided to residents so that they can easily understand how the City is using their funds. This document will also be submitted to the GFOA committee in order to receive their award.
7. Financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.

# CITY OF MIAMI SPRINGS

## FINANCIAL POLICIES

**DEPARTMENT: Finance**

**POLICY NO: 190**

**EFFECTIVE DATE: October 1, 2009**

**TITLE: Accounting, Auditing & Financial Reporting**

**REVISION DATE: N/A**

8. Budget reports shall be prepared and presented to the City Council on a quarterly basis.
9. The Finance Department will also prepare, in conjunction with the release of the CAFR, an annual "Financial Trends Report" which will be presented to the City Council on a timely basis.
10. The Finance Department will prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic conditions.

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## **APPENDIX**

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## GLOSSARY OF FUNDS/KEY TERMS

**ACCRUAL BASIS OF ACCOUNTING:** A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the related cash flows.

**AD VALOREM TAXES:** Taxes paid on the fair market value of land, buildings, and equipment. Used to fund general operations and debt service. See also "Millage Rate".

**APPROPRIATION:** Money allocated by the City Council for a specific purpose.

**AUTHORIZED POSITIONS:** Employee positions, which are authorized/funded in the adopted budget.

**BALANCED BUDGET:** A budget in which planned funds or revenue available are equal to fund planned expenditures.

**BOND FUNDS:** Proceeds from the sale of bonds for use in construction of capital facilities. (Sometimes referred to as Capital Projects Funds). May be General Obligation or Revenue Bonds.

**BUDGET:** A Balanced fiscal plan of programs, services, and construction projects funded within available revenues, bounded with a specific period of time, usually twelve months. A balanced budget is a fiscal plan in which revenues equal expenditures.

**CAPITAL EXPENDITURES:** See "CAPITAL OUTLAY"

**CAPITAL IMPROVEMENTS:** Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as "Infrastructure." See also "CAPITAL PROJECT".

**CAPITAL PROJECT:** To account for financial resources to be used for the acquisition or construction of major facilities (other than those financed by proprietary funds, special assessment and trust funds); usually funded through the sale of bonds or other capital financing methods.

**CAPITAL OUTLAY:** Expenditures that result in the acquisition of or addition to fixed assets that have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be identified and controlled for custody purposes as a fixed asset.

**CAPITAL IMPROVEMENTS PLAN (CIP):** All capital expenditures planned for the next five years. The plan specifies the resources estimated to be available to fund projected expenditures.

**COST-OF-LIVING ADJUSTMENT (COLA):** An increase in salaries to offset the adverse effect of inflation on compensation.

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

**DEBT SERVICES:** To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DEBT LIMIT:** The maximum amount of debt, which the City is, permitted to incur under constitutional, statutory or charter provisions. Usually expressed as a percentage of assessed valuation.

**DEPRECIATION:** A method of cost allocation to recognize the decline in service potentials of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

**DERM:** Abbreviation for the Miami-Dade County Department of Environmental Protection and Management.

**ENTERPRISE FUND:** A series of accounts grouped to account for operation that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis, are financed or recovered primarily through user charges. City funds are: Sanitation and Stormwater.

**EXPENDITURE:** The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset, or a service or settling a loss. A decrease in the net financial resources under the current financial resources measurement focus not properly classified as "Other Financing Uses."

**EXPENSE:** Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges. Decreases the net assets of the fund.

**ENCUMBRANCE:** The commitment of appropriated funds to purchase an item or service/ To encumber funds means to set aside or commit funds for a specified future expenditure.

**FIDUCIARY FUNDS:** Fiduciary funds are used to account for assets held by the city in a trustee capacity, or as an agent for others and that cannot be used to support the city's own programs.

**FISCAL YEAR:** The fiscal year for the City of Miami Springs begins October 1, and ends on September 30.

**FUND:** A group of appropriations treated as an entity to meet legal requirement of Generally Accepted Accounting Principles.

**FUND BALANCE:** The equity of net worth of a general or trust resulting from the residual or excess earnings over expenditures from the operations of the agency. These funds, similar to retained earnings of proprietary funds, may be appropriated directly to operating expenditures in order to support the fund.

**GENERAL FUND:** To account for all financial resources except those required to be accounted for in another fund, usually this applies to funds used for normal, day-to-day operating purposes, the chief operating fund of the City.

