



REVISED

CITY OF MIAMI SPRINGS, FLORIDA

Mayor Xavier M. Garcia

**Vice Mayor Jaime A. Petralanda
Councilman Billy Bain**

**Councilman Michael Windrem
Councilman George V. Lob**

Decorum: "Any person making impertinent or slanderous remarks or who becomes boisterous while addressing the City Council, shall be barred from further audience before the City Council by the Mayor, unless permission to continue or again address the City Council is granted by the majority vote of the City Council members present. In accordance with the foregoing, the City Council has determined that racial or ethnic slurs, personal attacks and comments unrelated to City matters or issues constitute prohibited comments from the podium."

CITY COUNCIL REGULAR MEETING AGENDA Monday, February 9, 2015 – 7:00 p.m. City Hall, Council Chambers, 201 Westward Drive

1. Call to Order/Roll Call

2. Invocation: Councilman Petralanda

Salute to the Flag: Students from Springview Elementary School will lead the audience in the Pledge of Allegiance and Salute to the Flag

3. Awards & Presentations:

A) Certificate of Recognition for Tennis Program Director Manny Fabian

B) Officer of the Month for December 2014 and Life Saving Award presented to Officer Justin B. Robbins

C) Yard of the Month – February 2015 – Ann and Blake Modesitt – 27 Hunting Lodge Drive

D) Presentation by the Miami Springs High School Engineering Club

E) Presentation of the Comprehensive Annual Financial Report (CAFR) for Fiscal Year ending September 30, 2014 by Alberni, Caballero and Fierman **(CAFR Report Added)**

4. Open Forum: Persons wishing to speak on items of general city business, please sign the register located on the speaker's stand before the meeting begins.

5. Approval of Council Minutes:

A) January 21, 2015 – Special Meeting

B) January 26, 2015 – Regular Meeting

6. Reports from Boards & Commissions:

A) February 2, 2015 – Board of Adjustment – Approval of Actions Taken at their Meeting of May 5, 2014, Subject to the 10-day Appeal Period

7. Public Hearings: None

8. Consent Agenda: (Funded and/or Budgeted)

A) Approval of the City Attorney's Invoice for January 2015 in the Amount of \$13,304.75

B) Recommendation by Golf that Council authorize the issuance of a Purchase Order to Sullivan Electric & Pump, Inc., utilizing Miami Dade County Bid #6819-5/17-1, on an "as needed basis" in the amount of \$5,000.00, for emergency repairs for pump stations at the Golf Course as funds were approved in the FY 14/15 budget, pursuant to Section §31.11 (E)(5) of the City Code

C) LETF Purchase - New Radar Equipment

1) Recommendation by the Police Department that Council approve an expenditure to Kustom Signals, Inc., using Miami-Dade County Contract Pricing #ABCW1200723, of \$5,032.00, for four (4) Automobile Falcon HR Moving and Stationary radar units, as these funds qualify for expenditure from the Police Law Enforcement Trust Fund, pursuant to Section §31.11 (E)(6)(c) of the City Code

2) Recommendation by the Police Department that Council approve an expenditure to Applied Concepts, Inc., as a sole source provider, of \$9,250.00, for four (4) Motorcycle Stalker Dual-SL radar units, as these funds qualify for expenditure from the Police Law Enforcement Trust Fund, pursuant to Section §31.11 (E)(6)(c) of the City Code

3) Recommendation by the Police Department that Council approve an expenditure to Petersons Harley-Davidson, as a sole source provider, of \$1,200.00, for radar installation/labor, as these funds qualify for expenditure from the Police Law Enforcement Trust Fund, pursuant to Section §31.11 (E)(6)(c) of the City Code

D) Recommendation by Police Department that Council authorize issuing a purchase order to Don Reid Ford, Inc., utilizing Florida Sheriff's Association Bid Award Announcement #14-22-0904 in the amount of \$26,342.00, for a 2015 Ford Police Interceptor Utility AWD (K8A) vehicle, pursuant to Section §31.11 (E)(5) of the City Code

E) Recommendation by Police Department that Council approve the execution of a two year lease agreement with Peterson's Harley Davidson of Miami, for four new fully equipped police motorcycles, as a sole source provider, in the amount of \$2,500 (consists of \$48,000 lease cost for two years less \$45,500 trade in values of the six motorcycles currently owned by the City), pursuant to Section §31.11 (E)(6)(c) of the City Code

9. Old Business:

A) Appointments to Advisory Boards by the Mayor and Council Members

B) Discussion on the Golf Cart Traffic Study (Memo Added)

10. New Business:

A) Update to Proposed Fund Balance Designation

B) Recommendation by Public Works that Council authorize the issuance of a Purchase Order to Trane, utilizing Miami-Dade County Bid #6046-2/12/2, in the amount of \$10,420.00 annually (to be paid in quarterly payments of \$2,605.00), for inspection and maintenance services to the City Hall Trane A/C unit as described in the scope of services agreement, pursuant to Section §31.11 (E)(5) of the City Code

C) Resolution – A Resolution Of The City Council Of The City Of Miami Springs, Florida; Authorizing The Issuance Of City Of Miami Springs, Florida Capital Improvement Refunding Revenue Note, Series 2015 In The Principal Amount Of Not To Exceed \$7,600,000 To Finance Certain Capital Improvements; Providing That Such Note Shall Be A Limited Obligation Of The City Payable From Pledged Revenues As Provided Herein; Providing For The Rights, Securities And Remedies For The Owner Of Such Note; Making Certain Covenants And Agreements In Connection Therewith; Designating The Note For The Exception For Certain Tax-Exempt Obligations Contained In Section 265 Of The Internal Revenue Code Of 1986, As Amended; And Providing For An Effective Date.

D) Recommendation that Council Approve a one year extension of the Facility Agreement with Match Point Enterprises and Manny Fabian for Tennis Program

E) Recommendation that Council Approve a one year Facility Agreement with Miami Springs VG Optimist Club for Archery Range Program

F) Recommendation that Council Approve an Extension of the Agreement with Curtiss Mansion Inc. to March 16, 2020

G) Consideration of the Board of Parks and Parkways Recommendations for the Yard of the Month Awards for February, March, and April 2015

H) Recommendation that Council Approve requested transitional Police staffing changes

I) Request by the Relay for Life event organizers for their annual 12 hour fund-raising event to be held on the Circle Saturday, March 7th

11. Other Business: None


12. Reports & Recommendations:

A) City Attorney

B) City Manager

C) City Council

13. Adjourn

Please visit www.miamisprings-fl.gov for current meeting schedule or follow us on  Twitter @MIAMISPRINGSFL

Live streaming video of this meeting is available at <http://www.miamisprings-fl.gov/webcast>.

Anyone wishing to obtain a copy of an agenda item may contact the City Clerk at (305) 805-5006, download the complete agenda packet from www.miamisprings-fl.gov or view the materials at City Hall during regular business hours.

Pursuant to Florida Statute 286.0114, the City Council provides the public with a reasonable opportunity to be heard on all matters.

If any person decides to appeal any decision of this Board with respect to any matter considered, s/he will need a record of the proceedings and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is made (F. S. 286.0105), all of which the City does not provide.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate in this proceeding should contact the City Clerk, 201 Westward Drive, Miami Springs, Florida 33166. Telephone: (305) 805-5006, no later than (7) days prior to the proceeding.

Pursuant to Sec. 2-11.1 (S) of the Miami-Dade County Code and Miami Springs Code of Ordinances Chapter 33 - §33-20, all persons, firms or corporations employed or retained by a principal who seeks to encourage the passage, defeat, or modifications of (1) ordinance, resolution, action or decision of the City Council; (2) any action, decision, recommendation of any City Board or Committee; or (3) any action, decision or recommendation of City personnel during the time period of the entire decision-making process on such action, decision or recommendation which will be heard or reviewed by the City Council, or a City Board or Committee shall register with the City before engaging in any lobbying activities on forms prepared for this purpose and shall state under oath his or her name, business address, the name and business address of each person or entity which has employed said registrant to lobby, and the specific issue on which he or she has been employed to lobby. A copy of the lobbyist registration form is available from the Office of the City Clerk.



Miami Springs
Police Department

Memorandum

To: Officer Justin B. Robbins
From: *Armando Guzman* 1/23/2015
Armando Guzman, Chief of Police
Subject: Officer of the Month/Life Saving Award
Date: January 23, 2015

On 01/11/15, Sergeant Thomas D. Kelly drafted a memorandum which recommends that you receive the Officer of the Month for the month of December 2014 and the Life Saving Award. The memo describes the details of a call when you responded to a residence where an elderly male was unconscious and not breathing. Due to your life saving efforts, the victim was revived and successfully transported to the hospital.

The Miami Springs Police Department Awards Committee has concurred with Sergeant Kelly's recommendation, and I agree. You are invited to attend the regularly-scheduled City Council Meeting on February 9, at 7:00 p.m., when this award will be publicly presented to you. You are invited to bring with you any family members, friends, or associates to share in this occasion.

I congratulate you for your outstanding performance, and compliment you on your professionalism. Your actions are a positive reflection on the professional reputation of the entire Miami Springs Police Department.


/lc

Attachments


cc: City Manager R. Gorland
Captain J. Kahn
Lieutenant R. Walker
Lieutenant J. Mulla
Sergeant T. Kelly
CPO
Personnel File
Bulletin Board

MIAMI SPRINGS POLICE DEPARTMENT

MEMORANDUM

TO: Armando A. Guzman, Chief of Police 

THRU: Chain of Command

FROM: Sergeant Jimmy E. Deal 

SUBJECT: Officer of the Month Nomination

DATE: January 22, 2015

The Awards Committee reviewed the nomination submitted for Officer Justin B. Robbins for the month of December, 2014 and the Life Saving Award. The awards committee concurs that the nomination meets the criteria for the prestigious Officer of the Month and the Life Saving Award.

MIAMI SPRINGS POLICE DEPARTMENT

MEMORANDUM

TO: ARMANDO GUZMAN, CHIEF OF POLICE

THRU: CHAIN OF COMMAND

FROM: SGT THOMAS D. KELLY

TDK

SUBJECT: OFFICER OF THE MONTH NOMINATION - DECEMBER 2014

DATE: JANUARY 11, 2015

I would like to take this opportunity to nominate Officer Justin Robbins for Officer of the Month, December, 2014, and to commend Officer Cheryl Mulet for their life saving efforts on Sunday December 28, 2014, ref MSPD Case #1402141, and MDFD Alarm #4268730.

Ofc. Robbins was dispatched to a residence in the 400 blk of Swan Ave, where a 62 year old male was reported to be unconscious and not breathing. Ofc. Robbins arrived in less than a minute, grabbed his medical equipment from the trunk of his patrol vehicle, and went inside to observe the victim on the floor, blue, and not breathing on his own. The Fire Department had not yet arrived, so he immediately requested emergency back up, and went to work with the Departmental AED. The instrument detected the victim to be in V-Fib, and directed him to deliver a shock, and begin CPR. Ofc. Robbins did as directed, beginning chest compressions and rescue breathing. When back-up Ofc. Mulet arrived, the victim had already begun to breathe again on his own. When MDFD's Rescue 35 and ALS Hazmat Ladder 59 arrived, their personnel took over the rescue efforts. At this point,

Ofc's Mulet and Robbins, whom are familiar with the victim and his family, were discreetly able to determine what the victim had been doing prior to going into cardiac arrest.

Note: HIPPA Regulations prohibit me from divulging this info. However, because both Officers are very good at their jobs, and had long ago established a trusting relationship with this family, the information obtained was instrumental and helpful to the rescue personnel to properly treat, and administer the correct medications needed to complete their life saving efforts. The victim was successfully transported to The UM Hospital's ER, where he made a full recovery.

(Continued)

JK
01/19/15
1-20-15
Page
Armando Guzman 1/20/2015

According to MDFD Rescue 35 personnel that night, (Lieutenant Eric Hernandez, FF/Medics Dave Echenique and Contique Wilcot), Ofc. Robbins' quick response and rescue actions saved the victim's life, and both officers' information about him further aided them tremendously in the usage of the correct medications to stabilize him for transport. Besides my request for the Officer of the Month Award for Officer Robbins, I recommend that he also receive A Departmental Lifesaving Award.

It is my privilege and honor to be The Afternoon Shift Supervisor, and I commend all of the Officers of the shift who work tirelessly daily to protect the life, limb, and property of the citizens and visitors in The City of Miami Springs.



CERTIFICATE OF RECOGNITION

Presented to

Ann & Blake Modesitt

Of

27 Hunting Lodge Drive

for their home being designated as

***“YARD OF THE MONTH”
FEBRUARY 2015***

Presented this 9th day of February, 2015.

CITY OF MIAMI SPRINGS, FLORIDA

Zavier M. Garcia
Mayor

ATTEST

Erika Gonzalez-Santamaria, CMC
City Clerk



Alberni Caballero & Fierman, LLP
4649 Ponce de Leon Blvd
Suite 404
Coral Gables, FL 33146
T: 305.662.7272 F: 305.662.4266
ACF-CPA.COM

February 6, 2015

Honorable Mayor, City Council and City Manager
City of Miami Springs, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Miami Springs, Florida (the "City"), for the fiscal year ended September 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 2, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. However, the City did implement a new significant accounting standard GASB 65, "*Items Previously Reported as Assets and Liabilities*". We noted no transactions entered into by the City during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the allowance for uncollectible accounts for accounts receivables is based on historical trends.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements was:

The disclosure of the deposits and investments in Note 3 to the financial statements.

The disclosure of the Curtiss Mansion restoration and redevelopment project in Note 11 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. No misstatements requiring correction were required as a result of our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 6, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the City Council and management of the City of Miami Springs, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Alberni Caballero & Fierman, LLP

Alberni Caballero & Fierman, LLP
Coral Gables, Florida



City of Miami Springs Florida

Comprehensive Annual Financial Report

For the Year Ended
September 30, 2014

CITY OF MIAMI SPRINGS, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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INTRODUCTORY SECTION

LETTER OF TRANSMITTAL

CITY OF MIAMI SPRINGS



City Manager's Office
201 Westward Drive
Miami Springs, FL 33166-5289
Phone: (305) 805-5010
Fax: (305) 805-5040

February 6, 2014

To the Citizens of the City of Miami Springs:

It is our pleasure to submit the Comprehensive Annual Financial Report (CAFR) for the City of Miami Springs, Florida, for the fiscal year ending September 30, 2014, as required and mandated by Section 218.39 of the Florida Statutes, Chapter 10.550 of the Rules of the Auditor General of the State of Florida, and the City Charter. The financial statements included in this report conform to generally accepted accounting principles in the United States of America ("GAAP") as prescribed by the Governmental Accounting Standards Board ("GASB"). The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. The financial statements have been audited by Alborn Caballero & Fierman, LLP, Certified Public Accountants. The independent auditor has issued an unmodified opinion that this report fairly represents the financial position of the City in conformity with GAAP.

PROFILE OF THE GOVERNMENT

The City of Miami Springs is a political subdivision of the State of Florida located in Miami-Dade County (the "County") which was incorporated in 1926. The City operates under a City Manager form of government in which the City elects five council members, one of whom is the Mayor, every two years. The City Council determines the policies that guide the City's operations and hires a City Manager to implement and administer these policies on a full-time basis.

The City of Miami Springs provides a wide range of municipal services including police, parks and recreation facilities, solid waste collection, stormwater management, senior citizen services and facility, building and zoning, planning, code enforcement, and golf course management.

ECONOMIC CONDITION AND OUTLOOK

The City of Miami Springs is located in Southeast Florida, Miami-Dade County, immediately north and bordering the Miami International Airport. The City, primarily residential in nature, comprises approximately 3 square miles with approximately 13,800 full-time residents. The southern-most area of the City, located along the 36th Street business corridor, is commercial in nature with hotels, restaurants and office complexes. These facilities primarily service the airport and support industries related to the facility and its employees.

The City of Miami Springs has been successful in providing a high quality of life for its residents, by enhancing the level of services being offered. In addition to the increased efforts to enhance services, the City has also provided increased benefits to its employees, since it would not be possible to continue to provide these valuable services without the retention of its valuable employees.

The Administration recognizes the importance of increasing its commercial tax base, which is approximately only 28% of total tax revenues, for the City's future economic health and to reduce the tax burden on the residents. To this end, the City is continuing to pursue the viability of annexing areas west of the City, aggressively pursuing the re-development of the NW 36th Street corridor, and considering various improvements to the rest of our commercial areas.

ECONOMIC CONDITION AND OUTLOOK (Continued)

During the past few years assessed property values have been steadily increasing. For FY2014 assessed property values increased to \$946,504,898 or an increase of approximately \$59.2 million or 6.7% from the \$887,326,659 in final taxable value for the prior fiscal year. It is anticipated that property values will continue to increase due to the desirability of the small town aspect of the city as well as its close proximity to the Miami International Airport and to Greater Downtown Miami.

In FY2014, after six years of contract negotiations, the City signed a three year agreement with its police union. The new agreement included changes to the Police Pension Plan that reduces benefits to current and future new hires, and lowers future pension costs for both sides. Pension costs had been increasing significantly over the past few years, with pension contributions last year exceeding \$1 million for both the Police the General Employees Pension Plans for the first time in the City's history.

The Administration's efforts in prior years to increase the City's reserves provided the City with an adequate reserve fund that has been used to fund various infrastructure projects that our aging city required, as well as equipment replacement city-wide. The City continues to concentrate efforts on reducing expenditures and/or increasing efficiencies in order to meet the challenges described above. The City has outsourced some operations during the past few years that resulted in cost reductions and increased efficiency.

LONG TERM FINANCIAL PLAN

The City Council has established a written policy that the unassigned fund balance should be equal to 25% of the operating expenditures and transfers out budgeted for the General fund in the subsequent year. This reserve will ensure that the City has available funds in case of any unforeseen emergencies. The City was in compliance with this policy as of September 30, 2014.

The City is pursuing grant and other funding opportunities to provide needed infrastructure improvements to the City, including funding for a median bike path project, new aquatic facility, and other public works projects. The 2014-2015 budget provides for the cost of building a new aquatic facility.

FINANCIAL INFORMATION

Accounting Control

Management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management. As a recipient of federal, state and local financial assistance, the government is also responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance with applicable laws and regulations related to these programs. This internal control structure is subject to periodic evaluation by management. In addition, the City maintains extensive budgetary controls. The objective of these controls is to ensure compliance with policy and implementation provisions embodied in the annual appropriated budget approved by the City Council. The level of budgetary control (i.e. the level at which expenditures cannot legally exceed the appropriated amount) is the departmental level within each fund. The City also maintains an encumbrance accounting system. The City's accounting system is organized on a fund basis. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. The types of funds used are generally determined by the City Council, upon the recommendations of the City Manager and the Finance Director, which are based upon established and accepted accounting policies and procedures as well as the number of funds required.

Budgetary Controls

The annual budget serves as the foundation for the City of Miami Springs' financial planning and control. All departments of the City are required to submit proposed budgets to the City Manager, who then makes any necessary revisions. The City Manager presents the proposed departmental budgets to the City Council for their review along with a budget estimate of the expenditures and revenues of all the City's departments and divisions. Two public hearings are then conducted to inform taxpayers of the proposed budget, to receive their comments,

FINANCIAL INFORMATION (Continued)

Budgetary Controls (continued)

and respond to their budget questions. A majority affirmative vote of the City Council is needed to adopt the budget, which is legally enacted prior to October 1st by the adoption of a Resolution. The City Manager and Finance Director may recommend amendments to the budget, however, the City Council must approve all budget adjustments as well as any supplemental appropriations. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the fund from which it was appropriated and is subject to future appropriations. Budgetary control is maintained at the fund level, except for the General Fund, which is maintained at the departmental level. Budget-to-actual comparisons are provided in this report for each major individual governmental fund for which an appropriated annual budget has been adopted. All non-major governmental funds, with appropriated annual budgets, are presented in the combining and individual fund section of this report, which starts on page 60.

As shown by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

Cash Management

The City of Miami Springs is charged with the security of the City's funds and assets with the goal of maximizing return on surplus or idle cash. Cash management policies are clearly identified in the adopted budget documents along with regulations defined by the laws of the State of Florida. The City's primary investment instrument for Fiscal Year 2013-14 was money market instruments. The principal focus of cash management is to first ensure the safety of the City's cash, liquidity and then maximizing the return on the City's investments. No investment is made for any commitment period exceeding one year. During Fiscal Year 2014, the City earned \$14,976 in investment income, as compared to \$9,215 earned in fiscal year 2013.

The increase can be directly attributed to the closeout of the SBA account which resulted in higher than anticipated gains from the remaining investments.

Debt Administration

The City has no General Obligation debt outstanding, the following is a brief description of the various debt instruments outstanding as of September 30, 2014.

In 2003, The Federal Emergency Management Agency, in conjunction with Miami-Dade County, commenced a canal dredging project which was to be paid by various municipalities based upon a local match responsibility allocation. In 2005, the County updated its cost estimates and the City's responsibility was determined to be \$414,578.

On December 20, 2005, the City executed an interlocal agreement with Miami-Dade County for the repayment of this debt. Under the terms of this agreement, the note will be repaid by the City in ten annual payments of \$41,458 plus interest, commencing December 20, 2006 and ending with a final payment on December 20, 2015. The note bears interest at a variable rate. On September 30, 2014 the rate was 0.49% and the outstanding balance was \$82,914.

On November 12, 2009, the City executed a \$416,647 capital lease with TD Equipment Finance, Inc. The lease has an interest rate of 2.95%, matures on November 11, 2014, and is collateralized by the equipment purchased under the lease. Approximately \$86,787 was used to purchase two new golf course maintenance mowers and an aerator, \$329,860 was used to purchase a new refuse truck and loader crane for the sanitation operation. Under the terms of the Lease, the City is required to make twenty (20) quarterly payments of principal and interest in the amount of \$22,467 commencing on February 1, 2010 and ending with the final payment of \$22,467 on November 1, 2014. The balance as of September 30, 2014 was \$22,353.

On September 2, 2010, the City issued the Capital Improvement Refunding Revenue Note Series 2010 in an amount of \$2,435,812 with Suntrust Bank. The proceeds were used to refund the \$2.5 Million Capital Improvement Revenue Note (series 2008) with SunTrust Bank. The refunding note has a fixed interest rate of 3.81%, is payable in monthly installments of \$15,616 and matures on September 30, 2028. The refunding note is payable solely from and secured by the City's half-cent (½) sales tax revenues. The City achieved a cash flow

FINANCIAL INFORMATION (Continued)

Debt Administration (continued)

difference and an economic gain of approximately \$390,000 as a result of the refunding. The balance as of September 30, 2014 was \$2,027,471.

On November 29, 2010, the City issued the Sales Tax Revenue Refunding Note Series 2010 in an amount of \$2,610,000 with Branch Banking and Trust (BB&T). The proceeds were used to refund the \$5,000,000 of General Obligation Bonds, Series 1997. The refunding note has a fixed interest rate of 2.35% and matures on February 1, 2018. The refunding note is payable solely from and secured by the City's half-cent (½) sales tax revenues. The City achieved a cash flow difference and an economic gain of approximately \$327,000 as a result of the refunding. The balance at September 30, 2014 was \$1,386,690.

On August 19, 2013, the City executed a \$470,692 capital lease with Suntrust Equipment Finance & Leasing Corp. The lease has an interest rate of 1.54%, matures on July 1, 2018, and is collateralized by the equipment purchased under the lease. The funds were used to purchase two new sanitation trucks for the sanitation operation. Under the terms of the Lease, the City is required to make twenty (20) quarterly payments of principal and interest in the amount of \$24,449 commencing on October 1, 2013 and ending with the final payment of \$24,449 on July 1, 2018. The balance as of September 30, 2014 was \$378,650.

On October 18, 2013, the City executed a \$623,843 capital lease with Suntrust Equipment Finance & Leasing Corp. The lease has an interest rate of 1.782%, matures on August 1, 2018, and is collateralized by the equipment purchased under the lease. The funds were used to purchase maintenance equipment for the golf course. Under the terms of the Lease, the City is required to make twenty (20) quarterly payments of principal and interest in the amount of \$32,548 commencing on November 1, 2013 and ending with the final payment of \$32,548 on August 1, 2018. The balance as of September 30, 2014 was \$499,326.

On April 30, 2014, the City executed a \$1,606,244 capital lease with Green Campus Partners, LLC. The lease has an interest rate of 3.6134%, matures on February 1, 2030, and is collateralized by the equipment purchased under the lease. The funds were used to fund the purchase of equipment which was part of the Guaranteed Energy, Water, and Wastewater Performance Savings Contract executed by the City with BGA, Inc. Under the terms of the Lease, the City is required to make one hundred and eighty (180) monthly payments of principal and interest in varying amounts beginning with \$9,749 on March 1, 2015 and ending with the final payment of \$14,843 on February 1, 2030. Payments are not required from execution date (April 30, 2014) up to first payment date (March 1, 2015), during this period interest will be capitalized. As of September 30, 2014, the city capitalized \$19,597 as part of this project. The balance as of September 30, 2014 was \$1,625,841.

On November 12, 2009, the City executed a \$416,647 capital lease with TD Equipment Finance, Inc. The lease has an interest rate of 2.95%, matures on November 11, 2014, and is collateralized by the equipment purchased under the lease. The balance as of September 30, 2013 was \$27,249.

Risk Management

The City purchases general liability, automobile, property, casualty insurance and workers' compensation coverages through the Florida League of Cities. The City is continually reviewing risk exposures and determining the most cost effective method of mitigating those exposures.

MAJOR INITIATIVES

The 2014-2015 budget provides for the cost of building a new aquatic facility to replace the current aging pool facility. In addition, the City is providing funding for the scheduled replacement of certain police vehicles and other equipment, parks and recreation infrastructure, and needed sidewalk and infrastructure repairs city-wide.

During FY2014 the City commenced a \$1.6 million energy conservation project which includes replacement of streetlights, interior lighting, park lighting, air handling systems, and other energy conservation installations that will reduce energy costs over the next 10 to 20 years.

The City is maintaining financial stability with fiscal management controls by constantly reviewing and monitoring staff levels, and by comparing budget appropriations to actual expenditures and estimated revenues to actual

MAJOR INITIATIVES (Continued)

revenues. The City maintains a level of revenue sufficient to meet operating expenditures. Each year the City also monitors all user fees to ensure that costs are being matched while at the same time remaining competitive in the marketplace.

INDEPENDENT AUDIT

In accordance with Florida Statutes Section 218.39, the City has engaged the firm of Alberni Caballero & Fierman, LLP, to perform the independent audit of the City's financial statements. The Independent Auditors' report is included in the financial section of this Comprehensive Annual Financial Report.

AWARDS AND ACKNOWLEDGEMENTS

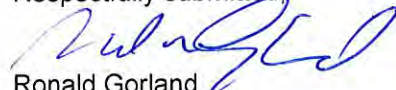
This year the City applied for the Certificate of Achievement for Excellence in Financial Reporting awarded by the Governmental Finance Officers Association of the United States and Canada ("GFOA"). The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements.


A Certificate of Achievement is valid for a period of one year only. We believe that our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for the certificate.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department and the City's audit firm, Alberni Caballero & Fierman, LLP. We wish to express our appreciation to the staff for their efforts and support in planning and conducting the financial operations of the City in a responsible and progressive manner. Finally, we would also like to thank the various operating departments for their timely contributions to this report.

In closing, without the leadership and support of the Mayor and City Council, the accomplishments and anticipated future successes noted in this report would not have been possible.

Respectfully submitted,


Ronald Gorland
City Manager


William Alonso CPA, CGFO, CGMA
Assistant City Manager/Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Miami Springs
Florida**

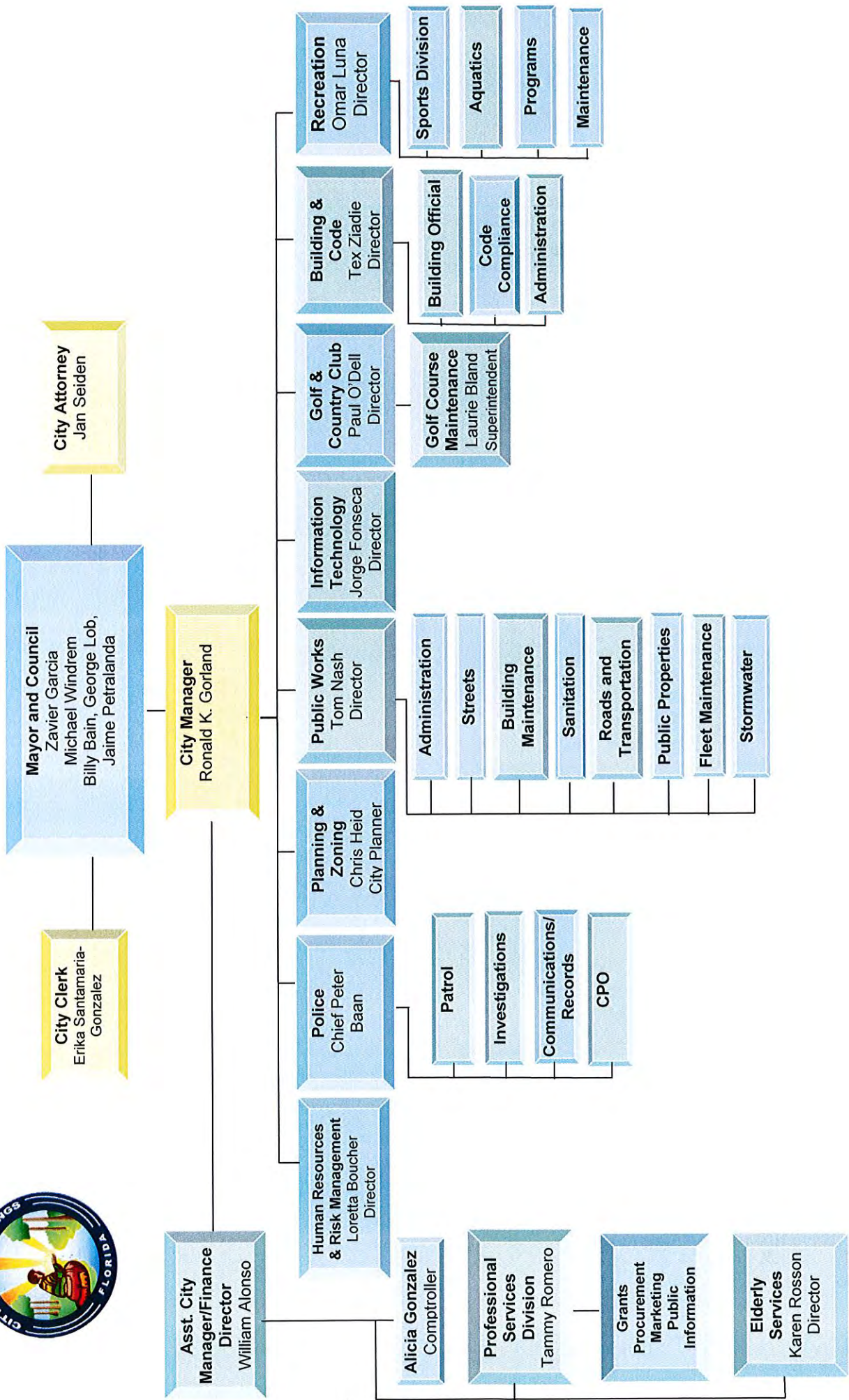
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013



Executive Director/CEO

City of Miami Springs Organizational Chart 2014 - 2015



MIAMI SPRINGS CITY OFFICIALS

CITY COUNCIL

Mayor: Xavier Garcia

Councilman: George Lob

Councilman: Jaime Petralanda

Councilman: Michael Windrem

Councilwoman: Billy Bain

CITY MANAGER

Ron Gorland

CITY ATTORNEY

Jan K. Seiden

CITY CLERK

Ericka Gonzalez Santamaria

ASSISTANT CITY MANAGER/FINANCE DIRECTOR

William Alonso CPA, CGFO

EXTERNAL AUDITORS

Alberni, Caballero & Fierman, LLP

FINANCIAL SECTION



Alberni Caballero & Fierman, LLP
4649 Ponce de Leon Blvd
Suite 404
Coral Gables, FL 33146
T: 305.662.7272 F: 305.662.4266
ACF-CPA.COM

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the City Council
City of Miami Springs, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Miami Springs, Florida (the "City") as of and for the fiscal year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2014, and the respective changes in financial position and cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-19 and 56-59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 6, 2015, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Alberni Caballero & Fierman, LLP

Alberni Caballero & Fierman, LLP

Coral Gables, Florida
February 6, 2015

**MANAGEMENT'S DISCUSSION AND ANALYSIS
(MD&A)**

MANAGEMENT'S DISCUSSION AND ANALYSIS

As the management of the City of Miami Springs, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year which ended on September 30, 2014. Readers are encouraged to consider the information presented here in conjunction with additional information that is furnished in the letter of transmittal, which can be found on pages i to v of this report.

This discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues; (b) provide an overview of the City's financial activity; (c) identify changes in the City's financial position (its ability to address the next and subsequent year challenges); (d) identify any material deviations from the financial plan (the approved budget); and (e) identify individual fund issues or concerns. The information contained within this section should be considered only a part of a greater whole.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City of Miami Springs exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$26.5 million (net position). \$2.2 million of this (unrestricted net position) may be used to meet the ongoing obligations to citizens and creditors.
- The City's total net position decreased by \$778,119 from \$27,286,975 in FY2013 to \$26,508,856 in FY2014. The decrease is attributable to the overall decrease of \$471,800 from the City's business-type activities, coupled with a decrease of \$306,319 in net position of the governmental activities.
- During the year, the City had expenses that were \$1,573,864 higher than the \$16 million generated in tax and other revenues for governmental funds.
- The business type activities for the City recognized an operating loss before non-operating revenues, expenses, and transfers of \$438,956.
- Total cost of all of the City's programs increased by approximately \$1.3 million or 11.7% with no new programs added this year. The increase was due to increases in payroll and operating costs for the current year.
- The General Fund's fund balance increased by \$571,305 for the fiscal year ended September 30, 2014; this increase was a result of departmental savings during the year due to unfilled vacant positions and other lower than budgeted cost savings.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was approximately \$3.9 million, or approximately 26.9% of total general fund expenditures. The committed fund balance was \$243,341 which represents future costs related to parks and recreation and hurricane contingency.
- The City's total debt increased by approximately \$1.5 million or 33.3% (net of principal payments on existing debt). This increase was due primarily to the \$1.6 million note issued for the ConEd energy savings project.

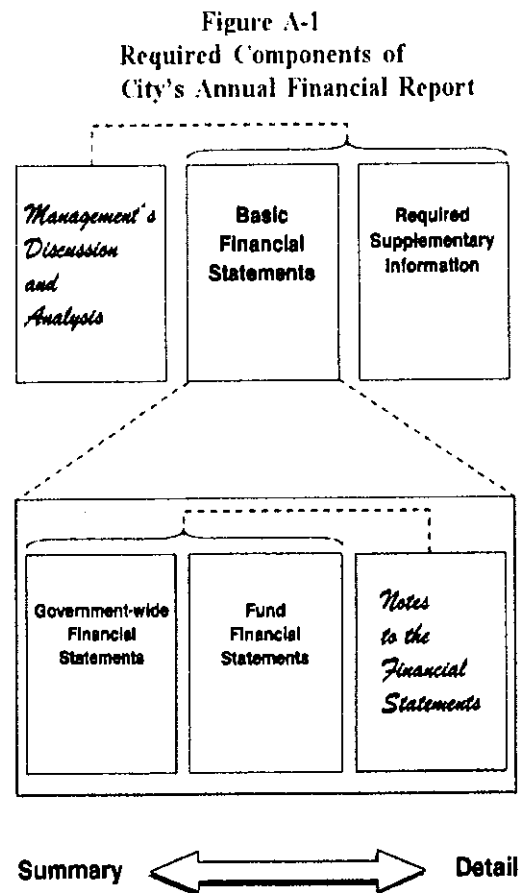
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—*management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information* and an additional section that presents *combining statements* for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements.
- The *governmental funds* statements show how general government services such as public safety were financed in the short term as well as what remains for future spending.
- *Proprietary funds* statements offer short-term and long-term financial information about the activities the government operates like businesses, such as the stormwater utility and solid waste system.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* which further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and are related to one another. In addition to these required elements, we have included a section with combining statements that provide details about our nonmajor governmental funds, each of which is added together and presented in single columns in the basic financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Miami Springs' finances, in a manner similar to a private-sector business. The *statement of net position* presents information on all of the City's assets and deferred outflows and liabilities and deferred inflows, with the difference between the two reported as net position.



OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Miami Springs is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The government activities of the City of Miami Springs include public works, parks and recreation, police, and general administration services. The business-type activities of City include the solid waste system and stormwater utility.

The government-wide financial statements can be found on pages 20 to 21 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Miami Springs, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Miami Springs can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds and governmental activities*.

The City of Miami Springs maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Law Enforcement Trust Fund, and the Capital Projects Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Budgetary comparison statements have been provided for the General Fund and all other major special revenue funds to demonstrate compliance with the budget. The basic governmental fund financial statements can be found on pages 22 to 25 of this report.

Proprietary funds. The City maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its sanitation and stormwater utility operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for the solid waste and stormwater utility operations, all of which are considered to be major funds of the City. The basic proprietary fund financial statements can be found on pages 26 to 28 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29 to 55 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City's progress in funding its obligation to provide pension benefits to its employees.

Required supplementary information can be found on pages 56 to 59 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds is presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found beginning on page 60 of this report.

Government-Wide Financial Analysis

Summary of Net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. There are six basic transactions that will affect the comparability of the Statement of Net Position summary presentation as reflected below:

- 1) **Net results of activities** will impact (increase/decrease) current assets and unrestricted net position.
- 2) **Borrowing for capital** will increase current assets and long-term debt.
- 3) **Spending borrowed proceeds on new capital** will reduce current assets and increase capital assets. There is a second impact, an increase in investment in capital assets and an increase in related net debt which will not change the net investment in capital assets.
- 4) **Spending of non-borrowed current assets on new capital** will reduce current assets and increase capital assets and will reduce unrestricted net position and increase net investment in capital assets.
- 5) **Principal payment on debt** will reduce current assets and reduce long-term debt and reduce unrestricted net position and increase net investment in capital assets in capital assets.
- 6) **Reduction of capital assets through depreciation** will reduce capital assets, and net investment in capital assets.

The City's combined net position decreased by 2.9% between fiscal years 2013 and 2014 (see Table 1).

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Governmental Activities

The Net Position for the City's governmental activities decreased by \$306,319 or 1.3% to \$23.4 million which is attributable to current year operations. The largest portion of the City's governmental net position, \$20.1 million or 86%, is restricted as to the purpose they can be used for and are classified as net investment in capital assets (land, buildings, streets, sidewalks, and equipment). The City uses these capital assets to provide services to citizens, consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's governmental net position (\$1.3 million or 5.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$2.0 million) may be used to meet the City's ongoing obligations to citizens and creditors.

Table 1
City of Miami Springs' Net Position
(in millions of dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change 2013-2014
	2013	2014	2013	2014	2013	2014	
Current and other assets	\$ 5.9	\$ 7.0	\$1.4	\$0.6	\$ 7.3	\$ 7.6	4.1%
Capital assets	24.8	25.6	3.1	3.3	27.9	28.9	3.6%
Total assets	30.7	32.6	4.5	3.9	35.2	36.5	3.7%
Long-term debt	4.9	6.2	0.7	0.2	5.6	6.4	14.3%
Other liabilities	2.1	3.0	0.2	0.6	2.3	3.6	56.5%
Total liabilities	7.0	9.2	0.9	0.8	7.9	10.0	26.6%
Net position							
Net investment in capital assets	20.9	20.1	2.9	2.8	23.8	22.9	(3.8)%
Restricted	1.2	1.3	-	-	1.2	1.3	8.3%
Unrestricted	1.6	2.0	0.7	0.3	2.3	2.3	-%
Total net position	\$ 23.7	\$ 23.4	\$3.6	\$3.1	\$27.3	\$26.5	(2.9)%

At the end of the current fiscal year, the City of Miami Springs is still able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

Summary of Changes in net position. The following information is presented to assist the reader in understanding the different types of normal impacts that can affect revenues:

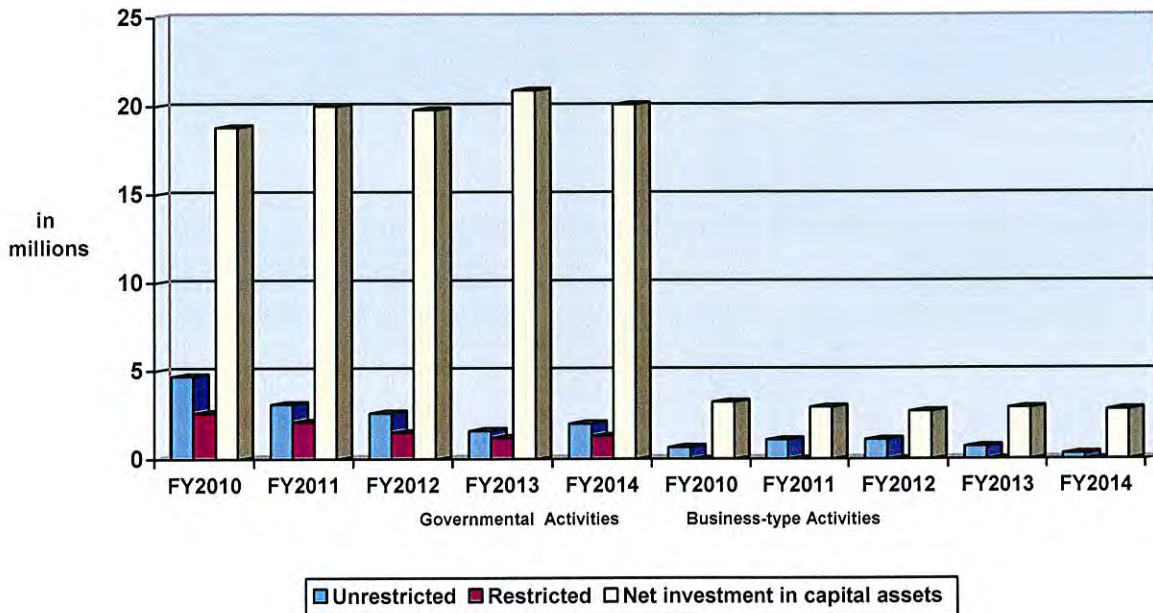
- 1) **Economic condition** can reflect a declining, stable or growing environment and has a substantial impact on property, non-ad valorem assessments, sales, gas, or other tax revenues as well as consumer spending habits for building permits, user fees and consumption.

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Governmental Activities (continued)

- 2) The City Council has significant authority to set **increases or decreases in City's rates** (stormwater, sanitation, permitting, user fees, etc.).
- 3) **Changing patterns in intergovernmental and grant revenues** (both recurring and non-recurring) can significantly change and impact the annual comparisons.
- 4) **Market impacts on investment income** may cause investment revenues to fluctuate from the prior year.

Figure A-2
NET POSITION COMPARISON



Some other basic impacts on expenses are reflected below:

- 1) **Introduction of new programs** can have a substantial impact on property, non-ad valorem assessments, sales, gas, or other tax revenues as well as consumer spending habits for building permits, user fees and consumption.
- 2) **Changes in service demand levels** can cause the City to increase or decrease
- 3) authorized staffing. Staffing costs (salary and related benefits) represent approximately 65% of the City's general fund operating costs.
- 4) **Salary increases** such as cost of living, performance increases and market adjustments can impact personal service costs.
- 5) **While inflation** appears to be declining now, the City is a major consumer of certain commodities such as chemicals, supplies, fuels and parts. Some functional expenses did experience unusually high commodity specific increases this past year.

The City's total net position decreased by \$778,119 to approximately \$26.5 million for the current fiscal-year. This is due to the use of available unrestricted net position to fund additional appropriations made during the year.