**GOAL:** The primary purpose for which a unit of government exist. A goal reflects an ideal condition or mission statement and is always stated in general terms. Specific objectives further the attainment of a goal.

**GOVERNMENTAL FUNDS:** Funds used to account for all or most of the City's general activities and services, including the acquisition or construction of capital assets and the servicing of general long-term debt.

**LOCAL GOVERNMENT 1/2 CENT SALES TAX:** The Value of 1/2 cent of the State sales tax, which is returned to the county collection and shared by the county and its constituent cities on the basis of population.

**LOCAL OPTION GAS TAX:** A tax levy of up to six cents on each gallon of motor and special fuels sold. Which may be imposed by Miami-Dade County in accordance to State Law, and which is shared with the cities in the County, including the City of Miami Springs.

**MILLAGE RATE:** One mill equals \$1.00 of tax for each \$1,000.00 of property value.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING:** Basis of accounting according to which (a) revenues are recognizes in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest in general long-term debt and certain similar accrued obligations, which should be recognized when due.

**OBJECTIVES:** Measurable and specific accomplishments which work towards fulfilling a goal or area of responsibility. Objectives are usually expressed as quantified service levels to be provided to the public during a specific time period.

**OPERATING BUDGET:** A balance fiscal plan for providing governmental programs and services for a single fiscal year.

**OPERATING EXPENDITURES:** All costs associated with the general operation of a given department. These costs include Professional Services, Electricity, Repair/Maintenance Supplies, Office Supplies, Local Mileage, etc.

**PERSONNEL SERVICES:** All costs associated with salaried, fringes, and other related employee benefits.

**PRIOR YEAR ENCUMBRANCES:** Outstanding obligations to purchase goods and/or services which existed at fiscal year end, reserved in fund balance or retained earnings of all applicable funds, and reappropriated at the beginning of the consecutive fiscal year.

**PROPERTY TAXES:** Taxes paid on the assessed or "just" value of the land, building, business inventory or equipment.

**PROPRIETARY FUND:** See "Enterprise Fund"

**RETAINED EARNINGS:** The accumulated income earned less the cost incurred during operations and transfers out resulting in the net worth of the fund. Retained Earnings, like Fund Balance, may be appropriated to support the operations of the fund.

**REVENUES:** Income derived from taxes, fees, and charges. In a broader sense, "revenue" refers to all government income, regardless of source, used to fund services.

**ROLLED BACK MILLAGE RATE:** That millage rate which will provide the same property tax levy as was levied during previous fiscal year, exclusive of levies on new construction, additions to structures, deletions and property added due to geographic boundary changes.

**STATE REVENUE SHARING:** Funds distributed by formula to local governments with few or no limits on the purposes or which the funds may be used.

**SPECIAL REVENUE FUND:** To account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capitol projects) that are legally restricted to expenditures for specified purpose.

**SPECIAL ASSESSMENT:** To account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

**TRIM:** Truth in millage

**TRUST AND AGENCY:** To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, or other governmental units, and/or other funds. These include the following funds: (a) Expendable Trust; (b) Non-expendable Trust; (c) Pension Trust; and (d) Agency.

**UNRESTRICTED FUND BALANCE:** This refers to the cumulative value of the excess of revenues over expenses/expenditures remaining from prior years, which are available for appropriation and expenditure in the current year. In the government-wide or proprietary fund statement of net assets, this is named "Net Assets-Unrestricted".

**UNRESERVED FUND BALANCE:** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

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# **TRIM COMPLIANCE**

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**Check if E-TRIM Participant**

FISCAL YEAR : 2012-2013	County : Miami-Dade
<input type="checkbox"/> <b>Check if new address</b>	
Taxing Authority : CITY OF MIAMI SPRINGS	<b>Taxing authorities must file the DR-487 with the required attachments within 30 days of the final hearing.</b> Send completed "TRIM" Compliance packages by mail, certified mail, or overnight delivery to: Florida Department of Revenue Property Tax Oversight - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000
Mailing Address : 201 WESTWARD DRIVE	
Physical Address : SAME AS ABOVE	
City, State, Zip : MIAMI SPRINGS, FL. 33166	
Date of Final Hearing : 09/24/2012	
<p align="center"><b>All Taxing Authorities, Except School Districts</b> <b>E-TRIM Participants only need to submit items 1-3</b></p> <p>WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:</p> <p><input checked="" type="checkbox"/> 1. Proof of Publication from the newspaper for all newspaper advertisements.</p> <p><input checked="" type="checkbox"/> 2. Ordinance or Resolution:          a. Adopting the final millage rate, with percent change of rolled-back rate shown and          b. Adopting the final budget, indicating order of adoption.  <b>DO NOT SEND ENTIRE BUDGET.</b></p> <p><input checked="" type="checkbox"/> 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements          a. Budget Summary Advertisement.          b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.          c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i>, within 30 days of completion.</p> <p><input type="checkbox"/> 4. Copy of DR-420, <i>Certification of Taxable Value</i>, include DR-420TIF, <i>Tax Increment Adjustment Worksheet</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i>, if applicable.</p> <p><input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i>.</p> <p><input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i>.</p> <p><input type="checkbox"/> 7. DR-422, <i>Certification of Final Taxable Value,**</i> and DR-422DEBT <i>Certification of Final Voted Debt Millage</i>, if applicable.</p> <p align="center">*(See Rule 12D-17.004(2)(a), F.A.C.)</p>	<p align="center"><b>School Districts</b> <b>E-TRIM Participants only need to submit items 1-5</b></p> <p>WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:</p> <p><input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i>.</p> <p><input type="checkbox"/> 2. ESE 524A, <i>Critical Needs Millage Resolution</i>.</p> <p><input type="checkbox"/> 3. Resolution or Ordinance Adopting Budget, indicating order of adoption.</p> <p><input type="checkbox"/> 4. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements:          a. Budget Summary Advertisement.          b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.          c. Notice of Tax for School Capital Outlay.          d. Amended Notice of Tax for School Capital Outlay.</p> <p><input type="checkbox"/> 5. Proof of Publication from the newspaper for all newspaper advertisements.</p> <p><input type="checkbox"/> 6. Copy of DR-420S, <i>Certification of School Taxable Value</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i>, if applicable.</p> <p><input type="checkbox"/> 7. DR-422, <i>Certification of Final Taxable Value**</i> and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i>, if applicable.</p> <p align="center">*(See Rule 12D-17.004(2)(b), F.A.C.)</p>

**\*If you have not received the DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.**

<b>SIGNATURE</b>	<b>Taxing Authority Certification</b>	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
X	Signature of Chief Administrative Officer :	Date :	9/25/12
<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :	Title :	
RONALD K. GORLAND		CITY MANAGER	
Contact Name and Contact Title :		<input type="checkbox"/> <b>Check if new contact</b>	
WILLIAM ALONSO CPA, CGFO ASSISTANT CITY MANAGER/FINANCE DIRECTOR		E-mail Address :	
Phone Number : 305-805-5000		ALONSOW@MIAMISPRINGS-FL.GOV	
		Fax Number : 305-805-5018	



# MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM  
R. 5/12  
Rule 12D-16.002  
Florida Administrative Code  
Provisional

Year: 2012		County: MIAMI-DADE	
Principal Authority: CITY OF MIAMI SPRINGS		Taxing Authority: CITY OF MIAMI SPRINGS	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No (1)
<b>IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</b>			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	6.7875	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2011 Form DR-420MM, Line 13	7.2325	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	6.7400	per \$1,000 (4)
<b>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</b>			
<b>Adjust rolled-back rate based on prior year majority-vote maximum millage rate</b>			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$	872,664,184 (5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$	6,311,544 (6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	0 (7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$	6,311,544 (8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	866,561,388 (9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)		7.2834 per \$1,000 (10)
<b>Calculate maximum millage levy</b>			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	7.2834	per \$1,000 (11)
12.	Change in per capita Florida personal income (See Line 12 Instructions)		1.0447 (12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	7.6090	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	8.3699	per \$1,000 (14)
15.	Current year adopted millage rate	6.9950	per \$1,000 (15)
16.	<b>Minimum vote required to levy adopted millage:</b> (Check one) (16)		
<input checked="" type="checkbox"/>	a. Majority vote of the governing body: Check here, if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	7.6090	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	876,429,126 (18)

19.	Current year adopted taxes (Line 15 multiplied by Line 18, divided by 1,000)	\$	6,130,622	(19)
20.	Total taxes levied at the maximum millage rate (Line 17 multiplied by Line 18, divided by 1,000)	\$	6,668,749	(20)