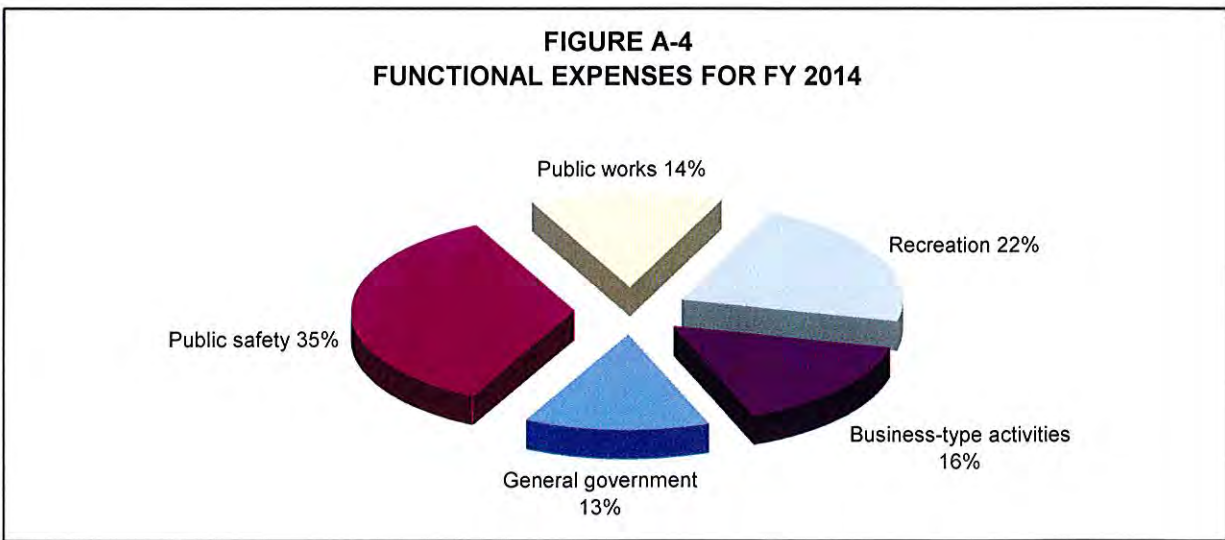
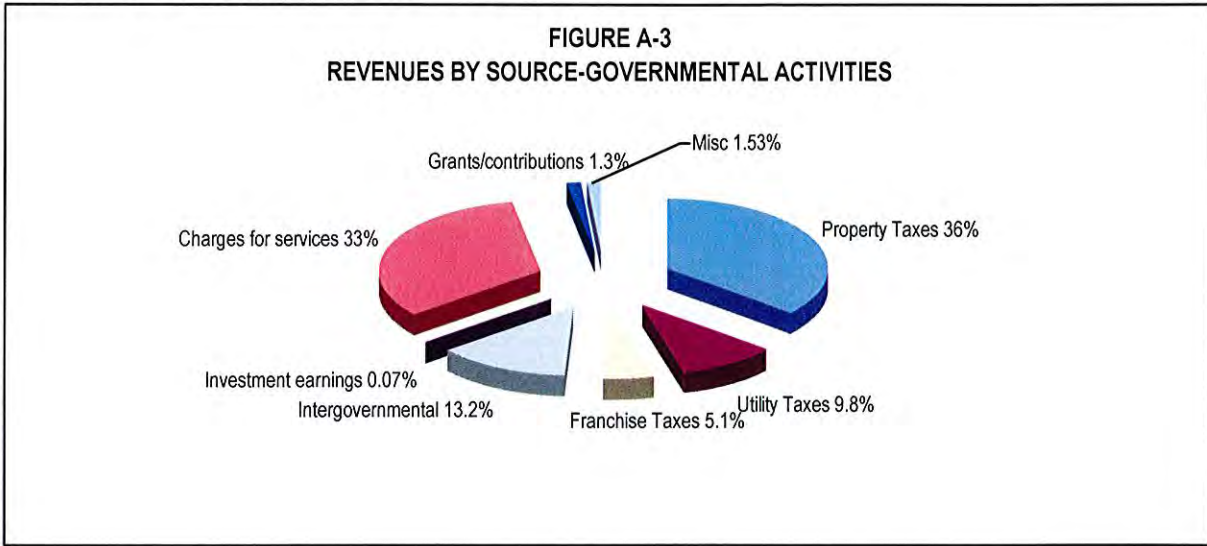
OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Governmental Activities (continued)

The City's total revenues increased by 1.1% to \$18.5 million (see Table 2). This increase was due primarily to increases property tax revenues.

Approximately 36% of the City's revenues come from property taxes, and 59 cents of every dollar raised comes from some type of tax (see Figure A-3). Another 33% comes from fees charged for services, and 14.5% comes from federal, state and local aid. Total costs of all programs and services increased by approximately \$400,000, or 2.1% (see Table 2).

The City's expenses cover a range of services; with about 51% related to public safety and business-type activities (see Figure A-4).



OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Governmental Activities (continued)

Revenues for the City’s governmental activities increased 0.6% (from \$15.8 million to \$15.9 million), while the expenses increased 1.2% (\$16.1 million to \$16.2 million). The decrease in net position for governmental activities was \$306,319 in 2014. This compares to a \$181,523 decrease in 2013. Key elements of the 2014 revenue increases/decreases are as follows:

- Property tax revenues increased by approx. \$900,000 due to increasing property values as well as the millage increase voted in for FY 2014.
- Charges for services increased by \$300,000 due to increased building permit revenues during the year.
- Capital grants decreased by \$1.5 million capital contributions from the component unit recognized in the prior year.

The functional activities that had expense decreases/increases compared to last fiscal year were:

- General government decreased by approximately \$100,000 or 4% due to decreased operating costs.
- Economic and community development decreased by approximately \$100,000 over 2013 since the renovation of the senior center was completed the prior year.
- Public Safety increased by approximately \$100,000 or 1.5% over 2013 due to pension and operating costs.
- Recreation increased by approximately \$300,000 or 7.7% over 2013 due to higher fuel and operating costs.

Table 2
Changes in City of Miami Springs’ Net Position
(in millions of dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change 2013-2014
	2013	2014	2013	2014	2013	2014	
Revenues							
Program revenues							
Charges for services	\$3.3	\$3.6	\$2.5	\$2.5	\$5.8	\$6.1	5.1 %
Operating grants and contributions	.2	.2	--	--	.2	.2	-%
Capital grants and contributions	1.5	--	--	--	1.5	--	(100)%
General revenues							
Property taxes	5.8	6.7	--	--	5.8	6.7	15.5%
Franchise taxes	.9	.9	--	--	.9	.9	-%
Utility taxes	1.7	1.8	--	--	1.7	1.8	5.9%
Investment & other income	.2	.3	--	--	.2	.3	50.0%
Intergovernmental	2.2	2.4	--	--	2.2	2.4	9.0 %
Total revenues	15.8	15.9	2.5	2.5	18.3	18.4	0.5%
Expenses							
General government	2.6	2.5	--	--	2.6	2.5	(3.8)%
Public safety	6.6	6.7	--	--	6.6	6.7	1.5 %
Public works	2.6	2.6	2.7	2.9	5.3	5.5	3.8%
Parks and recreation	3.9	4.2	--	--	3.9	4.2	7.7%
Economic & community development	.2	.1	--	--	.2	.1	(50)%
Interest on long-debt	.1	.1	--	--	.1	.1	-%
Total expenses	16.0	16.2	2.7	2.9	18.7	19.1	2.1%
Increase (decrease) in net position	(.2)	(.3)	(.2)	(.4)	(.4)	(.7)	75%
Net position, September 30	\$23.7	\$23.4	\$3.6	\$3.1	\$27.3	\$26.5	(2.9)%

Note: Totals may not add due to rounding.

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Governmental Activities (continued)

In FY 2014, the City's millage rate was 7.6750 compared to 6.9950 in FY 2013. The City's total general fund revenue sources were \$158,309 higher than the final budgeted revenues of \$14.96 million. The total expenditures were less than budgeted by \$385,757 due to staff vacancies and unused departmental expenditures.

Table 3 presents the cost of each of the City's five largest services—public safety, general government, recreation and social services, public works, and community development—as well as each service's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost shows the financial burden that was placed on the City's taxpayers by each of these services.

- The total cost of all *governmental* activities this year was \$16.2 million. Some of that cost was financed by:
 - Those who directly benefited from the programs through charges for services (\$3.6 million)
 - Other governments and organizations that subsidized certain programs from operating grants and contributions (\$200,000).
- The City financed the remaining \$12.4 million "public benefit" portion of governmental activities with \$9.4 million in taxes, and with other revenues such as interest and unrestricted state aid.

Table 3
Net Cost of the City's Governmental Activities
(in millions of dollars)

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2013	2014	2013-2014	2013	2014	2012-2013
Public safety	6.6	6.7	1.5%	\$ 6.0	\$ 6.2	3.3%
Recreation/social services	3.9	4.2	7.7%	2.1	2.5	19%
General government	2.6	2.6	-%	1.3	0.9	(30.8)%
Public works	2.6	2.6	-%	2.6	2.6	-%
Community development	.2	.1	(50)%	(1.0)	.1	100%
Interest on long term debt	.1	.1	-%	.1	.1	-%
Total	\$16.0	\$16.3	1.9%	\$11.1	\$12.4	11.7%

Business-type Activities

For FY 2014, there was a decrease of approximately \$518,284 in unrestricted net position and a decrease of \$471,800 in total net assets reported in connection with the City's business-type activities.

Key elements of these changes are as follows:

- The operating loss for all business-type activities was \$438,956.

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Business-type Activities (continued)

- The sanitation operation posted an operating loss of \$151,309. As was the case last year, this operation was self supporting and did not require a general fund subsidy.
- The stormwater utility operation reflected an operating loss of \$287,647, however this loss was funded from available net position and as such, it too required no subsidy from the City's general fund.

For FY2014, revenues of the City's business-type activities were \$2,487,637 or approximately \$42,317 (1.7%) less than the prior year total (see Table 2).

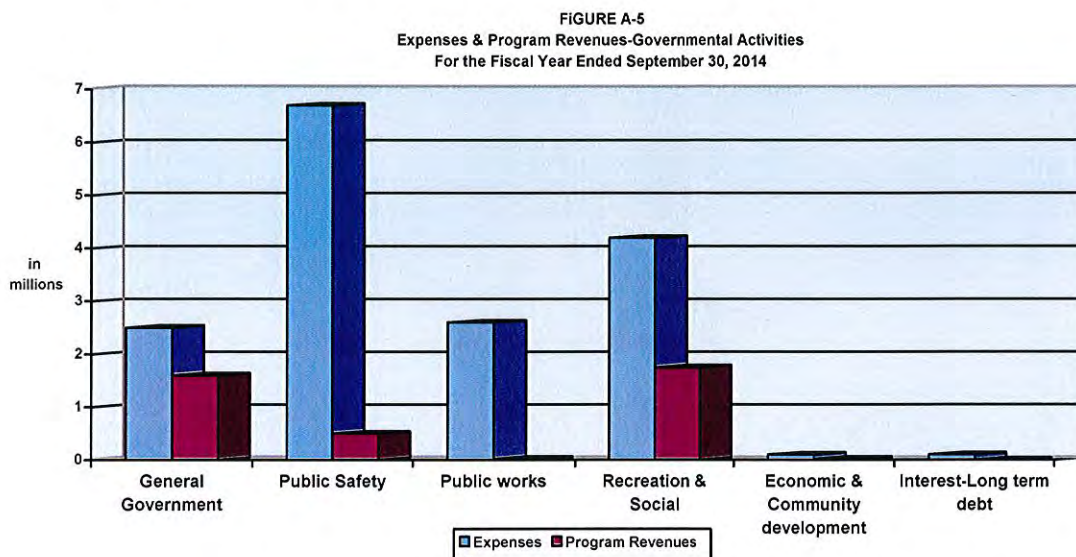
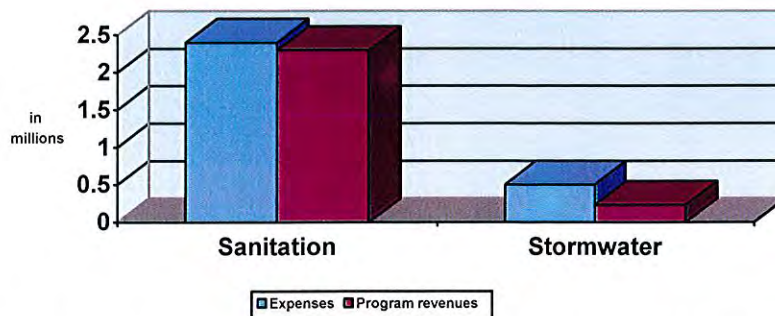


Figure A-6

Expenses & Program Revenues-Business-type Activities For the fiscal Year Ended September 30, 2014



Operating expenses for the business-type activities increased by \$185,987 or 6.8% from FY2013 mainly due to increases in operating costs.

As the City completed the year, its governmental funds reported combined fund balances of \$5.4 million, or an increase of \$700,000 compared to last year's combined fund balances of \$4.7 million.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Included in this year's total change, is an increase in the General Fund balance of approximately \$571,305 which covered the operating surplus for FY2014. The primary reasons for the increase are the same as those that have already been highlighted in the analysis of governmental activities.

The General Fund

The General fund is the chief operating fund of the City. General tax revenues and other receipts that are not allocated by law or by contractual agreement to another fund are accounted for in this fund. General operating expenses, fixed charges and capital improvement costs not paid through other funds are paid from this fund. At the end of the current fiscal year, the total fund balance of the general fund was \$4.3 million, as compared with \$3.7 million in the prior year. The breakdown of fund balance classifications is as follows:

- Unassigned fund balance was \$3.9 million compared to \$3.0 million in FY2013; increase was due to the surplus reported in current year activity.
- Committed was \$243,341 compared to \$577,316 in FY2013; decrease is due to funds committed in prior year being used in FY2014 for pool repairs as well as other appropriations made by Council during the year.
- Non-spendable was \$162,205 compared to \$133,812 last year; variance is due to the ending encumbrance balance for the current year.

During FY 2014, the General Fund provided a subsidy of \$110,622 to the Senior Center Fund to cover the operating deficits of this operation for the fiscal year.

When compared to 2013, total revenues for the General Fund increased by \$1,135,499 or 8.1%. Licenses and permits increased by approximately \$302,805 due to the increased building activity during the year. Property taxes increased by \$846,180 due to the increase in millage for FY2014, as well as increases assessed property values.

In fiscal year 2014, total General Fund expenditures increased by \$317,591 or 2.3% compared to the prior year. The bulk of the increase was a \$638,847 or 18.2% increase in Recreation and social services due to the significant equipment purchases as well as maintenance expenditures incurred at the golf course during the year. It should be noted that other departments reported decreases in operating costs due to vacant positions as well as lower than expected operating costs.

The amount of General Fund revenue by type, their percent of the total and the amount of change compared to last fiscal year are shown on Table 4 below.

General Fund Budgetary Highlights

Over the course of the year, the City amended the General Fund budget five times. The budget amendments fall into two categories: (1) Amendments are approved for rollovers related to prior year encumbrances and (2) supplemental appropriations to provide appropriations for various other needs which have arisen since the adoption of the budget. Even with these adjustments, actual disbursements were \$385,757 below final budgeted amounts. The most significant contributor to this variance was lower than budgeted expenditures in police of \$213,994 due to lower operating costs.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS (continued)

General Fund Budgetary Highlights (continued)

Other significant savings of \$139,086 occurred in recreation. These savings were due to lower than expected operating expenditures as well as personnel vacancies during the year.

The fiscal year 2014 final amended budget was \$14,744,073 or an increase of 3.6% over the original General Fund budget of \$14,231,795. Compared to the Consumer Price Index (or inflation index) from the U.S. Bureau of Labor Statistics – All Urban Consumers South Urban area for the past year was approximately 1.3%. The final Adopted Budget would provide an increase of \$173,969 to our year end fund balance. The original General Fund budget consisted of \$14,231,795 in base expenditures and \$839,248 in operating transfers to the other funds.

Table 4
General Fund Revenues

<u>Revenue Sources</u>	<u>2014</u> <u>Amount</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>2013</u> <u>Amount</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u> <u>From 2013</u>	<u>Percentage</u> <u>Increase</u> <u>(Decrease)</u>
Property taxes	\$6,669,201	44.1%	\$5,823,021	41.7%	\$846,180	14.5%
Franchise fees	940,553	6.2%	873,907	6.3%	66,646	7.6%
Utility taxes	1,209,894	8.0%	1,096,401	7.8%	113,493	10.4%
Communications services tax	598,314	4.0%	661,769	4.7%	(63,455)	-9.6%
Licenses and permits	1,043,212	6.9%	740,407	5.3%	302,805	40.9%
Intergovernmental	1,851,894	12.3%	1,990,594	14.2%	(138,700)	-7.0%
Charges for services	2,124,889	14.1%	1,983,774	14.2%	141,115	7.1%
Fines and forfeitures	421,708	2.8%	526,592	3.8%	(104,884)	-19.9%
Investment income	12,042	0.1%	5,389	0.0%	6,653	123.5%
Rental revenues	152,003	1.0%	135,433	1.0%	16,570	12.2%
Other revenues	91,450	0.6%	142,374	1.0%	(50,924)	-35.8%
Total revenues	\$15,115,160	100.0%	\$13,979,661	100.0%	\$1,135,499	8.1%

Expenditures in the General Fund are shown in the table below:

Table 5
General Fund Expenditures

<u>Expenditures</u>	<u>2014</u> <u>Amount</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>2013</u> <u>Amount</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u> <u>From 2013</u>	<u>Percentage</u> <u>Increase</u> <u>(Decrease)</u>
General government services	\$2,253,344	15.7%	\$2,385,340	17.0%	(\$131,996)	-5.5%
Public safety	6,370,435	44.4%	6,396,490	45.6%	(26,055)	-0.4%
Public works	1,591,867	11.1%	1,755,072	12.5%	(163,205)	-9.3%
Recreation and social services	4,142,669	28.9%	3,503,822	25.0%	638,847	18.2%
Total expenditures	\$14,358,315	100.0%	\$14,040,724	100.0%	\$317,591	2.3%

FINANCIAL ANALYSIS OF THE CITY'S FUNDS (continued)

General Fund Budgetary Highlights (continued)

Differences between the original budget and the final amended budget increased appropriations by \$512,278 and can be briefly summarized as follows:

- ◆ \$90,989 in encumbrances carried over from FY2012-13.
- ◆ \$421,289 in additional appropriations related to loan proceeds to finance the golf equipment purchase, hiring of the aquatic center project design build consultant, and other miscellaneous citywide repair and maintenance expenditures.

These increases were to be budgeted from loan proceeds and available fund balance, however, during the year, expenditures were less than budgetary estimates, thus reducing the amount of unassigned fund balance that needed to be used.

The increase between the estimated revenues and the actual revenues in the General Fund was approximately \$70,887 for FY 2014.

The difference between the appropriations and the actual expenditures in the General Fund was approximately \$385,757 for fiscal year 2014. These variances are explained below:

- Lower than budgeted expenditures in recreation of \$139,086, general government of \$122,399, and public safety of \$173,916 due to personnel vacancies during the year as well as lower operating costs.

Other Major Governmental Funds

Law Enforcement Trust Fund- This fund accounts for all resources accumulated from the receipt of forfeited property as well as federal grants, all proceeds are to be used for law enforcement purposes only. Revenues for FY2014 were \$99,200 compared to \$51,172 in FY2013. The fund balance decreased by \$77,562 to \$682,996 at the end of the fiscal year.

Capital Projects Fund- This fund is used to account city-wide capital projects such as the Con Ed energy conservation project, the aquatic facility project and the Stafford Park improvement project. All of these projects are being financed through issuance of debt. During the year the fund reported revenues of \$153 mainly from investment revenues and issuance of debt of \$1,630,737. Expenditures for the year totaled \$1,141,730. The fund balance at year end was \$495,298 and will be appropriated in FY2015 for the completion of these projects.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets (See Table 6). The City of Miami Springs' investment in capital assets for its governmental and business type activities as of September 30, 2014 increased by \$1 million from the prior year. This investment in capital assets includes land, buildings and system improvements, machinery and equipment, streets and median improvements, park facilities, and stormwater infrastructure.

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Table 6
City of Miami Springs' Capital Assets
(net of depreciation, in millions of dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2013	2014	2013	2014	2013	2014	2013-14
Land	\$ 3.1	\$ 3.1	\$ -	\$ -	\$ 3.1	\$ 3.1	0.0%
Buildings	14.2	13.9	0.0	0.0	14.2	13.9	-2.1%
Improvements other than buildings	1.2	1.2	0.0	0.0	1.2	1.2	0.0%
Equipment	2.8	3.1	0.8	1.0	3.6	4.1	13.9%
Infrastructure	3.4	3.1	2.3	2.2	5.7	5.3	-7.0%
Construction in progress	0.1	1.2	0.0	0.1	0.1	1.3	1200.0%
Total	\$ 24.8	\$ 25.6	\$ 3.1	\$ 3.3	\$ 27.9	\$ 28.9	3.6%

This year's major capital asset additions before depreciation for the governmental activities equaled approximately \$2,244,032 and includes the following:

- The City commenced the city-wide Con Edison Energy Conservation Project as well as the Aquatic Facility Project.
- Purchase of maintenance equipment for the golf and country club operation.
- Scheduled replacement of certain police vehicles and other police equipment, public works trucks and equipment, and other citywide equipment.

This year's major capital asset additions before depreciation for the business-type activities equaled \$53,844 and includes the following:

- Purchase of two replacement sanitation trucks for the Sanitation operation.
- City-wide Stormwater drainage projects.

Additional information on the City's capital assets can be found in Note 5 on pages 41 to 42 of this report.

Long-term debt. At year-end the City had \$3.4 million in notes payable and \$2.1 in capital leases payable, as shown in Table 7. Total debt increased by approximately \$1.5 million or 33.3%.

The debt position of the City is summarized below and is more fully explained in Note 6, Long-Term Debt, beginning on page 42.

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Table 7
City of Miami Springs' Debt
(in millions of dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2013	2014	2013	2014	2013	2014	2013-14
Notes payable	3.8	3.4	0.1	0.1	3.9	3.5	-10.3%
Capital lease payable	0.0	2.1	0.6	0.4	0.6	2.5	316.7%
Total	\$ 3.8	\$ 5.5	\$ 0.7	\$ 0.5	\$ 4.5	\$ 6.0	33.3%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATIOS

The City recognizes the importance of increasing its commercial tax base for future economic health and to reduce the tax burden on the residents. The City is aggressively pursuing various avenues of economic development and revitalization within the City as well as moving forward with annexation of areas west of the City which has a significant commercial tax base. The issue of annexation was presented to the City electors in a ballot question on April 7, 2009 and approved overwhelmingly by the residents of the City.

The State of Florida, by constitution, does not have a state personal income tax and therefore, the State operates primarily using sales, gasoline and corporate income taxes. Local governments (cities, counties and school boards) primarily rely upon property taxes and a limited array of permitted other taxes (sales, telecommunication, gasoline, utilities services, etc.) and fees (franchise, building permits, occupational license, etc.) for funding of their governmental activities. In addition, there are a limited number of state-shared revenues and recurring and non-recurring (one-time) grants from both the state and federal governments.

On January 29, 2008 the Florida electorate approved an amendment to the Florida Constitution relative to property taxation. This amendment (referred to as Amendment 1) was placed on the ballot by the Florida Legislature at a special session held in October 2007. With respect to homestead property, Amendment 1 increases the current \$25,000 homestead exemption by another \$25,000 (for property values between \$50,000 - \$75,000), except for school district taxes. Since the new \$25,000 homestead exemption does not apply to school district taxes, this effectively amounts to a \$15,000 increase to the existing homestead exemption. Amendment 1 also allows property owners to transfer (make portable) up to \$500,000 of their Save Our Homes benefits to their next homestead when they move. Save Our Homes became effective in 1995 and limits (caps) the annual increase in assessed value for homestead property to three percent (3%) or the percentage change in the Consumer Price Index, whichever is less.

With respect to non-homestead property, Amendment 1 limits (caps) the annual increase in assessed value for non-homestead property (businesses, industrial property, rental property, second homes, etc.) to ten percent (10%), except for school district taxes. The Amendment also provides a \$25,000 exemption for tangible personal property.

Amendment 1 became effective on October 1, 2008, with the exception of the ten percent (10%) assessment cap on non-homestead property which became effective on January 1,

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATIOS (CONTINUED)

2009. Additional tax relief bills are expected to be introduced at the upcoming legislative session which could, if ratified, further limit the extent to which municipalities can levy taxes.

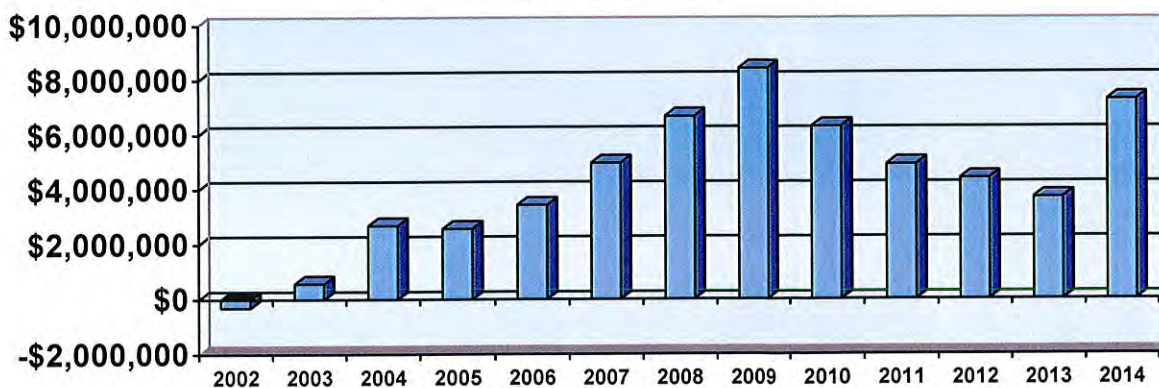
Revenues (excluding transfers) in the FY 2015 adopted General Fund budget are \$15.5 million, an increase of approximately 3% from the FY 2014 actual revenues of \$15.1 million. Property taxes, State revenue sharing, and franchise/utility taxes will account for most of this expected increase.

Fiscal year 2015 budgeted expenditures and transfers are expected to be \$15.3 million, or 0.6%, higher than the fiscal year 2014 actual of \$15.2 million. Given the current economic conditions, the City's budgetary General Fund balance is expected to report a modest increase in FY2014-15.

During the current fiscal year, the total fund balance in the General Fund was \$4.3 million compared to \$3.7 million from last year. This \$4.3 million is approximately equal to 2.8 months of General Fund budgeted expenditures. Between fiscal years 2002 and 2014, the City, as can be seen at Figure A-7, rebuilt its fund balance to over \$4.3 million. During the past 4 fiscal years the city has been using reserves to fund repairs and/or replacement of its aging infrastructure as well as replacement of aging equipment in its golf course and public works operations. During the FY2013-2014 fiscal year, the city continued this effort by using a portion of the unassigned fund balance to fund certain infrastructure projects, equipment purchases, repairs, and other Council approved appropriations.

In 1995, the state of Florida limited all local governments' ability to increase property taxable values in any given year to 3 percent or cost of living, whichever is lower. Figure A-8 illustrates that the City has maintained a stable property tax rate for the past three years. For many years, the City, just like many cities across the country, had to face the challenge of keeping taxes and service charges as low as possible while providing residents with the level of service they have come to expect.

Figure A-7
General Fund Unrestricted Surplus (Deficit)
For the fiscal year ended September 30,

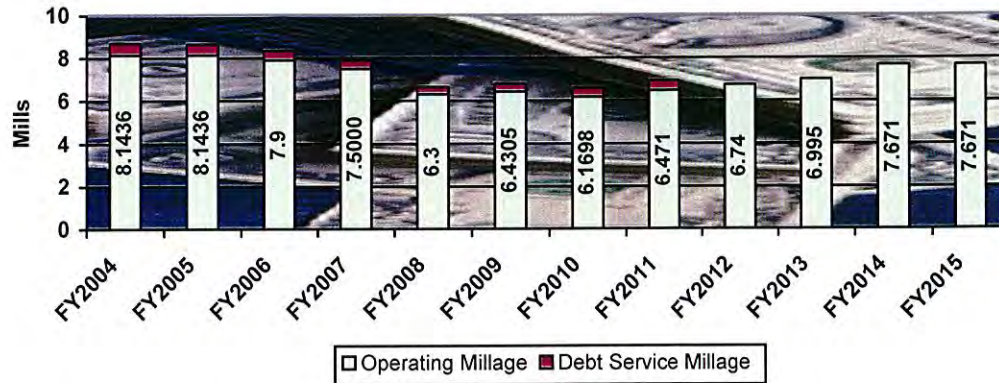


The operating millage rate for tax year 2014, which is collected in fiscal year 2015, is 7.6710 or \$7.6710 per thousand dollars of taxable value. Overall, the adopted budget is an economical and prudent financial plan that will ensure quality public services and needed capital improvements for all residents, both today and in the future.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATIOS (CONTINUED)

Property values for fiscal year 2014 were \$946,504,898 or an increase of approximately \$59.2 million or 6.7% from the \$887,326,659 in final taxable value for the prior fiscal year.

Figure A-8
Total City Millage



Requests for Information

The City's financial statements are designed to present users (citizens, taxpayers, customers, investors and creditors) with a general overview of the City's finances and to demonstrate the City's accountability. The financial statements are available on the City's website at www.miamisprings-fl.gov. If you have questions about the report or need additional financial information, contact William Alonso, CPA, CGFO, Finance Director, City of Miami Springs, 201 Westward Drive, Miami Springs, Florida 33166.

BASIC FINANCIAL STATEMENTS

CITY OF MIAMI SPRINGS, FLORIDA

STATEMENT OF NET POSITION

SEPTEMBER 30, 2014

	<u>Governmental</u> <u>Activities</u>	<u>Business-</u> <u>Type</u> <u>Activities</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and equity in pooled cash and investments	\$ 4,077,349	\$ 525,123	\$ 4,602,472
Accounts receivable - net	798,800	87,051	885,852
Inventories	162,205	-	162,205
Net pension asset	160,893	-	160,893
Restricted assets:			
Cash and equity in pooled cash and investments	1,781,202	-	1,781,202
Capital assets:			
Land	3,085,904	-	3,085,904
Construction in progress	1,215,308	67,652	1,282,960
Building	18,049,798	-	18,049,798
Equipment	8,162,601	2,139,645	10,302,246
Improvements other than building	3,516,690	4,411,498	7,928,187
Infrastructure	<u>16,505,233</u>	<u>-</u>	<u>16,505,233</u>
Total capital assets	50,535,534	6,618,795	57,154,330
Less accumulated depreciation	<u>(24,916,138)</u>	<u>(3,307,061)</u>	<u>(28,223,198)</u>
Total capital assets - net	<u>25,619,397</u>	<u>3,311,734</u>	<u>28,931,132</u>
Total assets	<u>32,599,846</u>	<u>3,923,909</u>	<u>36,523,756</u>
<u>LIABILITIES</u>			
Accounts payable and accrued expenses	595,592	38,132	633,725
Accrued payroll	330,327	49,671	379,998
Unearned revenue	518,001	-	518,001
Noncurrent liabilities:			
Due within One Year:			
Bonds and Loans Payable	603,083	420,107	1,023,190
Compensated Absences	970,769	92,809	1,063,578
Due in More Than One Year:			
Bonds and Loans Payable	4,943,018	61,933	5,004,951
Compensated Absences	550,644	52,893	603,537
Other Post Employment Benefits	<u>677,610</u>	<u>110,309</u>	<u>787,919</u>
Total liabilities	<u>9,189,045</u>	<u>825,854</u>	<u>10,014,900</u>
<u>NET POSITION</u>			
Net investment in capital assets	20,073,295	2,829,695	22,902,990
Restricted for:			
Law Enforcement	682,996	-	682,996
Capital Projects	495,298	-	495,298
Debt service	496	-	496
Roads and transportation	137,907	-	137,907
Unrestricted	<u>2,020,810</u>	<u>268,360</u>	<u>2,289,170</u>
Total net position	<u>\$ 23,410,801</u>	<u>\$ 3,098,055</u>	<u>\$ 26,508,856</u>

See notes to basic financial statements

CITY OF MIAMI SPRINGS, FLORIDA
 STATEMENT OF ACTIVITIES
 FISCAL YEAR ENDED SEPTEMBER 30, 2014

Functions/programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 2,531,365	\$ 1,624,274	\$ -	\$ -	\$ (907,090)	\$ -	\$ (907,090)
Public safety	6,680,079	421,708	33,845	-	(6,224,525)	-	(6,224,525)
Public works	2,643,509	18,660	-	-	(2,624,849)	-	(2,624,849)
Recreation and social services	4,209,125	1,540,467	204,873	-	(2,463,785)	-	(2,463,785)
Economic and community development	136,212	19,451	4,103	-	(112,658)	-	(112,658)
Interest on long-term debt	124,450	-	-	-	(124,450)	-	(124,450)
Total governmental activities	<u>16,324,740</u>	<u>3,624,560</u>	<u>242,822</u>	<u>-</u>	<u>(12,457,358)</u>	<u>-</u>	<u>(12,457,358)</u>
Business-type activities:							
Sanitation	2,415,621	2,256,731	-	-	-	(158,890)	(158,890)
Stormwater	519,162	230,906	-	-	-	(288,256)	(288,256)
Total business activities	<u>2,934,783</u>	<u>2,487,637</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(447,146)</u>	<u>(447,146)</u>
Total	\$ 19,259,523	\$ 6,112,198	\$ 242,822	\$ -	\$ (12,457,358)	\$ (447,146)	\$ (12,904,504)
General revenues:							
Property taxes, levied for general purpose					\$ 6,669,201	\$ -	\$ 6,669,201
Property taxes, levied for debt service					-	-	-
Utility taxes					1,808,208	-	1,808,208
Franchise fees on gross receipts					940,553	-	940,553
Intergovernmental (unrestricted)					2,442,328	-	2,442,328
Investment income					13,893	1,083	14,976
Other					276,856	-	276,856
Loss on sale of capital assets					-	(25,737)	(25,737)
Total general revenues					<u>12,151,039</u>	<u>(24,654)</u>	<u>12,126,384</u>
Change in net position					<u>(306,319)</u>	<u>(471,800)</u>	<u>(778,119)</u>
Net position, October 1					<u>23,717,120</u>	<u>3,569,855</u>	<u>27,286,975</u>
Net position, September 30					<u>\$ 23,410,801</u>	<u>\$ 3,098,055</u>	<u>\$ 26,508,856</u>

See notes to basic financial statements

CITY OF MIAMI SPRINGS, FLORIDA
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2014

		<u>Major Funds</u>				
		General	LETF Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash and equity in pooled cash and investments	\$	3,841,237	\$ -	\$ -	236,112	\$ 4,077,349
Accounts receivable - net		649,319	-	-	149,481	798,800
Inventories		162,205	-	-	-	162,205
Due from other funds		291,189	-	-	-	291,189
Restricted assets:		-	-	-	-	-
Cash and equity in pooled cash and investments		-	682,996	1,052,503	45,703	1,781,202
Total assets	\$	4,943,950	\$ 682,996	\$ 1,052,503	\$ 431,297	\$ 7,110,746
<u>LIABILITIES AND FUND BALANCES</u>						
Accounts payable	\$	196,231	\$ -	\$ 275,267	\$ 38,787	\$ 510,285
Accrued payroll		324,139	-	-	6,189	330,328
Due to other funds		-	-	281,938	9,251	291,189
Other liabilities		85,307	-	-	-	85,307
Unearned revenues		74,628	-	-	443,373	518,001
Total liabilities		680,304	-	557,205	497,601	1,735,110
<u>FUND BALANCES</u>						
Nonspendable		162,205	-	-	-	162,205
Restricted		-	682,996	495,298	138,403	1,316,697
Committed		243,341	-	-	-	243,341
Assigned		-	-	-	-	-
Unassigned		3,858,099	-	-	(204,707)	3,653,392
Total fund balances		4,263,646	682,996	495,298	(66,304)	5,375,635
Total liabilities and fund balances	\$	4,943,950	\$ 682,996	\$ 1,052,503	\$ 431,297	\$ 7,110,745

See notes to basic financial statements

CITY OF MIAMI SPRINGS, FLORIDA
 RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
 GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2014

Amounts reported for governmental activities in the statement of net position are different as a result of:

Total fund balances - governmental funds (Page 22)		\$ 5,375,635
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.</p>		
Governmental capital assets		50,535,534
Less accumulated depreciation		(24,916,138)
Net pension asset		160,893
OPEB liability		(677,610)
<p>Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.</p>		
Notes payable	(5,546,101)	
Compensated absences	(1,521,413)	<u>(7,067,514)</u>
Net position of governmental activities (Page 20)		<u>\$ 23,410,801</u>

CITY OF MIAMI SPRINGS, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2014

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	LETF Fund	Capital Projects		
Revenues:					
Taxes and franchise fees	\$ 7,609,755	\$ -	\$ -	\$ -	\$ 7,609,755
Charges for services	2,124,889	-	-	34,751	2,159,640
Public service taxes	1,808,208	-	-	-	1,808,208
Intergovernmental	1,851,894	-	-	730,049	2,581,943
Licenses and permits	1,043,212	-	-	-	1,043,212
Fines and forfeitures	421,708	97,503	-	-	519,211
Investment income	12,042	1,698	153	-	13,893
Other	243,453	-	-	39,107	282,560
Total revenues	<u>15,115,160</u>	<u>99,200</u>	<u>153</u>	<u>803,908</u>	<u>16,018,422</u>
Expenditures:					
Current:					
General government	2,245,685	-	-	-	2,245,685
Public safety	6,274,873	78,989	-	-	6,353,862
Public works	1,509,692	-	-	798,418	2,308,110
Recreation and social services	3,415,951	-	-	333,299	3,749,250
Economic and community development	-	-	3,621	1,785	5,406
Debt service:					
Principal retirement	-	-	-	574,490	574,490
Interest and fiscal charges	-	-	-	124,450	124,450
Capital outlay:					
General government	7,659	-	856,171	-	863,830
Public safety	95,562	97,774	-	-	193,335
Public works	82,175	-	-	32,586	114,761
Recreation and social services	726,718	-	281,937	-	1,008,655
Economic and community development	-	-	-	50,450	50,450
Total expenditures	<u>14,358,315</u>	<u>176,762</u>	<u>1,141,730</u>	<u>1,915,479</u>	<u>17,592,286</u>
Excess (Deficiency) of revenues over expenditures before other financing (uses) sources	<u>756,846</u>	<u>(77,562)</u>	<u>(1,141,577)</u>	<u>(1,111,571)</u>	<u>(1,573,864)</u>
Other financing sources (uses):					
Issuance of debt	623,843	-	1,630,737	-	2,254,580
Transfers in	-	-	-	809,383	809,383
Transfers out	(809,383)	-	-	-	(809,383)
Total other financing sources (uses)	<u>(185,540)</u>	<u>-</u>	<u>1,630,737</u>	<u>809,383</u>	<u>2,254,580</u>
Net change in fund balances	<u>571,305</u>	<u>(77,562)</u>	<u>489,160</u>	<u>(302,188)</u>	<u>680,714</u>
Fund balances - beginning	3,692,341	760,557	6,138	235,884	4,694,921
Fund balances - ending	<u>\$ 4,263,646</u>	<u>\$ 682,996</u>	<u>\$ 495,298</u>	<u>\$ (66,304)</u>	<u>\$ 5,375,635</u>

See notes to basic financial statements

CITY OF MIAMI SPRINGS, FLORIDA
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

Amounts reported for governmental activities in the statement of activities are different as a result of:

Net change in fund balances - total government funds (Page 24)	\$	680,714
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.</p>		
Expenditures for capital outlays	\$ 2,231,032	
Less current year depreciation	(1,340,394)	890,637
<p>Net effect of various miscellaneous transactions involving capital assets (ie:sales, trade-ins, capital outlay not meeting threshold)</p>		
		(71,608)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds</p>		
Change in OPEB liability		(134,396)
Change in Net Pension Asset		(11,263)
Change in Compensated Absences		19,686
<p>The issuance of long term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.</p>		
Principal payments		574,490
Issuance of debt		<u>(2,254,580)</u>
Change in net position of governmental activities (Page 21)	\$	<u>(306,319)</u>

CITY OF MIAMI SPRINGS, FLORIDA

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

SEPTEMBER 30, 2014

	<u>Sanitation</u>	<u>Stormwater</u>	<u>Total</u>
<u>ASSETS</u>			
Current assets:			
Cash and equity in pooled cash and investments	\$ 426,234	\$ 98,889	\$ 525,123
Accounts receivable - net	47,413	39,638	87,051
Total current assets	473,647	138,528	612,174
Non-current assets:			
Capital assets:			
Equipment	1,657,099	482,546	2,139,645
Infrastructure	-	4,411,498	4,411,498
Construction in progress - infrastructure	-	67,652	67,652
Total capital assets	1,657,099	4,961,696	6,618,795
Less accumulated depreciation	(831,226)	(2,475,834)	(3,307,061)
Total capital assets - net	825,873	2,485,861	3,311,734
Total noncurrent assets	825,873	2,485,861	3,311,734
Total assets	1,299,520	2,624,389	3,923,909
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable	37,726	406	38,132
Accrued liabilities	28,860	20,811	49,671
Current portion of notes payable	378,651	41,456	420,107
Compensated absences	82,077	10,732	92,809
Total current liabilities	527,314	73,405	600,719
Non-current liabilities:			
OPEB Liability	86,671	23,638	110,309
Notes payable	20,475	41,458	61,933
Compensated absences	52,249	644	52,893
Total noncurrent liabilities	159,395	65,740	225,135
Total liabilities	686,709	139,145	825,854
<u>NET POSITION</u>			
Net investment in capital assets	426,747	2,402,947	2,829,695
Unrestricted	186,064	82,296	268,360
Total net position	\$ 612,811	\$ 2,485,243	\$ 3,098,055

See notes to basic financial statements

CITY OF MIAMI SPRINGS, FLORIDA
 STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUND TYPES
 FISCAL YEAR ENDED SEPTEMBER 30, 2014

Business-type Activities -
Enterprise Funds

	<u>Sanitation</u>	<u>Stormwater</u>	<u>Total</u>
Operating revenues:			
Charges for services	\$ 2,256,731	\$ 230,906	\$ 2,487,637
Total operating revenues	<u>2,256,731</u>	<u>230,906</u>	<u>2,487,637</u>
Operating expenses:			
Administrative costs	1,336,176	211,305	1,547,481
Operations and maintenance	316,357	129,052	445,409
Disposal and recycling costs	666,385	-	666,385
Depreciation and amortization	89,122	178,196	267,318
Total operating expenses	<u>2,408,040</u>	<u>518,553</u>	<u>2,926,593</u>
Operating loss	<u>(151,309)</u>	<u>(287,647)</u>	<u>(438,956)</u>
Non-operating revenues (expenses):			
Loss on disposal of capital assets	(25,737)	-	(25,737)
Interest income	988	95	1,083
Interest expense and fees	(7,581)	(609)	(8,190)
Total non-operating expenses	<u>(32,330)</u>	<u>(514)</u>	<u>(32,844)</u>
Change in net position	(183,639)	(288,161)	(471,800)
Total net position, October 1	<u>796,451</u>	<u>2,773,404</u>	<u>3,569,855</u>
Total net position, September 30	<u>\$ 612,811</u>	<u>\$ 2,485,243</u>	<u>\$ 3,098,055</u>

See notes to basic financial statements.

CITY OF MIAMI SPRINGS, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
FISCAL YEAR ENDED SEPTEMBER 30, 2014

	<u>Sanitation</u>	<u>Stormwater</u>	<u>Total</u>
Cash Flows From Operating Activities:			
Cash received from customers, governments and other funds	\$ 2,327,537	\$ 239,775	\$ 2,567,313
Cash paid to suppliers	(1,026,213)	(119,888)	(1,146,101)
Cash paid to employees	(867,781)	(162,155)	(1,029,936)
Payments for interfund services used	(470,000)	(60,000)	(530,000)
Net cash (used in) operating activities	<u>(36,457)</u>	<u>(102,268)</u>	<u>(138,725)</u>
Cash Flows From Capital And Related Financing Activities:			
Acquisition of fixed assets	(440,055)	(67,652)	(507,707)
Principal retirements of capital debt	(162,704)	(41,458)	(204,162)
Loss on sale of fixed assets	(25,141)	-	(25,141)
Interest paid on capital debt	(7,580)	(610)	(8,190)
Net cash (used in) capital and related financing activities	<u>(635,480)</u>	<u>(109,720)</u>	<u>(745,200)</u>
Cash Flows From Investing Activities:			
Interest and other income	988	95	1,083
Net cash provided by investing activities	<u>988</u>	<u>95</u>	<u>1,083</u>
Net (Decrease) In Pooled Cash and Investments	(670,949)	(211,893)	(882,842)
Pooled Cash And Investments, October 1	<u>1,097,183</u>	<u>310,781</u>	<u>1,407,964</u>
Pooled Cash And Investments, September 30	<u>\$ 426,234</u>	<u>\$ 98,889</u>	<u>\$ 525,122</u>
Reconciliation Of Operating Loss To Net Cash Provided By Operating Activities:			
Operating loss	\$ (151,309)	\$ (287,647)	\$ (438,956)
Adjustments to reconcile operating loss to net cash provided by operating activities:			
Depreciation and amortization	89,122	178,196	267,318
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	(15,864)	(14,769)	(30,633)
(Decrease) increase in accounts payable	37,402	(457)	36,945
Increase (Decrease) in accrued liabilities	(28,795)	16,392	(12,403)
Increase (Decrease) in compensated absences	17,718	426	18,144
Increase (Decrease) in OPEB liabilities	15,268	5,591	20,859
Total adjustments	<u>114,852</u>	<u>185,379</u>	<u>300,231</u>
Net Cash provided by operating activities	<u>\$ (36,457)</u>	<u>\$ (102,268)</u>	<u>\$ (138,725)</u>

NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF MIAMI SPRINGS, FLORIDA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The City of Miami Springs, Florida (the "City") is a political subdivision of the State of Florida located in Miami-Dade County. The City operates under a Council-Manager form of government. The City Council is governed by the City Charter and by state and local laws and regulations. The City Council is responsible for the establishment and adoption of policy. The execution of such policy is the responsibility of the Council-appointed City Manager. The City provides public safety, general government, recreation and public works services to its residents. The City does not provide educational, fire or hospital facilities. Those services are provided by the Miami-Dade County School Board and Miami-Dade County, respectively. The accompanying financial statements present the City for the fiscal year ended September 30, 2014.

As required by generally accepted accounting principles, these basic financial statements present the reporting entity of the City. Component units are legally separate entities for which the government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the City's combined financial statements to be misleading or incomplete. The primary government is considered financially accountable if it appoints a voting majority of an organization's governing body and 1) it is able to impose its will on the organization or 2) there is a potential for the organization to provide specific financial benefit to or impose specific financial burden on the Board. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity financial statements to be misleading or incomplete.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that one entity met the definition for inclusion as a blended component unit. There were no discretely presented component units.

Blended Component Unit – Miami Springs Properties, Inc. (MSPI) was incorporated during fiscal year 2012 and is a wholly owned subsidiary of the City and a blended component unit of the City. MSPI is governed by the City's elected council. MSPI is included as a blended component unit because the City is able to impose its will on MSPI and there is a direct financial benefit to the City. MSPI has a calendar year end and its first year of operations was for the year ended December 31, 2012. The December 31, 2013 financial statements are reported as a special revenue fund and does not issue separate financial statements. See Note 11 for additional information regarding this entity.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and fund financial statements (Continued)

clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers receivables collected within 60 days after year-end to be available and recognizes them as revenues of the current year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the City receives cash.

The City reports the following major governmental funds:

The ***general fund*** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The ***law enforcement trust fund (LETF)*** is used to account for the resources accumulated from the sale of forfeited property as well as federal grants, all proceeds are to be used for law enforcement purposes only.

The ***capital projects fund*** is used to account for city-wide construction projects.

The City reports the following major proprietary funds:

The ***sanitation fund*** accounts for the operations of solid waste collection services, which are funded through user charges.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

The *stormwater fund* accounts for the infrastructure and operations of stormwater transportation, which is funded through user charges.

The financial statements of the City have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting. The financial statements of the City follow the guidance of GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* for both the government wide and proprietary fund financial statements. Governments also have the option of following subsequent FASB pronouncements for their business-type activities and enterprise funds subject to this same limitation. The City has elected not to follow subsequent FASB guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's enterprise fund functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, and 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sanitation and stormwater funds, are charges to customers for services.

Operating expenses for the enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as needed.

IMPLEMENTATION OF GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS

The city implemented the following GASB Statement during the fiscal year ended September 30, 2014 that had an impact on the financial statements:

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflow of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of six months or less from the date of acquisition. The City maintains a pooled cash account for all funds. This enables the City to invest large amounts of idle cash for short periods of time and to optimize earnings potential.

The City's investments are reported at fair value the majority of which are in the form of certificate of deposits, money market accounts, and overnight repo accounts with qualified public depositories.

E. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectibles. Uncollectible accounts receivable allowances are based on historical trends.

F. Property Taxes

Property values are assessed as of January 1 of each year, at which time taxes become an enforceable lien on property. Tax bills are mailed for the City by Miami Dade County on or about October 1 of each year and are payable with discounts of up to 4% offered for early payment. Taxes become delinquent on April 1 of the year following the year of assessment and State law provides for enforcement of collection of property taxes by seizure of the personal property or by the sale of interest-bearing tax certificates to satisfy unpaid property taxes.

Assessed values are established by the Miami-Dade County Property Appraiser. In November 1992, a Florida constitutional amendment was approved by the voters, which provides for limiting the increases in homestead property valuations for ad valorem tax purposes to a maximum of 3% annually and also provides for reassessment of market values upon changes in ownership. The County bills and collects all property taxes and remits them to the City.

State statutes permit municipalities to levy property taxes at a rate of up to 10 mills (\$10 per \$1,000 of assessed taxable valuation). The tax levy of the City is established by the City Council and the Miami-Dade County Property Appraiser incorporates the City's millage into the total tax levy, which includes the County and the County School Board tax requirements. The millage rate assessed by the City for the year ended September 30, 2014 was 7.6750 mills (\$7.675 per \$1,000 of taxable assessed valuation).

G. Inventories and Prepaid Costs

Inventories are valued at cost using the first-in, first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased (consumption method).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Inventories and Prepaid Costs (Continued)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

H. Restricted Assets

Proceeds from forfeiture funds are classified as restricted in the Law Enforcement Special Revenue Fund since these resources are specifically earmarked for law enforcement purposes only. Additionally, proceeds from the People's Transportation Tax are classified as restricted since these resources may only be used for road and transportation related expenditures.

I. Capital Assets

Capital assets include, property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Purchased or constructed assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add value to the asset or materially extend its useful life are not capitalized.

Capital assets of the City are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Improvements	20-30
Public domain infrastructure	40
System infrastructure	50
Furniture and equipment	5-10

J. Unearned Revenues

Unearned revenues include amounts collected before revenue recognition criteria are met. Receivables, which, under the modified accrual basis of accounting, are measurable, but not yet available would be presented as deferred inflows of resources. The unearned items consist primarily of license and permit revenues, and developer fees related to the tax credit transaction.

K. Compensated Absences

City employees are granted vacation and sick leave in varying amounts based on length of service and the department, which the employee serves. It is the City's sick leave policy to permit employees to accumulate earned but unused sick pay benefits.

The City's vacation policy is that earned vacation must be taken within one year of the employee's anniversary date, as there is no carryover from one period to another. Unused vacation pay, if any, is paid with the employee's termination or retirement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Compensated Absences (Continued)

The liability for these compensated absences is recorded as a long-term debt in the government-wide financial statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absences that have matured (i.e. unused reimbursable leave still outstanding following an employee's resignation or retirement), while the proprietary funds report the liability as it is incurred. For governmental activities, compensated absences are generally liquidated by the General Fund.

L. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond issuance costs are expensed in the period that the debt is issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs are reported as debt service expenditures.

M. Net Position

Total equity as of September 30, 2014, is classified into three components of net position:

- Net investment in capital assets: This category consists of capital assets (including restricted capital assets), net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, and improvements of those assets.
- Restricted net position: This category consists of net assets restricted in their use by (1) external groups such as grantors, creditors or laws and regulations of other governments; or (2) law, through constitutional provisions or enabling legislation.
- Unrestricted net position: This category includes all of the remaining net position that does not meet the definition of the other two categories.

Reconciliation of Net investment in capital assets-Governmental Activities

Capital assets - net	\$ 25,619,397
Bonds and loans payable	<u>(5,546,102)</u>
Net investment in capital assets	<u>\$ 20,073,295</u>

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

N. Fund Balance-Governmental Funds

As of September 30, 2014, fund balances of the governmental funds are classified as follows:

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. Ordinances and resolutions approved by 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. Ordinances and resolutions are equally binding.

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.

In fiscal year 2010, the City Council adopted a minimum fund balance policy for the General Fund. The policy requires the unassigned fund balance at fiscal year end to be equal to 25% of the operating expenditures and transfers out budgeted for the General Fund in the subsequent year. The city was in compliance with this policy at September 30, 2014 without significant exception.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

N. Fund Balance-Governmental Funds (Continued)

As of September 30, 2014, fund balances are composed of the following:

	General Fund	Major Special	Major Capital	Nonmajor Governmental Funds	Total Governmental Funds
		Revenue Fund LETF	Projects Fund Capital Projects		

Fund balances:					
Nonspendable:					
Inventories	\$ 162,205	\$ -	\$ -	\$ -	\$ 162,205
Restricted for:					
Law enforcement	-	682,996	-	-	682,996
Debt service	-	-	-	496	496
Transit & Transportation	-	-	-	137,907	137,907
Capital projects	-	-	495,298	-	495,298
Committed to:					
Hurricane contingency	243,341	-	-	-	243,341
Assigned to:					
Unassigned:	3,858,100	-	-	(204,707)	3,653,393
Total fund balances	<u>\$ 4,263,646</u>	<u>\$ 682,996</u>	<u>\$ 495,298</u>	<u>\$ (66,304)</u>	<u>\$ 5,375,635</u>

	General Fund	Major Special	Major Capital	Nonmajor Governmental Funds	Total Governmental Funds
		Revenue Fund LETF	Projects Fund Capital Projects		

Fund balances:					
Nonspendable	\$ 162,205	\$ -	\$ -	\$ -	\$ 162,205
Restricted	-	682,996	495,298	138,403	1,316,697
Committed	243,341	-	-	-	243,341
Assigned	-	-	-	-	-
Unassigned	3,858,100	-	-	(204,707)	3,653,393
Total fund balances	<u>\$ 4,263,646</u>	<u>\$ 682,996</u>	<u>\$ 495,298</u>	<u>\$ (66,304)</u>	<u>\$ 5,375,635</u>

O. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts of assets, liabilities, disclosure of contingent liabilities, revenues, and expenditures/expenses reported in the financial statements and accompanying notes. These estimates include assessing the collectability of receivables, OPEB, the realization of pension assets and the useful lives of capital assets. Although those estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

P. Employee Benefit Plans and Net Pension Asset/Obligation

The City provides two separate defined benefit pension plans for its general employees and police officers. At September 30, 2014, the City recorded a net pension asset related to both plans in its government-wide statement of net assets. The net pension asset/obligations are functions of annual required contributions, interest, adjustments to the annual required contribution, annual pension costs and actual employers contributions made to the Plans. Please refer to Note 8 for further information.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Post Employment Benefits Other Than Pensions (OPEB)

Pursuant to Section 112.0801, Florida Statutes, the City is mandated to permit participation in the health insurance program by retirees and their eligible dependents at a cost to the retiree that is no greater than the cost at which coverage is available for active employees. Retirees are required to pay 100% of the premium rates where premiums are determined based upon a blended rates used for active employees and retirees. These premium rates were adjusted to reflect differing utilization rates by age and gender and the impact of the Medicare program on claim costs. The blended rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees.

The City currently provides these benefits in accordance with the vesting and retirement requirement of the City of Miami Springs Retirement System and Elected Officials Retirement Plan covering substantially all elected officials, regular full time general, and police department employees of the City.

The City is financing the post employee benefits on a pay-as-you go basis. As determined by an actuarial valuation, the City records a Net OPEB obligation in its government-wide and proprietary financial statements related to the implicit subsidy. The OPEB plan does not issue separate financial statements.

R. Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted- net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which resources are considered to be applied. It is the City's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the City is subject to various federal, state, and local laws and contractual regulations. The City has no material violations of finance-related legal and contractual obligations.

Fund Accounting Requirements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like any other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related requirements, bond covenants, and segregation for management purposes.

Revenue Restrictions

The City has various restrictions placed over certain revenue sources from federal, state, or local requirements.

The primary revenue sources include:

Revenue Source

Gas Tax
Transportation Tax
Nutrition Program for the Elderly
Department of Health & Human Services
Federal Forfeitures

Legal Restrictions of Use

Roads, sidewalks, streets
Transportation and roads
Grant Program Expenditures
Grant Program Expenditures
Law Enforcement

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Revenue Restrictions (Continued)

For the fiscal year ended September 30, 2014, the City complied, in all material respects, with these revenue restrictions.

Excesses of expenditures over appropriations

For the fiscal year ended September 30, 2014 expenditures exceeded appropriations in the General fund for the following departments; City Manager \$4,955, human resources \$22,100, building & code \$40,078, public works-streets & sidewalks \$352, public works-building maintenance \$53,892, public works-fleet maintenance \$14,204, recreation-golf pro shop \$92,174 and recreation-golf maintenance \$9,516. These over-expenditures were funded by available fund balance and greater than anticipated revenues in the General fund.

3. DEPOSITS AND INVESTMENTS

The City, for accounting and investment purposes, maintains a cash and investment pool for use by all City funds. This gives the City the ability to invest large amounts of idle cash for short periods of time and to maximize earning potential. Each fund's portion of this pool is displayed on the balance sheets as cash and equity in pooled cash and investments. Income earned on pooled cash and investments is allocated to the respective funds based on relative month-end balances. In addition, cash and investments are separately held by the City's Enterprise Funds and related investment income is recorded in these funds.

The City does not have a written investment policy and follows the State of Florida investment policy as set forth in State Statute 218-415. Allowable investments include United States government obligations, guaranteed United States agency short-term issues, Florida bank certificates of deposit, and investments authorized by City Council.

As of September 30, 2014, the City had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
BB&T Money Market	\$ 3,428,132	1
Certificates of Deposit	<u>550,000</u>	286
Total Fair Value	<u>\$ 3,978,132</u>	
Portfolio weighted average maturity		<u>36</u>

Interest Rate Risk – The City does not have a written policy on interest rate risk, however, the City manages its exposure to declines in fair values by limiting the weighted average monthly maturity of its investment portfolio to less than six months (180 days). At September 30, 2014, the portfolio's weighted average maturity was 36 days.

Credit Risk – The City's investment policy specifically sets parameters to minimize the City's credit risk by:

- Limiting investments to the safest type of issuer
- Pre-qualifying the financial institution, pools, money market funds, and broker/dealer with which the City will do business, and
- Diversifying the investment portfolio so that potential losses on individual issuers will be minimized.

3. DEPOSITS AND INVESTMENTS (CONTINUED)

The City's investments are with institutions that are designated public depositories by the State of Florida, all funds in those institutions are collateralized.

Concentration of Credit Risk – There are no limits on the amount that may be invested in Certificates of Deposits (CD's) placed with public depositories. At September 30, 2014, 14% of the City's investments were in the form of CD's.

Custodial credit risk (deposits) - In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. All of the City's deposits are entirely insured by federal depository insurance or collateralized by the multiple financial institution collateral pool pursuant to Florida Statutes, Chapter 280, "Florida Security for Public Deposits Act." Under the Act, all qualified public depositories are required to pledge eligible collateral having a fair value equal to or greater than the average daily or monthly balance of all public deposits, multiplied by the depository's collateral pledging level. The book value of the City's deposits on the balance sheet date was \$2,162,819. The bank balance of the City's deposits as of September 30, 2014 was \$2,514,747.

Custodial credit risk (investments) – For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investment. The City's investments in the BB&T Money Market account are entirely insured by federal depository insurance or collateralized by the multiple financial institution collateral pool

A reconciliation of deposits and investments as shown on the balance sheet and the statement of net assets is as follows:

<u>Per Statement of Net Position</u>		<u>By Category</u>	
Cash and equity in pooled cash	\$ 4,602,472	Cash	\$ 1,429
and investments			
Restricted assets:		Deposits	2,404,113
Cash and cash equivalents	<u>1,781,202</u>	Investments	<u>3,978,132</u>
	<u>\$ 6,383,674</u>		<u>\$6,383,674</u>

The City does not participate in any securities lending transactions nor has it used held or written derivative financial instruments.

4. RECEIVABLES AND PAYABLES

Receivables at year-end for the City's governmental funds, including the applicable allowance for uncollectible accounts, are as follows:

	<u>General</u>	<u>Non-major Governmental</u>	<u>Total Receivables</u>
Governmental activities			
Accounts	\$ 145,193	\$ -	\$ 145,193
Taxes	520,485	118,716	639,201
Other	41,447	30,765	72,212
Gross receivables	<u>707,125</u>	<u>149,481</u>	<u>856,606</u>
Less: Allowance for Uncollectibles	<u>(57,806)</u>	<u>-</u>	<u>(57,806)</u>
Net total receivables	<u>\$ 649,319</u>	<u>\$ 149,481</u>	<u>\$ 798,800</u>

4. RECEIVABLES AND PAYABLES (CONTINUED)

Receivables at year-end for the City's business-type activities, including the applicable allowance for uncollectible accounts, are as follows:

	<u>Sanitation</u>	<u>Stormwater</u>	<u>Totals</u>
Accounts	\$189,610	\$ 50,210	\$239,820
Less: Allowance for Un-collectibles	<u>(142,197)</u>	<u>(10,572)</u>	<u>(152,769)</u>
Net total receivables	<u>\$ 47,413</u>	<u>\$ 39,638</u>	<u>\$87,051</u>

Governmental funds report *deferred inflows of resources* for receivables on revenues considered to be not yet available to liquidate liabilities of the current period. Governmental funds also report unearned revenues on revenues received but not yet earned. On September 30, 2014, *unearned revenue* in the governmental funds amounted to \$74,628 representing FY 2014-15 occupational licenses that were paid in advance. In addition, there were \$443,373 in deferred developer fees related to the blended component unit as a result of the tax credit transaction.

Revenues of the Sanitation and Stormwater funds are reported net of uncollectible amounts. The allowance for uncollectibles was adjusted against current revenues. Total uncollectible amounts related to revenues of the current period are as follows:

Uncollectibles related to solid waste fees	142,197
Uncollectibles related to stormwater fees	<u>10,572</u>
Total uncollectibles of the current fiscal year	<u>\$152,769</u>

Payables at September 30, 2014 were as follows:

	<u>Vendors</u>
Governmental activities:	
General	\$ 196,231
Capital Projects Fund	275,267
Nonmajor funds	<u>38,787</u>
Total governmental activities	<u>\$ 510,285</u>
Business-type activities:	
Sanitation	37,726
Stormwater	<u>406</u>
Total business-type activities	<u>\$ 38,132</u>

5. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2014 was as follows:

	Balance October 1, 2013	Additions	Deletions	Balance Sept. 30, 2014
Governmental activities				
Capital assets not being depreciated:				
Land	\$ 3,085,904	-	\$ -	\$ 3,085,904
Construction in progress	<u>90,698</u>	<u>1,137,859</u>	<u>(13,249)</u>	<u>1,215,308</u>
Total capital assets not being depreciated	<u>3,176,602</u>	<u>1,137,859</u>	<u>(13,249)</u>	<u>4,301,212</u>
			=	
Capital assets being depreciated:				
Building	17,999,099	50,700	-	18,049,799
Infrastructure	16,472,647	32,586	-	16,505,233
Improvements other than buildings	3,452,990	63,700	-	3,516,690
Machinery and equipment	<u>7,752,128</u>	<u>959,187</u>	<u>(548,714)</u>	<u>8,162,601</u>
Total capital assets being depreciated	<u>45,676,864</u>	<u>1,106,173</u>	<u>(548,714)</u>	<u>46,234,323</u>
Less accumulated depreciation for:				
Building	(3,806,719)	(352,329)	-	(4,159,048)
Infrastructure	(13,024,034)	(256,403)	-	(13,280,437)
Improvements other than buildings	(2,241,918)	(151,603)	-	(2,393,521)
Machinery and equipment	<u>(4,978,839)</u>	<u>(580,059)</u>	<u>475,766</u>	<u>(5,083,132)</u>
Total accumulated depreciation	<u>(24,051,510)</u>	<u>(1,340,394)</u>	<u>475,766</u>	<u>(24,916,138)</u>
Total capital assets being depreciated, net	<u>21,625,354</u>	<u>(234,221)</u>	<u>(72,948)</u>	<u>21,318,185</u>
Governmental activities capital assets, net	<u>\$ 24,801,956</u>	<u>\$ 903,638</u>	<u>\$ (86,197)</u>	<u>\$ 25,619,397</u>
	Balance October 1, 2013	Additions	Deletions and Transfers	Balance September 30, 2014
Business-type activities				
Capital assets not being depreciated:				
Construction in Progress	-	<u>67,652</u>	-	<u>67,652</u>
Total capital assets not being depreciated	-	<u>67,652</u>	-	<u>67,652</u>
Capital assets being depreciated:				
Infrastructure	4,411,498	-	-	\$4,411,498
Machinery and equipment	<u>1,944,801</u>	<u>470,692</u>	<u>(275,848)</u>	<u>2,139,645</u>
Total capital assets being depreciated	<u>6,356,299</u>	<u>470,692</u>	<u>(275,848)</u>	<u>6,551,143</u>
Less accumulated depreciation for:				
Infrastructure	(2,100,554)	(149,433)	-	(2,249,987)
Machinery and equipment	<u>(1,184,400)</u>	<u>(117,885)</u>	<u>245,211</u>	<u>(1,057,074)</u>
Total accumulated depreciation	<u>(3,284,953)</u>	<u>(267,318)</u>	<u>245,211</u>	<u>(3,307,061)</u>
Total capital assets being depreciated, net	<u>3,071,345</u>	<u>203,374</u>	<u>(30,637)</u>	<u>3,244,082</u>
Business activities capital assets, net	<u>\$ 3,071,345</u>	<u>\$ 271,026</u>	<u>\$ (30,637)</u>	<u>\$ 3,311,734</u>

5. CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs of the City as follows:

General government	\$ 374,813
Public Safety	191,620
Public works	318,761
Recreation and social services	444,426
Economic and community development	<u>10,774</u>
Total depreciation expense – governmental activities	<u>\$1,340,394</u>
Business- type activities	
Sanitation	89,122
Stormwater	<u>178,196</u>
Total depreciation expense – business- type activities	<u>\$ 267,318</u>

6. LONG-TERM DEBT

Miami-Dade County Loan Payable

During fiscal year 2003, Miami Dade County (the "County") commenced a canal dredging project which was to be paid by various municipalities based on a local match responsibility allocation. During FY 2005, the County updated its cost estimates and the City's responsibility was determined to be \$414,578. On December 20, 2005, the City executed an interlocal agreement with Miami Dade County for the repayment of this debt. Under the terms of this agreement, the note will be repaid by the City in ten annual payments of \$41,458 plus interest, commencing December 20, 2006 and ending with a final payment on December 20, 2015. The note bears interest at a variable rate. At September 30, 2014, the rate was 0.49% and the outstanding balance was \$82,914.

Capital Improvement Refunding Revenue Note-Series 2010

On September 2, 2010, the City issued the Capital Improvement Refunding Revenue Note Series 2010 in an amount of \$2,435,812 with Suntrust Bank. The proceeds were used to refund the \$2.5 Million Capital Improvement Revenue Note (series 2008) with SunTrust Bank. The refunding note has a fixed interest rate of 3.81%, is payable in monthly installments of \$15,616 and matures on September 30, 2028. The refunding note is payable solely from and secured by the City's ½ cent sales tax revenues. The City achieved a cash flow difference and an economic gain of approximately \$390,000 as a result of the refunding. The balance at September 30, 2014 was \$2,032,832.

Sales Tax Revenue Refunding Note-Series 2010

On November 29, 2010, the City issued the Sales Tax Revenue Refunding Note Series 2010 in an amount of \$2,610,000 with Branch Banking and Trust (BB&T). The proceeds were used to refund the \$5,000,000 of General Obligation Bonds, Series 1997. The refunding note has a fixed interest rate of 2.35% and matures on February 1, 2018. The refunding note is payable solely from and secured by the City's ½ cent sales tax revenues. The City achieved a cash flow difference and an economic gain of approximately \$327,000 as a result of the refunding. The balance at September 30, 2014 was \$1,386,689.

6. **LONG-TERM DEBT (CONTINUED)**

Debt service requirements to maturity for the fiscal year ending September 30 are summarized as follows:

	<u>Series 2010 Capital Improvement Refunding Note</u>		<u>Series 2010 Sales Tax Revenue Refunding Note</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2015	110,832	76,569	334,549	28,656	445,381	105,225
2016	114,987	72,413	342,504	20,701	457,492	93,114
2017	119,711	67,690	350,649	12,556	470,360	80,246
2018	124,418	62,983	358,987	4,218	483,405	67,201
2019	129,310	58,090	-	-	129,310	58,090
2020-2024	726,678	210,325	-	-	726,678	210,325
2025-2029	<u>706,895</u>	<u>58,324</u>	-	-	<u>706,895</u>	<u>58,324</u>
Total, net	<u>\$2,032,832</u>	<u>\$606,394</u>	<u>\$1,386,689</u>	<u>\$66,132</u>	<u>\$3,419,521</u>	<u>\$ 672,525</u>

At September 30, 2014 and for the period then ended, the City had complied with the provisions of its bond indenture agreements.

Capital Leases

The City has entered into a lease agreement, with a local financial institution, as lessee for financing the acquisition of machinery and equipment for city-wide use. On April 30, 2014, the City executed a fifteen year Master Equipment Lease Purchase agreement with Green Campus Partners, LLC for a city-wide energy conservation project. These lease agreements qualify as a capital lease for accounting purposes and, therefore, have been recorded at the present value of its future minimum lease payments as of the inception date. The gross amount of equipment leased and capitalized under these leases was approximately \$3,141,919.

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2014, were as follows:

	<u>Year ending September 30,</u>
2015	318,698
2016	347,064
2017	350,705
2018	354,453
2019	130,327
2020-31	<u>1,617,175</u>
Total minimum lease payments	3,118,424
Less: amount representing interest	
Interest at 1.54% to 3.615% APR	<u>(587,358)</u>
Present value of minimum Lease payments	<u>\$ 2,531,066</u>

Capital assets acquired through the issuance of capital leases are as follows:

	<u>Governmental Activities</u>
Machinery and equipment	2,671,227
Less: Accumulated depreciation	<u>(316,237)</u>
	<u>\$2,354,990</u>

6. LONG-TERM DEBT (CONTINUED)

	Business Type <u>Activities</u>
Machinery and equipment	\$ 470,692
Less: Accumulated depreciation	<u>(47,070)</u>
	<u>\$ 423,622</u>

Long-term debt activity for the year ended September 30, 2014 was as follows:

	<u>October 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>September 30, 2014</u>	<u>Due within One Year</u>
Governmental Activities					
Bonds and notes payable:					
Sales Tax Revenue Refunding Note	1,713,468	-	(326,778)	1,386,690	334,549
Capital Improvement Refunding Revenue Note	2,135,385	-	(107,914)	2,027,471	110,832
Capital leases	<u>18,749</u>	<u>2,254,580</u>	<u>(141,388)</u>	<u>2,131,941</u>	<u>157,702</u>
Total bonds and notes payable	<u>3,867,602</u>	<u>2,254,580</u>	<u>(576,080)</u>	<u>5,546,102</u>	<u>603,083</u>
		=			
Other liabilities:					
Compensated absences	<u>1,541,098</u>	<u>561,817</u>	<u>(581,503)</u>	<u>1,521,412</u>	<u>970,769</u>
Governmental activity long-term liabilities	<u>\$ 5,408,700</u>	<u>\$ 2,816,397</u>	<u>\$(1,157,583)</u>	<u>\$ 7,067,514</u>	<u>\$ 1,573,852</u>
Business-type activities					
Bonds and notes payable:					
Capital leases	561,829	-	(162,704)	399,125	112,964
Note payable Miami-Dade County	<u>124,372</u>	<u>-</u>	<u>(41,458)</u>	<u>82,914</u>	<u>41,458</u>
Total bonds and notes payable	<u>686,201</u>	<u>-</u>	<u>(204,162)</u>	<u>482,039</u>	<u>154,422</u>
Other liabilities:					
Compensated absences	<u>127,558</u>	<u>59,405</u>	<u>(41,261)</u>	<u>145,702</u>	<u>92,809</u>
Business-type activities Long-term liabilities	<u>\$ 813,759</u>	<u>\$ 59,405</u>	<u>\$ (245,423)</u>	<u>\$ 627,741</u>	<u>\$ 247,232</u>

7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund balances for the fiscal year ended September 30, 2014 are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$ 291,189	\$ -
Capital Projects		281,938
Elderly Services	<u>-</u>	<u>9,251</u>
	<u>\$ 291,189</u>	<u>\$291,189</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the fiscal year ended September 30, 2014 are as follows:

	<u>Transfers In**</u>	<u>Transfers Out**</u>
General	\$ -	\$ 809,383
Elderly Services	110,622	-
Debt Service	<u>698,761</u>	<u>-</u>
	<u>\$ 809,383</u>	<u>\$ 809,383</u>

7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

**Transfers in/out during the fiscal year are as follows:

- Operating subsidies from the General fund of \$110,622 to the Elderly Services Center and \$698,761 in transfers to the Debt Service Fund to cover debt service payments.

8. EMPLOYEE RETIREMENT PLANS

(1) Plan Description

The City contributes to two single employer defined benefit pension plans: General Employees' Plan and the Police and Firefighters' Plan. Each plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments to plan members and beneficiaries. The Pension Boards' of each retirement plan are authorized to establish and amend benefit provisions. Each plan issues a publicly available financial report that includes financial statements and required supplementary information for that plan. Those reports may be obtained by writing the City of Miami Springs, 201 Westward Drive, Miami Springs, Florida 33166.

(2) Funding Policy

General Employees

The pension board establishes the required employee contribution and the City is required to contribute the amount in excess of employee contributions to cover the annual pension cost. City employee members are required to contribute 5% of their annual covered salary with the City contributing any additional amount up to 15%, when the annual contribution is greater than 15% of payroll, the amount over 15% is shared equally by the City and the members. The covered payroll for plan members for the year ended September 30, 2014 was approximately \$2,430,353. Annual contributions are actuarially determined as specified by the Retirement Ordinance as of October 1st.

Police and Firefighters

The regular member contribution rate for both bargaining unit employees and non-bargaining unit managerial employees in that capacity after September 27, 1993 is 9% of earnings. If the combined City and Member contributions required for a year are less than 14% of covered payroll, the difference under 14% shall be rounded to the nearest .1% of budgeted payroll. The resulting difference shall be divided in two, with plan members reducing their contribution rates by half the difference, and the City reducing its contribution by the remaining half for that fiscal year. However, if the combined City and member contributions for any one fiscal year exceed 18% of the budgeted payroll for police officers, the excess rate over 18% will be divided by two with plan members paying half of the excess and the City paying the other half for that fiscal year. Annual contributions are actuarially determined as specified by the Retirement Ordinance as of October 1st.

8. EMPLOYEE RETIREMENT PLANS (CONTINUED)

(3) Annual Pension Cost and Net Pension Asset

General Employees

The City's annual pension cost and net pension asset to the General Employees Retirement System for the year ended September 30, 2014 was as follows:

Annual required contribution	\$(392,670)
Interest on net pension asset	4,856
Adjustment to annual required contribution	<u>(9,049)</u>
Annual pension cost	(396,863)
Contributions made	<u>392,670</u>
Increase in net pension asset	(4,193)
Net pension asset, beginning of year	<u>63,896</u>
Net pension asset, end of year	<u>\$ 59,703</u>

The annual required contribution for the current year was determined based on an October 1, 2013 actuarial valuation date using the aggregate actuarial cost method. Significant actuarial assumptions used in the actuarial valuation include (i) a rate of return on the investment of present and future assets of 7.5% a year compounded annually, (ii) projected salary increases ranging from 4% to 8%. Both (i) and (ii) include an inflation component of 3%. The aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period.

Three-Year Trend Information

Fiscal Year <u>Ended</u>	Annual Pension <u>Cost (APC)</u>	% of Annual Pension Cost Contribution <u>(APC)</u>	Net Pension <u>Asset</u>
9/30/11	368,887	98.8	55,074
9/30/12	420,581	102.1	63,896
9/30/13	396,863	98.9	59,703

Police & Firefighters

The City's Annual Pension Cost and net pension asset to the Police & Firefighters' Plan for the years ended September 30, 2014 were as follows:

Annual required contribution	\$(662,619)
Interest on net pension asset	8,228
Adjustment to annual required contribution	<u>(15,298)</u>
Annual pension cost	(669,689)
Contributions made	<u>662,619</u>
Increase in net pension asset	(7,070)
Net pension asset, beginning of year	<u>108,260</u>
Net pension asset, end of year	<u>\$ 101,190</u>

The annual required contribution for the current year was determined based on an October 1, 2013 actuarial valuation date using the aggregate actuarial cost method. Significant actuarial assumptions used in the actuarial valuation include (i) a rate of return on the investment of present and future assets of 7.5% a year compounded annually, (ii) projected salary increases ranging from 4% to 10%. Both (i) and (ii) include an inflation component of 3%.

8. EMPLOYEE RETIREMENT PLANS (CONTINUED)

Police & Firefighters (Continued)

The assumptions did not include post-retirement benefit increases. The aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period.

<u>Three-Year Trend Information</u>			
Fiscal Year Ended	Annual Pension Cost (APC)	% of Annual Pension Contribution (APC)	Net Pension Asset
9/30/11	484,328	98.2	94,769
9/30/12	575,277	102.3	108,260
9/30/13	669,689	98.9	101,190

(4) Funded Status and Funding Progress

The funded status of the Plans as of October 1, 2013 the most recent actuarial valuation date is as follows:

General Employees' Plan:

Actuarial Valuation Date	Actuarial Value of Assets (AVA)	Actuarial Accrued Liability (AAL) - Entry Age	Unfunded Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL As % of Covered Payroll
	(a)	(b)	(b)-(a)	(a)/(b)	(c)	((b)-(a))/(c)
10/1/13	14,657,002	16,482,270	1,825,268	88.9	2,430,353	75.1%

Police & Firefighters' Plan:

Actuarial Valuation Date	Actuarial Value of Assets (AVA)	Actuarial Accrued Liability (AAL) - Entry Age	Unfunded Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL As % of Covered Payroll
	(a)	(b)	(b)-(a)	(a)/(b)	(c)	((b)-(a))/(c)
10/1/13	22,758,500	28,326,094	5,567,594	80.3	2,173,033	256.2%

Additional information as of the latest actuarial valuation follows:

	<u>General Employees</u>	<u>Police & Firefighters' Plan</u>
Valuation date	October 1, 2013	October 1, 2013
Actuarial cost method	Entry Age Normal	Entry Age Normal
Amortization method	Level Dollar, Closed	Level Dollar, Closed
Remaining amortization period	22 Years	22 Years
Asset valuation method	5 Year Smoothed Market	5 Year Smoothed Market
Actuarial assumptions:		
Investment rate of return	7.50%	7.50%
Projected salary increases	4.0%-8% based on service	4.0%-10% based on service
Inflation	3.00%	3.00%
Cost of living adjustments	N/A	N/A

8. EMPLOYEE RETIREMENT PLANS (CONTINUED)

(5) DROP Plan

On October 8, 2001, the General Employees Retirement Plan adopted a Deferred Retirement Option Plan ("DROP") for participants who are eligible to receive normal retirement. Eligible members may participate by applying to the Board.

On February 9, 1998, the Police and Firefighters Pension Plan adopted a DROP for participants who are eligible to receive normal retirement and have either attained age 55 with ten years of continuous service, or have completed 25 years of service. Eligible members may participate by applying to the Board.

For Police & Firefighters', eligibility to participate shall be forfeited if not exercised within the first 29 years of service. However, participation will be permitted for those members with more than 27 years of service as of January 1, 1998.

Upon a member's election to participate in the DROP, that member shall cease to be a member his or her respective Plan and shall be precluded from any additional benefits under the Plan; accordingly, that member shall be considered retired.

Monthly retirement benefits that would have been payable had the member retired and elected to receive monthly pension payments will be paid into the DROP and credited to the retired member. Payments into the DROP are made monthly for the period the retired member participates in the DROP, up to a maximum of 60 months.

Payments into the DROP will earn the same return as earned by the remainder of the Plan assets.

Upon termination of employment, participants in the DROP have the option of receiving the balance of their account either in a lump sum distribution or in any other form of payment selected by the participant, approved by the Board and conforming to applicable laws.

(6) Defined Contribution Plan

The City of Miami Springs 401(a) Money Purchase Plan is a defined contribution plan established by the City to provide benefits at retirement for certain employees of upper management. At September 30, 2014, there were two plan members, the City Manager, and the Assistant City Manager/Finance Director. The City is required to contribute on behalf of each participant 14.89% of earnings for the plan year. Participants are not permitted to make contributions. City contributions fully vest in the year they are contributed. Plan provisions and contribution requirements are established and may be amended by the City Council.

The plan assets are administered by ICMA Retirement Corp. Participants are mailed quarterly statements or can obtain daily account balances through the Internet. The City does not exercise any control over the plan assets. Contributions were approximately \$40,897 for the fiscal year ended September 30, 2014.

9. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the City carries commercial insurance. There have been no reductions in insurance coverage from coverages in the prior year and there have been no claims settled which have exceeded insurance coverage for each of the past three years.

9. RISK MANAGEMENT (CONTINUED)

Liability Insurance

The public liability program is designed to cover all public liability type claims incurred, subject to the limitation established by the State of Florida Waiver of Sovereign Immunity Act. Insurance coverage is primarily provided by the Florida Municipal Liability Insurance Program supplemented by other policies and outside carriers. The City's deductible portion of liability claims and premiums paid to insurers are charged to the funds as incurred.

Workmen's Compensation

The City participated in Miami Dade County's self insured workmen's compensation program until June 30, 2012 at which time the City became fully insured by the Florida League of Cities. Premiums are billed quarterly for new claims, the City is separately responsible for future costs of those claims that were still open as of the turnover date with our prior insurer.

10. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description. City of Miami Springs ("the City") administers a single-employer defined benefit healthcare plan ("the Plan") that provides postretirement medical and dental coverage to retirees as well as their eligible spouses and dependents. Benefits are provided through the City's group health insurance plan. The Plan does not issue a publicly available financial report.

Eligibility: Any employee of the City of Miami Springs who satisfies the Vesting, Disability, Early or Normal Retirement provisions of the applicable Retirement Plans may be eligible for certain post-employment benefits. Following presents the eligibility requirements for retirement under the City's three Retirement Plans: Police and Firemen Pension Plan, General Employees Pension Plan and General Employees 401(a).

Vesting retirement: General Employees: Members become fully vested after 5 years of credited service. Police Officers: Members become fully vested after 5 years of credited service. However, with respect to all groups, there are no OPEB benefits available after termination of employment, unless employee satisfies eligibility requirements for any other retirement benefits listed below.

Disability retirement: General Employees: Members are eligible for a non-duty disability pension after 10 years of creditable service. For duty disability, there is no service credit requirement. Police Officers: Members are eligible for a non-duty disability pension after 10 years of creditable service. For duty disability, there is no service credit requirement.

Early retirement: General Employees: The attainment of age 55 with 10 years of creditable service. Police Officers: The attainment of age 50 with 10 years of creditable service.

Normal retirement: General Employees: The earliest of the attainment of age of 62 with 5 years of creditable service or when age plus service equals 75 years. Police Officers: The earliest of the attainment of age of 55 with 10 years of 20 years of service regardless of age.

DROP retirement: General Employees and Police Officers: The Deferred Retirement Option Program (DROP) is available to Members of Pension Plans at the attainment of the applicable Normal Retirement Age. While in DROP, participants receive coverage as active employees with eligibility for OPEB immediately after actual retirement.

10. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

DC Plan participants: There are no age or service requirements that must be met to "retire" under the provisions of the Defined Contribution (DC) Plan. However, to be eligible for OPEBs employees must meet requirements applicable to similarly situated participants of the Pension Plan. The post-employment benefits include (a) continued coverage for the retiree and dependent in the Medical/Prescription, (b) continued coverage under the Dental Plan and (c) continued coverage under the Vision Plan.

Health-Related Benefits: Eligible retirees may choose among the same Medical Plan options available for active employees of the City. Dependents of retirees may be covered at the retirees' option the same as dependents of active employees. Prescription Drug coverage is automatically extended to retirees and their dependents who continue coverage under any one of the Medical Plan options. Covered retirees and their dependents are subject to all the same Medical and Prescription Drugs benefits and rules for coverage as are active employees. Retirees and their dependents who attain age 65 are not required to enroll in Part B under Medicare in order to remain covered under the program. The Plan pays as secondary only for those actually enrolled in Parts A and B.

Continued coverage in the City's Dental and Vision Plans is available to all retirees and their dependents under the same terms as active employees.

Results presented in this report are based on the healthcare plan design in effect as of October 1, 2013.

Retiree Contributions for Medical/Prescription Benefits: All retirees must pay the required premium presented below in order to continue coverage for themselves and/or their dependents after retirement. The stated policy is that premium contribution required from retirees is equal to the blended group rate. The following chart presents the current (October 1, 2013) premium contributions required to be paid by retirees for continued coverage.

Premiums Paid by Retirees* as of October 1, 2013		
Plan	Retiree Only	Retiree and Spouse
HMO	\$527.34	\$1,170.72
POS	\$527.34	\$1,227.10

*Regardless of Medicare Eligibility

Survivorship Benefits: No benefit (other than COBRA coverage) is offered to surviving dependents of either active employees or retirees.

Dental and Vision Plans: Dental and vision benefits for retirees and their dependents are voluntary and fully paid by the employee. Consequently, dental and vision benefits are not Employer-provided in any sense and are not considered as other post-employment benefits for the purposes of GASB Statement No. 45.

COBRA benefits: Former employees, retirees and dependents may be eligible for extended benefits under COBRA, regardless of the terms of the employer's other post-employment benefits. COBRA benefits are not considered as other post-employment benefits for the purposes of GASB Statement No. 43 and 45.

Life insurance: General Employee retirees may also continue after retirement their participation in the Employer-sponsored life insurance policy. The benefit is 100% of salary until age 65, whereupon the policy drops to \$ 5,000. There is no cost to retiree.

10. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Termination and amendment: The post-employment benefits are extended to retirees and continued at the discretion of the City, which reserves the right (subject to State Statute and any collective bargaining agreements) to change or terminate benefits and to change contributions required from retirees in the future as circumstances change.

For fiscal year 2014, the City contributed \$69,187 to the plan.

The postretirement medical and dental benefits are currently funded on a pay-as-you go basis (i.e., City funds on a cash basis as benefits are paid). No assets have been segregated and restricted to provide postretirement benefits.

Annual OPEB Cost and Net OPEB Obligation. The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of

GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The City's annual OPEB cost for the fiscal year ended 2013, the sixth year of implementation of GASB Statement 45, and the related information for each plan are as follows:

Annual required contribution	\$ 229,676
Interest on net OPEB obligation	22,107
Adjustment to annual required contribution	<u>(26,318)</u>
Annual OPEB cost	225,465
Contributions made	<u>69,187</u>
Increase in net OPEB obligation	156,278
Net OPEB obligation—beginning of year	631,641
Net OPEB obligation—end of year	<u>\$787,919</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2014 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
09/30/2012	\$182,683	33.23%	\$510,153
09/30/2013	\$190,687	36.29%	\$631,641
09/30/2014	\$225,465	30.69%	\$787,919

10. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Funded Status and Funding Progress. The schedule below shows the balance of the actuarial accrued liability (AAL), all of which was unfunded as of September 30, 2014.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (a-b)/c
10/1/2009	\$ 0	\$1,493,954	\$1,493,954	0%	\$6,283,252	23.78%
10/1/2011	\$ 0	\$1,823,433	\$1,823,433	0%	\$7,087,665	25.73%
10/1/2013	\$ 0	\$2,195,713	\$2,195,713	0%	\$6,699,106	32.78%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions by the City are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions. Projections of benefits are based on the substantive plan (the Plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the City and the plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The following summarizes other significant methods and assumptions used in valuing the AAL and benefits under the plan.

Actuarial valuation date	10/01/2013
Amortization method	Level percent, closed
Remaining amortization period	24 years
Actuarial assumptions:	
Discount rate	3.50%
Payroll growth assumption	3.50%
Mortality table	1983 Group Annuity Mortality
Inflation rate	3.0%
Investment return	3.5%
Projected salary increases-general	4% to 8% based on service
Projected salary increases-police	5% to 10% based on service
Healthcare cost trend rate:	

Year of increase	Medical/Rx
2014	27.0%
2015	7.5%
2016	7.0%
2017	6.5%
2018	6.0%
Thereafter	5.0%

10. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Further, the valuation assumes that the City will continue to fund the liability on a pay-as-you-go basis and that the City's policy is that its per-capita contribution for retiree benefits will remain as the 2014 level. As a result, the retiree contributions will be increased to the extent necessary so that they are sufficient to provide for the difference between the gross costs and the fixed City contributions.

11. CURTISS MANSION RESTORATION AND REDEVELOPMENT PROJECT

The Curtiss Mansion (the Mansion) is a two story deltoid-shaped and multi-massed example of Pueblo-Mission Revival architecture. Built in 1925 by Glen Curtiss as his private residence, the Mansion was originally called "Dar-en-aha," meaning the house of contentment. The Mansion was designated as a historic site in 1987 and was placed on the National Register of Historic sites in 2001.