**DEPENDENT SPECIAL DISTRICTS AND MSTUS**



**STOP HERE. SIGN AND SUBMIT.**

21.	Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. (The sum of all Lines 19 from each district's Form DR-420MM)	\$	0	(21)
22.	Total current year adopted taxes (Line 19 plus Line 21)	\$	6,130,622	(22)

**Total Maximum Taxes**

23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage (The sum of all Lines 20 from each district's Form DR-420MM)	\$	0	(23)
24.	Total taxes at maximum millage rate (Line 20 plus line 23)	\$	6,668,749	(24)

**Total Maximum Versus Total Taxes Levied**

25.	Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	(25)
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<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
				9/25/2012	
	Title : City Manager		Contact Name and Contact Title : WILLIAM ALONSO, CPA, CGFO, ASSISTANT CITY MANAGER/FINANCE DIRECTOR		
	Mailing Address : RON GORLAND, CITY MANAGER		Physical Address : 201 WESTWARD DRIVE		
City, State, Zip : MIAMI SPRINGS, FL 33166		Phone Number : 305/805-5014		Fax Number : 305/805-5037	

**Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.**



# VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

DR-487V  
R. 6/10  
Rule 12DER11-10  
Florida Administrative Code  
Eff. 05/11

Counties, municipalities, independent special districts, water management districts, MSTUs, and dependent special districts must use this form to certify the vote of the governing body on the millage rate adopted at their final hearing. The Department will use this form to determine compliance with the maximum millage levy provisions.

Year: 2012	County: Miami-Dade
Principal Authority: CITY OF MIAMI SPRINGS	Taxing Authority: CITY OF MIAMI SPRINGS

Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.

	Name	Yes	No	Not Present or Not Voting
1.	MAYOR ZAVIER GARCIA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	COUNCILMAN GEORGE LOB	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	COUNCILMAN BOB BEST	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	COUNCILWOMAN GRACE BAIN	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	COUNCILWOMAN JENNIFER ATOR	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Attach additional sheets, if necessary.</b>		<b>FINAL VOTE TOTALS:</b>		
		4	1	

<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer: 		Date: 9/25/2012	
	Title: CITY MANAGER		Contact Name and Contact Title: WILLIAM ALONSO CPA, CGFO ASSISTANT CITY MANAGER/ FINANCE DIRECTOR	
	Mailing Address: 201 WESTWARD DRIVE		Physical Address: 201 WESTWARD DRIVE	
	City, State, Zip: MIAMI SPRINGS, FLA. 33166		Phone Number: 305-805-5000	Fax Number: 305-805-5018

**This form must be submitted to the Department of Revenue with DR-487, Certification of Compliance, and DR-420MM, Maximum Millage Levy Calculation Final Disclosure.**

All forms for taxing authorities are available on our web site at  
<http://dor.myflorida.com/dor/property/trimmax.html>

**RESOLUTION NO. 2012-3561**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR GENERAL OPERATIONS FOR THE CITY OF MIAMI SPRINGS FOR THE FISCAL YEAR 2012-2013; PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the City Council of the City of Miami Springs, Florida held the first of two public hearings on September 10, 2012 as required by Florida Statutes 200.065 to discuss the proposed operating ad valorem levy; and,

**WHEREAS**, the City Council of the City of Miami Springs, Florida held the first of two public hearings on September 10, 2012 as required by Florida Statutes 200.065 to discuss the proposed operating budgets of the City of Miami Springs for the Fiscal Year beginning October 1, 2012 and ending September 30, 2013; and,

**WHEREAS**, the City Council of the City of Miami Springs, Florida, is considering the passage of two resolutions following the second required public hearing adopting the proposed operating ad valorem tax rate, concurrent with the proposed operating budgets; and,

**WHEREAS**, the value of real property not exempt from taxation within the City of Miami Springs, Florida has been certified by the Miami-Dade County property appraiser and reflects a current year adjusted taxable value of **\$876,429,126**; and,

**WHEREAS**, the second public hearing was duly noticed, advertised and held on September 24, 2012.

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

**Section 1:** That the Fiscal Year 2012-2013 OPERATING millage rate for the City of Miami Springs, Florida is **6.9950 mills**, representing a **3.06%** increase from the rolled back rate of **6.7875 mills**.

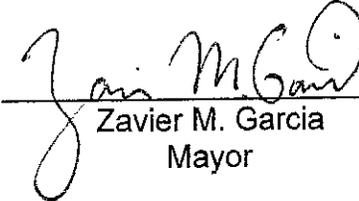
**Section 2:** That this resolution shall take effect immediately upon its adoption.