The City executed a management and operation agreement for the Mansion with Curtiss Mansion, Inc. (CMI), a Florida non-profit corporation, in September 2000. Under this agreement, CMI is responsible for all fundraising activities necessary to fund the necessary renovations to the Mansion. These funds would be raised from grants and outside parties. Renovations to the Mansion began in 2009 and were completed in December 2012.

On June 8, 2012, the City entered into a sixty-five year ground lease with Miami Springs Landlord, LLC (MSL, LLC) for the Mansion property. MSL, LLC prepaid the entire term of the lease for \$1. A nineteen year master lease agreement was then entered into between MSL, LLC and Miami Springs Master Tenant, LLC (MSMT, LLC) on June 8, 2012. MSL, LLC intends to rehabilitate the Mansion in a manner that qualifies for the historic rehabilitation tax credit allowed for qualified rehabilitation expenditures incurred in connection with the "certified rehabilitation" of a "certified historic structure" (the "Historic Tax Credits") pursuant to Section 47 of the Internal Revenue Code of 1986, as amended from time to time (the "Code"). MSMT, LLC has been formed to lease the Mansion from the MSL, LLC pursuant to the terms of the lease. MSL, LLC and MSMT, LLC have executed or will execute a certain Credit Pass-Through Agreement (the "Credit Pass-Through Agreement") of even date herewith pursuant to which the MSL, LLC will elect Section 50 of the Code to pass-through to the MSMT, LLC the Historic Tax Credits, to which MSL, LLC is otherwise entitled as a result of the rehabilitation of the Mansion. As of September 30, 2013, approximately \$746,000 tax credit contributions had been received by MSMT, LLC.

A lease for Curtiss Mansion operations between MSMT, LLC and CMI was entered into in June 8, 2012. The lease shall be for a period of five years. The lease may be subject to renewal upon expiration on such terms and conditions as are mutually agreeable to the parties at that time.

On June 8, 2012, an operating agreement was entered into between MSL, LLC, Miami Springs Properties, Inc. (a wholly owned subsidiary of the City and a blended component unit of the City) (MSPI) and MSMT, LLC. The agreement states that the ground lease entered into between the City and MSL, LLC shall first be deemed a contribution of the Mansion by the City to MSPI and second a contribution of the Mansion by MSPI to MSL, LLC.

In accordance with the ground lease and operating agreement, the City contributed the Mansion's land and building with a book value of \$4,555,133 to Miami Springs Properties, Inc. (a wholly owned subsidiary of the City and a blended component unit of the City) during the fiscal year ended September 30, 2012. The contribution was reported as an "Investment in MS Properties, Inc." on the government-wide Statement of Net Position.

11. CURTISS MANSION RESTORATION AND REDEVELOPMENT PROJECT (CONTINUED)

During the fiscal year ended September 30, 2014, the December 31, 2013 financial statements of MSPI were consolidated with the financial statements of MSL, LLC. MSPI and Subsidiary is reported as a blended component unit of the City thereby eliminating the investment in MS Properties, Inc. on the government-wide Statement of Net Position.

12. COMMITMENTS AND CONTINGENCIES

Litigation

Various suits and claims arising in the ordinary course of operations are pending against the City. While the ultimate effect of such litigation cannot be ascertained at this time, in the opinion of legal counsel, the City has sufficient insurance coverage to cover any claims and/or liabilities, which may arise from such action. The effect of such losses would not materially affect the financial position of the City or the results of its operations.

Tax-Exempt Bonds

As discussed in Note 6-*Long Term Debt*, the City has issued tax-exempt bonds to fund capital projects and infrastructure. If the bonds were deemed to be taxable, then the City's interest costs would markedly rise. The potential increase in interest costs would only be determinable at the time such debt was deemed taxable. The City does not, at this time, expect the tax-exempt status of the debt to change.

Historic Rehabilitation Tax Credit

The City's Historic Rehabilitation Tax Credits are contingent on its ability to maintain compliance with applicable sections of Section 47 of the Internal Revenue Code of 1986, as amended. Failure to maintain compliance with applicable regulations or to correct noncompliance within a specified time period could result in recapture by the limited partners of previously taken tax credits plus interest.

Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected may constitute a liability of the applicable funds. In the opinion of management, future disallowances of grant expenditures, if any, would not have a material adverse effect on the City's financial condition.

Operational Food and Beverage Agreement

On October 26, 2010, the City re-awarded its agreement (the "Agreement") with Miami Springs Country Club F&B, Inc. (the "Company") which authorized the Company to be the exclusive operator of all food and beverage services at the Miami Springs Golf and Country Club. The term of the Agreement is for a five year period ending January 9, 2016, and is not subject to any option or automatic renewal. During the years that the City operated the food & beverage operation, the losses were significant. In an effort to reduce these losses, the City entered into this agreement which removes the risk of further losses to the City and transferred it to an outside private entity.

Operating Leases

The City leases equipment for its Golf and Country Club Fund under non-cancelable operating leases. Total costs for such leases were \$56,564 for the fiscal year ended September 30, 2014.

12. COMMITMENTS AND CONTINGENCIES (CONTINUED)

Operating Leases (continued)

The City also leases office equipment and office space under non-cancelable operating leases. Total costs for such leases were \$21,802 for the fiscal year ended September 30, 2014.

The future minimum lease payments are as follows:

	<u>Year ending September 30.</u>	
2015		\$ 82,668
2016		63,468
2017		63,468
2018		<u>61,322</u>
Total		<u>\$ 270,926</u>

**REQUIRED SUPPLEMENTARY INFORMATION
(OTHER THAN MD&A)**

CITY OF MIAMI SPRINGS, FLORIDA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive/(Negative)
	Original	Final	Actual	
Revenues:				
Taxes and franchise fees	\$ 7,624,332	\$ 7,624,332	\$ 7,609,755	\$ (14,577)
Charges for services	2,090,830	2,095,830	2,124,889	29,059
Public service taxes	1,775,000	1,775,000	1,808,208	33,208
Intergovernmental	1,963,613	1,963,613	1,851,894	(111,719)
Licenses and permits	777,200	777,200	1,043,212	266,012
Fines and forfeitures	772,000	470,914	421,708	(49,206)
Investment income	9,000	9,000	12,042	3,042
Other	233,037	240,962	243,453	2,491
Total revenues	<u>15,245,012</u>	<u>14,956,851</u>	<u>15,115,161</u>	<u>158,309</u>
Expenditures:				
General government:				
Council	140,815	140,815	118,424	22,391
City Clerk	291,588	245,157	226,228	18,929
City Manager	349,603	349,603	354,558	(4,955)
City Attorney	171,000	171,000	159,454	11,546
Human Resources	189,516	189,516	211,616	(22,100)
Planning	128,947	93,447	80,764	12,683
Finance	809,782	854,697	794,800	59,897
Information Technology	331,508	331,508	307,498	24,010
Total general government	<u>2,412,759</u>	<u>2,375,743</u>	<u>2,253,344</u>	<u>122,399</u>
Public safety:				
Police	6,006,004	5,974,804	5,760,810	213,994
Building & Code Enforcement	603,691	569,547	609,625	(40,078)
Total public safety	<u>6,609,695</u>	<u>6,544,351</u>	<u>6,370,435</u>	<u>173,916</u>
Public works:				
Administration	359,599	363,466	354,580	8,886
Streets & sidewalks	461,275	351,383	351,735	(352)
Properties	589,929	595,929	586,011	9,918
Building maintenance	289,445	213,145	267,037	(53,892)
Fleet maintenance	22,000	18,300	32,504	(14,204)
Total public works	<u>1,722,248</u>	<u>1,542,223</u>	<u>1,591,867</u>	<u>(49,644)</u>
Recreation:				
Administration	1,378,050	1,390,841	1,275,603	115,238
Aquatics	265,578	314,578	268,229	46,349
Tennis	20,467	20,467	18,744	1,723
Park maintenance	123,939	175,888	97,495	78,393
Golf Administration	21,968	21,968	22,894	(926)
Golf Pro Shop	550,145	529,145	621,319	(92,174)
Golf Maintenance	1,126,946	1,828,869	1,838,385	(9,516)
Total recreation	<u>3,487,093</u>	<u>4,281,756</u>	<u>4,142,670</u>	<u>139,086</u>
Total expenditures	<u>14,231,795</u>	<u>14,744,073</u>	<u>14,358,316</u>	<u>385,757</u>

Continued

CITY OF MIAMI SPRINGS, FLORIDA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive/(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Excess (deficiency) of revenues over (under) expenditures	1,013,217	212,778	756,846	544,068
Other financing sources (uses):				
Issuance of debt	-	624,996	623,843	(1,153)
Transfers out	(839,248)	(839,248)	(809,383)	29,865
Total other financing sources	(839,248)	(214,252)	(185,540)	28,712
Net change in fund balance	173,969	(1,474)	571,305	572,779
Fund balances, October 1	3,692,341	3,692,341	3,692,341	-
Fund balances, September 30	<u>\$ 3,866,310</u>	<u>\$ 3,690,867</u>	<u>\$ 4,263,646</u>	<u>\$ 572,778</u>

See notes to budgetary comparison schedule

CITY OF MIAMI SPRINGS, FLORIDA
BUDGETARY COMPARISON SCHEDULE
LETF FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive/(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 97,503	\$ 97,503
Investment income	10,000	10,000	1,698	(8,302)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>99,200</u>	<u>89,200</u>
Expenditures:				
Public safety	150,881	156,751	78,989	77,762
Capital outlay	145,000	145,000	97,774	47,226
Total expenditures	<u>295,881</u>	<u>301,751</u>	<u>176,762</u>	<u>124,989</u>
Excess (deficiency) of revenues over expenditures before other financing (uses) sources	<u>(285,881)</u>	<u>(291,751)</u>	<u>(77,562)</u>	<u>214,189</u>
Other financing sources				
Appropriation of prior year fund balance	138,637	141,905	-	-
Total other financing sources	<u>138,637</u>	<u>141,905</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(147,244)</u>	<u>(149,846)</u>	<u>(77,562)</u>	<u>72,284</u>
Fund balances, October 1			<u>760,557</u>	
Fund balances, September 30			<u>\$ 682,996</u>	

See notes to budgetary comparison schedule

CITY OF MIAMI SPRINGS, FLORIDA
NOTE TO BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED SEPTEMBER 30, 2014

A. Budgetary Information

The following procedures are used to establish the budgetary data reflected in the financial statements:

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States.

1. Prior to July 30 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 the means of financing such expenditures.
2. Public hearings are held to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of an ordinance.
4. The level of control at which expenditures may not exceed budget is at the departmental level. The City Council approves these levels by annual resolution. The City Manager is authorized to transfer budgeted amounts within individual departments; any revisions that alter the total expenditures of any appropriation center within a fund must be approved by the City Commission.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because commitments will be re-appropriated and honored during the subsequent year. The City legally adopts budgets for both major funds, the General fund and the Law Enforcement Trust fund. The City also adopts budgets for the Road and Transportation, Senior Center and Debt Service funds all of which are non-major governmental funds, as well as the business-type funds.

Appropriations lapse at year end, except for grants and shared revenues from other governmental units which do not lapse at year-end and are only reported to the extent of revenues recognized, and expenditures incurred for the current year. Individual amendments were not material in relation to the original adopted budget.

The final budget includes budget transfers and supplemental appropriations, which have the effect of adjusting the original adopted budget. General Fund supplemental appropriations amounted to \$512,278 for the fiscal year ended September 30, 2014 and consist primarily of the roll-forward of encumbrances from FY 2013, increases in transfers to other funds, and other miscellaneous appropriations for new equipment and citywide renovations.

See Note 2 of the financial statements for an explanation of over expenditures.

COMBINING FINANCIAL STATEMENTS

CITY OF MIAMI SPRINGS, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

	<u>Special Revenue Funds</u>			<u>Debt Service</u>	<u>Total</u>
	<u>Senior Center</u>	<u>Road and Transportation</u>	<u>Miami Springs Properties, Inc. and Subsidiary</u>	<u>Debt Service</u>	<u>Nonmajor Governmental Funds</u>
<u>ASSETS</u>					
Cash and equity in pooled cash and investments	\$ 422	\$ -	\$ 235,195	\$ 495	\$ 236,112
Accounts receivable - net	27,294	118,716	3,471	-	149,481
Restricted assets:					
Cash and equity in pooled cash and investments	-	45,703	-	-	45,703
Total assets	<u>\$ 27,716</u>	<u>\$ 164,419</u>	<u>\$ 238,666</u>	<u>\$ 495</u>	<u>\$ 431,297</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 12,276	\$ 26,512	\$ -	\$ -	\$ 38,788
Accrued payroll	6,189	-	-	-	6,189
Unearned revenues	-	-	443,373	-	443,373
Due to other funds	9,251	-	-	-	9,251
Total liabilities	<u>\$ 27,716</u>	<u>\$ 26,512</u>	<u>\$ 443,373</u>	<u>\$ -</u>	<u>\$ 497,601</u>
<u>FUND BALANCES</u>					
Restricted	-	-	-	496	496
Assigned	-	137,907	-	-	137,907
Unassigned	-	-	(204,707)	-	(204,707)
Total fund balances	-	<u>\$ 137,907</u>	<u>\$ (204,707)</u>	<u>\$ 496</u>	<u>\$ (66,304)</u>
Total liabilities and fund balances	<u>\$ 27,716</u>	<u>\$ 164,419</u>	<u>\$ 238,666</u>	<u>\$ 496</u>	<u>\$ 431,297</u>

CITY OF MIAMI SPRINGS, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2014

	Special Revenue Funds			Total	Debt Service		Total Nonmajor Governmental Funds
	Senior Center	Road and Transportation and Subsidiary	Miami Springs Properties, Inc.		Debt Service		
Revenues:							
Charges for services	\$ 15,300	\$ 19,451	\$ -	\$ 34,751	\$ -	\$ -	\$ 34,751
Intergovernmental	203,273	526,776	-	730,049	-	-	730,049
Investment income	-	-	-	-	-	-	-
Miscellaneous	4,103	-	35,004	39,107	-	-	39,107
Total revenues	<u>222,677</u>	<u>546,227</u>	<u>35,004</u>	<u>803,908</u>	-	-	<u>803,908</u>
Expenditures:							
Current:							
Public Works	-	798,418	-	798,418	-	-	798,418
Recreation and social services	333,299	-	-	333,299	-	-	333,299
Economic and community development	-	1,785	-	1,785	-	-	1,785
Debt service:							
Principal retirement	-	-	-	-	574,490	-	574,490
Interest and fiscal charges	-	-	-	-	124,450	-	124,450
Capital outlay:							
Public Works	-	32,586	-	32,586	-	-	32,586
Economic and community development	-	-	50,450	50,450	-	-	50,450
Total expenditures	<u>333,299</u>	<u>831,004</u>	<u>52,235</u>	<u>1,216,538</u>	<u>698,941</u>	<u>-</u>	<u>1,915,479</u>
Deficiency of revenues over expenditures before other financing sources	<u>(110,622)</u>	<u>(284,777)</u>	<u>(17,231)</u>	<u>(412,631)</u>	<u>(698,941)</u>	<u>-</u>	<u>(1,111,571)</u>
Other financing sources							
Transfers in	110,622	-	-	110,622	698,761	-	809,383
Total other financing sources	<u>110,622</u>	<u>-</u>	<u>-</u>	<u>110,622</u>	<u>698,761</u>	<u>-</u>	<u>809,383</u>
Net change in fund balance	-	(284,777)	(17,231)	(302,008)	(179)	-	(302,188)
Fund balances, October 1	-	422,685	(187,476)	235,209	675	-	235,884
Fund balances, September 30	<u>-</u>	<u>\$ 137,907</u>	<u>\$ (204,707)</u>	<u>\$ (66,800)</u>	<u>\$ 496</u>	<u>\$ -</u>	<u>\$ (66,304)</u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds account for revenues from revenue sources which by law are designated to finance particular functions or activities of government.

Road and Transportation Fund – This fund is used to account for expenditures related to road and transportation improvements.

Senior Center Fund - This fund is used to account for the financial management of programs funded under Title III of the Older Americans Act.

Miami Springs Properties, Inc- This fund is a blended component unit related to the historic tax transaction.

Debt Service Fund

Debt Service Fund – to account for the accumulation of transfers from other funds and payment of principal and interest and fiscal charges on the City's debt which are payable from non-ad valorem taxes.

CITY OF MIAMI SPRINGS, FLORIDA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2014

	Senior Center Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Charges for services	\$ 18,375	\$ 18,375	\$ 15,300	\$ (3,075)
Intergovernmental	197,001	205,733	203,273	(2,460)
Other	-	4,100	4,103	3
Total revenues	215,376	228,208	222,677	(5,531)
Expenditures:				
Current:				
Recreation and social services	354,712	367,543	333,299	34,244
Total expenditures	354,712	367,543	333,299	34,244
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(139,336)	(139,335)	(110,622)	28,713
Other financing sources (uses)				
Transfers in	139,336	139,336	110,622	(28,714)
Total other financing sources (uses)	139,336	139,336	110,622	(28,714)
Net change in fund balance	-	-	-	-
Fund balances, October 1			-	
Fund balances, September 30			\$ -	

CITY OF MIAMI SPRINGS, FLORIDA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2014

	Debt Service Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Debt service:				
Principal retirement	451,810	570,085	574,490	(4,405)
Interest and fiscal charges	117,669	129,827	124,450	5,377
Total expenditures	<u>569,479</u>	<u>699,912</u>	<u>698,941</u>	<u>971</u>
Other financing sources (uses)				
Transfers in	569,479	699,912	698,761	-
Total other financing sources (uses)	<u>569,479</u>	<u>699,912</u>	<u>698,761</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(179)</u>	<u>(179)</u>
Fund balances, October 1			<u>675</u>	
Fund balances, September 30			<u>\$ 496</u>	

CITY OF MIAMI SPRINGS, FLORIDA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2014

	Road and Transportation Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 15,000	\$ 15,000	\$ 19,451	\$ 4,451
Intergovernmental	488,738	488,738	526,776	38,038
Investment income	-	-	-	-
Total revenues	503,738	503,738	546,227	42,489
Expenditures:				
Current:				
Public Works	575,066	947,850	831,004	116,846
Total expenditures	575,066	947,850	831,004	116,846
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(71,328)	(444,112)	(284,777)	159,335
Other financing sources (uses)				
Appropriation of prior year fund balance	71,328	444,112	-	(444,112)
Total other financing sources (uses)	71,328	444,112	-	(444,112)
Net change in fund balance	-	-	(284,777)	(284,777)
Fund balances, October 1			422,685	
Fund balances, September 30			\$ 137,907	

**STATISTICAL SECTION
(SUPPLEMENTAL DATA)**

CITY OF MIAMI SPRINGS, FLORIDA

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

(accrual basis of accounting)

(amounts expressed in thousands)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Net investment in capital assets	\$ 11,878	\$ 11,937	\$ 11,720	\$ 11,658	\$ 11,678	\$ 18,811	\$ 20,011	\$ 19,773	\$ 20,934	\$ 20,073
Restricted	1,920	2,297	2,703	2,859	5,082	2,557	2,121	1,496	1,184	1,317
Unrestricted	2,775	3,468	5,093	6,433	6,918	4,686	3,080	2,630	1,600	2,021
Total governmental activities net position	\$ 16,573	\$ 17,702	\$ 19,516	\$ 20,950	\$ 23,678	\$ 26,054	\$ 25,211	\$ 23,899	\$ 23,717	\$ 23,411
Business-type activities										
Invested in capital assets, net of related debt	\$ 3,167	\$ 4,626	\$ 4,464	\$ 2,771	\$ 2,989	\$ 2,938	\$ 2,943	\$ 2,623	\$ 2,855	\$ 2,830
Unrestricted	237	679	1,672	1,749	890	948	1,076	1,164	715	268
Total business-type activities net position	\$ 3,404	\$ 5,305	\$ 6,136	\$ 4,520	\$ 3,879	\$ 3,886	\$ 4,019	\$ 3,787	\$ 3,570	\$ 3,098
Primary government										
Net investment in capital assets	\$ 15,045	\$ 16,564	\$ 16,184	\$ 14,429	\$ 14,668	\$ 21,749	\$ 22,954	\$ 22,396	\$ 23,789	\$ 22,903
Restricted	1,920	2,297	2,703	2,859	5,082	2,557	2,121	1,496	1,184	1,317
Unrestricted	3,012	4,147	6,765	8,182	7,808	5,634	4,156	3,794	2,315	2,289
Total primary government net position	\$ 19,977	\$ 23,008	\$ 25,652	\$ 25,470	\$ 27,558	\$ 29,940	\$ 29,231	\$ 27,686	\$ 27,287	\$ 26,509

CITY OF MIAMI SPRINGS, FLORIDA

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(accrual basis of accounting)

(amounts expressed in thousands)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
EXPENSES										
Governmental activities:										
General government	\$ 2,428	\$ 2,656	\$ 2,667	\$ 2,561	\$ 2,670	\$ 2,442	\$ 2,918	\$ 2,828	\$ 2,636	\$ 2,531
Public safety	4,719	4,993	5,628	5,676	6,087	6,056	6,228	6,516	6,581	6,680
Public works	1,641	2,025	1,953	2,084	2,957	3,034	3,261	2,270	2,652	2,644
Recreation and social services	3,401	3,070	3,245	3,424	3,364	3,674	3,748	3,840	3,943	4,209
Economic and community development	1,302	4,035	213	-	9	154	75	518	192	136
Interest on long-term debt	202	195	208	190	295	294	202	140	129	124
Total governmental activities:	13,693	16,976	13,912	13,935	15,362	15,654	16,432	18,112	18,133	18,325
Business-type activities:										
Water & Sewer	5,412	5,101	5,403	5,477	-	-	-	-	-	-
Sanitation	1,826	1,949	1,955	2,017	2,089	2,191	2,069	2,272	2,291	2,416
Stormwater	258	289	292	311	410	414	396	410	458	519
Total business-type activities	7,496	7,319	7,650	7,805	2,499	2,605	2,465	2,683	2,749	2,935
Total primary government expenses	\$ 21,189	\$ 24,295	\$ 21,562	\$ 21,740	\$ 17,861	\$ 18,259	\$ 18,897	\$ 18,795	\$ 18,881	\$ 19,260
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	411	453	469	570	431	822	1,048	1,298	1,328	1,624
Public safety	196	198	162	215	215	241	232	464	527	422
Public works	-	-	-	-	-	-	13	15	36	19
Recreation and social services	1,563	1,303	1,508	1,561	1,531	1,335	1,487	1,550	1,430	1,540
Economic and community development	-	5	-	-	-	-	15	17	16	19
Capital grants and contributions	-	-	-	-	2,642	4,127	1,210	148	1,456	-
Operating grants and contributions	2,437	4,541	699	712	350	478	443	493	253	243
Total governmental activities program revenues	4,637	6,500	2,868	3,078	5,169	7,003	4,428	3,964	5,046	3,867
Business-type activities:										
Charges for services:										
Water & Sewer	4,946	6,191	5,978	5,383	-	-	-	-	-	-
Sanitation	1,546	1,732	1,820	2,200	2,178	2,333	2,298	2,156	2,251	2,257
Stormwater	281	281	282	278	272	276	299	293	279	231
Capital grants and contributions	-	-	-	-	96	-	-	-	-	-
Operating grants and contributions	27	-	5	-	-	-	-	-	-	-
Total business-type activities program revenues	6,800	8,204	8,085	7,861	2,544	2,609	2,597	2,449	2,530	2,488
Total primary government revenues	\$ 11,437	\$ 14,704	\$ 10,952	\$ 10,939	\$ 7,713	\$ 9,612	\$ 7,025	\$ 6,433	\$ 7,576	\$ 6,355
Net (expense)/revenue										
Governmental activities	\$ (9,056)	\$ (10,476)	\$ (11,044)	\$ (10,857)	\$ (10,213)	\$ (8,651)	\$ (12,004)	\$ (12,128)	\$ (11,085)	\$ (12,457)
Business-type activities	(896)	885	435	55	45	4	132	(234)	(219)	(447)
Total primary government net expenses	\$ (9,752)	\$ (9,591)	\$ (10,609)	\$ (10,801)	\$ (10,168)	\$ (8,647)	\$ (11,872)	\$ (12,362)	\$ (11,305)	\$ (12,905)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	6,438	7,290	7,530	7,228	7,108	6,133	5,960	5,812	5,823	6,609
Utility taxes	1,578	1,635	1,634	1,667	1,818	1,783	1,718	1,898	1,758	1,808
Franchise fees on gross receipts	797	967	982	997	990	902	891	860	874	941
Intergovernmental (unrestricted)	1,299	1,396	2,237	2,128	1,935	1,860	1,999	2,182	2,226	2,442
Investment income	179	334	434	283	129	88	27	31	6	14
Miscellaneous	140	201	166	154	250	258	568	232	216	277
Transfers	(725)	(217)	(260)	(39)	711	-	-	-	-	-
Total governmental activities	\$ 9,706	\$ 11,606	\$ 12,703	\$ 12,418	\$ 12,941	\$ 11,024	\$ 11,162	\$ 10,816	\$ 10,905	\$ 12,151
Business-type activities:										
Investment income	14	334	154	63	7	3	1	2	2	1
Miscellaneous	3	201	10	-	-	-	-	-	-	-
Gain (loss) on sale of capital assets	-	-	-	(1,773)	17	-	-	-	-	(28)
Transfers	725	(217)	230	39	(711)	-	-	-	-	-
Total business-type activities	\$ 742	\$ 318	\$ 394	\$ (1,871)	\$ (667)	\$ 3	\$ 1	\$ 2	\$ 2	\$ (25)
Total primary government	\$ 10,448	\$ 11,924	\$ 13,097	\$ 10,745	\$ 12,254	\$ 11,027	\$ 11,164	\$ 10,817	\$ 10,907	\$ 12,126
Change in Net Position										
Governmental activities	\$ 650	\$ 1,130	\$ 1,659	\$ 1,559	\$ 2,728	\$ 2,373	\$ (841)	\$ (1,313)	\$ (182)	\$ (306)
Business-type activities	46	1,203	829	(1,616)	(642)	7	133	(232)	(217)	(472)
Total primary government	\$ 696	\$ 2,333	\$ 2,488	\$ (57)	\$ 2,086	\$ 2,380	\$ (708)	\$ (1,545)	\$ (399)	\$ (778)

CITY OF MIAMI SPRINGS, FLORIDA
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE

LAST TEN FISCAL YEARS

(accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Ad-Valorem Taxes General Purpose	Ad-Valorem Taxes Debt Service	Local Option Gas Tax	Enhanced Transportation Tax	State Revenue Sharing Tax	Motor Fuel Tax	Alcoholic Beverage Tax	Half Cent Sales Tax	Utility Tax	Franchise Tax	Total
2005	6,040	397	375	436	311	127	10	846	1,578	797	10,917
2006	6,891	399	413	433	324	125	10	925	1,635	967	12,122
2007	7,131	400	392	482	323	120	10	919	1,634	962	12,352
2008	6,831	395	379	441	306	113	9	879	1,667	997	12,017
2009	6,710	398	362	394	321	64	9	776	1,818	990	11,842
2010	5,733	400	343	396	362	-	10	743	1,784	902	10,673
2011	5,577	383	370	418	369	-	9	827	1,718	891	10,562
2012	5,812	-	362	470	404	-	15	886	1,698	880	10,539
2013	5,823	-	360	495	402	-	10	950	1,758	674	10,672
2014	6,669	-	367	527	427	-	12	1,003	1,808	727	11,540

CITY OF MIAMI SPRINGS, FLORIDA

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General fund										
Reserved	\$ 484	\$ 792	\$ 657	\$ 197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	2,531	3,426	4,954	6,467	-	-	-	-	-	-
Nonspendable	-	-	-	-	103	84	140	136	134	162
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	2,240	2,058	1,130	847	577	243
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	6,078	4,158	3,634	3,411	2,981	3,858
Total general fund	<u>\$ 3,015</u>	<u>\$ 4,218</u>	<u>\$ 5,611</u>	<u>\$ 6,664</u>	<u>\$ 8,421</u>	<u>\$ 6,300</u>	<u>\$ 4,904</u>	<u>\$ 4,394</u>	<u>\$ 3,692</u>	<u>\$ 4,264</u>
All other governmental funds										
Reserved	\$ 564	\$ 155	\$ 1,016	\$ 5,388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	1,819	2,195	1,851	618	-	-	112	-	-	-
Debt service funds	100	102	113	113	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	2,133	2,538	1,821	937	1,190	1,317
Committed	-	-	-	-	2,209	-	169	140	-	-
Assigned	-	-	-	-	740	19	19	419	-	-
Unassigned	-	-	-	-	-	-	-	-	(187)	(205)
Total all other governmental funds	<u>\$ 2,483</u>	<u>\$ 2,452</u>	<u>\$ 2,980</u>	<u>\$ 6,119</u>	<u>\$ 5,082</u>	<u>\$ 2,557</u>	<u>\$ 2,121</u>	<u>\$ 1,496</u>	<u>\$ 1,003</u>	<u>\$ 1,112</u>

* During FY2009 the City implemented the new fund balance classifications.

CITY OF MIAMI SPRINGS, FLORIDA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
REVENUES										
Taxes and franchise fees	\$ 7,234	\$ 8,256	\$ 8,492	\$ 8,223	\$ 8,098	\$ 7,034	\$ 6,850	\$ 6,692	\$ 6,697	\$ 7,610
Charges for services	1,639	1,365	1,543	1,606	1,546	1,357	1,936	2,134	2,014	2,160
Public service taxes	1,578	1,635	1,634	1,667	1,818	1,783	1,718	1,698	1,758	1,808
Intergovernmental	3,429	5,939	2,932	2,799	4,817	6,348	3,609	2,692	2,678	2,582
Licenses and permits	359	430	467	536	415	818	641	488	740	1,043
Fines and forfeitures	467	229	147	239	322	338	209	534	576	519
Interest	180	334	434	283	133	88	27	31	8	14
Miscellaneous	183	135	182	178	251	263	600	529	300	283
Total revenues	15,069	18,323	15,831	15,531	17,400	18,029	15,590	14,799	14,772	16,018
EXPENDITURES										
General government	2,315	2,398	2,359	2,520	2,643	2,658	2,755	2,611	2,376	2,246
Public safety	4,495	4,779	5,386	5,375	5,541	5,724	5,928	6,402	6,356	6,354
Public works	1,590	1,945	1,862	1,990	2,364	2,523	2,733	1,823	2,166	2,308
Recreation and social services	2,973	2,740	2,820	2,958	2,917	3,253	3,315	3,393	3,559	3,749
Economic and community development	1,302	4,032	213	-	5	146	72	510	123	5
Debt service:										
Principal retirement	335	359	393	447	488	2,926	476	428	440	574
Interest and fiscal charges	202	195	208	190	295	294	202	140	129	124
Capital outlay:										
General government	338	390	276	6	40	22	2	1	9	864
Public safety	273	205	259	174	323	234	119	112	206	193
Public works	103	304	133	51	132	798	225	80	95	115
Recreation and social services	506	488	466	650	2,043	5,884	213	129	277	1,009
Economic and community development	-	147	-	150	787	1,064	1,383	303	231	50
Total expenditures	14,432	17,982	14,375	14,511	17,578	25,526	17,423	15,933	15,967	17,592
Excess (deficiency) of revenues over expenditures	637	341	1,456	1,020	(178)	(7,497)	(1,833)	(1,134)	(1,196)	(1,574)
Other financing (uses) sources:										
Transfers in	1,723	1,666	740	940	1,984	2,750	1,457	1,205	641	809
Transfers out	(2,023)	(1,458)	(537)	(356)	(1,086)	(2,416)	(1,457)	(1,205)	(641)	(809)
Proceeds from capital lease	-	125	232	87	-	-	-	-	-	1,631
Proceeds from debt	-	500	-	2,500	-	2,516	-	-	-	624
Total other financing sources (uses)	(300)	833	435	3,171	898	2,850	-	-	-	2,255
Net change in fund balances	\$ 337	\$ 1,174	\$ 1,891	\$ 4,191	\$ 720	\$ (4,647)	\$ (1,834)	\$ (1,134)	\$ (1,134)	\$ 681
Debt service as a percentage of noncapital expenditures	3.7%	3.0%	4.6%	4.8%	5.3%	18.0%	4.6%	3.9%	3.9%	3.9%

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						
2005	655,039	182,998	76,241	914,278	7.9000	1,358,098	67.32%	
2006	741,005	204,876	73,093	1,018,974	7.6000	1,606,562	63.43%	
2007	806,401	242,748	74,349	1,123,498	7.5000	1,676,863	67.00%	
2008	804,833	218,050	67,368	1,090,251	6.3000	1,840,486	59.24%	
2009	680,762	253,328	54,922	989,012	6.1698	1,537,229	64.34%	
2010	627,952	223,296	51,287	902,535	6.4710	1,308,696	68.96%	
2011	631,848	212,563	60,956	905,368	6.4710	1,298,885	64.72%	
2012	670,658	215,626	66,114	952,398	6.7400	1,221,297	77.98%	
2013	597,863	235,425	77,894	911,182	6.9950	1,263,267	72.13%	
2014	621,834	248,863	75,422	946,119	7.6750	1,284,743	73.64%	

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

PROPERTY TAX RATES

DIRECT AND OVERLAPPING GOVERNMENTS(1)

LAST TEN FISCAL YEARS

Fiscal Year	City of Miami Springs				OVERLAPPING RATES								Total Direct & Overlapping Rates	
	City Wide	Debt Service	Total Direct Rate	County-Wide	County				Special Districts					
					Debt Service	Debt Service	Fire	Library	School	State				
2005	8.1436	0.5079	8.6515	6.3792	0.2850	2.6610	0.4860	8.6870	0.7360					27.8857
2006	7.9000	0.4415	8.3415	6.2638	0.2850	2.6610	0.4860	8.4380	0.7360					27.2113
2007	7.5000	0.3953	7.8953	6.0373	0.2850	2.6510	0.4860	8.1050	0.7355					26.1951
2008	6.3000	0.3579	6.6579	5.0019	0.2850	2.2477	0.3842	7.9480	0.6595					23.1842
2009	6.4305	0.3687	6.7992	5.2945	0.2850	2.2487	0.3842	7.7970	0.6585					23.4671
2010	6.1698	0.4226	6.5924	5.3370	0.2850	2.2271	0.3822	7.9950	0.6585					23.4772
2011	6.4710	0.4698	6.9408	5.9275	0.4450	2.5953	0.2840	8.2490	0.6585					25.1001
2012	6.7400	-	6.7400	4.8050	0.2850	2.4627	0.1795	8.0050	0.9708					23.4480
2013	7.6710	-	7.6710	4.7035	0.4220	2.4623	0.1725	7.9770	0.9455					24.3538
2014	7.6710	-	7.6750	4.6669	0.4500	2.4321	0.2840	7.9740	0.9147					24.3967

(1) Overlapping rates are those of local and county governments that apply to property owners within the City of Miami Springs.

Additional information:

Property tax rates are assessed per \$1,000 of Taxable Assessed Valuation

Tax rate limits:

City	10.000 Mills
County	10.000 Mills
School	10.000 Mills
State	10.000 Mills

Source: Miami-Dade County
Department of Property Appraisal

CITY OF MIAMI SPRINGS, FLORIDA

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO
(amounts expressed in thousands)

2014		2005					
Taxpayer	Taxable Valuation	Rank	Percentage Total Taxable Valuation	Taxpayer	Taxable Valuation	Rank	Percentage Total Taxable Valuation
MIAMI AP HOTEL LLC	\$ 33,500	1	3.5%				
DORIAN VAN BEYER CALLEN	11,251	2	1.2%				
4299 MIA SPRG LLC	11,100	3	1.2%				
RED ROOF INNS	9,700	4	1.0%	RED ROOF INNS	7,013	7	0.9%
PRIME AFC INVEST MGMT LLC	8,005	5	0.8%				
BRE LQ FL PROPERTIES L L C	6,655	6	0.7%				
FAIRWAYS INC	6,000	7	0.6%				
FAIRHAVEN REAL ESTATE, LLC.	5,972	8	0.6%	FAIRHAVEN REAL ESTATE, LLC.	6,508	8	0.8%
PFEFFER & MARIN HOLDINGS LLC	5,748	9	0.6%				
BRE HMSTD PORTFOLIO LLC	5,119	10	0.5%				
	<u>\$ 103,050</u>		<u>10.9%</u>	FELCOR HOLDINGS L.P.	\$ 18,288	3	2.3%
				AA GROUP, LTD.	9,748	4	1.2%
				FPL	9,478	5	1.2%
				AIRPORT FINANCIAL CENTER	8,700	6	1.1%
				ROYAL PALM PROPERTIES	5,569	10	0.7%
				FIRST UNION NATIONAL BANK	5,943	9	0.8%
				BELLSOUTH TELECOMMUNICATIONS	22,111	1	2.8%
	<u>\$ 93,358</u>		<u>12.0%</u>				

Sources: Miami-Dade County Tax Assessors' Office
2014 Tax Roll
Real/personal property adjusted taxable value- \$946,504,898

CITY OF MIAMI SPRINGS, FLORIDA

PROPERTY TAX LEVIES AND COLLECTION

LAST TEN FISCAL YEARS

(amounts expressed in thousands)

Fiscal Year Ended September 30,	Total taxes Levied for Fiscal Year	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
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%
2012	5,796	5,812	100.3%	-	5,812	100.3%
2013	5,824	5,823	100.0%	-	5,823	100.0%
2014	6,807	6,669	98.0%	-	6,669	98.0%

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

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

(amounts expressed in thousands, except per capita)

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Notes Payable	Capital Leases	Sewer Bonds	Notes Payable	Capital Leases			
2005	3,770	-	94	9,090	984	-	13,938	3.39%	1,011
2006	3,560	478	93	8,695	943	216	13,984	2.91%	1,012
2007	3,340	384	237	8,285	847	181	13,274	2.68%	960
2008	3,110	2,787	211	-	332	89	6,529	N/A	476
2009	2,865	2,686	72	-	290	-	5,913	N/A	436
2010	2,610	2,517	85	-	249	289	5,750	2.09%	424
2011	-	4,694	53	-	207	224	5,178	1.85%	375
2012	-	4,272	37	-	166	158	4,633	1.66%	335
2013	-	3,849	18	-	124	562	4,553	1.41%	324
2014	-	3,414	2,132	-	83	399	6,028	1.56%	429

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics on page 79 for the personal income and population data.

CITY OF MIAMI SPRINGS, FLORIDA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(amounts expressed in thousands, except per capita)

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property (1)</u>	<u>Per Capita (2)</u>
2005	3,770	100	3,670	0.23%	266
2006	3,560	102	3,458	0.21%	250
2007	3,340	113	3,227	0.18%	233
2008	3,110	113	2,997	0.19%	219
2009	2,865	108	2,757	0.21%	201
2010	2,610	100	2,510	0.18%	185
2011	-	-	-	0.00%	-
2012	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

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.

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on page 70 for property value data.

(2) See the Schedule of Demographic and Economic Statistics on page 79 for population data.

CITY OF MIAMI SPRINGS, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
FISCAL YEAR ENDED SEPTEMBER 30, 2014
(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)	\$ 139,740	0.45%	\$ 629
Miami-Dade County (3)	<u>1,023,586</u>	0.45%	<u>4,606</u>
Subtotal overlapping debt	1,163,326		5,235
City of Miami Springs direct debt	<u>5,546</u>	100.0%	<u>5,546</u>
Total direct and overlapping debt	\$ 1,168,872		\$ 10,781

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 revenue bonds, loans and capital leases)

CITY OF MIAMI SPRINGS, FLORIDA

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

(amounts expressed in thousands)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt Limit	135,556	152,846	166,944	163,538	145,667	135,380	135,380	129,984	136,677	141,975,735
Total net debt applicable to limit (1)	3,770	3,560	3,340	3,110	2,865	2,610	-	-	-	-
Legal debt margin	139,326	156,406	170,284	166,648	148,532	137,990	135,380	129,984	136,677	141,975,735
Total net debt applicable to the limit as a percentage of debt limit	2.78%	2.33%	2.00%	1.90%	1.97%	1.93%	0.00%	0.00%	0.00%	0.00%

LEGAL DEBT MARGIN CALCULATION FOR FISCAL YEAR 2013

Assessed valuation 2014 roll	\$ 946,504,898
Bonded debt limit- 15% of assessed value	\$ 141,975,735
Total ad valorem debt- General Obligation Bonds	\$ -
Amount of debt applicable	\$ 141,975,735
Legal debt margin	\$ -

Note: City Charter sets limit of ad-valorem bond indebtedness at 15% of assessed valuations.

(1) General Obligation Bonds were issued in 1998, and refunded during FY2011.

CITY OF MIAMI SPRINGS, FLORIDA

PLEGDED REVENUE BOND COVERAGE

LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Water & Sewer Charges and Other (1)</u>	<u>Less: Operating Expenses</u>	<u>Net Revenue Available for Debt Service</u>	<u>Half Cent Sales Tax Revenues (2)</u>	<u>Principal</u>	<u>Debt Service Requirements</u>		<u>Coverage</u>
						<u>Interest</u>	<u>Total</u>	
2005	4,957,104	3,988,023	969,082	N/A	375,000	456,363	831,363	117
2006	6,203,538	4,495,217	1,708,321	N/A	395,000	440,050	835,050	205
2007	6,085,729	4,363,666	1,722,063	N/A	395,000	440,050	835,050	206
2008	-	-	-	868,369	-	121,803	121,803	713
2009	-	-	-	775,907	71,688	130,736	202,424	383
2010	-	-	-	742,550	95,253	92,147	187,670	396
2011	-	-	-	827,344	383,484	204,429	587,913	141
2012	-	-	-	896,447	428,297	140,282	568,579	158
2013	-	-	-	949,575	440,297	128,506	568,804	167
2014	-	-	-	1,003,119	434,692	115,914	550,606	182

Note: 1) The City's water and sewer revenue bonds were defeased with the sale of the utility operation to Miami-Dade County on September 3, 2008. This schedule presented for historical reference only

Gross Revenue includes total operating revenues, interest income, miscellaneous revenue and operating transfers.

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Direct Operating Expenses do not include interest and depreciation.

2) The city issued \$2.5 million in revenue bonds for the construction of a new community center as well as a \$2.6 million Sales Tax Revenue Refunding Note. Both notes are collateralized by the Half Cent Sales tax. However, the \$2.6 million Sales Tax Revenue Refunding Note also requires that if the coverage is under 1.5X, the City pledges to budget and appropriate from other non ad-valorem revenues a sufficient amount to meet the 1.5X coverage ratio.

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 (5)</u>	<u>School Enrollment (3)</u>	<u>Unemployment rate (4)</u>
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	5,226.0	6.3
2009	13,557	N/A	N/A	N/A	4,742	11.3
2010	13,557	274,515.7	20,249	N/A	4,676	12.7
2011	13,809	279,618.4	20,249	N/A	4,654	11.5
2012	13,844	280,327	20,249	42.5	4,345	8.7
2013	14,037	322,332	22,963	42.5	4,494	8.4
2014	14,067	386,843	27,500	42.5	4,494	6.4

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

(2) <http://www.city-data.com/city/Miami-Springs-Florida.html>

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

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

(5) Florida-demographic.com

N/A- Information not available

CITY OF MIAMI SPRINGS, FLORIDA

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

<u>EMPLOYER</u>	<u>2014</u>			<u>2005</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	33,477	1	2.63%	50,000	1	4.80%
Miami-Dade County, Florida	25,502	2	2.00%	30,000	2	2.88%
Federal Government	19,600	3	1.54%	20,300	3	1.95%
State Government	18,300	4	1.44%	18,300	4	1.76%
Baptist Health Systems	13,376	5	1.05%	10,683	6	1.03%
University of Miami	12,720	6	1.00%	9,367	7	0.90%
American Airlines	9,000	7	0.71%	9,000	8	0.86%
Jackson Memorial Hospital	8,208	8	0.64%	11,700	5	1.12%
Publix Supermarket	4,604	9	0.36%	-	-	0.00%
Florida International University	3,534	10	0.28%	5,000	10	0.48%
Carnival Cruise Lines	3,500	11	0.28%	-	-	-
Miami-Dade Community College	2,356	12	0.19%	5,400	9	0.52%
	<u>154,177</u>		<u>12.12%</u>	<u>169,750</u>		<u>16.29%</u>

Source: The Beacon Council

CITY OF MIAMI SPRINGS, FLORIDA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Function										
General government	19	19	19	19	19	20	19	19	17	17
Public safety										
Police										
Officers	43	43	43	41	41	41	43	43	43	42
Civilians	12	12	12	12	11	11	11	11	11	11
Building & Zoning	5	5	6	6	6	6	5	5	5	5
Public Works										
Culture and recreation	27	24	23	21	25	26	25	23	16	13
Water and Sewer	8	8	12	10	10	7	10	10	11	13
Sanitation	15	14	10	8	-	-	-	-	-	-
Stormwater	13	13	13	13	13	13	13	13	13	13
	2	2	2	2	2	2	2	2	3	3
	<u>143</u>	<u>140</u>	<u>140</u>	<u>132</u>	<u>127</u>	<u>126</u>	<u>128</u>	<u>126</u>	<u>119</u>	<u>117</u>

Source: City of Miami Springs Finance department

CITY OF MIAMI SPRINGS, FLORIDA

OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety										
Police:										
Number of calls answered	15,853	15,923	15,222	16,413 #	19,028	19,791	18,043	17,504	15,893	15,009
Number of arrests	587	714	663	537 #	620	426	430	494	489	373
Number of uniformed officers	43	43	41	41	41	41	43	43	43	42
Building & Zoning:										
Number of building permits issued	1,592	2000	1,701	1324 #	1154	1,120	1,105	1,220	1,278	1,302
License/Permit revenue generated	\$358,741	\$429,946	\$467,280	\$373,957	\$283,678	\$673,492	\$490,819	\$404,196	\$663,443	\$948,629
Occupational licenses issued	529	553	618	652	557	572	603	587	569	569
Culture and recreation										
Number of senior meals served	54,894	54,340	49,901	48,530	42,274	40,302	43,054	41,634	39,851	41,746
Recreation revenues collected	\$170,534	\$173,585	\$187,952	\$190,498	\$239,455	\$294,990	\$449,149	\$475,212	\$460,122	\$411,196
Sanitation										
Refuse collected (tons per month)	891	918	520	375	325	389	475	508	839	961

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
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Public Safety										
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Police vehicles	34	34	40	43	41	43	43	36	36	36
Public works										
Streets (Miles-paved)	55	55	55	55	55	55	55	55	55	55
Culture and recreation										
Sports/Recreation Parks	3	3	3	3	3	3	3	3	3	3
Recreation Center	N/A	N/A	N/A	1	1	1	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
Sanitation										
Number of collection trucks	6	6	6	6	6	6	6	6	6	6
Elderly Services										
Senior centers	1	1	1	1	1	1	1	1	1	1
Transportation vehicles	1	1	2	2	2	1	1	1	1	1

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

COMPLIANCE SECTION



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and Members of the City Council
City of Miami Springs, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Miami Springs, Florida (the "City"), as of and for the fiscal year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 6, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Alberni Caballero & Fierman, LLP

Alberni Caballero & Fierman, LLP

Coral Gables, Florida

February 6, 2015



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**MANAGEMENT LETTER REQUIRED BY SECTION 10.550 OF THE RULES OF THE AUDITOR
GENERAL OF THE STATE OF FLORIDA**

Honorable Mayor and Members of the City Council
City of Miami Springs, Florida

Report on the Financial Statements

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Miami Springs, Florida (the "City"), as of and for the fiscal year ended September 30, 2014, and have issued our report thereon dated February 6, 2015.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

Other Reports and Schedule

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on Compliance with the Requirements of Section 218.415 Florida Statutes in accordance with Chapter 10.550, Rules of the Auditor General of the State of Florida. Disclosures in those reports, which are dated February 6, 2015, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in the notes to the financial statements.

Financial Condition

Section 10.554(1)(i)5.a., Rules of the Auditor General, requires that we report the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same

Annual Financial Report

Section 10.554(1)(i)5.b., Rules of the Auditor General, requires that we report the results of our determination as to whether the annual financial report for the City for the fiscal year ended September 30, 2014, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2014. In connection with our audit, we determined that these two reports were in agreement.

Other Matters

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the City Council and applicable management of the City, and is not intended to be and should not be used by anyone other than these specified parties.

Alberni Caballero & Fierman, LLP

Alberni Caballero & Fierman, LLP

Coral Gables, Florida
February 6, 2015



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**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415 FLORIDA STATUTES IN ACCORDANCE WITH CHAPTER 10.550, RULES OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA**

Honorable Mayor and Members of the City Council
City of Miami Springs, Florida

We have examined City of Miami Springs, Florida's (the City) compliance with the requirements of Section 218.415 Florida Statutes during the fiscal year ended September 30, 2014. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2014.

Alberni Caballero & Fierman, LLP

Alberni Caballero & Fierman, LLP

Coral Gables, Florida
February 6, 2015



City of Miami Springs, Florida
City Council Meeting

Special Meeting Minutes
Monday, January 21, 2015 7:00 p.m.

Council Chambers at City Hall
201 Westward Drive, Miami Springs, Florida

- 1. Call to Order/Roll Call:** The meeting was called to order by the Mayor at 7:03 p.m.

Present were the following:

Mayor Zavier M. Garcia
Vice Mayor Jaime A. Petralanda
Councilman Michael Windrem
Councilman Billy Bain
Councilman George V. Lob

City Manager Ronald K. Gorland
Assistant City Manager/Finance Director William Alonso
City Attorney Jan K. Seiden
Recreation Director Omar L. Luna
Professional Services Supervisor Tammy L. Romero
Assistant City Clerk Elora R. Sakal

- 2. Invocation:** Offered by Councilman Bain

Salute to the Flag: The audience participated.

- 3. New Business**

A) Presentations from the two shortlisted companies who responded to Design-Build Project for Miami Springs Aquatic Facility RFP# 01-14/15:

West construction	7:00 - 7:30 PM
Lunacon Group	7:30 - 8:00 PM

- B) Discussion and selection of a Design-Build contractor

West Construction and Lunacon Group made presentations and provided a PowerPoint to discuss their design-build project for the Miami Springs Aquatic facility.

Assistant City Manager William Alonso explained his financial concerns with delaying the process three to six months.

Councilman Bain moved to submit the ranking sheets and to select the contractors tonight. Councilman Windrem seconded the motion.

Councilman Lob said that he would like to get answers of the questions that were asked to the two firms before making a decision. He believes that the decision could wait until the regular Council meeting on Monday.

Mayor Garcia commented that the questions that were asked have already been answered prior to this meeting. Council is already aware that if the pool were made deeper or additional lanes were added it would cost more money. He believes that those topics can be discussed as part of the negotiations once a firm has been selected.

Councilman Lob understands that once volume changes, the cost will drastically change but he feels that Council owes their constituents the answers to the questions.

Councilman Bain withdrew his motion and Councilman Windrem withdrew his second.

Councilman Bain moved to make the selection of the contractor at the City Council regular meeting on Monday, January 26, 2015. Councilman Petralanda seconded the motion which was carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Petralanda, Councilmen Windrem, Bain, Lob and Mayor Garcia voting Yes.

City Attorney Seiden stated that the questions that would be asked of the firms is what the total cost would be for providing two additional lanes and what would be required for deepening the pool and what additional equipment would be required with a corresponding credit that would be coming back for the smaller amount of deck space that would be provided should there not be eight lanes.

Mayor Garcia clarified that Vice Mayor Petralanda's request is in reference to making our pool a competition pool in those eight lanes besides what has already been proposed. He would like a separate price of what it would cost to make their proposals an eight lane competition pool.

Jorge Ferrer, of Bermello Ajamil & Partners explained that Council has gone through this process before and could not come to a consensus on what activities could be done at the pool because it was decided that a competition pool was not going to be done.

Councilman Bain expressed his concerns for making the firms go through this process all over again. He said that Council has already voted on what they wanted to see for the aquatic center. He is ready to make a decision.

Councilman Bain moved to ask Council if they need to ask these companies to propose a competition pool? Councilman Windrem seconded the motion which was carried 3-2 on roll call vote. The vote was as follows: Councilmen Windrem, Bain and Mayor Garcia voting No; Councilman Lob and Vice Mayor Petralanda voting Yes.

Discussion ensued regarding the eight lane competition pool not being in the budget. Mayor Garcia commented that Council needs to stand by the decisions that they have already made.

Councilman Bain moved to make the selection of the contractor tonight. Councilman Windrem seconded the motion which was carried 4-1 on roll call vote. The vote was as follows: Councilmen Windrem, Bain, Lob and Mayor Garcia voting Yes; Vice Mayor Petralanda voting No.

Councilman Bain made a motion to select Lunacon Group. Councilman Windrem seconded the motion which was carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Petralanda, Councilmen Windrem, Bain, Lob and Mayor Garcia voting Yes.

4. New Business

A) Presentations from the four shortlisted firms who responded to Request for Qualifications #03-13/14 for Architectural, Engineering, Planning, Design and Staff Support Services:

Craven Thompson & Assoc.	8:30 - 9:00 PM
Miller Legg	9:00 - 9:30 PM
Calvin, Giordano & Assoc.	9:30 – 10:00 PM
CPH, Inc.	10:00 - 10:30PM

B) Discussion and Selection of a Firm

Council viewed PowerPoint presentations and received handouts from Craven Thompson & Associates, Miller Legg, Calvin, Giordano & Associates, and CPH, Inc. for architectural, engineering, planning, design and staff support services for the City.

Councilman Bain moved to extend the meeting 15 minutes. Councilman Lob seconded the motion which carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Petralanda, Councilmen Windrem, Bain, Lob and Mayor Garcia voting Yes.

Council decided to have discussion and rank the firms at their regular Council meeting on Monday, January 26, 2015.

5. Adjourn

There being no further business to be discussed the meeting was adjourned at 11:17 p.m.

Respectfully submitted:

*Erika Gonzalez-Santamaria, MMC
City Clerk*

*Adopted by the City Council on
this 9th day of February, 2015.*

Zavier M. Garcia, Mayor

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City of Miami Springs, Florida
City Council Meeting

Regular Meeting Minutes
Monday, January 26, 2015 7:00 p.m.

Council Chambers at City Hall
201 Westward Drive, Miami Springs, Florida

1. **Call to Order/Roll Call:** The meeting was called to order by the Mayor at 7:10 p.m.

Present were the following:

Mayor Zavier M. Garcia
Vice Mayor Jaime A. Petralanda
Councilman Michael Windrem
Councilman Billy Bain
Councilman George V. Lob

City Manager Ronald K. Gorland
Assistant City Manager/Finance Director William Alonso
City Attorney Jan K. Seiden
Chief of Police Armando A. Guzman
Professional Services Supervisor Tammy L. Romero
City Clerk Erika Gonzalez-Santamaria

2. **Invocation:** Offered by Councilman Lob

Salute to the Flag: Students from Miami Springs Elementary School led audience in the Pledge of Allegiance and Salute to the Flag

3. **Awards & Presentations:**

A) Presentation of Certificates of Recognition to the U-11 MS/VG Girls Soccer Team for winning the Kelme Cup in Naples

Mayor Garcia presented Certificates of Recognition to the members of the U-11 MS/VG Girls Soccer team and their coaches, Bobby Salazar and Carlos Prieto.

B) Presentation of Certificates of Recognition to the U-8 MS/VG Boys Soccer Team for winning the Kelme Cup in Naples

Mayor Garcia presented Certificates of Recognition to the members of the U-18 MS/VG Boys Soccer team and their coaches, Bobby Salazar and Tony Silva.

4. **Open Forum:** There were no members of the public who signed up to speak.

5. Approval of Council Minutes:

- A) January 12, 2015 – Special Meeting
- B) January 12, 2015 – Regular Meeting

Councilman Windrem moved to approve the minutes of the Special and Regular meetings of January 12, 2015. Councilman Lob seconded the motion which was carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Petralanda, Councilmen Windrem, Bain, Lob and Mayor Garcia voting Yes.

6. Reports from Boards & Commissions: None

7. Public Hearings: None

8. Consent Agenda: (Funded and/or Budgeted)

A) Recommendation by Recreation that Council approve an expenditure to Superior Parks Systems, Inc., the lowest responsible quote, utilizing Miami Dade County contract #4907-3/13-1, in the amount of \$43,758.45 for a 20 X 20 steel frame hexagon pavilion at Stafford Park, as funds were approved in the FY14/15 Budget, pursuant to Section §31.11 (C) (2) of the City Code

City Attorney Seiden clarified that it is not correct to base the selection on the lowest responsible quote and also to utilize a contract. He was advised by Staff that they did obtain three quotes and the lowest quote was a contractor that happened to have a contract with Miami-Dade County.

B) Recommendation by Golf and Country Club that Council authorize the issuance of a Purchase Order to Neff Rentals, utilizing Miami Dade County Bid # 8446-5/17-1, on an “as needed basis” in the amount of \$28,950.25, for backhoe and boomlift rental equipment as funds were approved in the FY14/15 Budget, pursuant to Section §31.11 (E)(1) of the City Code

City Attorney Seiden stated that Assistant City Manager/Finance Director Alonso has advised that he is reducing the amount to \$10,000 since he will explore the possibility of a lease/purchase of the equipment instead of leasing.

C) Recommendation by Finance-Professional Services that Council award City RFP #02-14/15 to Kelly Janitorial Systems, Inc., the lowest responsible bidder, on an “as needed basis” in the amount of \$6,900.00 monthly (\$82,800.00 annually), for Janitorial services City-wide, as funds were approved in the FY14/15 Budget, pursuant to Section §31.11 (E)(1) of the City Code

City Attorney Seiden explained that because the contract amount is specific, it is not correct to state “on an as needed basis”. They were extra words that were left in accidentally.

Councilman Lob moved to approve the consent agenda with the changes as stated. Vice Mayor Petralanda seconded the motion.

Vice Mayor Petralanda pulled 8A for discussion.

Vice Mayor Lob amended his motion to approve only 8B and 8C.

The amended motion was carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Petralanda, Councilmen Windrem, Bain, Lob and Mayor Garcia voting Yes.

To answer Vice Mayor Petralanda's question, the City Manager clarified that the fee schedule for rental of the pavilion should be the same as the existing one at Prince Field. He offered to check the rental fee and bring the information back to Council.

Councilman Lob moved to approve 8A. Vice Mayor Petralanda seconded the motion which was carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Petralanda, Councilmen Windrem, Bain, Lob and Mayor Garcia voting Yes.

9. Old Business:

- A) Appointments to Advisory Boards by the Mayor and Council Members

There were no appointments to advisory boards at this time.

- B) Selection of a firm from the four shortlisted firms who responded to Request for Qualifications #03-13/14 for Architectural, Engineering, Planning, Design and Staff Support Services (Deferred from Special Meeting on January 21, 2015)

City Attorney Seiden advised Council to rank the companies number one through number four on the evaluation sheets that were provided and to sign their sheet for the record. The company with the lowest number of total points is the number one ranked firm. He announced the rankings as follows:

- Craven Thompson & Associates, Inc. - 10 points
- Miller Legg & Associates – 11 points
- CPH Engineers - 11 points
- Calvin Giordano & Associates - 18 points

The City Attorney stated that negotiations would begin with Craven Thompson & Associates, Inc. and if unsuccessful, Council will then make a selection between Miller Legg & Associates and CPH Engineers.

10. New Business:

- A) Resolution – A Resolution Of The City Council Of The City Of Miami Springs Expressing Its Opposition To Any Increase In Gasoline Taxes By The Congress Of The United States Or The Legislature Of The State Of Florida; Directions To City Clerk; Effective Date

City Attorney Seiden read the resolution in its entirety.

Councilman Bain moved to approve. Vice Mayor Petralanda seconded the motion which was carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Petralanda, Councilmen Windrem, Bain, Lob and Mayor Garcia voting Yes.

B) Resolution – A Resolution Of The City Council Of The City Of Miami Springs, Florida Authorizing Signatories For All City Bank, Savings And Trust Accounts; Authorizing Acceptance Of Two Facsimile Signatures Of City Manager Ronald K. Gorland And Assistant City Manager/Finance Director William Alonso; Authorizing The Combined Manual Signatures Of Two Of The Following: City Manager Ronald K. Gorland And Finance Director William Alonso, Or Chief Of Police Armando A. Guzman; Rescinding All Resolutions In Conflict; Effective Date

City Attorney Seiden read the title of the resolution.

Councilman Lob moved to approve. Vice Mayor Petralanda seconded the motion which was carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Petralanda, Councilmen Windrem, Bain, Lob and Mayor Garcia voting Yes.

11. Other Business:

A) FY2014-2015 1st Quarter Budget Status Report (unaudited)

Assistant City Manager/Finance Director reported that the revenues and expenditures are on target and there were no major variances noted in the first quarter. He announced that the City auditors are planning to complete the audit that will be presented at the February 9th Council meeting. The designation of fund balance and surplus reserves will also be presented at that time.

12. Reports & Recommendations:

A) City Attorney

The City Attorney had no report at this time.

B) City Manager

City Manager Gorland announced that the Daddy/Daughter Dance would be held on Saturday, February 21st and tickets are selling out fast.

C) City Council

Councilman Windrem and Vice Mayor Petralanda had no reports at this time.

Councilman Lob reported that the annual MS/VG Soccer banquet was held this past weekend and was very successful and well attended. He thanked the Village of Virginia Gardens for hosting the event. He said that the Miami Springs Optimist Club sponsored a fencing tournament that went well and was fun.

Councilman Bain had no report at this time.

City Attorney Seiden reported that Staff would hold an internal meeting tomorrow to follow through on the aquatic facility and a meeting would be held on Thursday, February 29th with the successful RFP respondent.

Mayor Garcia announced that the Dolphin Cycling Challenge would be held on Saturday, February 28th and there would be some road closures and altered traffic patterns. He reminded everyone of the weekly Farmers Market held on Saturdays which is very busy and he appreciates that the new Chief of Police attended the event to say hello to everyone. Councilman Windrem was also at the Farmers Market playing his guitar with Ray's Guitars. Springs' Cross-fit celebrated their one-year anniversary with a booth at the Farmers Market and he encourages everyone to attend the event.

Mayor Garcia congratulated Councilman Bain on the birth of his granddaughter. He congratulated the winning sports teams and all the kids who participate.

13. Adjourn

There being no further business to be discussed the meeting was adjourned at 7:52 p.m.

Respectfully submitted:

*Erika Gonzalez-Santamaria, MMC
City Clerk*

*Adopted by the City Council on
this 9th day of February, 2015.*

Zavier M. Garcia, Mayor

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City of Miami Springs, Florida

The Board of Adjustment met in Regular Session at 6:15 p.m., on Monday, February 2, 2015 in the Council Chambers at City Hall.

1) Call to Order/Roll Call

The meeting was called to order at 6:24 p.m.

The following were present: Chairman Manuel Pérez-Vichot
Vice Chair Ernie Aloma
Bill Tallman
Bob Calvert

Absent: Juan Molina

Also present: City Attorney Jan K. Seiden
Planning and Zoning Director Chris Heid
Board Secretary Elora R. Sakal

2) Approval of Minutes

Minutes of the November 3, 2014 meeting were approved as written.

Vice Chair Aloma moved to approve the minutes. Board member Tallman seconded the motion which was carried unanimously on voice vote.

4) New Business:

Board Secretary Sakal swore in all witnesses and the Planning and Zoning Director.

Board member Calvert arrived at this time.

- A) Case # 04-V-15
DEAN WHITMAN
610 PLOVER AVENUE
Zoning: R1-B
Lot Size: 10,125 SQ. FT.

Applicant is seeking a variance from Section 150-013 to permit a wood picket fence in the front yard, as follows:

1. Requests variance from Section 150-013 (C)(1) to waive the prohibition on the construction of a wood fence in the front yard. (Construction of a wood picket fence in the front yard proposed).

Planning and Zoning Director Chris Heid read the recommendation to the Board. He commented that he issued the permit without realizing that wood fences are not permitted. The only thing in the ground at this point is the posts and they have been cut down to 42 inches.

There was no correspondence for this variance.

City Attorney Seiden recommended that the Board make a suggestion to Council to amend the Ordinance to provide wood as an approved material.

Vice Chair Aloma moved to approve the motion and recommended that Council amend the Ordinance to approve wood fences. Board member Tallman seconded the motion which carried unanimously on voice vote.

- B) Case # 03-V-15
MARIO FABIAN
220 S. MELROSE DRIVE
Zoning: R1-C
Lot Size: 7,800 SQ. FT.

Applicant is seeking a variance from Section 150-043 to allow the construction of a new house on a lot that does not meet the minimum lot width requirement, as follows:

1. Requests variance from Section 150-043 (C) to waive 15 feet of the minimum required lot width of 75 feet. (Construction on a lot 60 feet in width proposed).

Planning and Zoning Director Chris Heid read the recommendation to the Board. He said that in December, 2013 this property contained a house but was badly deteriorated so it was demolished. There are existing properties on each side and there is no opportunity for the applicant to purchase anymore land to make his property wider. Although it does not meet the minimum lot width, it has more than the minimum lot size.

There was no correspondence for this variance.

City Attorney Seiden clarified that it was a lot that was built upon but it is not technically a buildable lot. In addition, it has been confirmed that this lot was not created by an illegal subdivision of either property adjoining the subject property, and that neither the prior nor current property owner had any title interest in either of the properties adjoining the subject property.

Vice Chair Aloma moved to approve the variance. Board member Tallman seconded the motion which carried unanimously on voice vote.

- C) Case # 02-V-15
LUIS IZQUIERDO
871 FALCON AVENUE
Zoning: R1-C
Lot Size: 12,025 SQ. FT.

Applicant is seeking a variance from Section 150-015, Parking of Commercial Vehicles, to park a vehicle in excess of weight, height and length as follows:

1. Requests variance from Section 150-015 (A)(1)(d) to park a vehicle that exceeds the weight, height and length limitations, but that is used exclusively for family transportation in a single family neighborhood.

Planning and Zoning Director Chris Heid read the recommendation to the Board. He said that the tons and the length requirements are met but the height requirement is not met. The vehicle appears to be a commercial vehicle but the applicant is under oath and has said that it is not for commercial use.

There was no correspondence for this variance.

City Attorney Seiden read the recently amended commercial vehicle ordinance provision that is applicable to this particular case.

Mr. Izquierdo stated that the vehicle is not used for commercial purposes. He uses it for projects around the house and when he purchases things for his home from Home Depot. He purchased the car used and it already had the ply wood and shelving in it when he purchased it.

Vice Chair Aloma moved to approve the variance. Board member Tallman seconded the motion which carried 4-0 on roll call vote.

- D) Case # 01-V-15
BEATRIZ MARTA ANGELUCCI
372 PAYNE DRIVE
Zoning: R1-C
Lot Size: 12,025 SQ. FT.

Applicant is seeking an after-the-fact variance from Section 150-043 to retain a pergola with an outdoor kitchen located in the required side yard setback as follows:

1. Requests variance from Section 150-043 (E)(1) to waive 5'11" of the minimum required side yard setback of 6'6". (Side yard setback of 0' 7" proposed).

Board member Tallman made a motion to postpone the meeting as per the applicant's request. Vice Chair Aloma seconded the motion which carried unanimously on voice vote.

6) Adjourment

There was no further business to be discussed and the meeting was adjourned at 6:49p.m.

Respectfully submitted:



Elora R. Sakal
Board Secretary

Adopted by the Board on
this 2nd day of March, 2015.

Manny Perez-Vichot, Chair

Words ~~-stricken through-~~ have been deleted. Underscored words represent changes. All other words remain unchanged.

"The comments, discussions, recommendations and proposed actions of City Citizen Advisory Boards do not constitute the policy, position, or prospective action of the City, which may only be established and authorized by an appropriate vote or other action of the City Council".

The City of Miami Springs
Summary of Monthly Attorney Invoice
Orshan, Lithman, Seiden, Ramos, Hatton & Huesmann, LLP

February 5 for January

<u>General Fund Departments</u>	<u>Cost</u>	<u>Hours</u>
Office of the City Clerk	2,448.90	18.14
Human Resources Department	707.40	5.24
Risk Management	409.05	3.03
Finance Department	2,092.50	15.50
Professional Services		0.00
Building,Zoning & Code Enforcement Department	1,304.10	9.66
Planning	672.30	4.98
Police Department	368.55	2.73
Public Works Department	373.95	2.77
Recreation Department	1,501.20	11.12
IT Department		0.00
Golf	94.50	0.70
Senior	249.75	1.85
General - Administrative Work	<u>3,082.55</u>	<u>22.83</u>
Sub-total - General Fund	\$13,304.75	98.55
 <u>Special Revenue, Trust & Agency Funds</u>		
Golf Course Operations		0.00
L.E.T.F.		0.00
Due from Pension Funds		<u>0.00</u>
Sub-total - Special Funds	\$0.00	0.00
 GRAND TOTAL: ALL FUNDS	 \$13,304.75	 98.55



AGENDA MEMORANDUM

Meeting Date: 2/9/2015

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

Via: Ron Gorland, City Manager *Ron Gorland*

From: Paul O'Dell, Golf and Country Club Director

Subject: Sullivan Electric & Pump, Inc.

RECOMMENDATION:

Recommendation by Golf that Council authorize the issuance of a Purchase Order to Sullivan Electric & Pump, Inc., utilizing Miami Dade County Bid # 6819-5/17-1, on an "as needed basis" in the amount of \$5,000.00, for emergency repairs for pump stations at the golf course as funds were approved in the FY14/15 Budget, pursuant to Section §31.11 (E)(5) of the City Code.

DISCUSSION: For repairs needed to the pump stations in the event of an emergency.

Spent in FY 13/14: \$ 47,708.75

Submission Date and Time: 2/2/2015 8:47 AM

<u>Submitted by:</u>	<u>Approved by (sign as applicable):</u>	<u>Funding:</u>
Department: <u>Golf</u>	Dept. Head: <u><i>Paul O'Dell</i></u>	Dept./ Desc.: <u>Golf Course Maintenance</u>
Prepared by: <u>Laurie Bland</u>	Procurement: <u><i>[Signature]</i></u>	Account No.: <u>001-5708-572-46-15</u>
Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Asst. City Mgr.: <u><i>[Signature]</i></u>	Additional Funding: <u>N/A</u>
Budgeted/ Funded: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	City Manager: <u><i>[Signature]</i></u>	Amount previously approved: \$ <u>9,600.00</u>
	Attorney: _____	Current request: \$ <u>5,000.00</u>
		Total vendor amount: \$ <u>14,600.00</u>



AGENDA MEMORANDUM

Meeting Date: February 9, 2015

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

Via: Ron Gorland, City Manager *[Signature]*

From: Armando Guzman, Chief of Police

Subject: LETF Purchase – New Radar Equipment *TOTAL \$15,482.00*

- Recommendation:**
- 1) Recommendation by the Police Department that Council approve an expenditure to Applied Concepts, Inc., as a sole source provider, of \$ 9,250.00, for four (4) Stalker Dual-SL radar units, as these funds qualify for expenditure from the Police Law Enforcement Trust Fund, pursuant to Section §31.11 (E)(6)(c) of the City Code.
 - 2) Recommendation by the Police Department that Council approve an expenditure to Kustom Signals, Inc., using Miami-Dade County Contract Pricing #ABCW1200723, of \$5,032.00, for four (4) Falcon HR Moving and Stationary radar units, as these funds qualify for expenditure from the Police Law Enforcement Trust Fund, pursuant to Section §31.11 (E)(5) of the City Code.
 - 3) Recommendation by the Police Department that Council approve an expenditure to Petersons Harley-Davidson, as a sole source provider, of \$1,200.00, for radar installation/labor, as these funds qualify for expenditure from the Police Law Enforcement Trust Fund, pursuant to Section §31.11 (E)(6)(c) of the City Code.

Discussion/Analysis: The Police Department's current radar units are outdated and damaged. See attached memorandum from Lt. John Mulla, Quote # 117331 from Applied Concepts, Inc., and Quote #1806957799931SE from Kustom Signals, Inc.

Fiscal Impact (If applicable): N/A; fully funded by LETF funds.

Federal Statute: Civil Asset Forfeiture Reform Act, PL 106-185

Submission Date and Time: 1/29/2015 3:24 PM

<u>Submitted by:</u>	<u>Approved by (sign as applicable):</u>	<u>Funding:</u>
Department: <u>Police Department</u> Prepared by: <u>Leah Cates</u> <i>[Signature]</i> Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Budgeted/Funded <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Dept. Head: <i>[Signature]</i> <u>1/29/15</u> Procurement: <i>[Signature]</i> Asst. City Mgr.: <i>[Signature]</i> City Manager: <i>[Signature]</i> Attorney: _____	Dept./ Desc.: <u>Police LETF Machinery & Equipment</u> Account No.: <u>650-2010-521.64-00</u> Additional Funding: <u>N/A</u> Amount previously approved: \$ <u>0.00</u> Current request: \$ <u>15,482.00</u> Total vendor amount: \$ <u>15,482.00</u>

**MIAMI SPRINGS POLICE DEPARTMENT
MEMORANDUM**

TO: Ronald Gorland, City Manager

THROUGH: Armando Guzman, Chief of Police *Armando Guzman 1/28/2015*

FROM: Lieutenant John Mulla *JM*

SUBJECT: Purchase of New Radar Equipment
(Funded by the Law Enforcement Trust Fund)

DATE: January 28, 2015

Background:

The Florida Contraband Forfeiture Act, Florida Statutes 932.701 – 932.707, provides that money, property and monies from the sale of certain properties forfeited in accordance with law shall be deposited in a Law Enforcement Trust Fund (L.E.T.F.). Expenditures from the L.E.T.F. are also governed by the provisions of the Florida Contraband Forfeiture Act. These monies can be used to upgrade police department equipment.

The Miami Springs Police Department's participation in joint investigations with Federal, State and County Agencies has resulted in forfeiture seizures. The current balance of the Miami Springs Police Law Enforcement Trust Fund is in excess of \$600,000.00.

Proposed Expenditure:

The sixteen radar units used by the Police Department are between thirteen and seventeen years old. Eight are in good working order, eight are not. Over the years the radar units have been changed from vehicle to vehicle and have been damaged or had pieces missing. The handheld radar units we currently have only work in stationary mode.

To replace four of the handheld mobile radar units I recommend Kustom signal brand Falcon HR. The Falcon HR works in stationary and mobile mode, this is a valuable feature as the handheld radar units can be installed in a vehicle and used as the vehicle is driving. To replace four of the waterproof motorcycle radar units I recommend Stalker brand dual-SL radar units. The motorcycle radar units must be installed by Harley Davidson to avoid voiding the motorcycle warranty.

Cost of Proposed Expenditure:

	<u>Unit Price</u>	<u>Sub Total</u>
4 Falcon HR Moving & Stationary radar units (\$136.00 shipping included in total)	\$1,224.00	\$5,032.00
4 Stalker Dual-SL radar units (\$70.00 shipping included in total) (with waterproof motorcycle kit)	\$2295.00	\$9,250.00
Installation on motorcycles (by Harley Davidson)	\$300.00	\$1,200.00
	TOTAL:	\$15,482.00

The above price for the Falcon HR is the Miami Dade County contract price. Stalker is the sole vendor for the stalker Dual-SL and this price was quoted directly from them.

Recommendation:

It is recommended that council approve \$15,305.12 for expenditure from the Law Enforcement Trust Fund, to purchase the new radar units. This expenditure will comply with the provisions of Florida State Statute 932.7055 (5) (a).



Quotation

applied concepts, inc.

Page 1 of 1

Date: 01/28/15

2609 Technology Dr.
Plano, TX 75074
Phone: 972-398-3780
Fax: 972-398-3781

National Toll Free: 1-800- STALKER
Presented by Jean Farmer Ext: 188

Acct Rep: Scott Berry
972-837-5129

Quote #: 117331

Effective From: 01/28/15

Valid Through: 04/13/15

Bill To: Miami Springs Police Dept 201 Westward Dr Miami Springs, FL 33166-5259	104749 ATTN: Accounts Payable	Ship To: Miami Springs Police Dept 201 Westward Dr Miami Springs, FL 33166-5259	ATTN: Lieutenant John Mulla 305-888-5286
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Line	Qty	Part Number	Description	Price	Ext Price
1	4	200-0808-05	DUAL-SL Counting Unit	\$2,295.00	\$9,180.00
2	4	200-0723-01	Motorcycle Waterproof Display		\$0.00
3	4	200-0720-01	Motorcycle Waterproof Remote		\$0.00
4	8	200-0326-35	Dual Ka-band Antenna		\$0.00
5	4	200-0769-00	25 MPH/40 KPH KA Tuning Fork		\$0.00
6	4	200-0770-00	40 MPH/64 KPH KA Tuning Fork		\$0.00
7	8	200-0525-00	Universal Cycle Antenna Mount		\$0.00
8	4	200-0726-00	Waterproof Display Mount		\$0.00
9	4	200-0727-00	Waterproof Remote Mount		\$0.00
10	8	155-2055-12	Antenna Cable, 12 Ft		\$0.00
11	4	155-2253-00	Waterproof Display/Remote Cable		\$0.00
12	4	200-0742-00	Harley Davidson VSS Install Kit		\$0.00
13	4	155-2265-00	6" Cable, 9-Pin Dual Extension		\$0.00
14	4	062-0081-00	Dual Waterproof Remote Internal Software		\$0.00
15	4	200-0820-00	Dual Manual Kit		\$0.00
16	4	035-0361-00	Shipping Container, Dash Mounted Radar		\$0.00
17	4	060-1000-36	36 Month Warranty		\$0.00
18	4	006-0541-00	Stalker Dual Accessories Brochure		\$0.00
19	4	006-0288-00	Florida Certificate		\$0.00
20	4	062-0001-00	Software, FL Option		\$0.00

Pmnt Terms: Net 30 days
Lead Time is 21 business days
after receipt of order.

Quote: WSCA Contract# 01611

Product	9,180.00	Sub-Total:	9,180.00
Discount	0.00	Sales Tax 0.00%	0.00
Trade-in:		Shipping & Handling:	70.00
		Total:	9,250.00

STALKER

ISO 9001 : 2008 Certified Company

The World Leader in Radar and Lidar Technology

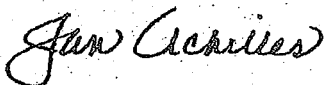
Sole Source for *STALKER DUAL Motorcycle Radar System*

To Whom It May Concern:

This is to confirm and verify that Applied Concepts, Inc., 2609 Technology Drive, Plano, TX 75074-7467 is the sole source manufacturer of the *STALKER DUAL Motorcycle Radar System*. There is no other radar being manufactured that meets the specifications of the *STALKER DUAL Radar Motorcycle System*.

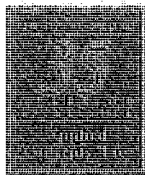
The *STALKER DUAL Motorcycle Radar System* can only be purchased directly from Applied Concepts, Inc. or through one of our Regional Sales Managers.

Respectfully Submitted,



Jan Achilles

Sales Administration



applied concepts, inc.

2609 Technology Drive • Plano • TX • 75074-7467 • Phone 972-398-3780 • Fax 972-398-3781 • 1-800-STALKER
006-0402-01 Rev-B

12/11/2009



Quotation

KUSTOM SIGNALS, INC.

9652 Loiret Blvd, Lenexa, KS 66219-2406
913-492-1400 Fax 913-492-1703
sales@kustomsignals.com www.kustomsignals.com

Date 01/21/2015

To... JOHN MULLA
MIAMI SPRINGS POLICE DEPT

201 WESTWARD DR
MIAMI SPRINGS FL 33166-5259

Quote # 1806957799931SE
Terms Net 30
This Quote Expires on 04/21/2015
Phone 305-888-9711
Fax 305-805-5109

<u>Qty</u>	<u>Product Description</u>	<u>UnitPrice</u>	<u>SubTotal</u>
4	Falcon HR Moving & Stationary Modes w/Corded Handle, Wireless Remote, 7" Dash Mount & Bracket	\$1,224.00	\$4,896.00
4	SHIPPING & HANDLING COSTS	\$34.00	\$136.00
MIAMI/DADE COUNTY CONTRACT PRICING # ABCW1200723			
Total			\$5,032.00

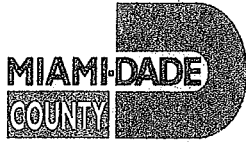
Interested in a lease-to-own option? Contact Kustom Signals today at 800-458-7866 or tcampos@kustomsignals.com for a detailed quote and to lock in a rate. Benefits of Leasing:

- Flexible repayment terms structured to meet your budget
- Significantly faster, less complicated and less expensive than other forms of public debt
- 100% financing and immediate ownership of equipment
- Municipal leasing is cash flow friendly

Signature

If applicable sales tax not included, sales and/or freight could be subject to current rates based on your State, County, or City requirements. Seller may charge Buyer a 25% restocking fee.





AWARD SHEET

ADDENDUM NO. 11

TO: All Departments

DATE: July 23, 2013

Constance Thame
FROM: Constance Thame, CPPB
Contracting Officer I

BID NO.: 1088-0/17

TITLE: Law Enforcement Equipment and
Supplies (Pre-Qualification of
Bidders)

This Addendum is and does become a part of the above mentioned contract. This addendum is issued to modify the subject contract as follows:

Add the following Commodity Code:

680-77	Radar Instruments, Traffic Enforcement Type
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All terms, covenants and conditions of the original contract and any addenda issued thereto shall remain in full force and effect, except to the extent herein amended.



AGENDA MEMORANDUM

Meeting Date: February 9, 2015

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

Via: Ron Gorland, City Manager

From: Armando Guzman, Chief of Police

Subject: FY 14/15 Police Patrol Vehicle




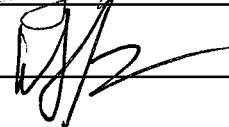
Recommendation: Recommendation by the Police Department that Council authorize issuing a purchase order to Don Reid Ford, Inc., utilizing Florida Sheriffs Association Bid Award Announcement #14-22-0904 in the amount of \$26,342.00, for a 2015 Ford Police Interceptor Utility AWD (K8A) vehicle, pursuant to Section §31.11 (E)(5) of the City Code.

Discussion/Analysis: The Police Department budget for FY14-15 included the purchase of three new vehicles, including 2 Dodge Chargers. The Chargers have been problematic and required significant repairs at a local dealership. These breakdowns have caused problems for the Department since the dealerships have taken substantial time to repair them and return them to duty. We tried cancelling the two Chargers ordered but were not successful since they are custom police vehicles. In order to address this problem, we will be ordering other brands in the future. At this time we would like to purchase a new 2015 Ford Police Interceptor Utility AWD (K8A) vehicle for the Police Department fleet. See attached documentation; FSA Bid Award Announcement #14-22-0904.

This additional vehicle will provide immediate relief for our fleet. We have the funds available within our current year budget to pay for this additional unit. As you will see in a separate agenda memo, we will not be using \$23,000 that was budgeted in FY14-15 to buy two motorcycles and instead we will be leasing our motorcycles going forward. We also have excess funds in our fuel budget due to the decrease in fuel prices over the past weeks. These two items will fund the additional vehicle and no budget amendment will be necessary.

Fiscal Impact:

As discussed above this purchase is budget neutral and there is no fiscal impact on the FY14-15 budget.

<u>Submitted by:</u>	<u>Approved by (sign as applicable):</u>	<u>Funding:</u>
Department: <u>Police Department</u>	Dept. Head: <u></u>	Dept./ Desc.: <u>Police Vehicles</u>
Prepared by: <u>Leah Cates </u>	Procurement: <u></u>	Account No.: <u>001-2001-521.65-00</u>
Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Asst. City Mgr.: <u></u>	Additional Funding: <u>N/A</u>
Budgeted/Funded <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	City Manager: _____	Amount previously approved: \$ <u>0.00</u> Current request: \$ <u>26,342.00</u> Total vendor amount: \$ <u>26,342.00</u>
Attorney: _____		

2015(Ford Interceptor Utility - AWD) Specification #07
(FSA) Bid Award Announcement #14-22-0904
FSA's FIN CODE (QE065)
MIAMI SPRINGS POLICE Ford FIN CODE (QU764)

PURCHASER: City of Miami Springs Police Department
201 Westward Dr.
Miami Springs, FL 33166

Contact: Lieutenant Randy Walker
PH: 305-887-1444 FAX: 305-884-2384

BID Florida Sheriff's Association
COORD.: P.O. Box 12519
Tallahassee, FL 32317-2519

Contact: Becky Keillor, Cooperative Bid Coordinator
E-mail bkeillor@flsheriffs.org
PH: 850-877-2165 FAX: 850-878-8665

VENDOR: Don Reid Ford, Inc.
1875 S.Orlando Ave.
Maitland, Fl. 32751
Contact: Eric Jore
E-mail: ejore@aol.com
PH: 407-644-8111B; 407-234-5116C; Fax:407-647-4799

VEHICLE: 2015 Ford Interceptor Utility - AWD (K8A)
Exterior Color: Vibrant White Clearcoat
Interior Color: Black

	BASE PRICE:	\$24,699.00
Order Code	OPTIONS:	
43D	Courtesy Light Disabled.	+ \$ 19.00
18w	Rear Window switches inoperative.	+ \$ 34.00
68G	Rear door handles and locks inoperative.	+ \$ 34.00
DLR	Temporary Tag.	+ \$ 35.00
ESP	Manufacturer's Extended 5yr 75Kmi.Extra Care Warranty (\$0 deductible)	<u>\$1,540.00</u>

Total **\$26,342.00**



FLORIDA SHERIFFS ASSOCIATION & FLORIDA ASSOCIATION OF COUNTIES

FORD INTERCEPTOR FULL SIZE POLICE RATED UTILITY - AWD SPECIFICATION #7

2015 Ford Interceptor Utility (K8A)

ALL ITEMS FACTORY INSTALLED UNLESS OTHERWISE INDICATED

INSTRUCTIONS: Listed above, you will find the model numbers of the vehicles that will be included in this year's contract.

INSTRUCTIONS: Listed below you will find the model number of the vehicle that is being requested for the Police Rated Full Size Utility - AWD. At a minimum, the following items will be factory installed on the base vehicle to meet the model number and build codes of the vehicles listed.

Ford Interceptor Utility (K8A)

Code	Description
K8A	Ford Interceptor Police Rated Utility Vehicle
51Y	Driver's Side (Left Hand) Spotlight
9	Seats Cloth Front Buckets/ Rear Vinyl
W	Black Interior
500A	Equipment Group
99R	3.7L V6 Engine
44C	6 Speed Auto Transmission
153	Front License Bracket



**FLORIDA SHERIFFS ASSOCIATION
& FLORIDA ASSOCIATION OF COUNTIES**

**FORD INTERCEPTOR FULL SIZE POLICE RATED UTILITY - AWD
SPECIFICATION #7**

2015 Ford Interceptor Utility (K8A)

The Ford Interceptor Utility (K8A) purchased through this contract comes with all the standard equipment as specified by the manufacturer for this model and FSA's base vehicle specification(s) requirements which are included and made a part of this contract's vehicle base price as awarded by specification by zone.

ZONE:	★Western	★Northern	★Central	★Southern
BASE PRICE:	\$24,691.00	\$24,625.00	\$24,699.00	\$24,699.00

While the Florida Sheriffs Association and Florida Association of Counties have attempted to identify and include those equipment items most often requested by participating agencies for full size vehicles, we realize equipment needs and preferences are going to vary from agency to agency. In an effort to incorporate flexibility into our program, we have created specific add/delete options which allow the purchaser to tailor the vehicle to their particular wants or needs.

The following equipment delete and add options and their related cost are provided here to assist you in approximating the total cost of the type vehicle(s) you wish to order through this program. Simply deduct the cost of any of the following equipment items you wish deleted from the base unit cost and/or add the cost of any equipment items you wish added to the base unit cost to determine the approximate cost of the type vehicle(s) you wish to order.

NOTE: An official listing of all add/delete options and their prices should be obtained from the appropriate dealer in your zone when preparing your order. Additional add/delete options other than those listed here may be available through the dealers, however, those listed here must be honored by the dealers in your zone at the stated prices.

VEHICLE:	Interceptor Utility (K8A)			
DEALER:	Duval Ford LLC	Duval Ford LLC	DON REID FORD	DON REID FORD
ZONE:	★ Western	★ Northern	★ Central	★ Southern
BASE PRICE:	\$24,691.00	\$24,625.00	\$24,699.00	\$24,699.00

Order Code	Delete Options	Central & Southern	
		Western	Northern
D153 ¹ D153 ²	Front License Bracket	NC ¹	NC ²
D51Y ¹ D51Y ²	Driver's Side (Left Hand) Spotlight	\$50.00 ¹	\$100.00 ²
16D ¹ 16D ²	Badge delete (Police Interceptor Badge Only)	NC ¹	NC ²
85D ¹ 85D ²	* Front Console Plate - Delete Not available with option 67G, 67H, 67U, 85R* New for this model year	NC ¹	NC ²

Order Code	Add Options	Central & Southern	
		Western	Northern

Please refer to the Emergency Vehicle Lighting Specifications for lightbar descriptions and the awarded dealer pricing.