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

this 24<sup>th</sup> day of September, 2012.

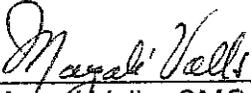
The motion to adopt the foregoing resolution was offered by Councilman Best, seconded by Councilwoman Bain, and on roll call the following vote ensued:

Vice Mayor Lob	"aye"
Councilman Best	"aye"
Councilwoman Bain	"aye"
Councilwoman Ator	"no"
Mayor Garcia	"aye"

  
Zavier M. Garcia  
Mayor



**ATTEST:**

  
Magali Valls, CMC  
City Clerk

**APPROVED AS TO LEGALITY AND FORM:**

  
Jan K. Seiden, City Attorney

Resolution No. 2012-3561

**RESOLUTION NO. 2012-3562**

**A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF MIAMI SPRINGS, FLORIDA  
ADOPTING THE FINAL GENERAL FUND,  
SPECIAL REVENUE FUNDS, DEBT SERVICE  
FUND, AND ENTERPRISE FUND BUDGETS  
FOR THE FISCAL YEAR 2012-2013;  
AUTHORIZING THE CITY MANAGER TO  
PROCEED WITH IMPLEMENTATION OF  
SERVICE PROGRAMS AND PROJECTS;  
PROHIBITING UNAUTHORIZED LIABILITIES  
AND EXPENDITURES OF FUNDS;  
PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the City Council of the City of Miami Springs, Florida held the first of two public hearings on Monday, September 10, 2012 as required by Florida Statutes 200.065 to discuss the proposed operating budgets of the City of Miami Springs for the Fiscal Year 2012-2013 beginning October 1, 2012 and ending September 30, 2013; and,

**WHEREAS**, the first public hearing was duly noticed and advertised; and,

**WHEREAS**, at the first public hearing the City Council of the City of Miami Springs, Florida set forth the proposed expenditures, appropriations, and revenue estimates for the Fiscal Year 2012-2013 operating budgets for all funds totaling **\$18,448,561**; and,

**WHEREAS**, the second public hearing was duly noticed, advertised and held on September 24, 2012; and,

**WHEREAS**, the Administration has confirmed the revenue projections as presented at the first public hearing in the amount of **\$18,448,561**;

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

**Section 1:** That the following final operating budgets for the general fund, special revenue funds, debt service fund, and enterprise fund are hereby adopted for the Fiscal Year 2012-2013 beginning October 1, 2012 and ending September 30, 2013:

<u>Funds</u>	<u>Revenues &amp; Reserves</u>	<u>Expense Appropriations and Reserves</u>
General Fund:	\$14,027,708	\$14,027,708
Special Revenue Funds:	1,093,875	1,093,875
Debt Service Fund:	569,478	569,478
Enterprise Fund:	<u>2,757,500</u>	<u>2,757,500</u>
<b>TOTALS</b>	<u>\$18,448,561</u>	<u>\$18,448,561</u>

**Section 2:** That the City Manager is hereby authorized to proceed with implementation of the service programs and projects provided for in the budget, consistent with the City Code and policies established by the City Council.

**Section 3:** That no liabilities shall be incurred or monies expended by any officer or employee of the City except in accordance with provisions of the budget or duly adopted amendments thereto.

**Section 4:** That this resolution shall take effect immediately upon adoption for the fiscal year which will begin on October 1, 2012 through September 30, 2013.

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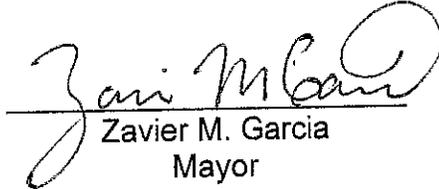
**PASSED AND ADOPTED** by the City Council of the City of Miami Springs, Florida,

this 24<sup>th</sup> day of September, 2012.

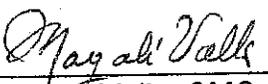
The motion to adopt the foregoing resolution was offered by Councilman Best, seconded by Councilwoman Bain, and on roll call the following vote ensued:

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



  
Zavier M. Garcia  
Mayor

**ATTEST:**

  
Magali Valls, CMC  
City Clerk

**APPROVED AS TO LEGALITY AND FORM:**

  
Jan K. Seiden, City Attorney