99T ¹ 99T ²	3.5L V6 Ecoboost Engine Upgrade 365 HP ¹	\$3,200.00 ¹	\$3,294.00 ²
41H ¹ 41H ²	Engine block heater	\$75.00 ¹	\$89.00 ²
65U ¹ 65U ²	Interior Upgrade Package-- 1st and 2nd Row Carpet Floor Covering-- Cloth Seats -- Rear -- Center Floor Console less shifter w/unique Police console finish plate -- Includes Console-- Top Plate -- Finish 3 (incl. 2 cup holders) -- Floor Mats, front and rear (carpeted) -- Deletes the standard console mounting plate (85D)Note: Not available with options: 67G, 67H, 67U	\$389.00 ¹	\$389.00 ²
66A ¹ 66A ²	Front Headlamp Lighting Solution-- Includes base projector beam headlamp plus two (2) multi-function Park/Turn/Warn (PTW) bulbs for Wig-wag simulation and two (2) white hemispheric lighthouse LED side warning lights.-- Includes pre-wire for grille LED lights, siren and speaker (60A)-- Wiring, LED lights included. Controller "not" included Note: Not available with option: 67H	\$914.00 ¹	\$914.00 ²
86P ¹ 86P ²	Front Headlamp / Police Interceptor Housing Only-- Pre-drilled hole for side marker police use, does not include LED installed lights (eliminates need to drill housing assemblies)-- Pre-molded side warning LED holes with standard twist lock sealed capability (does not include LED installed lights) Note: Not available with options: 66A and 67H	\$124.00 ¹	\$124.00 ²
66B ¹ 66B ²	Tail Lamp Lighting Solution-- Includes base LED lights plus two (2) rear integrated hemispheric lighthouse white LED side warning lights in tail lamps-- LED lights only. Wiring, controller "not" included Note: Not available with option: 67H	\$420.00 ¹	\$424.00 ²

VEHICLE:	Interceptor Utility (K8A)			
DEALER:	Duval Ford LLC	Duval Ford LLC	DON REID FORD	DON REID FORD
ZONE:	★Western	★Northern	★Central	★Southern
BASE PRICE:	\$24,691.00	\$24,625.00	\$24,699.00	\$24,699.00

66C ¹ 66C ²	Rear Lighting Solution– Includes two (2) backlit flashing linear high-intensity LED lights (driver's side red / passenger side blue) mounted to inside liftgate glass)– Includes two (2) backlit flashing linear high-intensity LED lights (driver's side red / Passenger side blue) installed on inside lip of liftgate (lights activate when liftgate is open)– LED lights only. Wiring, controller "not" included Note: Not available with option: 67H	\$470.00 ¹	\$474.00 ²
67G ¹ 67G ²	Cargo Wiring Upfit Package- Rear console plate (85R) - contours through 2nd row; channel for wiring- Wiring overlay harness with lighting and siren interface connections- Vehicle Engine Harness:? Two (2) light connectors - supports up to six (6) LED lights (engine compartment)? Two (2) grille light connectors? Two (2) 50 amp battery ground circuits in right hand rear-quarter power distribution junction block? One (1) 10-amp siren/speaker circuit (engine to cargo area)- Whelen Lighting PCC8R Control Head- Whelen PCC8R Light Relay Center (mounted behind 2nd row seat)- Light Controller / Relay Center Wiring (jumper harness)- Whelen Specific Cable (console to cargo area) Connects PCC8R to Control Head- Pre-wiring for grille LED lights, siren and speaker (60A)- Does "not" include LED lights? Recommend Police Wire Harness Connector Kits 47C and 21PNote: Not available with options: 65U, 67H and 67U	\$1,300.00 ¹	\$1,394.00 ²
67H ¹ 67H ²	Ready for the Road Package:All-in Complete Package – Includes Police Interceptor Packages: 66A, 66B, 66C, plus – Whelen Cencom Light Controller Head with dimmable backlight– Whelen Cencom Relay Center / Siren / Amp w/Traffic Advisor (mounted behind 2nd row seat)– Light Controller / Relay Cencom Wiring (wiring harness) w/additional input/output pigtail– High current pigtail– Whelen Specific WECAN Cable (console to cargo area) connects Cencom to Control Head– Pre-wiring for grille LED lights, siren and speaker (60A)– Rear console plate (85R) – contours through 2nd row; channel for wiring– Grille linear LED Lights (Red / Blue)– 100-Watt Siren / Speaker– Hidden Door-Lock Plunger / Rear-Door Handles Inoperable (52P)– Wiring Harness:?Two (2) 50 amp battery and ground circuits in RH rear-quarterNote: Not available with options: 66A; 66B; 66C; 67G, 67U	\$3,400.00 ¹	\$3,414.00 ²
18X ¹ 18X ²	100 watt siren/speaker <i>Includes bracket and pigtail, included with 67H¹</i>	\$289.00 ¹	\$299.00 ²
60A ¹ 60A ²	Pre-wiring for grille lamp <i>Recommended. Included with P-66A / P-67G / P-67H / P-67U¹</i>	\$49.00 ¹	\$49.00 ²
90D ¹ 90D ²	Ballistic door panels - drive front door	\$1,500.00 ¹	\$1,584.00 ²
90E ¹ 90E ²	Ballistic door panels - driver & passenger front doors	\$3,000.00 ¹	\$3,169.00 ²
21B ¹ 21B ²	Rear View Camera (Includes Electrochromic Mirror - Video is displayed in the rear view mirror. Requires 53M)	\$244.00 ¹	\$244.00 ²
53M ¹ 53M ²	Sync Basic (Voice Activated Communication System) - Includes single USB Port and single auxiliary audio input jack.	\$294.00 ¹	\$294.00 ²
61R ¹ 61R ²	Remappable (4) Switches on steering wheel (less SYNC)	\$154.00 ¹	\$154.00 ²
61S ¹ 61S ²	Remappable (4) Switches on steering wheel (with SYNC) <i>REQ. SYNC¹</i>	\$154.00 ¹	\$154.00 ²
85R ¹ 85R ²	Rear Console PlateNOTE - Not available with option 65U, 85D <i>Included in options 67g,67h,67u¹</i>	\$29.00 ¹	\$34.00 ²

VEHICLE:	Interceptor Utility (K8A)			
DEALER:	Duval Ford LLC	Duval Ford LLC	DON REID FORD	DON REID FORD
ZONE:	★ Western	★ Northern	★ Central	★ Southern
BASE PRICE:	\$24,691.00	\$24,625.00	\$24,699.00	\$24,699.00

593 ¹	Perimeter Anti-Theft Alarm- Activated by hood door or liftgate. REQUIRES Key Fob (595)	\$115.00 ¹	\$117.00 ²
593 ²			
595 ¹	Remote Keyless Entry Key Fob (w/o Keypad, less PATS)NOTE: Not available with keyed alike.	\$259.00 ¹	\$259.00 ²
595 ²			
63V ¹	Cargo Storage Vault (includes lockable door)NOTE: Not available with Aux. Air Conditioning (17A)	\$244.00 ¹	\$244.00 ²
63V ²			
47C ¹	Police Wire Harness Connector Kit – FrontFor connectivity to Ford PI Package solutions includes:• (2) Male 4-pin connectors for siren• (5) Female 4-pin connectors for lighting/siren/speaker• (1) 4-pin IP connector for speakers• (1) 4-pin IP connector for siren controller connectivity• (1) 8-pin sealed connector• (1) 14-pin IP connectorNote: See Upfitters guide for further detail www.fordpoliceinterceptorupfit.com	\$100.00 ¹	\$104.00 ²
47C ²			
21P ¹	Police Wire Harness Connector Kit – RearFor connectivity to Ford PI Package solutions includes:• (1) 2-pin connector for rear lighting• (1) 2-pin connector• (6) Female 4-pin connectors• (6) Male 4 pin connectors• (1) 10-pin connectorNote: See Upfitters guide for further detail www.fordpoliceinterceptorupfit.com	\$125.00 ¹	\$129.00 ²
21P ²			
51Z ¹	Right-hand pillar mounted 6" spotlight with clear halogen bulb, factory installed <i>Includes 51y</i> ¹	\$134.00 ¹	\$349.00 ²
51Z ²			
3K ¹	Additional Key(s) or Key Fob(s) when applicable.	\$176.00 ¹	\$150.00 ²
dlr ²			
59- ¹	Fleet key, keyed alike <i>59e is code 1435x, 59b is code 1284x, 59d is code 0135x, 59f is code 0576x, 59j is code 1111x, 59c is code 1294x. Please select and add to purchase order</i> ¹	\$49.00 ¹	\$49.00 ²
59E ²			
16C ¹	Carpeted floor covering <i>1st and 2nd row carpet floor covering (includes floor mats, front and rear). Included in package 65U</i> ¹	\$124.00 ¹	\$124.00 ²
16C ²			
MATS ¹	Floor mats colored keyed to carpet <i>Included in 16C and requires 16c as no charge. For Rubber All Weather Mats use \$140</i> ¹	NC ¹	\$150.00 ²
dlr ²			
68G ¹	Rear door handles & locks inoperative <i>Options 68L, 68G, 52H and 52P not available in any combination. Recommend 52P at \$159.00 for rear door lock safety release plungers especially in combination with prisoner containment systems for emergency prisoner release in the event power is lost to vehicle. Note K9 as well.</i> ¹	\$34.00 ¹	\$34.00 ²
68G ²			
18W ¹	Rear window switches inoperative	\$34.00 ¹	\$34.00 ²
18W ²			
17A ¹	Auxiliary air conditioning <i>Not available with Cargo Storage Vault (63V). Recommend with K9 applications</i> ¹	\$600.00 ¹	\$609.00 ²
17A ²			
60R ¹	Noise suppression bonds	\$95.00 ¹	\$99.00 ²
60R ²			
TREM ¹	Tremco anti-theft - foot activated, dealer installed	\$229.00 ¹	\$295.00 ²
DLR ²			
SFST ¹	SafeStop vehicle anti-theft - key activated or emergency lights activated, plug-&-play for most Ford and Chevy fleet vehicles, dealer installed in 20 minutes or less	\$249.00 ¹	\$295.00 ²
DLR ²			
43D ¹	Courtesy lamp disabled <i>Dark Car Feature – Courtesy lamp disable when any door is opened</i> ¹	\$19.00 ¹	\$19.00 ²
43D ²			
17T ¹	Dome lamp - red/white rear	\$49.00 ¹	\$49.00 ²
17T ²			

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N2 ¹ DLR ²	Nitrogen filled tires including spare tire	\$196.00 ¹	\$200.00 ²
68Z ¹ 68Z ²	Roof rack side rails - black	\$95.00 ¹	\$99.00 ²
68Z ¹ 68Z7 ²	Roof mounted luggage rack, no center cross beams	\$95.00 ¹	\$99.00 ²
GRILL ¹	Chrome grille <i>Substitute color match painted grill for undercover civilian appearance \$598¹</i>	NA ¹	NA
	Body side moldings	NA	NA
65L ¹ 65L ²	Wheel covers <i>Wheel Covers (18" Full Face Wheel Cover) Note: Only available with the standard Police wheel, not available with 64E¹</i>	\$59.00 ¹	\$59.00 ²
19L ¹ 19L ²	Lockable gas cap for easy fuel capless fuel-filler	\$17.00 ¹	\$19.00 ²
91A ¹ 91A ²	Two-Tone Vinyl Package #1 (roof vinyl; RH/LH front doors vinyl; RH/LH rear doors vinyl - not available with order cods 91B, 91C, 91D)	\$835.00 ¹	\$839.00 ²
91B ¹ 91B ²	Two-Tone Vinyl Package #2 (roof vinyl; hood vinyl - not available with order codes 91A, 91C, 91D)	\$835.00 ¹	\$839.00 ²
91C ¹ 91C ²	Two-Tone Vinyl Package #3 (roof vinyl; RH/LH front doors only vinyl - not available with order codes 91A, 91B, 91D)	\$695.00 ¹	\$699.00 ²
2TONE ¹	Two-tone paint (dealer installed) <i>White Doors Only. Factory Black Exterior.¹</i>	\$1,296.00 ¹	\$1,295.00
76R ¹ 76R ²	Reverse sensing	\$274.00 ¹	\$274.00 ²
BUC ¹ BUC ²	Backup camera with 3.5" LCD (rear mounted camera to provide wide angle field of vision at rear of vehicle) - dealer installed <i>FACTORY CAMERA AVAILABLE AS CODE 21B AT \$244, REQUIRED BY 55B BLIND SPOT MONITORING¹</i>	\$695.00 ¹	\$795.00 ²
HAVIS ¹	Optional equipment - specify <i>Havis center CONSOLE with cup holder, flip up armrest and triple dc outlet plugs. Includes filler plates, Radio and Controller Bracket. Buyer must supply Radio Brand for proper configuration. HAVIS LAPTOP STAND: Havis laptop base, pole stand, and universal locking laptop tray. Options available USE \$625¹</i>	\$596.00 ¹	
TroyProducts ¹	Optional equipment - specify <i>FCAGE: Troy Sliding Window prisoner cage various window config. CONSOLE: \$585 For Wide body add \$110. LAPTOP: One hand operation, side mount, zero footprint w/ universal tray: \$646. WINDOW GAURDS & DOOR BLANKS: \$365 steel or poly. CPOST: TROY COMMAND post 48"Wx22"Lx18"H, includes storage drawers, map drawers & radio mounting area, use \$5500. All other TROY PRODUCT configurations, and options available at 30% off catalog price.¹</i>	\$825.00 ¹	
RDC ¹	Optional equipment - specify <i>Regional freight charge per vehicle for alternative zone purchasing per section 3.54 paragraph A, item 1b. Per terms and specifications 1.14, pre-delivery service inspection and all delivery requirements included. Not applicable when agency is domiciled in same zone as the base award. Amount is computed via statistical algorithm utilizing trending market sales data and median variable freight costs within certain statistical mileage data points within the state of Florida. Any dollar volume credit to this unit cost, where applicable, is derived per section 3.55¹</i>	\$396.00 ¹	

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MISC OPT ¹	Optional equipment - specify <i>Base sheriffs decal package \$345. DARK TINT: window film is \$385. ALUMINUM STORAGE VAULT: single drawer \$945 double drawer with top rail \$1800 (na in sedan)</i> ¹	\$345.00 ¹	
GoIndustries ¹	Optional equipment - specify <i>ENFORCEMENT SERIES PUSHBUMPER by GoIndustries. With WRAP add \$285. For Rear WINDOW GAURDS \$395, TRUNK TRAY with slide shelf locking \$476. SAFEBOX - Single Drawer (48 x 32 x 12) with leg frame, slide at 300lbs. use \$1556</i> ¹	\$595.00 ¹	
SPB12 ¹ DLR ²	Setina PB100A12 – 12" Aluminum Push Bumper	\$715.00 ¹	\$895.00 ²
SPB16 ¹ DLR ²	Setina PB100A16 – 16" Aluminum Push Bumper	\$715.00 ¹	\$895.00 ²
SPB300 ¹ DLR ²	Setina PB300 Push Bumper	\$715.00 ¹	\$895.00 ²
GR5 ¹ DLR ²	Go Rhino 5000 Series Push Bumpers	\$715.00 ¹	\$995.00 ²
PS LAGUNA3P ¹	Rear Transport Seat – Laguna System 3P <i>Hygenic and Easy to Clean- 3PX-TREME Construction- Certified Laguna 3P Belt System- Braced Steel Cage- Standard Black Seat OPTIONAL : Certified Ready Buckle Retractable Seat Belt System Buckles to the Outboard Sides of Vehicles ADD \$250- Meets Federal DOT and FMVSS Standards- Keeps Prisoners Secured- Keeps Officers Safe- Includes rear screen</i> ¹	\$1,596.00 ¹	NA
PS PG 6000 ¹ DLR ²	Rear Transport Seat – Pro Gard 6000 Series <i>Prisoner Transport Seats for the SUV come with either our Polycarbonate Window or Wire Screen Window Cargo Barrier to provide a solid mounting platform for the Seat to attach to. The seat and floor pan are designed to fit snug against one another as well as, the contours of the PI Utility to prevent any gaps and crevices where prisoners might otherwise hide contraband or evidence. Each piece is molded from a single sheet of high strength ABS for durability that resists the daily abuse of transporting prisoners</i> ¹	\$1,695.00 ¹	\$1,995.00 ²
CAGE 8S ¹ DLR ²	Rear Transport Seat with extended seat belt – Patriot PSCV1 Setina 8S Lexan cage with 1/2 lexan and 1/2 expanded metal with full lower extension panel, dealer installed <i>Add \$130 for recessed panel and \$385 for gunlock</i> ¹	NA \$775.00 ¹	NA \$995.00 ²
CAGE 10S ¹ DLR ²	Setina #10 Series Lexan Cage with sliding window, full width lower extension panel, dealer installed <i>Setina prisoner cage. Offered with Horizontal Sliding. Inquire about stationary window options. Add \$130 for recessed panel and \$385 for gunlock. Extension panel included.</i> ¹	\$846.00 ¹	\$995.00 ²
REAR CAGE 12VS ¹ DLR ²	Setina #12 Series Lexan Cage, partition installed behind 2nd row seat <i>1-Piece Vinyl Coated 11-Gauge Expanded Metal Window 1 1/2" x 2" Extruded Aluminum Window Framework 14 Gauge Steel Seat Back Protector Panel Rugged Zinc-Free Powder Coat Finish</i> ¹	\$524.00 ¹	\$795.00 ²
CAGE PG SS ¹ DLR ²	Pro-Gard P2600 Series Polycarbonate (Lexan) Cage with sliding window, full width lower extension panel, dealer installed <i>Space saver partition with window option 14 polycarbonate center sliding window with metal insert.</i> ¹	\$846.00 ¹	\$995.00 ²
k9 ¹ DLR ²	Heat Alarm System to be used in a K-9 vehicle. Warns officer when dangerously high temperatures are inside the vehicle. <i>Includes rubber liner, water dish and freight on parts including installation. Black powder coat finish available upon request</i> ¹	\$2,500.00 ¹	\$995.00 ²
ERD ¹ DLR ²	Electronic Remote Rear Door Opening system to be used with the K-9 Container. Allows the officer to release the K-9 from the vehicle from a remote position. <i>Rescue Remote door opening system</i> ¹	\$780.00 ¹	\$1,295.00 ²

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HAS ¹ DLR ²	K-9 Container. All aluminum In-Vehicle (rear seat area) K-9 Container to protect the public, officer, K-9, and vehicle. Please specify vehicle year, make and model. Call for installation, shipping, and/or delivery prices. <i>Climate guard express heat alarm system. For Radiotronics Hot and POP pro Temperature alarm and deployment system, Dual Window Drop Module Included with HP-5010B & HA-2510B, Engine Stall and Fire Sensor, Long Range remote pager module with HP-ANT-F1 dual band antenna kit, 10" fiberglass mast with mount, coax, 12" Fan, activation module, manual switch, HD fan guard, add \$900¹</i>	\$1,554.00 ¹	\$1,995.00 ²
LABOR ¹ DLR ²	Labor rate per hour <i>Labor rate per hour. Refer to Emergency lighting price submission for schedule. See dealer quote for itemization. Includes professional EVT certified installation, wire loom, connectors, prep kit and consultation¹</i>	\$100.00 ¹	²
TEMP ¹ DLR ²	Temporary tag <i>15 ADMIN FEE INCLUDED²</i>	\$6.00 ¹	\$35.00 ²
TXFR ¹ DLR ²	Transfer existing registration (must provide tag number) <i>20 ADMIN FEE INCLUDED²</i>	\$85.00 ¹	\$100.00 ²
TAG ¹ DLR ²	New state tag (specify state, county, city, sheriff, etc.) <i>70 ADMIN FEE INCLUDED²</i>	\$130.00 ¹	\$200.00 ²
MPP575 ¹	Maintenance Plan - specify <i>5 Year 75,000 mile Premium Maintenance Plan. 15 service visits at 5000 mile intervals for vehicles with Gas Engine, zero deductible.¹</i>	\$1,860.00 ¹	
MPP675 ¹	Maintenance Plan - specify <i>6 Year 75,000 mile Premium Maintenance Plan. 15 service visits at 5000 mile intervals for vehicles with Gas Engine, zero deductible.¹</i>	\$1,905.00 ¹	
MPP610 ¹	Maintenance Plan - specify <i>6 Year 100,000 mile Premium Maintenance Plan. 20 service visits at 5000 mile intervals for vehicles with Gas Engine, zero deductible.¹</i>	\$2,400.00 ¹	
CB575 ¹ ESP ²	Warranty - specify <i>5 Yr 75,000 mile zero deductible BASECare plan. 5 Yr 100,000 mile zero deductible use \$2000. Complete pricing schedule available upon request Prices quoted per FordMoCo Florida Retail ESP October 2014 Pricing Guide¹</i> <i>POWERTRAIN CARE 5/75 0 DED²</i>	\$1,475.00 ¹	\$1,225.00 ²
CE575 ¹ ESP ²	Warranty - specify <i>5 Yr 75,000 mile zero deductible EXTRACare plan. 5 Yr 100,000 mile zero deductible use \$2425. Complete pricing schedule available upon request. Prices quoted per FordMoCo Florida Retail ESP October 2014 Pricing Guide¹</i> <i>BASE CARE 5/75 0 DED²</i>	\$1,710.00 ¹	\$1,475.00 ²
CP575 ¹ ESP ²	Warranty - specify <i>5 Yr 75,000 mile zero deductible PREMIUMCare plan. 5 Yr 100,000 mile zero deductible use \$3330. Complete pricing schedule available upon request. Prices quoted per FordMoCo Florida Retail ESP October 2014 Pricing Guide¹</i> <i>EXTRA CARE 5/75 0 DED²</i>	\$2,400.00 ¹	\$1,540.00 ²

MIAMI SPRINGS POLICE DEPARTMENT

MEMORANDUM

TO: Chief A. Guzman *walk*
FROM: Lieutenant R.J. Walker
SUBJECT: Price Comparisons – 2015 Police Pursuit Vehicles
DATE: January 22, 2015

Per the Florida Sheriffs Association Bid Award (#14-22-0904) a comparison of costs for vehicles was made. All vehicles are police packages which include base price, disabled rear door locks, windows and courtesy lights with warranties of at least 5 years/75,000 miles.

R. Guzman

Chevrolet Caprice – RWD	\$31,212
Chevrolet Impala - FWD	\$23,047
Dodge Charger – RWD	\$25,269
Ford Interceptor Sedan – AWD	\$24,412
Ford Interceptor Sedan – FWD	\$23,603
Ford Interceptor Utility – AWD	\$26,327
Chevrolet Tahoe –RWD	\$27,117
Emergency Equipment and the installation for marked vehicles	\$4,650.00 ea.
Graphics for marked units	\$350.00 ea.

*24,699 -
19 -
99 -
49 -
19 -
35 -
1540 -

26,460*



AGENDA MEMORANDUM

Meeting Date: February 9, 2015

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

Via: Ron Gorland, City Manager

From: Armando Guzman, Chief of Police

Subject: FY 14/15 Motorcycle Leasing Proposal

Recommendation: Recommendation by the Police Department that Council approve the execution of a two year lease agreement with Peterson's Harley Davidson of Miami, for four new fully equipped police motorcycles, as a sole source provider, in the amount of \$2,500 (consists of \$48,000 lease cost for two years less \$45,500 trade in value of the six motorcycles currently owned by the city), pursuant to Section §31.11 (E)(6)(c) of the City Code.



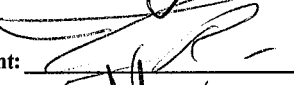
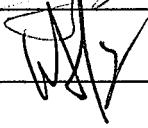
Discussion/Analysis: It has been our practice to purchase two new motorcycles every two years in order to maintain our total fleet of 6 motorcycles, four units are on full time duty while the other two were replacement units when any of the other four are under repairs. The dealership has provided us with a new lease program (see attachment A) that is currently very popular with other departments, whereby they provide four new units every two years, including all required police equipment, including maintenance and tires during the lease period. The lease costs \$500 per unit per month or \$24,000 annually for the four units we require. In addition, when a unit is in for service or repairs they provide a replacement unit as part of the lease agreement. The Finance Director has done a five year analysis of this leasing program and has determined that over the next five years this would be a cost neutral plan. He determined that under the current practice of buying units we would spend approx. \$77,500 which includes new unit price plus maintenance, while under the lease program the total cost is \$74,500 (\$2500 the first two years and \$72,000 the final three years). We highly recommend the lease program for the following reasons:

- We would be receiving 4 new units every two years that would have the most up to date equipment and technology.
- New units would improve employee morale
- Increased productivity since there would be no down time if units are being repaired or serviced
- No maintenance or replacement tire costs

Fiscal Impact:

We had budgeted \$23,000 for two new motorcycles in the FY14-15 budget, with this lease we would only use \$2,500 this year and would have zero costs in FY15-16. The remaining \$20,500 in the FY14-15 budget may be used towards the purchase of the additional police vehicle being requested in a separate agenda memo.

Submission Date and Time: 2/2/2015 8:05 AM

<u>Submitted by:</u>	<u>Approved by (sign as applicable):</u>	<u>Funding:</u>
Department: <u>Police Department</u>	Dept. Head: <u></u>	Dept./ Desc.: <u>Police Vehicles</u>
Prepared by: <u>Leah Cates </u>	Procurement: <u></u>	Account No.: <u>001-2001-521.44-02 Rentals</u>
Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Asst. City Mgr.: <u></u>	Additional Funding: <u>N/A</u>
Budgeted/Funded <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	City Manager: _____	Amount previously approved: \$ <u>0.00</u>
	Attorney: _____	Current request: \$ <u>2500.00</u>
		Total vendor amount: \$ <u>2500.00</u>

MIAMI SPRINGS POLICE DEPARTMENT

MEMORANDUM

TO: Chief Armando Guzman *Armando Guzman*
FROM: Lieutenant R.J. Walker *R.J. Walker*
SUBJECT: Lease of Police Motorcycles
DATE: January 29, 2015

Per your directions, I contacted Peterson's Harley Davidson of Miami and spoke with the General Manager Ace Armstrong to inquire about leasing Police Motorcycles.

Mr. Armstrong advised their leasing program consists of:

*D. Walker
1-29-15*

\$500.00 per motorcycle per month. This program allows for a new motorcycle every two years with no penalty for adding to or deleting from our current squad of four motorcycles. This includes all Police Emergency Equipment including LED lighting. There would be an initial charge (approximately \$450.00 each) for installing the police radios and radars on the new motorcycles but thereafter changeovers to the new motorcycles, is included in the monthly lease. All normal servicing repairs to the motorcycle are included and if the motorcycle can not be serviced/repaired immediately a pool motorcycle will be issued.

Mr. Armstrong further advised he would be willing to purchase our current motorcycles at a fair market price and credit this amount towards the leasing program. This information is specified in the attached Lease Proposal and the 5 page Lease agreement attached to this memorandum.

Mr. Armstrong stated there are several agencies currently utilizing their lease program including Miami P.D., Aventura, Coral Gables, Miami Beach, Doral and Sweetwater.



January 29, 2015

City of Miami Springs Police Department
Lieutenant Randall Walker
rwalker@miamisprings-fl.gov
305-888-9711

Lease Proposal

Peterson's Harley-Davidson of Miami, L.L.C. proposes to lease the City of Miami Springs Police Department four (4) Black FLHP Harley-Davidson police motorcycles for a term of twenty-four (24) months. The motorcycles will include all equipment (i.e.: lights, box, siren etc.) and will be billed at **\$500 each = \$2000 per month (Total \$48,000.00 for the 24 months)**

Per our conversation you will receive a credit for the following trade-ins:

2010 VIN# 644170 (37,059 miles)	- \$ 6,000.00
2010 VIN# 643871 (21,639 miles)	- \$ 6,500.00
2010 VIN# 643542 (15,610 miles)	- \$ 6,500.00
2010 VIN# 649051 (14,622 miles)	- \$ 6,500.00
2013 VIN# 642450 (5,826 miles)	- \$10,000.00
2013 VIN# 642580 (5,693 miles)	- \$10,000.00
Total trade-in value =	- \$45,500.00

Due to your high trade-in value please note the following:

- Your monthly lease invoice will be deducted from your trade-in credit on the 5th of each month
- After your credit of \$45,500 the balance on your lease will be \$2,500
- You will be billed the full remaining balance of \$2,500 on the 23rd month after the lease begins
- If you use your credit for other purchases these terms will change and you will be billed earlier or more than anticipated.

The price of the monthly lease agreement includes all tires and maintenance, with the exception of clutch replacement, physical damages, and repairs from training usage. The lessee will pay for **parts only** on all clutch replacements/repairs. If you have any questions, please feel free to contact me at 305-651-4811 ext 501.

Sincerely,

Ace Armstrong
General Manager
Peterson's Harley-Davidson of Miami

Please sign to accept

Print name and position/title



LEASE AGREEMENT FOR HARLEY-DAVIDSON POLICE MOTORCYCLES

This agreement made and entered into between Peterson's Harley-Davidson of Miami, LLC., designated as the Lessor, and City of Miami Springs Police Department, designated as the Lessee, made this _____ day of _____, 2015 for the purpose of leasing four (4) Black FLHP Harley-Davidson Police motorcycles under the following terms and conditions:

1. **EQUIPMENT:** 2015 Harley-Davidson FLHP Police solo motorcycles with the complete description provided on attached specification sheet.
2. **AGREEMENT TERM:** The terms of this Agreement shall commence as of the date of delivery of the aforesaid police motorcycles and thereafter for a period of twenty-four (24) months. At the end of the Agreement term, Lessee shall have the option to return the 2015 models and acquiring 2017 models under the same equipment items and for the same terms and conditions as set forth herein. If Lessee decides not to retain the 2015 model motorcycles, they must be returned to Peterson's Harley-Davidson of Miami, L.L.C. Motorcycles leased under this Agreement are to be used for police and related activities: off-duty details, funeral escorts and parades only. Any other use shall require the prior written consent of Lessor.
3. **PAYMENT PERIOD:** Lessee shall pay monthly payments in the amount of \$500.00 for each motorcycle. Payments include the cost of equipment, payment of interest, full maintenance and administrative costs, less the residual value of the motorcycle. Lease of motorcycles will be billed on the 5th day of each month and payable within 30 days of the date billed during the term of this lease.
4. **INSURANCE:** At its own expense, the lessee shall carry casualty insurance in the amount of \$2,000,000 with respect to the motorcycle and shall carry Public Liability and Property Damage Insurance sufficient to protect the actual cash value of the equipment and to protect the Lessor from liability in all events. The Lessee shall carry Worker's Compensation covering all its employees working on, in, or about the motorcycle. The Lessee shall furnish to the Lessor certificates or other satisfactory evidence of all insurance coverage described above as required by the terms and conditions of this agreement. The Lessor shall be named as additional insured and loss payee.

5. **HOLD HARMLESS INDEMNIFICATION BETWEEN PARTIES:** Subject to the provisions and monetary limitations of Section 768.28 (5), Florida Statutes, which limitations shall be applicable regardless of whether such provisions would otherwise apply, and to the extent permitted by law, the Lessee shall and does hereby indemnify and save the Lessor harmless from any and all liability arising out of the leasing, renting, operation, control, use, delivery and/or return of the motorcycle including, but not limited to injuries causing personal injury, property damage and/or death, except for damages resulting from a design fault in the product, but shall be credited with any amounts received by the Lessee with respect thereto from liability insurance by the Lessee. The indemnification shall include all costs and expenses including Attorney's fees incurred by the Lessor in connection with any suits or actions resulting from and special liability. Nothing contained herein is intended nor shall be construed to waive Lessee's right and immunities under common law and Section 768.28, Florida Statutes.
6. **LIENS:** The Lessee shall not directly or indirectly create, incur, assume, or suffer to exist any mortgage, pledge, lien, charge, and encumbrance or claim on or with respect to the motorcycle, except with respect to the respective rights of the Lessor as herein provided. Lessee shall promptly, as its own expense, take such actions as may be necessary to duly discharge any such mortgage, pledge, lien, charge, encumbrance or claim not excepted above if the same shall arise at any time due to the Lessee's action or inaction.
7. **TAXES AND FEES:** The Lessee shall pay any necessary taxes or fees, including but not limited to Sales and Use Tax, Excise Tax, Personal Property Tax, assessments, penalties, licenses, fees, registration fees, freight and transportation charges, permits and any similar charges imposed on the ownership, possession or use of the motorcycle during the term of the Agreement. Both parties recognize that the Lessee is tax exempt under Florida Law.
8. **CARE AND USE OF EQUIPMENT:** The Lessor agrees to maintain the motorcycle pursuant to the manufacturer's standard preventative maintenance plan and/or recommendation. All repairs shall be made at Peterson's Harley-Davidson of Miami LLC., located at 19400 NW 2nd Ave., Miami, FL 33169. The Lessee, at its own cost and expense, shall ensure delivery of the Motorcycle to Peterson's Harley-Davidson of Miami LLC., located at 19400 NW 2nd Ave., Miami, FL 33169, at regular intervals set up by the Lessor in accordance with the service schedule attached hereto as Exhibit 2. The Lessee shall protect the motorcycle from deterioration other than normal wear and tear, shall use the motorcycle for police related activities only, without abuse, and shall not make modifications, alternations or additions to the motorcycle (other than normal operating accessories or controls) without written consent of the Lessor, which shall not be unreasonably withheld. The Lessor shall have the right, during regular business hours to enter upon the premises where the motorcycle is located in order to inspect, observe or otherwise protect the Lessor's interest and the Lessee shall afford them the opportunity to do so.

9. **DAMAGE OR DETERIORATION OF MOTORCYCLES:** In the event the motorcycle is damaged due to the actions of the Lessee or its employees prior to the end of this agreement, the Lessee will promptly have the motorcycle repaired and restored to its original condition and working order. Any damage done to lease motorcycles during the officers training will be repaired as soon as the training is completed at Lessee's expense. This includes damage done to engine, transmission, brakes, paint, and body parts. All repairs must be done at the Lessor's repair facility located at 19400 NW 2nd Ave., Miami, FL 33169. In case of theft or total loss of the motorcycle, the replacement value shall be \$23,000.00 minus 2% for each month the agreement is in effect.
10. **SELECTION OR RIDER:** The Lessor reserves the right to reject any rider of his motorcycle so as to be assured that proper handling and care is exercised.
11. **RIDER RESPONSIBILITY AND PRIVILEGES:** The rider will be responsible for keeping the motorcycle clean and is required to report any defects or abnormalities. The rider shall be allowed to use the motorcycle to go back and forth to work provided that it is fully insured at all times by the Lessee and the distance is no more than thirty (30) miles each way.
12. **EVENTS OF DEFAULT AND REMEDIES:** Lessee shall be deemed to be in default hereunder upon the happening of any of the following events of default:
 - a) Lessee shall fail to make any periodic payment, or to pay any other payments required to be paid hereunder, or
 - b) Lessee shall fail to keep any such other term, covenant or condition contained herein.

Upon the occurrence of an event of default as specified above, and upon the failure of Lessee to remedy such event of default with all reasonable dispatch within a period of thirty (30) days, Lessor or its assigns shall have the right, at its option without any demand or notice, to pursue any of the following remedies:

- a) By written notice to Lessee, declare an amount equal to all payments due during the agreement term to be immediately due and payable as liquidated damages and not as a penalty, whereupon the same shall become immediately due and payable.
- b) Re-enter and take possession of the equipment, enforce this agreement or terminate the agreement, and repossess the equipment and sell or lease the equipment for the account of the Lessee, holding Lessee liable for all payments up to the effective date of such leasing or selling and for the difference in the purchase price, rental and other amounts paid by the Lessee or purchaser pursuant to such lease or sale and the amounts payable by Lessee hereunder, and
- c) Any action at law or in equity as may appear necessary to collect the payments then due and thereafter to become due or to enforce performance and observance of any obligation, agreement or covenant of Lessee under this agreement upon failure to comply with any term, covenant or condition contained herein.

13. **MAINTENANCE AND EQUIPMENT:** Lessor shall provide full maintenance and tires for the motorcycle at no cost to the Lessee. Physical damages and clutch replacement are the exception. The lessee will pay for parts only on all clutch replacements and/or repairs. Lessor shall not supply Lessee with gasoline or radios. All maintenance shall be done at Peterson's Harley-Davidson, located at 19400 NW 2nd Ave., Miami, FL 33169.
14. **SUBLEASE OR ASSIGNMENT:** Neither the Lessor, nor the Lessee may assign this lease. Neither the Lessor nor the Lessee may affect the subleasing of the motorcycle.
15. **TERMINATION:** Either party may at any time during the term hereof, upon thirty (30) days written notice to the other party, terminate this Agreement with or without cause. Lessor shall be entitled to lease payments due or incurred to the date of such termination.
16. **ENTIRE AGREEMENT; AMENDMENTS:** This Agreement constitutes the entire agreement between Lessor and Lessee, and all negotiations and oral understandings are merged herein. No modification, amendment or alteration in the terms or conditions of this Agreement shall be effective unless contained in a written document executed with the same formality as this Agreement and signed by each Party.
17. **CONSENT TO JURISDICTION:** The Parties submit to the jurisdiction of any Florida state or federal court in any action or proceeding arising out of, or relating to, this Agreement. Venue of any action to enforce this Agreement shall be in Miami-Dade County, Florida.
18. **GOVERNING LAW:** This Agreement shall be construed in accordance with, and governed by, the laws of the State of Florida.
19. **HEADINGS-** Headings are for convenience of reference only and shall not be considered in any interpretation of this Agreement.
20. **SEVERABILITY:** If any provision of this Agreement or the application thereof to any person or situation shall to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.
21. **WAIVER:** The waiver by either Party of any failure on the part of the other Party to perform in accordance with any of the terms or conditions of this Agreement shall not be construed as a waiver of any future or continuing similar or dissimilar failure.
22. **COSTS AND ATTORNEY'S FEES:** If either Lessor or Lessee is required to enforce the terms of this Agreement by court proceedings or otherwise, whether or not formal legal action is required, the prevailing Party shall be entitled to recover from the other Party all such costs and expenses, including but not limited to costs and reasonable attorney's fees.

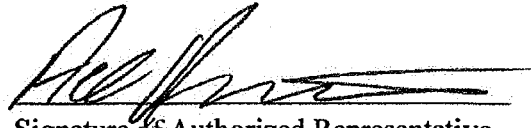
IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

Peterson's Harley-Davidson of Miami, LLC.

Signature of Authorized Representative

Print Name & Title of Representative

Date



Signature of Authorized Representative

Ace Armstrong, General Manager

Print Name & Title of Representative

Date



CITY OF MIAMI SPRINGS
 OFFICE OF THE CITY CLERK
 201 Westward Drive
 Miami Springs, FL 33166-5259
 Phone: 305.805.5006
 Fax: 305.805.5028

TO: Honorable Mayor Garcia and Members of the City Council
 FROM: Erika Gonzalez-Santamaria, City Clerk
 DATE: February 5, 2015
 SUBJECT: PENDING BOARD APPOINTMENTS

The following appointments are pending:

APPOINTMENT COUNCILMEMBER	CURRENT MEMBER	NEW TERM EXPIRES	ORIGINAL APPOINTMENT DATE	LAST APPOINTMENT DATE
<u>Board of Adjustment/Zoning and Planning Board</u>				
Mayor Zavier Garcia	Juan Molina	04-30-2015	01-29-2015	01-29-2015
Councilman Bain – Group 2	Ernie Aloma	04-30-2016	04-13-2009	01-11-2011
Councilman Lob – Group 3	Bill Tallman	04-30-2016	01-11-2010	05-14-2012
Vice Mayor Petralanda-Group 4	Manuel Pérez-Vichot	04-30-2017	12-14-1998	04-25-2011
Vice Mayor Petralanda-Group 4	Michael White*	10-31-2015	VACANT	VACANT
<u>Code Review Board</u>				
Mayor Zavier Garcia	Connie Kostyra*	04-30-2015	VACANT	VACANT
Councilman Bain – Group 2	Arthur Freyre	04-30-2017	05-19-2009	05-09-2011
Councilman Lob – Group 3	Dan Dorrego	04-30-2016	08-11-2003	05-24-2010
Vice Mayor Petralanda–Group 4	Jana Armstrong	04-30-2016	06-11-2001	05-10-2010
<u>Disability Advisory Board</u>				
Mayor Zavier Garcia	Charlene Anderson*	12-31-2016	VACANT	VACANT
Councilman Windrem – Group 1	Catherine Stadnik	12-31-2016	12-14-1998	02-14-2011
Councilman Lob – Group 3	Richard Barnes	12-31-2016	05-11-2009	01-24-2011
Vice Mayor Petralanda Group 4	Roslyn Buckner	12-31-2016	03-26-2012	03-26-2012
<u>Education Advisory Board</u>				
Mayor Zavier Garcia	VACANT	05-31-2015	VACANT	VACANT
Councilman Windrem	VACANT	05-31-2015	VACANT	VACANT
Councilman Bain – Group 2	Dr. Mara Zapata	05-31-2015	06-13-2011	06-13-2011
Councilman Lob – Group 3	Ilia Molina	05-31-2015	02-05-2015	02-05-2015
Vice Mayor Petralanda - Group 4	Kim Warner	05-31-2015	05-13-2013	05-13-2013
<u>Recreation Commission</u>				
Mayor Zavier Garcia	E. Jorge Santin	04-30-2016	04-14-2008	12-13-2010
Councilman Bain – Group 2	Dr. Stephanie Kondy*****	04-30-2017	06-13-2005	09-10-2012
Councilman Lob – Group 3	Clark Rinehart*	04-30-2015	VACANT	VACANT

- * Connie Kostyra resigned on April 28, 2011.
Charlene Anderson resigned on June 6, 2011.
Michael White resigned on August 18, 2014.
Clark Rinehart resigned on January 10, 2015

***** Recreation Commission – Council confirmation required per §32.05 (A)..... “No commission member who shall have served three consecutive terms of office shall be eligible to serve an additional term of office for two years thereafter, unless the appointment for any additional term shall be confirmed by a majority of the council.”



AGENDA MEMORANDUM

Meeting Date: 2/9/2015

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

Via: Ron Gorland, City Manager *[Signature]*

From: William Alonso, Assistant City Manager/ Finance Director

Subject: Traffic Study to determine the feasibility of allowing the operation of golf carts on city streets

RECOMMENDATION: Recommendation by The Finance Department that Council waive the competitive bid process and approve an expenditure to The Corradino Group, in the amount of \$18,000, for the performance of a traffic study as funds were approved in the FY 13/14 Budget, pursuant to Section §31.11 (E)(6)(g) of the City Code.

DISCUSSION: As directed by Council, Staff obtained quotes for the performance of a traffic study to determine the feasibility of allowing the operation of golf carts on city streets. The reason we are requesting a waiver of the competitive bid process is that we obtained two quotes instead of the required three in order to expedite this study as well as the fact that we have worked with The Corradino Group in the past and have been very impressed with their professionalism and expertise.

We have included as attachments the quotes from The Corradino Group and R.J. Behar (through Craven Thompson & Associates).

FISCAL IMPACT:

The FY14/15 budget includes \$20,000 budgeted for this study in Council Budget acct# 001-0101-511-31-00 Professional Services.

Submission Date and Time: 2/6/2015 9:54 AM

<u>Submitted by:</u>	<u>Approved by (sign as applicable):</u>	<u>Funding:</u>
Department: <u>Finance</u>	Dept. Head: <u><i>[Signature]</i></u>	Dept./ Desc.: <u>City Council</u>
Prepared by: <u>William Alonso</u>	Procurement: <u><i>[Signature]</i></u>	Account No.: <u>001-0101-511-31-00</u>
Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Asst. City Mgr.: <u><i>[Signature]</i></u>	Additional Funding: <u>n/a</u>
Budgeted/ Funded: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	City Manager: <u><i>[Signature]</i></u>	Amount previously approved: \$ <u>-0-</u>
	Attorney: _____	Current request: \$ <u>18,000</u>
		Total vendor amount: \$ <u>18,000</u>

The Corradino Group

Tammy Romero
201 Westward Drive
Miami Springs, FL

Ms. Romero,

This is a proposal to perform a traffic study which would enable the Town to determine if it would like to permit low speed vehicles and or golf carts on public streets, and if so where and what regulatory and operational improvements need to be in place to accommodate them safely.

It is a growing trend nationally and across Miami Dade County for municipalities to allow golf carts on their public streets. The State of Florida has strict guidelines on how and where these are to be permitted by local government. This study analyzes all the critical components of enabling such vehicles to function safely and legally.

As community's evaluate such ordinances many things must be taken into account. Existing County Ordinances restrict the use of certain vehicles on certain roads. The "level" of vehicle correlates with the level of restriction. Relative to golf cart type vehicles there are two classifications, (street legal and non street legal)

Street legal golf carts are called "low speed vehicles" According to State law these vehicles can operate on, and (cross over) streets where the posted speed limit is 35 mph or less. To qualify as a low speed vehicle, it must be equipped with headlamps, stop lamps, turn signal lamps, tail lamps, reflex reflectors, parking brakes, rearview mirrors, windshields, seat belts, and vehicle identification numbers. A low-speed vehicle must be registered and insured, and operated by person licensed driver.

A vehicle that is not classified as a low speed vehicle is typically called a golf cart. Florida State Law provides that golf carts may be operated only on a county or municipal street that has been designated by a local government, for use by golf carts. Prior to making such a designation, the responsible local governmental entity must first determine that golf carts may safely travel on or cross the public road or street, considering factors including the speed, volume, and character of motor vehicle traffic using the road or street. Upon a determination that golf carts may be safely operated on a designated road or street, the responsible governmental entity shall post appropriate signs to indicate that such operation is allowed.

This scope of services is designed to evaluate the roadways of Miami Springs to determine which would be appropriate for Low Speed Vehicles and/or Golf Carts. Several tasks have been developed to accomplish this analysis.

Task 1: Assessment of Rules and Regulations

In this task Corradino will review applicable State, County and local municipal ordinances to provide a menu of what can and cannot be done. Ordinances will be compared and contrasted. Similarities and differences will be described.

The Corradino Group

Task 2: Traffic Analysis:

This task will evaluate the roadway characteristics for each road in the city. Imperative to allowing these vehicles is adherence to rules relative to safety, speed, traffic volume, and surrounding land use. Objective measures like speed limit of the road are a first level analysis. Certain governments do not allow these vehicles on their roads. Understanding the functional classification and jurisdiction of the road is important. Similarly, there are subjective criteria that the city should evaluate, to determine if it would be safe for the vehicle's to operate on local roads. This includes the actual speed of the traffic, presence of traffic generating land uses, as well as the volume of traffic and mix of cars and truck which will determine safety factors. The analysis will consist of:

- Roadway name
- Jurisdiction
- Function classification
- Posted Speed
- Average Annual Daily Traffic
- Peak Hour Volume
- Surrounding Land Use
- Level of Service

This data will be collected for every roadway link in the City. It will be presented in tabular form and on a GIS map. It is anticipated that this data will be collected through a review of data from FDOT, MDCPW, and Miami Springs. Site visits will be necessary to determine the existing land uses, presence of pedestrian paths and parking. Ultimately a map will be presented showing the roads and routes which are applicable for low speed vehicles and/or golf carts.

If the Town approves an ordinance, it may have to petition Miami Dade County or FDOT to allow these vehicles to cross their streets, which may be currently prohibited. The City has over 40 roads within its three square miles.

Task 3: Route Selection, Conceptual Design

Once routes are selected, Corradino will recommend the location and type of signage, markings or operational improvements which will be required as part of any such ordinance permitting the use of these vehicles. Each route will be placed on a scale diagram, identifying the right of way, overlain on an aerial photograph. Proposed signage and pavement markings will be conceptually located on the map. Cost estimates for such improvements will be provided.

Task 4: Public Involvement

Corradino will hold several meetings relative to the topic. Initially a kickoff meeting will be held to present the scope of services and methodology. Once the data collection and analysis has been

The Corradino Group

completed a follow-up meeting will be held to present the staff with the draft findings. The firm will be available for one public workshop, and one presentation at the city council.

This study can be performed for a lump sum of \$18,000, and completed within 60 days from a notice to proceed.

Should you wish to proceed, please sign below and return.

I look forward to working with you on this effort that will shape the quality of life and character of the City for years to come.

Regards,

Joseph M. Corradino, AICP
President

The Corradino Group

Accepted

Ron Gorland
City Manager

City of Miami Springs



R.J. Behar & Company, Inc.

Engineering, Planning, Architecture, Construction Management

February 5, 2015

CITY OF MIAMI SPRINGS, FLORIDA

SCOPE OF SERVICES

TRAFFIC STUDY USING GOLF CARTS ON CITY ROADWAYS

PURPOSE

The City of Miami Springs wishes to determine the feasibility and operation of Golf Carts on City roadways in accordance with City, County and State regulations and guidelines. The study will determine and recommend the roadways that would qualify to allow Golf Cart traffic as well as the required roadway markings, signage, operations and safety considerations.

Task 1- Review of existing information

Existing City ordinances and State Statutes will be reviewed as well as existing and applicable City, County and State standards, procedures and guidelines dealing with the use of Golf Carts within public right-of-way.

Task 2 – Preliminary list of potential roadways for Golf Cart usage

In consultation with City personnel establish a preliminary list of potential roadways that may allow the use of Golf Carts based on existing and applicable criteria contained within the Florida Statutes, the Florida Department of Transportation (FDOT), Miami-Dade County and City of Miami Springs. The criteria will be based on existing and readily available data / information such as character of motor vehicle traffic using the roadway, vehicular traffic volumes, posted speed limits, pedestrian and bicycle usage.

Task 3 – Field reviews

The preliminary list of potential roadways from Task 2 will be field reviewed to assess operational and safety conditions towards allowing the safe use by Golf Carts. The field review will assess roadway pavement condition, availability of sidewalks, bicycle lanes, condition of pavement markings and roadway signs. The field reviews will determine the roadways that will be subjected to additional data collection and subsequent analysis - **This scope is limited to no more than twenty (20) City roadways.**

Task 4 – Data collection

- a. 48-hours vehicular volume counts and speeds will be collected on the selected roadways (**no more than twenty (20) roadways**) from Task 3 using machine traffic counters.
- b. Obtain readily available crash history on the selected roadways from Task 3. Crash data to be provided by the city of Miami Springs.

Task 5 – Analysis

From Tasks 3 and 4 the following will be determined:

- a. Do the collected traffic volumes and speeds conform to applicable City, County and State criteria to allow the use of the roadway by Golf Carts.
- b. Analyze obtained crash data to determine safety issues and concerns that may not recommend use of the roadway by Golf Carts.
- c. Are there other operational and / or safety concerns from the field review that may not recommend use of the roadway by Golf Carts.

Task 6 – Coordination

This task includes meetings with stakeholders, City staff, officials, other governmental agencies. This task includes a total of 8 meetings and one presentation to the City Council.

Task 7 – Study Report

Based on the results of Tasks 1 through 6, prepare and submit an initial draft report. The report will include findings and recommendations to be reviewed by the City. After review by the City, submit 2nd draft report to be reviewed by other governmental agencies having jurisdiction. Based on input / comments received prepare and submit final report to the City and other applicable governmental agencies.

NOTE: All tasks referred to above may need to be revised to conform with budgetary and / or schedule limitation as applicable.

Study Fees = \$ 19,742.85

Submitted by:



Signature

Rafael De Arazoza, PE, PTOE, CPM
R.J. Behar & Company, Inc.

February 5th, 2015

Date

Approved by:

Signature

Ronald Gorland, City Manager
City of Miami Springs

Date



AGENDA MEMORANDUM

Meeting Date: February 9, 2015

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

Via: Ron Gorland, City Manager *RG*

From: William Alonso, Assistant City Manager/ Finance Director *WAL*

Subject: Update to Proposed Fund Balance designations

Since we have now completed our audit of our financial statements for FY2014 and have been informed by our Auditors that there will be no adjustments to our figures, we are providing you with the attached "Proposed Fund Balance Designations" in an effort to update these designations for FY2015. As you can see from this report, we finished FY2014 with an available fund balance of \$4,263,646. This means that we have a surplus of \$548,261 that Council may designate for different purposes while we still maintain our 25% requirement for emergency reserves (\$3.5 million).

We are provided a listing of some designations the Administration is recommending so that Council may discuss these and make any additions or changes:

1. Additional Hurricane Contingency	\$284,975
2. Additional funding for City Hall Roof	27,000
3. Studio in Council Chambers for meeting broadcasts	10,000
4. Police Staffing changes	13,000
5. A/C Repairs and maintenance agreement City Hall	10,400
6. A/C Repairs and maintenance agreement Fire Station	10,000
7. Tennis courts resurfacing	25,000
8. Golf Course restrooms	35,000
9. New laptops for Police	8,000
10. Other citywide uses (Council to determine)	<u>115,246</u>
Total designations	<u>\$ 548,261</u>

These Council designations may be reduced, increased, transferred, or otherwise cancelled by the Council at anytime. The purpose of the designations is to designate funds for future needs and projects of the City. It also ensures that residents and/or outside third parties understand that the City is planning for the future needs of the community and how to fund for those needs.

The GFOA recommends that a minimum of 15% of annual expenses be maintained as an undesignated, unrestricted fund balance. However, higher percentages should be used in those areas designated high

risk to natural disasters, that is why after these designations Miami Springs will have approximately 25% of annual expenditures as undesignated, unrestricted fund balance.

We recommend that Council approve these designations. We will monitor and report to council on an interim basis as to the status of the designations. Council will approve any usage of funds from these designations before expenditures are incurred

**CITY OF MIAMI SPRINGS
PROPOSED GENERAL FUND BALANCE DESIGNATIONS
PROJECTED FISCAL YEAR 2014-2015**

<u>DESIGNATION</u>	Actual Balance 9/30/2014	FY2014-15		Projected Balance 9/30/2015
		Additions	Reductions	
Contingency-Hurricane Costs	215,025	284,975	-	500,000
City Hall Roof	-	27,000	-	27,000
Council Studio for televising meetings		10,000		10,000
Police Staffing Changes	-	13,000		13,000
Purchase new laptops for police		8,000		8,000
A/C Repair Fire Dept		10,000		10,000
A/C Repair and maintenance agreement city hall		10,400		10,400
Tennis Courts re-surfaced	-	25,000	-	25,000
Racquetball court maintenance		10,000		10,000
Golf Course restroom	-	35,000		35,000
Other citywide infrastructure	-	115,246	-	115,246
Total proposed designations	\$ 215,025	\$ 548,621	\$ -	\$ 763,646
Total Available Fund Balance	<u>4,263,646</u>	<u>-</u>	<u>-</u>	<u>4,263,646</u>
Unrestricted, Undesignated fund Balance	<u>4,048,621</u>			<u>3,500,000</u>
25% of FY14-15 Operating expenditures.....				<u>\$ 3,500,000</u>
Excess(deficit) funds available for designation				<u>\$ (0)</u>

Other projects:

New decorative poles at Circle	\$300,000.00
Tot Lot at Prince Field	\$150,000.00



AGENDA MEMORANDUM

Meeting Date: 2/9/2015

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

Via: Ron Gorland, City Manager

From: Tom Nash, Public Works Director

Subject: A/C Maintenance Contract for City Hall

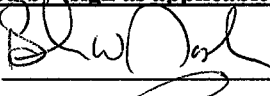
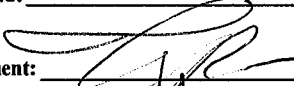
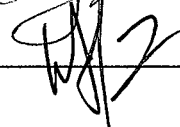
RECOMMENDATION:

Recommendation by Public Works that Council authorize the issuance of a Purchase Order to Trane, utilizing Miami Dade County Bid # 6046-2/12/2, in the amount of \$ 10,420.00 annually (to be paid in quarterly payments of \$2,605.00), for inspection and maintenance services to the City Hall Trane A/C unit as described in the scope of services agreement, pursuant to Section §31.11 (E)(5) of the City Code.

DISCUSSION: The contract is for a one year maintenance agreement for the city hall air conditioning system.

FISCAL IMPACT: We will be using the building maintenance contractual account.

Submission Date and Time: 1/27/2015 8:46 AM

<u>Submitted by:</u>	<u>Approved by (sign as applicable):</u>	<u>Funding:</u>
Department: <u>Public Works</u>	Dept. Head: <u></u>	Dept./ Desc.: <u>Building Maintenance Contractual</u>
Prepared by: <u>Rosita Hernandez</u>	Procurement: <u></u>	Account No.: <u>001-5405-541-3400</u>
Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Asst. City Mgr.: <u></u>	Additional Funding: _____
Budgeted/ Funded: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	City Manager: _____	Amount previously approved: \$ _____
	Attorney: _____	Current request: \$ <u>10,420.00</u>
		Total vendor amount: \$ <u>10,420.00</u>



CONTRACT AWARD SHEET
Internal Services Department
Procurement Management Services

Bid No. 6046-2/12-2
Award Sheet

DIVISION

BID NO.: 6046-2/12-2

PREVIOUS BID NO.:

TITLE: A/C CHILLERS & RELATED EQUIP/MAINT/REP

CURRENT CONTRACT PERIOD: 04/01/2012 through 03/30/2015

Total # of OTRs: 2

MODIFICATION HISTORY

Bid No. 6046-2/12-2

Award Sheet

DPM Notes

APPLICABLE ORDINANCES

LIVING WAGE: Yes UAP: Yes IG: No

OTHER APPLICABLE ORDINANCES:

CONTRACT AWARD INFORMATION:

<u>No</u> Local Preference	<u>No</u> Micro Enterprise	Full Federal Funding	<u>No</u> Performance Bond
Small Business Enterprise (SBE)	PTP Funds	Partial Federal Funding	<u>No</u> Insurance
Miscellaneous:			

REQUISITION NO.:

PROCUREMENT AGENT: **Yuly Chaux-Ramirez**

PHONE: 305 375-4263 FAX: 305 375-4407 EMAIL: ychaux@miamidade.gov

VENDOR NAME: SOUTHERN COMFORT SOLUTIONS INC
 DBA:
 FEIN: 203415391 SUFFIX: 01 33177
 STREET: 16215 SW 117 AVE UNIT 3 CITY: MIAMI ST: FL ZIP:
 FOB_TERMS: DEST-P DELIVERY:
 PAYMENT TERMS: NET TOLL PHONE: 866-812-9898

VENDOR INFORMATION:

CERTIFIED VENDOR

ASSIGNED MEASURES

Local Vendor:	SBE	Set Aside	Bid Pref.
	Micro Ent.	Selection Factor	Goal
	Other:	Vendor Record Verified?	

Vendor Contacts:

Name	Phone1	Phone2	Fax	Email Address
RICARDO MONZON	305-233-3192	866-812-9898	305-233-3193	RICKY@SCSACINC.COM

VENDOR NAME: TRANE U S INC
 DBA: TRANE
 FEIN: 250900465 SUFFIX: 05 33025
 STREET: 2884 CORPORATE WAY CITY: MIRAMAR ST: FL ZIP:
 FOB_TERMS: DEST-P DELIVERY:
 PAYMENT TERMS: NET TOLL PHONE: 800-273-7717

VENDOR INFORMATION:

CERTIFIED VENDOR

ASSIGNED MEASURES

Local Vendor:	SBE	Set Aside	Bid Pref.
	Micro Ent.	Selection Factor	Goal
	Other:	Vendor Record Verified?	

Vendor Contacts:

Name	Phone1	Phone2	Fax	Email Address
ELENA PEREZ	305-592-0672	800-273-7717	305-592-0221	EPEREZ@TRANE.COM



Trane
2884 Corporate Way
Miramar, FL 33025
Phone: 954-499-6900
Fax: 954-499-2218

1/26/2015

City of Miami Springs

Attention: Tom Nash
201 Westward Drive
Miami, Fl 33166

OEM & Parts Centers located within the Miami-Dade County area

To Whom It May Concern:

Trane US Inc. is the largest, fully trained & authorized OEM in Miami-Dade, Broward & Palm Beach County as well as expanded recruitment of non-Trane service providers in South Florida. We are the only factory authorized warranty service company for Trane commercial equipment and building automation controls for all of South Florida spanning from Vero Beach to Key West. All work performed on Trane equipment and controls are done by qualified Trane technicians to guarantee optimal performance and efficiency.

Trane US Inc. also has five dedicated parts center with two convenient locations in the Miami Dade County area. Our Trane office has been servicing South Florida since 1951.

Sincerely,

Fernando Lagomasino
Florida District Service Operations Manager



TRANE SELECT SERVICE AGREEMENT

Pricing and Acceptance

Tom Nash
 Facility Engineer
 Miami Springs City of
 201 Westward Drive
 MIAMI SPRINGS, FL 33166 U.S.A.

Site Address:
 MIAMI SPRINGS CITY HALL
 201 WESTWARD DRIVE
 MIAMI SPRINGS, FL 33166
 United States

Trane Service Agreement

This Service Agreement consists of the pages beginning with the title page entitled "The Agreement," the consecutively numbered pages immediately following such title page, and includes and ends with the Trane Terms and Conditions (Service) (collectively, the "Service Agreement" or "Agreement"). Trane agrees to inspect and maintain the Covered Equipment according to the terms of this Service Agreement, including the "Terms and Conditions," and "Scope of Services" sections. Trane agrees to give preferential service to Customer over non-contract customers.

Service Fee

As the fee(s) (the "Service Fee(s)") for the inspection and maintenance services described in the Scope of Services section with respect to the Covered Equipment, Customer agrees to pay to Trane the following amounts, plus applicable tax, as and when due.

Contract Year	Annual Amount USD	Payment USD	Payment Term
Year 1	10,420.00	2,605.00	Quarterly

A one-time 3.00 % discount is offered for full payment of 1 year(s) in advance of the commencement of the Service Agreement. Invoice would be issued at start of the Agreement and is due net 15 days from date of invoice. The discount would be 312.60 USD if this option is selected. Tax will be calculated based upon the pre-discounted price. The discount for advance payment is not applicable to credit card transactions. Please check the box for this option.

Term

The initial term of this Service Agreement is 1 year, beginning February 01, 2015. However, Trane's obligation under this Agreement will not begin until authorized representatives of Trane and Customer have both signed this Agreement in the spaces provided below. Following expiration of the initial term on January 31, 2016, this Agreement shall renew automatically for successive periods of 1 year until terminated as provided herein.

This Agreement is subject to Customer's acceptance of the attached Trane Terms and Conditions (Service).

Submitted By: Ozzie Fortun	Cell: (305) 282-1709 Office: (305) 592-0672 Proposal Date: January 16, 2015
CUSTOMER ACCEPTANCE	TRANE ACCEPTANCE Trane U.S. Inc.
Authorized Representative	Authorized Representative
Printed Name	Title
Title	Signature Date
Purchase Order	License Number:
Acceptance Date	



AGENDA MEMORANDUM

Meeting Date: February 5, 2015

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

Via: Ron Gorland, City Manager *[Signature]*

From: William Alonso CPA, CGFO Assistant City Manager/Finance Director *[Signature]*

Subject: SunTrust Aquatic Project/Community Center Refinancing Bank Note

Recommendation:

The Administration requests Council approval of Resolution #2014-3638 for the SunTrust Bank Revenue Note in an amount not to exceed \$7.6 million for the financing of the aquatic project, The Stafford Park Improvement Project and for the refinancing of the community center bank note.

Discussion/Analysis:

SunTrust Bank has provided the city with the financing required for the new aquatic complex as well as other improvement projects and the refinancing of our existing community center borrowing. The terms are a fixed rate of 3.07% for 15 years. The total amount to be borrowed is approx. \$7,552,052 and is broken down as follows:

1. Aquatic Center construction	\$5,000,000 *
2. B&A Project design and management	286,000
3. Engineering, mailing, misc project costs	12,010
4. Stafford Park Improvements	190,282
5. Stafford Park Pavillion	43,760
6. Closing costs	<u>35,000</u>
Total funding	\$5,567,052

Refunding of community center note	<u>1,985,000**</u>
Total amount of borrowing	\$7,552,052

*In the event that the total project cost is below \$5 million, we will used the difference to pay down the principal balance.

** The current community center note is at 3.81%, refinancing at 3.07% results in a savings over the life of the loan of approx. \$100,000 in interest.

RESOLUTION NO. 2014 – 3638

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA; AUTHORIZING THE ISSUANCE OF CITY OF MIAMI SPRINGS, FLORIDA CAPITAL IMPROVEMENT REFUNDING REVENUE NOTE, SERIES 2015 IN THE PRINCIPAL AMOUNT OF NOT TO EXCEED \$7,600,000 TO FINANCE CERTAIN CAPITAL IMPROVEMENTS; PROVIDING THAT SUCH NOTE SHALL BE A LIMITED OBLIGATION OF THE CITY PAYABLE FROM PLEDGED REVENUES AS PROVIDED HEREIN; PROVIDING FOR THE RIGHTS, SECURITIES AND REMEDIES FOR THE OWNER OF SUCH NOTE; MAKING CERTAIN COVENANTS AND AGREEMENTS IN CONNECTION THEREWITH; DESIGNATING THE NOTE FOR THE EXCEPTION FOR CERTAIN TAX-EXEMPT OBLIGATIONS CONTAINED IN SECTION 265 OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED; AND PROVIDING FOR AN EFFECTIVE DATE

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

Section 1. Authority for this Resolution. This Resolution is adopted pursuant to the provisions of the Constitution of the State of Florida, Chapter 166, Florida Statutes, Chapter 218, Part VI, Florida Statutes, the Charter of the City of Miami Springs, Florida (the “Issuer”), and other applicable provisions of law.

Section 2. Definitions. The following words and phrases shall have the following meanings when used herein including the exhibits attached hereto:

“Act” means the Constitution of the State of Florida, Chapter 166, Florida Statutes, the Charter of the Issuer, and other applicable provisions of law.

“Adjusted BQ Rate” shall mean, upon a Loss of Bank Qualified Status, the interest rate per annum that shall provide the Owner with the same after tax yield that the Owner would have otherwise received had the Loss of Bank Qualified Status not occurred, taking into account the increased taxable income of the Owner as a result of such Loss of Bank Qualified Status. The Owner shall provide the Issuer with a written statement certified by an authorized officer of the Owner explaining in reasonable detail the calculation of the Adjusted Bank Qualified Rate, which statement shall, in the absence of manifest error, be conclusive and binding on the Issuer.

“Annual Budget” means the budget or budgets, as amended and supplemented from time to time, prepared by the Issuer for each Fiscal Year in accordance with the laws of the State of Florida.

“Business Day” means any day other than a Saturday, Sunday or day on which banking institutions within the State of Florida are authorized or required by law to remain closed.

“City Clerk” means the City Clerk of the Issuer or any Deputy City Clerk.

“City Manager” means the duly appointed and acting City Manager of the Issuer, or any duly authorized deputy thereof.

“Closing Date” means the date of issuance and delivery of the Note, expected to be February 23, 2015, or such other date as determined by the Issuer and the Original Purchaser.

“Code” means the Internal Revenue Code of 1986, as amended, and any Treasury Regulations, whether temporary, proposed or final, promulgated thereunder or applicable thereto.

"Debt" means all of the following to the extent payable from or secured by a lien upon the Pledged Revenues: (i) all obligations of the Issuer for borrowed money or evidenced by bonds, debentures, notes or other similar instruments, (ii) all obligations of the Issuer to pay the deferred purchase price of property or services, except trade accounts payable under normal trade terms and which arise in the normal course of business, and (iii) all obligations of the Issuer under capitalized leases.

“Debt Service Requirement” for any Note Year shall mean the sum of: (1) the amount required to pay the interest becoming due on the Note and any Additional Debt during such Note Year and (2) the amount required to pay the principal of such Note and Additional Debt maturing in such Note Year.

“Default Rate” means the rate of the lesser of (i) the sum of the Prime Rate plus 8% and (ii) the maximum rate allowed by law.

“Fiscal Year” means the period commencing on October 1 of each year and ending on the succeeding September 30.

“Franchise Fee Revenues” means the franchise fees levied and collected by the Issuer, pursuant to Ordinance No. 899-2003 duly enacted by the City Council of the Issuer on July 14, 2003, granting the electric franchise to Florida Power & Light Company, its successors and assigns, including any renewals or extensions thereof, or any franchise or franchises granted in substitution therefor.

“Interest Rate” means a rate which is equal to initially 3.07% per annum, subject to adjustment as provided herein upon an Event of Default, a Taxable Event or Loss of Bank Qualified Status; provided, however, the Interest Rate shall not exceed the maximum rate permitted by law.

“Issuer” means the City of Miami Springs, Florida, a municipal corporation of the State of Florida.

“Loss of Bank Qualified Status” means a determination by the Owner that the Note is not a “qualified tax-exempt obligation” within the meaning of Section 265(b)(3) of the Code (or any successor provision).

“Mayor” means the Mayor of the Issuer or his designee.

“Maximum Debt Service Requirement” means mean, as of a particular date of calculation, the greatest amount of Debt Service Requirement for the then current or any future Note Year.

"Non-Ad Valorem Revenues" means all revenues of the Issuer not derived from ad valorem taxation, and which are lawfully available to pay debt service on the Note.

“Non-Self-Supporting Revenue Debt” means obligations evidencing indebtedness for borrowed money, including the Note, (i) the primary security for which is provided by a covenant of the Issuer to budget and appropriate Non-Ad Valorem Revenues of the Issuer for the payment of debt service on such obligations, or (ii) primarily secured or payable from another source of funds, but with respect to which the Issuer has also covenanted to budget and appropriate Non-Ad Valorem Revenues of the Issuer for the payment of debt service on such obligations, provided that obligations described in this clause (ii) shall only be considered Non-Self-Supporting Revenue Debt to the extent the Issuer has included in its budget (by amendment or otherwise) the payment of such Non-Ad Valorem Revenues pursuant to such covenant to pay debt service on such obligations.

“Note” means the Note of the Issuer authorized by Section 4 hereof.

“Note Year” shall mean the period beginning with February 1 through January 30 of the following year.

“Original Purchaser” means STI Institutional & Government, Inc., a wholly-owned subsidiary of SunTrust Bank, and any successor or assigns as a holder of the Note.

“Owner” or “Owners” means the Person or Persons in whose name or names the Notes shall be registered on the books of the Issuer kept for that purpose in accordance with provisions of this Resolution, including, initially, the Original Purchaser.

“Person” means natural persons, firms, trusts, estates, associations, corporations, partnerships and public bodies.

"Pledged Revenues" means collectively, (i) Public Service Tax Revenues, (ii) Franchise Fee Revenues, (iii) Non-Ad Valorem Revenues budgeted, appropriated and deposited into the Debt Service Fund in accordance with Section 8 herein, and (iv) moneys in the funds and accounts established herein, together with interest earnings thereon.

"Prime Rate" means the per annum rate which SunTrust Bank announces from time to time to be its prime rate, as in effect from time to time. SunTrust Bank's prime rate is a reference or benchmark rate, is purely discretionary and does not necessarily represent the lowest or best rate charged to borrowing customers. SunTrust Bank may make commercial loans or other loans at rates of interest at, above or below SunTrust Bank's prime rate. Each change in the SunTrust Bank's prime rate shall be effective from and including the date such change is announced as being effective.

“Principal Office” means, with respect to the Original Purchaser, the office located at 8699 NW 36th Street, 2nd Floor, Doral, Florida 33166 or such other office as the Original Purchaser may designate to the Issuer in writing.

“Project” means certain capital improvements, including but not limited to, (i) the construction and equipping of the Issuer's aquatic facility, (ii) construction and renovation of a public park, commonly known as Stafford Park, and (iii) refunding of the Refunded Note.

“Public Service Tax Revenues” means the revenues levied and collected by the Issuer on the sale of electricity, metered or bottled gas (natural, liquefied petroleum gas or manufactured) and fuel oil, under the authority of Section 166.231, Florida Statutes and Ordinance No. 513 duly enacted by the City Council of the Issuer on June 26, 1972.

“Refunded Note” means the Issuer's \$2,435,812 Capital Improvement Refunding Revenue Note, Series 2010 outstanding in the principal amount of \$1,981,280.85.

“Resolution” means this Resolution, pursuant to which the Notes are authorized to be issued.

“State” means the State of Florida.

"Taxable Event" means the occurrence after the date hereof of a final decree or judgment of any federal court or a final action of the Internal Revenue Service determining that interest paid or payable on all or a portion of the Note is or was includable in the gross income of the Owner thereof for federal income tax purposes; provided, that no such decree, judgment, or action will be considered final for this purpose, however, unless the Issuer has been given written notice and, if it is so desired and is legally allowed, has been afforded the opportunity to contest the same, either

directly or in the name of the Owner of the Note, and until the conclusion of any appellate review, if sought. A "Taxable Event" does not include and is not triggered by a change in law by Congress that causes the interest to be includable under Owner's gross income.

"Taxable Period" means the period of time between (a) the date that interest on the Note is deemed to be includable in the gross income of the Owner thereof for federal income tax purposes, as a result of a Taxable Event, and (b) the date of the Taxable Event and after which the Note bears interest at the Taxable Rate.

"Taxable Rate" means the interest rate per annum that shall provide the Owner with the same after tax yield that the Owner would have otherwise received had the Taxable Event not occurred, taking into account the increased taxable income of the Owner as a result of such Taxable Event. The Owner shall provide the Issuer with a written statement explaining the calculation of the Taxable Rate, which statement shall, in the absence of manifest error, be conclusive and binding on the Issuer.

Section 3. Findings.

(A) For the benefit of its inhabitants, the Issuer finds, determines and declares that it is necessary for the continued preservation of the health, welfare, convenience and safety of the Issuer and its inhabitants to finance the Project. Issuance of the Note to finance the Project satisfies a paramount public purpose.

(B) Debt service on the Note will be payable from Pledged Revenues. The Pledged Revenues will be sufficient to pay the principal and interest on the Note herein authorized, as the same become due, and to make all deposits required by this Resolution.

(C) The Issuer has received an offer from the Original Purchaser to purchase the Note. Prior to the issuance of the Note, the Issuer shall receive from the Original Purchaser, a Purchaser's Certificate and a Disclosure Certificate, the forms of which are attached hereto as Exhibits C and D, respectively.

(D) In consideration of the purchase and acceptance of the Note authorized to be issued hereunder by those who shall be the Owners thereof from time to time, this Resolution shall constitute a contract between the Issuer and the Owners.

Section 4. Authorization of Note. Subject and pursuant to the provisions of this Resolution, obligations of the Issuer to be known as City of Miami Springs, Florida, Capital Improvement Refunding Revenue Note, Series 2015 is hereby authorized to be issued under and secured by this Resolution, in the aggregate principal amount of not to exceed \$7,600,000, for the purpose of providing funds to finance the cost of the Project and paying the costs of issuing the Note. Because of the characteristics of the Note, prevailing market conditions, and additional savings to be realized from an expeditious sale of the Note, it is in the best interest of the Issuer to accept the offer of the Original Purchaser to purchase the Note at a private negotiated sale. Prior to the issuance of the

Note, the Issuer shall receive from the Original Purchaser a disclosure letter containing the information required by Section 218.385, Florida Statutes.

Section 5. Description of Note. The Note shall be issued as one fully registered Note in the principal amount not to exceed \$7,600,000, shall be dated as of the date of its delivery to the Original Purchaser thereof and shall mature on February 1, 2030. The Note shall be payable to the Original Purchaser, and shall bear interest equal to the Interest Rate and calculated on the basis of a 360 day year for the actual number of days elapsed, subject to adjustment as provided in Schedule A to the form of the Note included herein. Principal and interest shall be payable semiannually on each February 1 and August 1 commencing August 1, 2015 or such other date as agreed upon by the Issuer and the Original Purchaser. All unpaid principal and any interest accrued and unpaid shall be payable upon maturity. The Note shall be payable in any coin or currency of the United States of America which on the respective dates of payment thereof is legal tender for the payment of public and private debts. The interest on the Note, shall be payable by the Finance Director, as the paying agent (the "Paying Agent"), to the person appearing on the registration books of the Issuer hereinafter provided for as the registered Owner thereof, by ACH direct debit payments from a SunTrust Bank account or in such other manner as agreed upon by the Owner and the Issuer, to such registered Owner at his address as it appears on such registration books. The principal and interest of the Note shall be payable only to the registered Owner or his legal representative without presentment.

Upon the occurrence of an Taxable Event and so long as the Default Rate is not in effect, and for as long as the Note remains outstanding, the Interest Rate on the Note shall be converted to the Taxable Rate and this adjustment shall survive payment on this Note until such time as the federal statute of limitations under which the interest on the this Note could be declared taxable under the Code shall have expired. In addition, upon an Event of Taxability, the Issuer shall, immediately upon demand, pay to the Owner (or prior holders, if applicable) (i) an additional amount equal to the difference between (A) the amount of interest actually paid on the Note during the Taxable Period and (B) the amount of interest that would have been paid during the Taxable Period had the Note borne interest at the Taxable Rate, and (ii) an amount equal to any interest, penalties and additions to tax (as referred to in Subchapter A of Chapter 68 of the Code) owed by the Owner as a result of the Taxable Event. Any additional accrued interest due on a retroactive basis and amounts owed under the preceding sentence shall be paid by the Issuer within thirty days after demand therefor. Such Taxable Rate will be subject to further adjustments as provided by the terms hereof.

Upon the occurrence of a Loss of Bank Qualified Status and so long as the Taxable Rate or Default Rate is not in effect, the Interest Rate borne by the Note will increase to the Adjusted BQ Rate, effective as of the date that the Note is not a qualified tax exempt obligation and this adjustment shall survive payment on the Note until such time as the federal statute of limitations under which the interest on the Note could be declared taxable under the Code shall have expired. Any additional accrued interest due on a retroactive basis shall be paid by the Issuer within thirty days after demand therefor

by the Owner, and interest on a prospective basis shall then be paid at the increased rate on the dates provided herein for the payment of interest together with an amount equal to any interest, penalties and additions to tax (as referred to in Subchapter A of Chapter 68 of the Code) owed by the Holder as a result of the Loss of Bank Qualified Status. Such non-bank qualified interest rate will be subject to further adjustments as provided by the terms hereof.

The obligation to pay such additional amounts shall be payable solely from the Pledged Revenues.

The Note is to be in substantially the form set forth on Exhibit A, attached hereto, together with such changes as shall be approved by the Mayor, following review by the City Manager, Finance Director and City Attorney, such approval to be conclusively evidenced by the execution thereof by the Mayor. The Note shall be executed on behalf of the Issuer with the manual signature of the Mayor and shall have impressed thereon the official seal of the Issuer, and be attested with the manual signature of the City Clerk, and the Mayor and City Clerk are hereby authorized to execute and attest to the Note on behalf of the Issuer.

Section 6. Registration and Exchange of Note; Persons Treated as Owners. The Note is initially registered to the Original Purchaser. So long as the Note shall remain unpaid, the Issuer, as registrar (the "Registrar") will keep books for the registration and transfer of the Note. The Note shall be transferable only upon such registration books.

The Person in whose name the Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of principal and interest on such Note shall be made only to or upon the written order of the Owner. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Section 7. Note Mutilated, Destroyed, Stolen or Lost. In case a Note shall become mutilated, or be destroyed, stolen or lost, the Issuer shall issue and deliver a new Note of like tenor as the Note so mutilated, destroyed, stolen or lost, in exchange and in substitution for such mutilated Note, or in lieu of and in substitution for the Note destroyed, stolen or lost and upon the Owner furnishing the Issuer proof of ownership thereof and indemnity reasonably satisfactory to the Issuer and complying with such other reasonable regulations and conditions as the Issuer may prescribe and paying such expenses as the Issuer may incur. The Note so surrendered shall be canceled.

Section 8. Security for the Note. The Issuer hereby pledges the Pledged Revenues to payments of all amounts due and owing under the Note on a parity with any Additional Debt hereafter issued in accordance with the terms herof. To the extent that the aggregate amount of Franchise Fee Revenues and the Public Service Tax Revenues are not adequate to pay the principal of, interest on and any prepayment premium in connection with the Note and all other payments required hereunder, the Issuer hereby

covenants and agrees to budget and appropriate and deposit Non-Ad Valorem Revenues of the Issuer in an amount which is equal to any deficiency in the debt service and such other payments with respect to the Note for the applicable Fiscal Year. Such covenant and agreement on the part of the Issuer to budget and appropriate sufficient amounts of Non-Ad Valorem Revenues shall be cumulative, and shall continue until such Non-Ad Valorem Revenues in amounts to make up all deficiencies with respect to the required payments hereunder and under the Note as and when due, including any delinquent payments, shall have been budgeted, appropriated and actually paid into the Debt Service Fund.

If at any point in time during a Fiscal Year of the Issuer, the Issuer determines that the Non-Ad Valorem Revenues are insufficient to satisfy the Issuer's obligation to budget and appropriate and make payments and the satisfy the Issuer's obligation to pay under any Non-Self-Supporting Revenue Debt, then the Issuer shall, from such point, budget, appropriate and make payments from the available Non-Ad Valorem Revenues pro-rata among the Note and such other Non-Self-Supporting Revenue Debt.

Until such monies are budgeted, appropriated and deposited as provided herein, such covenant to budget and appropriate does not create any lien upon or pledge of such Non-Ad Valorem Revenues, nor does it preclude the Issuer from pledging in the future its Non-Ad Valorem Revenues, nor does it require the Issuer to levy and collect any particular Non-Ad Valorem Revenues, nor does it give the Owner of the Note a prior claim on the Non-Ad Valorem Revenues as opposed to claims of general creditors of the Issuer. Such covenant to budget and appropriate Non-Ad Valorem Revenues is subject in all respects to the prior payment of obligations secured by a pledge of such Non-Ad Valorem Revenues heretofore or hereafter entered into (including the payment of debt service on bonds and other debt instruments). Anything in this Resolution to the contrary notwithstanding, it is understood and agreed that, except with respect to the Pledged Revenues, all obligations of the Issuer hereunder shall be payable from the portion of Non-Ad Valorem Revenues budgeted, appropriated and deposited as herein provided, as provided for herein and nothing herein shall be deemed to pledge ad valorem taxing power or ad valorem tax revenues or to permit or constitute a mortgage or lien upon any assets owned by the Issuer and no Owner of the Note nor any other person, may compel the levy of ad valorem taxes on real or personal property within the boundaries of the Issuer or the use or application of ad valorem tax revenues in order to satisfy any payment obligations hereunder or to maintain or continue any of the activities of the Issuer which generate user service charges, regulatory fees, or any other Non-Ad Valorem Revenues. The obligation of the Issuer to budget, appropriate, deposit and make payments hereunder from its Non-Ad Valorem Revenues is subject to the availability of Non-Ad Valorem Revenues after the satisfaction of the funding requirements for obligations having an express lien on or pledge of such revenues and the funding requirements for essential governmental services of the Issuer. Except with respect to the Pledged Revenues, notwithstanding any provisions of this Resolution or the Note to the contrary, the Issuer shall never be obligated to maintain or continue any of the activities of the Issuer which generate user service charges, regulatory fees or any Non-Ad Valorem Revenues. Except with respect to the Pledged Revenues, until such monies are

budgeted, appropriated and deposited as herein provided, neither this Resolution nor the obligations of the Issuer hereunder shall be construed as a pledge of or a lien on all or any legally available Non-Ad Valorem Revenues of the Issuer, but shall be payable solely as provided herein and is subject to the payment of services and programs which are for essential public purposes affecting the health, welfare and safety of the inhabitants of the Issuer and is further subject to the provisions of Section 166.241, Florida Statutes.

Section 9. Payment of Principal and Interest; Limited Obligation. The Issuer covenants and agrees that it will promptly pay the principal of and interest on the Note at the place, on the dates and in the manner provided herein and therein according to the true intent and meaning hereof and thereof. The Issuer hereby establishes a fund to be known as the Series 2015 Debt Service Fund (the "Debt Service Fund") and shall deposit the Pledged Revenues for the payment of principal of and interest on the Note into such fund. The principal and interest on the Note shall be payable from amounts on deposit in the Debt Service Fund.

The lien on and pledge of the Franchise Fee Revenues shall be payable on a parity with and applied pro rata, based on the principal amount outstanding of the Series 2015 Note and any Additional Debt issued and secured by lien thereon. The lien on and pledge of the Public Service Tax Revenues shall be payable on a parity with and applied pro rata, based on the principal amount outstanding of the Series 2015 Note and any Additional Debt issued and secured by lien thereon.

On the dates due, the Issuer shall pay such required amounts to the Original Purchaser. After payment of the amounts due and owing hereunder, the remaining amounts in the Debt Service Fund shall be used for any lawful purpose of the Issuer.

The Franchise Fee Revenues and the Public Service Tax Revenues shall be deposited and credited monthly, but not later than the twenty-fifth (25th) day of each month commencing in the month immediately following the delivery of the Note in the following manner:

(1) Taking into account actual and anticipated earnings in the Debt Service Fund, such sum as will be sufficient to pay one-sixth (1/6th) of all principal and interest coming due on the Note on the next principal and interest payment date; provided, however, that monthly deposits of principal and interest, or portions thereof, shall not be required to be made to the extent that money on deposit in the Debt Service Fund is sufficient for such purpose.

Deposits shall be increased or decreased to the extent required to pay principal, interest and prepayment premium, if any, next coming due, taking into account deficiencies in prior months' deposits. On or before each interest payment date, the Issuer shall make up any deficiencies in such interest deposit, based on the actual interest accruing through such date.

(2) The balance of any moneys remaining in the Debt Service Fund after the above required payments have been made may be used for any lawful purpose of the Issuer.

The Note shall not be or constitute general obligations or indebtedness of the Issuer as “bonds” within the meaning of Article VII, Section 12 of the Constitution of Florida, but shall be payable solely from the Pledged Revenues in accordance with the terms hereof. No holder of any Note issued hereunder shall ever have the right to compel the exercise of any ad valorem taxing power to pay such Note, or be entitled to payment of such Note from any funds of the Issuer except from the Pledged Revenues as described herein.

Section 10. Prepayment. The Issuer may prepay the Note, in whole or in part, on any Business Day upon two (2) Business Days’ prior written notice to the Owner, which prepayments shall be applied against the principal installments as determined by the Owner in its sole discretion. Such prepayment notice shall specify the prepayment amount. In the event the Issuer elects to prepay the Note, in whole or in part, there shall be owed an additional fee (the “Prepayment Charge”) to compensate the Owner for all losses, costs and expenses incurred in connection with such prepayment to be determined in the following manner:

The Prepayment Charge shall be equal to the present value of the difference between (1) the amount that would have been realized by the Owner on the prepaid amount for the remaining term of the portion of the Note being prepaid using the Federal Reserve H.15 Statistical Release rate for fixed-rate payers in interest rate swaps for a term corresponding to the term of the portion of the Note being prepaid, interpolated to the nearest month, if necessary, that was in effect three Business Days prior to the Closing Date and (2) the amount that would be realized by the Owner by reinvesting such prepaid funds for the remaining term of the portion of the Note being prepaid using the Federal Reserve H.15 Statistical Release rate for fixed-rate payers in interest rate swaps, interpolated to the nearest month, that was in effect three Business Days prior to the elected prepayment date; both discounted at the same interest rate utilized in determining the applicable amount in (1). Should the present value have no value or a negative value, the Prepayment Charge shall be zero dollars. Should the Federal Reserve no longer release rates for fixed-rate payers in interest rate swaps, the Owner may substitute the Federal Reserve H.15 Statistical Release with another similar index. The Owner shall provide the Issuer with a written statement explaining the calculation of the Prepayment Charge due, which statement shall, in absence of manifest error, be conclusive and binding. The application of such fee or prepayment premium is not intended to, and shall not be deemed to be, an increase in the Interest Rate.

Section 11. Disbursement of and Application of Proceeds of Note. At the time of delivery of the Note herein authorized, the proceeds from the sale of the Note shall be held by the Issuer and applied by the Issuer as follows:

(A) The Issuer shall pay all costs and expenses in connection with the issuance and sale of the Note.

(B) A sum sufficient to pay the Refunded Note shall be transferred to the owner of the Refunded Note for payment in full thereof.

(C) The balance of Note proceeds shall be deposited in a separate account to be known as the "Project Fund" hereby established to pay costs of the Project.

Section 12. Tax Covenant. The Issuer covenants to the purchasers of the tax-exempt Note provided for in this Resolution that the Issuer will not make any use of the proceeds of the tax-exempt Note at any time during the term of the tax-exempt Note which, if such use had been reasonably expected on the date the tax-exempt Note was issued, would have caused such tax-exempt Note to be "arbitrage bonds" within the meaning of the Code. The Issuer will comply with the requirements of the Code and any valid and applicable rules and regulations promulgated thereunder necessary to ensure the exclusion of interest on the tax-exempt Note from the gross income of the holders thereof for purposes of federal income taxation.

Section 13. Bank Qualified. The Issuer hereby designates the Note as a "qualified tax-exempt obligation" within the meaning of Section 265(b)(3) of the Code. The Issuer and any subordinate entities of the Issuer and any issuer of "tax-exempt" debt that issues "on behalf of" the Issuer do not reasonably expect during the calendar year 2015 to issue more than \$10,000,000 of "tax-exempt" obligations including the tax-exempt Note, exclusive of any private activity bonds as defined in Section 141(a) of the Code (other than qualified 501(c)(3) bonds as defined in Section 145 of the Code).

Section 14. Sale of Note. The Note is hereby sold and awarded to STI Institutional & Government, Inc., the Original Purchaser, at the price of par and the Mayor and the City Clerk are hereby authorized to execute and deliver the Note in the form set forth herein, receive the purchase price therefor and apply the proceeds thereof as hereinafter provided, without further authority from this body. The Mayor and the City Clerk are authorized to make any and all changes on the form of the Note which shall be necessary to conform the same to the term sheet of the Original Purchaser attached hereto as Exhibit B. Execution of the Note by the Mayor and the City Clerk shall be conclusive evidence of their approval of the form of the Note.

Section 15. Impairment of Contract. The Issuer covenants with the Owner of the Note that it will not, without the written consent of the Owner of the Note, enact any ordinance or adopt any resolution which repeals, impairs or amends in any manner adverse to the Owner the rights granted to the Owner of the Note hereunder.

The pledging of the Pledge Revenues in the manner provided herein shall not be subject to repeal, modification or impairment by any subsequent ordinance, resolution or other proceedings of the City Council.

The Issuer covenants that it will not impair or adversely affect the power and right of the Issuer to receive the Franchise Fee Revenues and the Public Service Tax Revenues. The Issuer will proceed diligently to perform legally and effectively all steps required on its part in the levy and collection of the Franchise Fee Revenues and the Public Service Tax Revenues and shall exercise all legally available remedies to enforce such collections now or hereafter available under State law.

The Issuer covenants that it will not impair or adversely affect the levying of the Franchise Fee Revenue and the Public Service Tax Revenue for the term of the Note. The Issuer covenants that it will not repeal the ordinances levying the Franchise Fee Revenues and the Public Service Tax Revenues nor amend or modify said ordinances in any manner so as to reduce the rate or amount of Franchise Fee Revenues and Public Service Tax Revenues levied thereunder.

Section 16. Budget and Financial Information and Other Covenants and Agreements. The Issuer shall provide the Owner of the Note with a copy of its Annual Budget and such other financial information regarding the Issuer as the Owner of the Note may reasonably request. The Issuer hereby covenants that it shall promptly give written notice to the Owner of the Note of any litigation or proceeding which if determined adversely to the Issuer would adversely affect the security for the payment of the Note. The Issuer shall provide the Owner of the Note with annual financial statements not later than 270 days after the close of such fiscal year and a copy of the final budget for each fiscal year of the Issuer not later than 30 days after adoption. The financial statements shall be prepared in accordance with applicable law and generally accepted accounting principles and audited by an independent certified public accountant. All accounting terms not specifically defined or specified herein shall have the meanings attributed to such terms under generally accepted accounting principles (“GAAP”) as in effect from time to time, consistently applied.

The Issuer shall within five (5) Business Days after it acquires knowledge thereof, notify the Owner upon the happening, occurrence, or existence of any Event of Default and any event or condition which with the passage of time or giving of notice, or both, would constitute an Event of Default, and shall provide the Owner with such written notice, a detailed statement by a responsible officer of the Issuer of all relevant facts and the action being taken or proposed to be taken by the Issuer with respect thereto. Regardless of the date of receipt of such notice by the Owner, such date shall not in any way modify the date of occurrence of the actual Event of Default.

In connection with all aspects of each transaction contemplated hereunder (including in connection with any amendment, waiver or other modification hereof or of any other loan document), the Issuer acknowledges and agrees, that: (a) (i) the Issuer has consulted its own legal, accounting, regulatory and tax advisors to the extent it has deemed appropriate, (ii) the Issuer is capable of evaluating, and understands and accepts the terms, risks and conditions of the transactions contemplated hereby and by the other loan documents, (iii) the Original Purchaser is not acting as a municipal advisor

or financial advisor to the Issuer and (v) the Original Purchaser has no fiduciary duty pursuant to Section 15B of the Securities Exchange Act to the Issuer with respect to the transactions contemplated hereby and the discussions, undertakings and procedures leading thereto (irrespective of whether the Original Purchaser has provided other services or is currently providing other services to the Issuer on other matters); (b) (i) the Original Purchaser is and has been acting solely as a principal and, except as expressly agreed in writing by the relevant parties, has not been, is not, and will not be acting as an advisor, agent or fiduciary, for the Issuer, or any other person and (ii) the Original Purchaser has no obligation to the Issuer, with respect to the transactions contemplated hereby except those obligations expressly set forth herein; and (c) the Original Purchaser may be engaged in a broad range of transactions that involve interests that differ from those of the Issuer, and the Original Purchaser has no obligation to disclose any of such interests to the Issuer. To the fullest extent permitted by law, the Issuer hereby waives and releases any claims that it may have against the Original Purchaser with respect to any breach or alleged breach of agency or fiduciary duty in connection with any aspect of any transactions contemplated hereby. If the Issuer would like a municipal advisor in this transaction that has legal fiduciary duties to the Issuer, the Issuer is free to engage a municipal advisor to serve in that capacity. The loan documents related to the transactions contemplated herein are entered into pursuant to and in reliance upon the bank exemption and/or the institutional buyer exemption provided under the municipal advisor rules of the Securities and Exchange Commission, Rule 15Ba1-1 et seq, to the extent that such rules apply to the transactions contemplated hereunder.

Section 17. Additional Debt. (a) The Issuer shall issue no bonds or obligations of any kind or nature payable from or enjoying a lien on the Pledged Revenues if such obligations have priority over the Note with respect to payment or lien, nor shall the Issuer create or cause or permit to be created any debt, lien, pledge, assignment, encumbrance or other charge having priority to or being on a parity with the lien of the Note upon said Pledged Revenues. However, the Issuer may issue additional Debt under the conditions and in the manner provided below. Any obligations issued by the Issuer other than the Note and Additional Debt (as described in subparagraph (b)), which are payable from the Public Service Tax Revenues or Franchise Fee Revenues shall contain an express statement that such obligations are junior and subordinate in all respects to the Note as to lien on and source and security for payment from such Franchise Fee Revenues and Public Service Tax Revenues.

(b) No additional Debt, payable on a parity from the Franchise Fee Revenues or Public Service Tax Revenues (“Additional Debt”), shall be issued after the issuance of the Note herein authorized, except upon the conditions and in the manner hereinafter provided:

(1) The Issuer's Finance Director shall certify at the time of the issuance of the Additional Debt that the Issuer is not in default of any of the provisions, covenants and agreements hereof.

(2) The Issuer's Finance Director shall also certify at the time of the issuance of the Additional Debt that the average annual aggregate amount of Franchise Fee Revenues and Public Service Tax Revenues for the two most recently completed Fiscal Years immediately preceding the proposed date of issuance of such Additional Debt shall equal not less than 1.50 times the Maximum Debt Service Requirement on the outstanding Note, any Additional Debt outstanding and the proposed Additional Debt during any Fiscal Year.

Section 18. Anti-Dilution Calculation. There will be an adjustment to the Interest Rate increased to Prime plus 8%, if the Issuer's total Non-Ad Valorem Revenues less cost of essential services supported by Non-Ad Valorem Revenues, is not at least 1.50 times the Issuer's debt service on all Debt to be paid from Non-Ad Valorem Revenues including such Debt payable from one or several specific sources of Non-Ad Valorem Revenues (including Governmental Fund and Enterprise Fund Debt secured through a covenant to budget and appropriate Non-Ad Valorem Revenues), all as calculated per Exhibit E attached hereto. The final review and determination of such calculation shall be made by the Owner.

Section 19. Events of Default; Remedies of Noteholder. The following shall constitute Events of Default: (i) if the Issuer fails to pay any payment of principal or interest on any Note as the same becomes due and payable within three (3) days; (ii) if the Issuer defaults in the performance or observance of any covenant or agreement contained in this Resolution or the Note (other than set forth in (i) above) and fails to cure the same within thirty (30) days from such default; or (iii) filing of a petition by or against the Issuer relating to bankruptcy, reorganization, arrangement or readjustment of debt of the Issuer or for any other relief relating to the Issuer under the United States Bankruptcy Code, as amended, or any other insolvency act or law now or hereafter existing, or the involuntary appointment of a receiver or trustee for the Issuer, and the continuance of any such event for 60 days undismissed or undischarged.

Upon the occurrence and during the continuation of any Event of Default, the Interest Rate on the Note shall pay be converted to the Default Rate and the Owner of the Note may, in addition to any other remedies set forth in this Resolution or Note, either at law or in equity, by suit, action, mandamus or other proceeding in any court of competent jurisdiction, protect and enforce any and all rights under the laws of the State of Florida, or granted or contained in this Resolution, and may enforce and compel the performance of all duties required by this Resolution, or by any applicable statutes to be performed by the Issuer or by any officer thereof. Upon notification by the Issuer to the Owner that such Event of Default has been cured to the reasonable satisfaction of the Owner or to its original terms and conditions, such rate shall be converted back to the Interest Rate.

Section 20. Limitation of Rights. With the exception of any rights herein expressly conferred, nothing expressed or mentioned in or to be implied from this Resolution or the Note is intended or shall be construed to give to any Person other than the Issuer and the Owner any legal or equitable right, remedy or claim under or with respect to this Resolution or any covenants, conditions and provisions herein contained;

this Resolution and all of the covenants, conditions and provisions hereof being intended to be and being for the sole and exclusive benefit of the Issuer and the Owner.

Section 21. Amendment. Neither the Note nor this Resolution or any resolution amendatory hereof or supplemental hereto may be modified or amended in any respect subsequent to the issuance of the Note except with the written consent of the Owner.

Section 22. City Council Members of the Issuer Exempt from Personal Liability. No recourse under or upon any obligation, covenant or agreement of this Resolution or the Note or for any claim based thereon or otherwise in respect thereof, shall be had against any City Council members, as such, of the Issuer, past, present or future, either directly or through the Issuer it being expressly understood (a) that no personal liability whatsoever shall attach to, or is or shall be incurred by, the City Council members of the Issuer, as such, under or by reason of the obligations, covenants or agreements contained in this Resolution or implied therefrom, and (b) that any and all such personal liability, either at common law or in equity or by constitution or statute, of, and any and all such rights and claims against, every such City Council member of the Issuer, as such, are waived and released as a condition of, and as a consideration for, the execution of this Resolution and the issuance of the Note, on the part of the Issuer.

Section 23. Authorizations. The Mayor and any member of the City Council, the City Manager, the City Attorney, the City Clerk and such other officials and employees of the Issuer as may be designated by the Issuer are each designated as agents of the Issuer in connection with the issuance and delivery of the Note and are authorized and empowered, collectively or individually, to take all action and steps and to execute all instruments, documents, and contracts on behalf of the Issuer that are necessary or desirable in connection with the execution and delivery of the Note, and which are specifically authorized or are not inconsistent with the terms and provisions of this Resolution.

Section 24. Business Days. In any case where the due date of interest on or principal of the Note is not a Business Day, then payment of such principal or interest need not be made on such date but may be made on the next succeeding Business Day, provided that credit for payments made shall not be given until the payment is actually received by the Owner.

Section 25. Applicable Provisions of Law and Venue. This Resolution shall be governed by applicable federal law and the applicable laws of the State of Florida. In the event of any legal proceeding arising out of or related to the Note, venue for any action brought in state court shall be in Miami-Dade County. The Owner of the Note, upon taking possession of the Note, and the Issuer each consent to the personal jurisdiction of the aforementioned courts and irrevocably waive any objections to said jurisdiction.

Section 26. Waiver of Jury Trial. The Issuer knowingly, voluntarily, and intentionally waives any right it may have to a trial by jury, with respect to any litigation or legal proceedings based on or arising out of this Resolution or the Note.

Section 27. Rules of Interpretation. Unless expressly indicated otherwise, references to sections or articles are to be construed as references to sections or articles of this instrument as originally executed. Use of the words “herein,” “hereby,” “hereunder,” “hereof,” “hereinbefore,” “hereinafter” and other equivalent words refer to this Resolution and not solely to the particular portion in which any such word is used.

Section 28. Captions. The captions and headings in this Resolution are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections of this Resolution.

Section 29. Severability. If any provision of this Resolution shall be held or deemed to be or shall, in fact, be illegal, inoperative or unenforceable in any context, the same shall not affect any other provision herein or render any other provision (or such provision in any other context) invalid, inoperative or unenforceable to any extent whatever.

Section 30. Repealer. All resolutions or parts thereof in conflict herewith are hereby repealed.

Section 31. No Third Party Beneficiaries. Except such other persons as may be expressly described in this Resolution or in the Note, nothing in this Resolution or in the Note, expressed or implied, is intended or shall be construed to confer upon any person, other than the Issuer and the holders, any right, remedy or claim, legal or equitable, under and by reason of this Resolution, or any provision thereof, or of the Note, all provisions thereof being intended to be and being for the sole and exclusive benefit of the Issuer and the persons who shall from time to time be the holders.

Section 32. Effective Date. This Resolution shall be in full force and take effect immediately upon its passage and adoption.

[Remainder of page intentionally left blank]

PASSED AND ADOPTED by the City Council of the City of Miami Springs, Florida, this _
_____ day of _____, 2014, on a motion by _____ and seconded by _____
_____.

Vice Mayor Petralanda _____
Councilman Windrem _____
Councilman Bain _____
Councilman Lob _____
Mayor Garcia _____

Zavier M. Garcia, Mayor

ATTEST:

Erika Gonzalez-Santamaria, MMC, City Clerk

APPROVED AS TO LEGALITY AND FORM:

Jan K. Seiden, City Attorney

FORM OF NOTE

ANY HOLDER SHALL, PRIOR TO BECOMING A HOLDER, EXECUTE A PURCHASER'S CERTIFICATE CERTIFYING, AMONG OTHER THINGS, THAT SUCH HOLDER IS AN "ACCREDITED INVESTOR" AS SUCH TERM IS DEFINED IN THE SECURITIES ACT OF 1933, AS AMENDED, AND REGULATION D THEREUNDER.

R-1

\$_____

STATE OF FLORIDA
COUNTY OF MIAMI-DADE
CITY OF MIAMI SPRINGS, FLORIDA
CAPITAL IMPROVEMENT REFUNDING REVENUE NOTE, SERIES 2015

Dated Date

Maturity Date

Interest Rate

The City of Miami Springs, Florida (the "Issuer"), a municipal corporation created and existing pursuant to the Constitution and the laws of the State of Florida, for value received, promises to pay from the sources hereinafter provided, to the order of _____ or registered assigns (hereinafter, the "Owner"), the principal sum of \$_____ together with interest on the principal balance at the Interest Rate (as the same may be adjusted pursuant to Schedule A and as provided in the Resolution) based upon a year of 360 days, in accordance with the Resolution. Principal and interest shall be payable semi-annually on the first day of each February and August, commencing August 1, 2015. All unpaid principal and any interest accrued and unpaid shall be payable on the Maturity Date.

Principal of and interest on this Note is payable in lawful money of the United States of America, without presentment, by ACH Direct Debit or in such other manner or at such other place as the Owner may designate to the Issuer in writing. If any date for the payment of principal and interest hereon shall fall on a day which is not a Business Day (as defined in the Resolution (hereinafter defined)) the payment due on such date shall be due on the next succeeding day which is a Business Day, but the Issuer shall not receive credit for the payment until it is actually received by the Owner.

All payments by the Issuer pursuant to this Note shall apply first to accrued interest, then to other charges due the Owner, and the balance thereof shall apply to principal.

The Issuer may prepay this Note, in whole or in part, on any Business Day upon two (2) Business Days' prior written notice to the Owner, which prepayments shall be applied against the principal installments as determined by the Owner in its sole

discretion. Such prepayment notice shall specify the prepayment amount. In the event the Issuer elects to prepay this Note, in whole or in part, there shall be owed an additional fee (the "Prepayment Charge") to compensate the Owner for all losses, costs and expenses incurred in connection with such prepayment to be determined in the following manner:

The Prepayment Charge shall be equal to the present value of the difference between (1) the amount that would have been realized by the Owner on the prepaid amount for the remaining term of the portion of the Note being prepaid using the Federal Reserve H.15 Statistical Release rate for fixed-rate payers in interest rate swaps for a term corresponding to the term of the portion of this Note being prepaid, interpolated to the nearest month, if necessary, that was in effect three Business Days prior to the Closing Date and (2) the amount that would be realized by the Owner by reinvesting such prepaid funds for the remaining term of the portion of this Note being prepaid using the Federal Reserve H.15 Statistical Release rate for fixed-rate payers in interest rate swaps, interpolated to the nearest month, that was in effect three Business Days prior to the elected prepayment date; both discounted at the same interest rate utilized in determining the applicable amount in (1). Should the present value have no value or a negative value, the Prepayment Charge shall be zero dollars. Should the Federal Reserve no longer release rates for fixed-rate payers in interest rate swaps, the Owner may substitute the Federal Reserve H.15 Statistical Release with another similar index. The Owner shall provide the Issuer with a written statement explaining the calculation of the Prepayment Charge due, which statement shall, in absence of manifest error, be conclusive and binding. The application of such fee or prepayment premium is not intended to, and shall not be deemed to be, an increase in the Interest Rate.

The Issuer to the extent permitted by law hereby waives presentment, demand, protest and notice of dishonor.

THIS NOTE DOES NOT CONSTITUTE A GENERAL INDEBTEDNESS OF THE ISSUER WITHIN THE MEANING OF ANY CONSTITUTIONAL, STATUTORY OR CHARTER PROVISION OR LIMITATION, AND IT IS EXPRESSLY AGREED BY THE HOLDER OF THIS NOTE THAT SUCH NOTEHOLDER SHALL NEVER HAVE THE RIGHT TO REQUIRE OR COMPEL THE EXERCISE OF THE AD VALOREM TAXING POWER OF THE ISSUER OR TAXATION OF ANY REAL OR PERSONAL PROPERTY THEREIN FOR THE PAYMENT OF THE PRINCIPAL OF AND INTEREST ON THIS NOTE OR THE MAKING OF ANY OTHER PAYMENTS PROVIDED FOR IN THE RESOLUTION, OR BE ENTITLED TO PAYMENT OF SUCH NOTE FROM ANY FUNDS OF THE ISSUER EXCEPT FROM THE PLEDGED REVENUES.

This Note is issued pursuant to the Constitution of the State of Florida, Chapter 166, Florida Statutes, Chapter 218, Part VI, Florida Statutes, the Charter of the Issuer and a Resolution duly adopted by the Issuer on February ____, 2015, as from time to time amended and supplemented (herein referred to as the "Resolution"), and is subject to all the terms and conditions of the Resolution. All terms, conditions and provisions of the Resolution including without limitation remedies in the Event of Default are by this

reference thereto incorporated herein as a part of this Note. Payment of the Note is secured by a pledge and lien on the Pledged Revenues of the Issuer, as described in the Resolution. Terms used herein in capitalized form and not otherwise defined herein shall have the meanings ascribed thereto in the Resolution.

This Note may be exchanged or transferred by the Owner hereof but only upon the registration books maintained by the Issuer and in the manner provided in the Resolution.

It is hereby certified, recited and declared that all acts, conditions and prerequisites required to exist, happen and be performed precedent to and in the execution, delivery and the issuance of this Note do exist, have happened and have been performed in due time, form and manner as required by law, and that the issuance of this Note is in full compliance with and does not exceed or violate any constitutional or statutory limitation.

IN WITNESS WHEREOF, the City of Miami Springs, Florida has caused this Note to be executed in its name by the manual signature of its Mayor and attested by the manual signature of its City Clerk, and its seal to be impressed hereon, all this ____ day of _____, 2015.

CITY OF MIAMI SPRINGS, FLORIDA

[SEAL]

By: _____
Mayor

Attest:

City Clerk

CERTIFICATE OF AUTHENTICATION

This Note is one of the Notes issued under the provisions of the within mentioned Resolution.

Registrar, as Authenticating Agent

Date of Authentication:

Signature)

By _____ (Manual
Authorized Officer

ASSIGNMENT AND TRANSFER

For value received the undersigned hereby sells, assigns and transfers unto

(Please insert Social Security or other identifying number of transferee) the attached Note of the City of Miami Springs, Florida, and does hereby constitute and appoint _____, attorney, to transfer the said Note on the books kept for registration thereof, with full power of substitution in the premises.

Date: _____

By: _____ (manual signature)
Title: _____

NOTICE: No transfer will be registered and no new Note will be issued in the name of the Transferee, unless the signature to this assignment corresponds with the name as it appears upon the face of the within Note every particular, without alteration or enlargement or any change whatever and the Social Security or Federal Employer Identification Number of the Transferee is supplied.

Signature Guaranteed by

[member firm of the New York
Stock Exchange or a commercial

bank or a trust company.]

SCHEDULE A

EXHIBIT B
TERM SHEET

EXHIBIT C

FORM OF PURCHASER'S CERTIFICATE

This is to certify that _____, or its assignee (the "Purchaser") has not required City of Miami Springs, Florida (the "Issuer") to deliver any offering document and has conducted its own investigation, to the extent it deems satisfactory or sufficient, into matters relating to business affairs or conditions (either financial or otherwise) of the Issuer in connection with the issuance by the Issuer of its \$_____ Capital Improvement Refunding Revenue Note, Series 2015 (the "Note"), and no inference should be drawn that the Purchaser, in the acceptance of said Note, is relying on Bond Counsel or the City Attorney as to any such matters other than the legal opinions rendered by Bond Counsel and by the City Attorney. Any capitalized undefined terms used herein not otherwise defined shall have the meaning set forth in Resolution No. ___ adopted by the City Council of the Issuer on February __, 2015 (the "Resolution").

We are aware that investment in the Note involves various risks, that the Note is not a general obligation of the Issuer or payable from ad valorem tax revenues, and that the payment of the Note is secured solely from the sources described in the Resolution (the "Pledged Revenues").

We have made such independent investigation of the Pledged Revenues as we, in the exercise of sound business judgment, consider to be appropriate under the circumstances. In making our investment decision, we have relied upon the accuracy of information which has been provided to us.

We have knowledge and experience in financial and business matters and are capable of evaluating the merits and risks of our investment in the Note and can bear the economic risk of our investment in the Note.

We are not acting as a broker or other intermediary, and are purchasing the Note as an investment for our own account and not with a present view towards a resale or other distribution to the public. We understand that the Note may not be transferred in a denomination less than the par amount outstanding at the time of transfer.

We are a bank, trust company, savings institution, insurance company, dealer, investment company, pension or profit-sharing trust, or qualified institutional buyer as contemplated by Section 517.061(7), Florida Statutes.

We are an "accredited investor" within the meaning of the Securities Act of 1933, as amended, and Regulation D thereunder.

DATED this ___ of _____, 2015.

STI Institutional & Government, Inc.

By: _____

Name: _____

Title: _____

EXHIBIT D

DISCLOSURE CERTIFICATE

Following a competitive selection process, the undersigned, as purchaser, proposes to purchase from the City of Miami Springs, Florida (the "Issuer") its \$_____ Capital Improvement Refunding Revenue Note, Series 2015 ("Note"). Prior to the award of the note, the following information is hereby furnished to the Issuer:

1. Set forth is an itemized list of the nature and estimated amounts of expenses to be incurred for services rendered to us (the "Purchaser") in connection with the issuance of the Note (such fees and expenses to be paid by the Issuer):

\$_____

Legal Fees

2. (a) No other fee, bonus or other compensation is estimated to be paid by the Purchaser in connection with the issuance of the Note to any person not regularly employed or retained by the Purchaser (including any "finder" as defined in Section 218.386(1)(a), Florida Statutes), except as specifically enumerated as expenses to be incurred by the Purchaser, as set forth in paragraph (1) above.

(b) No person has entered into an understanding with the Purchaser, or to the knowledge of the Purchaser, with the Issuer, for any paid or promised compensation or valuable consideration, directly or indirectly, expressly or implied, to act solely as an intermediary between the Issuer and the Purchaser or to exercise or attempt to exercise any influence to effect any transaction in the purchase of the Note.

3. The amount of the underwriting spread expected to be realized by the Purchaser is \$_____.

4. The management fee to be charged by the Purchaser is \$_____.

5. Truth-in-Bonding Statement:

The Note is being issued primarily to construct capital improvements and refinance the Refunded Note. Unless earlier prepaid, the Note is expected to be repaid by February 1, 2030 at an interest rate of _____%, total interest paid over the life of the Note is estimated to be \$_____.

The Note will be payable solely from Pledged Revenues in the manner and to the extent described in Resolution No. _____ dated February __, 2015 (the "Resolution"). Issuance of the Note is estimated to result in an annual maximum of approximately \$_____ of revenues of the Issuer not being available to finance the services of the Issuer during the life of the Note. This paragraph is provided pursuant to Section 218.385, Florida Statutes.

6. The name and address of the Purchaser is as follows:

IN WITNESS WHEREOF, the undersigned has executed this Disclosure Letter on behalf of the Purchaser this _____ day of _____, 2015.

STI Institutional & Government, Inc.

By: _____
Name:
Title:

EXHIBIT E

ANTI-DILUTION CALCULATION

Anti Dilution/DSC Test Calculations	
Input Variables	
City of Miami Springs, FL	
<u>FY 20</u>	
A) Most Recent Audited Fiscal Year Legally Available Non Enterprise, Non Ad Valorem Revenues	
B) Most Recent Audited Fiscal Year Ad Valorem Revenues	
C) Most Recent Audited Fiscal Year Total Revenues	
D) Prior Audited Fiscal Year Non Enterprise, Non Ad Valorem Revenues	
E) Average of 2 Most Recent Fiscal Years Non Ad Valorem Revenues	
F) Cost of Essential Services (Most Recent Audited Fiscal Year)	
G) Existing MADS on CBA	
H) MADS on Proposed CBA	
I) MADS on Existing and Proposed CBA Debt (G + H)	
J) MADS on Debt Secured by Lien on Specific Non Advalorem Revs	
K) MADS on All Debt Secured by Non Advalorem Revs (I + J)	
L) Required 2 Year Average Gross Coverage Test	1.50
M) Required Current Year Net Anti Dilution Test; or	1.50
N) Required Global Coverage Test (optional in lieu of M)	1.50
TEST 1: Gross 2 Yr Avg. Test: E/K >	1.50
Average of 2 Most Recent Fiscal Years Non Ad Valorem Revenues (E)= MADS on All Debt Secured by Non Advalorem Revenues (K) Gross 2 Yr Average Coverage (E/K) In Compliance?	
TEST 2: Net Current Year Anti Dilution Test (A-((A/C)xF) - J)/I >	1.50
Most Recent Audited Fiscal Year Legally Available Non Enterprise, Non Ad Valorem Revenues (A) less ((A/C)xF) Equals: Revenues after Allocation for Essential Services Less: MADS on Debt Secured by Lien on Specific Non Ad Valorem Revs (J) Revenues Available for CBA Debt Service Divided by: I (MADS on Existing and Proposed CBA) Equals: Anti Dilution Test or Pro Forma DSC (CBA coverage after debt service on senior lien debt): In Compliance?	
Global Coverage Test (Optional in Lieu of Test 2)	1.50

**Global Coverage (Includes senior lien and CBA debt service)
In Compliance?**



AGENDA MEMORANDUM

Meeting Date: 2/9/2015

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

Via: Ron Gorland, City Manager *Ron*

From: Omar L. Luna, Recreation Director

Subject: Match Point Enterprises, LLC.

Recommendation:

Manny Fabian and the Match Point Enterprises coaches do an excellent job of providing a program that is professional. They also have a great working relationship with the Recreation Department and the Community. It is recommended that we approve the attached agreement so that our residents can benefit from a great program. The existing agreement allows for an extended or renewed contract upon mutual agreement of the parties hereto.

Discussion/Analysis:

Match Point Enterprises is a program in Miami Springs that provides our community with an opportunity for our children and adults to learn the fundamentals of Tennis and to also compete at a very high competitive level.

Proposed agreement is for three (3) years from March 1, 2015 to February 28, 2018.

Fiscal Impact (If applicable):

Due to the fact that the Facility is a municipal tennis center, the local demographics, and the requirement to provide services and products to its taxpayers at "municipal facility" pricing, the City agrees to provide an annual subsidy to the Tennis Professional of Fifteen Thousand (\$15,000) Dollars (in three payments of \$5,000 each) to assist in the day-to-day operation of the facility.

Submission Date and Time: 2/4/2015 3:54 PM

<u>Submitted by:</u>	<u>Approved by (sign as applicable):</u>	<u>Funding:</u>
Department: <u>Recreation</u>	Dept. Head: <u><i>Omar Luna</i></u>	Dept./ Desc.: <u>Recreation</u>
Prepared by: <u>Omar Luna</u>	Procurement: _____	Account No.: <u>001-5703-572.34-00</u>
Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Asst. City Mgr.: _____	Additional Funding: <u>N/A</u>
Budgeted/Funded <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	City Manager: <u><i>[Signature]</i></u>	Amount previously approved: \$ <u>\$15,000</u>
	Attorney: _____	Current request: \$ <u>\$15,000</u>
		Total vendor amount: \$ <u>\$15,000</u>

TENNIS PROFESSIONAL CONSULTANT AGREEMENT

THIS CONSULTANT AGREEMENT is entered into this 1st day of March, 2015, by and between the CITY OF MIAMI SPRINGS, FLORIDA, a Florida municipal corporation, hereinafter referred to as “City”, and MANUEL FABIAN, hereinafter referred to as “Tennis Professional”;

W I T N E S S E T H :

WHEREAS, for many years the City has attempted to maintain a cost effective and citizen responsive operation at the City Tennis and Racquetball Court Facility; and,

WHEREAS, in the last several years it has become apparent that the operations at the facility incur substantial monetary losses and are not as citizen “friendly” as required regardless of the plan or mode of operation of the facility; and,

WHEREAS, the City Council directed the City Administrative Staff to investigate alternative operational models which would substantially reduce or eliminate the annual monetary losses being incurred and provide a more responsive operation to the needs of the citizens using the facility; and,

WHEREAS, as a result of the various investigations conducted by the City Administrative Staff, the opportunity has arisen to enter into a Consultant Agreement with a local Tennis Professional, Manuel Fabian, which the Staff believes will be mutually beneficial to both parties; and,

WHEREAS, the City has the facilities available to provide an operational venue for the Tennis Professional, and the Tennis Professional has expressed a willingness to provide the programs, assistance and management required for the operation of a Tennis Program in the City; and,

WHEREAS, the parties have also discussed the creation and expansion of many programs for speciality groups at the Tennis Facility as requested by the City Council; and,

WHEREAS, the following Agreement is the culmination and memorialization of the various investigations conducted by the City Administration and the subsequent negotiations and discussions with the Tennis Professional Manuel Fabian.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the mutual sufficiency of which is hereby acknowledged, the CITY OF MIAMI SPRINGS and MANUEL FABIAN, hereby agree as follows:

RELATIONSHIP OF PARTIES

It is acknowledged and agreed between the parties hereto that MANUEL FABIAN will be granted exclusive control over the operation of the Miami Springs Tennis and Racquetball Court Facility. In exchange and consideration for the foregoing, the Tennis Professional will provide supervisory, operational and instructional services at the aforesaid location, as are more fully set forth herein.

In all matters relating to this Agreement, the Tennis Professional is to be considered an independent contractor and not an employee of the City.

DUTIES AND RESPONSIBILITIES OF THE CITY

In accordance with the relationship of the parties created by this Agreement, the City will be required to perform the following duties and responsibilities:

1. Continue to maintain the Tennis and Racquetball Courts.
2. Continue to maintain the Tennis and Racquetball Facility, its infrastructure and buildings.
3. Provide and pay for all required utility services to the Facility.
4. Provide the Tennis Professional with full operational control and access to the Facility.
5. Authorize and permit the sale of tennis equipment and supplies at the Facility by the Tennis Professional.
6. Authorize and permit the Tennis Professional to provide personal instruction and training and all other tennis related activities at the Facility.
7. Authorize and permit the Tennis Professional to control the scheduled uses of the facilities.

DUTIES AND RESPONSIBILITIES OF TENNIS PROFESSIONAL

In accordance with the relationship of the parties created by this Agreement, the Tennis Professional will be required to perform the following duties and responsibilities:

1. Conduct professional instruction sessions for individuals and groups at the Facility.

2. Insure that the Facility is open for use for a minimum of eight (8) hours a day, seven days a week.
3. Promote the use of the Facility through the Tennis Professional's individual instruction services, group demonstrations and clinics, and any advertising or marketing materials or campaigns produced by the Tennis Professional. (However, such materials must be approved in advance by the City).
4. Provide daily supervision and control of the Facility, including, but not limited to, opening and closing, proper use and maintenance of Facility, and the coordination of the daily activities of the Facility.
5. Make reasonable appearances before the City Council to provide information regarding Tennis Facility operations, activities, programs and promotions.
6. Establish and promote Tennis related activities, programs, tournaments, clinics and special summer sessions for juniors, seniors, women and other speciality groups at the Facility.
7. Permit the usage of the Tennis Professional's name, logo or other identifying designation in the advertising and marketing of the Tennis Facility provided by the City. (However, such materials must be approved in advance by the Tennis Professional.)
8. Permit the usage of the Facility by the Miami Springs High School Tennis Team.
9. Establish, operate and provide all necessary funding for a pro shop at the Facility which offers Tennis related equipment, clothing and other related

products to the public and also provides equipment repair services.

10. Perform all functions at the Tennis Facility in a proper and appropriate manner, never identifying yourself as a City employee, and being attired or uniformed in a manner that distinguishes yourself as an independent Tennis Professional and not a member of the management staff of the City.

EXCLUSIVITY OF SERVICES

The parties mutually acknowledge and agree that the Tennis Professional is herein being granted the exclusive right to operate the Miami Springs Tennis and Racquetball Court Facility and to provide Tennis lessons, instruction and all other services previously set forth herein at the Facility. The only exceptions to this grant of exclusivity are as follows:

1. Tennis lessons or instruction provided by coaches or designated assistants of local schools utilizing the Facility for practice or tournament purposes.
2. Special events that may be scheduled at the Facility with the approval of the Tennis Professional by the City or any City sponsored specific group or organization for a special courtesy fee.

PAYMENT TO PARTIES

Due to the fact that the Facility is a municipal tennis center, the local demographics, and the requirement to provide services and products to its taxpayers at “municipal facility” pricing, the City agrees to provide an annual subsidy to the Tennis Professional of Fifteen Thousand (\$15,000) Dollars (in three payments of \$5,000 each) to assist in the day-to-day operation of the Facility.

In addition, it is specifically understood and agreed that the Tennis Professional will retain any revenues derived from any usage of the Facility during the term of this Agreement. Such revenues shall include, but not be limited to, membership fees, court rental payments, private lessons, tournaments, clinics, other programs/activities operated by the Tennis Professional, and all services provided by, and goods sold from, the pro shop maintained at the Facility.

AUTHORITY FOR EMPLOYEES, ASSISTANTS AND VOLUNTEERS

It is hereby mutually acknowledged and agreed that the Tennis Professional may hire employees or assistants, or utilize volunteer workers, to assist in the operation of the Tennis Facility. However, all such parties shall be required to be properly screened in accordance with the City’s background investigation and fingerprinting policy and procedures and shall be the sole and exclusive responsibility of the Tennis Professional. In addition, all background investigation and fingerprinting costs and all other payments or insurance coverages required for these parties shall remain the sole and exclusive responsibility of the Tennis Professional.

TERM OF AGREEMENT

This Agreement shall commence on the 1st day of March, 2015 and terminate three (3) years later on the 28th day of February, 2018. This Agreement may be extended or renewed only upon the mutual agreement of the parties hereto.

TERMINATION OF AGREEMENT WITHOUT CAUSE

Either party hereto may terminate this Agreement, without cause, by giving the other party written notice thereof, by hand-delivery, or by certified mail, Return Receipt Requested, to be effective thirty (30) days from receipt of said written Notice of Termination.

CONFIDENTIALITY

In the performance of this Agreement, Tennis Professional may be exposed to the confidential information of the City and other entities. Tennis Professional shall not disclose to any party, other than the City Manager, Finance Director and those other City representatives authorized in writing by the City Manager, any such confidential information acquired during the performance of his services for the City. Regardless of the term of this Agreement, Tennis Professional shall be bound by this obligation until such time as said confidential information shall become part of the public domain. Information regarding all aspects of the City's business and all information relating to the management services provided shall be presumed to be confidential, except as may be provided by law, and as same shall have been published or otherwise made freely available to the general public without restriction.

INSURANCE

Tennis Professional shall be responsible to secure all insurance coverages required to carry out the activities provided herein, which shall include, but not be limited to, general operational liability, workers compensation and professional malpractice, which shall continue to remain in full force and effect during the term of this Agreement. Notwithstanding the foregoing, and despite the fact that the Tennis Professional is an independent contractor, Tennis Professional shall be required to provide liability insurance covering himself, his employees, assistants, volunteers and clients, and the activities he conducts at the City Tennis and Racquetball Court Facility in the minimum amount of One Million (\$1,000,000) Dollars. In addition, it is required that the City of Miami Springs be named as an additional insured on the Tennis Professional's liability and professional malpractice insurance policies.

HOLD HARMLESS AND INDEMNIFICATION

In addition to the foregoing, Tennis Professional shall hold the City, including its officials, employees, and representatives, harmless and indemnify it against all claims, demands, damages, actions, causes of actions, liability, costs, expenses, and attorney's fees arising out of, or resulting from, injury to or death of persons, or damage to or loss of property, sustained on or about the Miami Springs Tennis and Racquetball Court Facility, arising from Tennis Professional's services, acts, actions, omissions or failures to act or of any of its employees, agents, representatives, invitees, or guests. Further, the protections

provided by this provision shall also include any costs, expenses, or legal fees the City may incur in establishing that Tennis Professional or his insurer are responsible to provide protection, coverage, and representation to the City, its officials, employees, and representatives for any incident that may occur during the term hereof.

PROHIBITED ACTIVITIES

Tennis Professional shall not use the premises for any unlawful purpose and shall comply with all laws and permitting requirements applicable now, or in the future, to the operation of the Miami Springs Tennis and Racquetball Court Facility. Tennis Professional shall not permit any offensive, noisy, or dangerous activity, nor any nuisance or other conduct in violation of the public policy of the City, county or state at the Facility.

NON-DISCRIMINATORY PRACTICES

In providing the services set forth herein, including those related to direct contact with the public, and those involving the hiring, treatment and advancement of employees, Tennis Professional shall not discriminate in any manner based upon race, color, creed, religion, ancestry, national origin, gender, age, physical/mental handicap or in any other manner. In addition, Tennis Professional shall insure the fair and equal use and access to the Facility.

LICENSED OR REGISTERED PERSONNEL

All services to be rendered by Tennis Professional under this Agreement, which are required by law to be performed by or under the direction of a duly licensed or registered professional, shall be rendered in compliance with such requirements.

ASSIGNMENT

Tennis Professional shall not assign, sublet or transfer any portion of its duties, obligations, or responsibilities under this Agreement without the advance written approval of the City. It is specifically understood and agreed that the City's decision to either permit or deny any such assignment, subletting or transfer shall be within its sole and exclusive discretion and that any such decision by the City shall be presumed to be reasonable.

ATTORNEY'S FEES

The parties hereto acknowledge and agree that should it become necessary for either party to this Agreement to bring suit to enforce any provisions hereof, or for damages on account of any breach of this Agreement, the prevailing party on any issue in any such litigation, and any appeals therefrom, shall be entitled to recover from the other party, in addition to any damages or other relief granted as a result of such litigation, all costs and expenses of such litigation and a reasonable attorney's fee as may be awarded by the court.

NOTICES TO PARTIES

All notices required or desired to be given under this Agreement shall be in writing and delivered in person or transmitted by Certified Mail, Return Receipt Requested, postage prepaid, addressed to the party to be noticed, and shall be deemed to have been delivered three (3) days after deposit in a post office or letter box in the above manner.

NOTICES TO BE GIVEN TO CITY SHALL BE ADDRESSED AS FOLLOWS:

CITY OF MIAMI SPRINGS
Attention: Ronald K. Gorland, City Manager
201 Westward Drive
Miami Springs, FL 33166

NOTICES TO BE GIVEN TO TENNIS PROFESSIONAL SHALL BE ADDRESSED AS FOLLOWS:

MATCH POINT ENTERPRISES, LLC,
A Florida Limited Liability Company
561 Wren Avenue
Miami Springs, FL 33166

CAPTIONS

All captions in this Agreement are included for convenience only and are not to be taken into consideration in any construction or interpretation of this Agreement or any of its provisions.

TIME

Time is of the essence as to each term of this Agreement.

GOVERNING LAW

This Agreement and the rights and liabilities of the parties to this Agreement shall be governed by the laws of the State of Florida. If any provision of this Agreement is invalidated by judicial decision or statutory enactment, the invalidity of any such provision will not affect the validity of any other provision of this Agreement.

ENTIRE AGREEMENT

This Agreement, together with any Exhibits hereto, constitute the entire Agreement between the parties relating to the subject matter hereof. This Agreement is the final expression of agreement between the parties hereto. Neither party shall be entitled to rely upon any conflicting oral representations, assurances, claims or disclaimers, made either prior to, or simultaneous with, the execution of the Agreement.

IN WITNESS WHEREOF, the City and Tennis Professional have set their hands and seals on the day and year first above written to this Agreement and three counterparts, each of which shall constitute an original.

WITNESSES:

TENNIS PROFESSIONAL

Print Name:_____

MANUEL FABIAN

Print Name:_____

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

The foregoing instrument was acknowledged before me this _____, day of _____, 2015, by MANUEL FABIAN. He is personally known to me or has produced _____ (type of identification) as identification and did (did not) take an oath.

Notary Public, State of Florida

Print, Type or Stamp Name of
Notary Public

WITNESSES:
(As to both signatories)

CITY OF MIAMI SPRINGS
a Florida Municipal Corporation

BY: _____

Print Name: _____

RONALD K. GORLAND, City Manager

ATTEST: _____

Print Name: _____
Clerk

ERIKA GONZALEZ-SANATAMARIA, City

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

The foregoing instrument was acknowledged before me this _____ day of _____, 2015, by Ronald K. Gorland, City Manager, and Erika Gonzalez-Santamaria, City Clerk of the City of Miami Springs, a Florida Municipal Corporation. They are personally known to me or have produced _____ (type of identification) as identification and did (did not) take an oath.

Notary Public, State of Florida

Print, Type of Stamp Name of
Notary Public



AGENDA MEMORANDUM

Meeting Date: February 9, 2015

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

From: Ron Gorland, City Manager *Ron Gorland*

Subject: City of Miami Springs - Miami Springs VG Optimist Club Inc. Outdoor Archery Range Agreement

RECOMMENDATION

Approve subject attached agreement between the City of Miami Springs and the Optimist Club covering the use of out-of-play Golf Course grounds.

DISCUSSION

The Optimist Club brought in-door archery to Miami Springs adults and children and then brought the state championship archery tournament to Miami Springs. Both are very successful and the Optimist Club wants to take this to the next level with an outdoor archery range. Not being sure the public would be interested in outdoor archery we've been testing it with them on the golf course behind the clubhouse this past year. The test has been very successful so much so that the Administration feels strongly that this new joint recreational offering should be both encouraged and made formal (attached agreement). Additionally, because the area dedicated to archery is not useful to the City, there are still minor operating costs to the City such that the Optimist Club has agreed to cover them through an annual fee of \$500.

FACILITY AGREEMENT

THIS AGREEMENT is entered into this ____ day of _____, 2015 by and between the **CITY OF MIAMI SPRINGS**, a Florida Municipal Corporation, hereinafter referred to as "**City**", and **Miami Springs VG Optimist Club, Inc.**, a Florida Corporation, hereinafter referred to as "**Club**";

WITNESSETH:

WHEREAS, Club has approached the City to solicit authorization to utilize a portion of the Miami Springs Golf Course property to construct, maintain, and operate an archery range; and,

WHEREAS, the Recreation Department of the City is desirous of providing the widest variety of recreational and educational activities for citizens on a continuing basis; and,

WHEREAS, the City Council of the City of Miami Springs has reviewed and discussed the proposal for the **Club's** archery range program and has determined that, subject to the terms and conditions of this Agreement, it is in the best interests of the City and its citizens to authorize the use of a portion of the Miami Springs Golf Course property for the purposes provided:

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the mutual sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

USE OF PREMISES

The City of Miami Springs hereby grants to the **Club** the right to use that portion of the Miami Springs Golf Course depicted on the sketch attached hereto as Exhibit No. 1 for the operation of an archery range, upon the terms and conditions set forth herein. Notwithstanding the foregoing, the City reserves the right to utilize the areas being provided to the Club upon reasonable advance notice for City related or sponsored activities.

PAYMENTS FOR USAGE

Club agrees to pay the City an annual fee for the use of the subject property in the amount of five hundred (\$500.00) dollars, which is due, in advance, at the beginning of the annual term.

MAINTENANCE OF PREMISES

Club agrees to clean and maintain the area used for its activities so that it is returned to the City in the same condition as received. In the event that **Club** does not comply with this clean up and maintenance provision, **Club** agrees to reimburse the City for the actual costs incurred in cleaning the area following its usage.

ACCEPTANCE OF AGREEMENT

Club hereby accepts this agreement granted by the City for the use of a portion of the Miami Springs Golf Course property for the operation of an archery range constructed, maintained, and operated by the Club.

TERM OF AGREEMENT

This Agreement shall be for a period of one (1) year beginning on February 1, 2015 and continue through January 31, 2016.

RENEWAL OF AGREEMENT

This Agreement may be renewed upon the mutual consent and agreement of the parties hereto.

TERMINATION OF AGREEMENT

This Agreement may be terminated by either party hereto, without cause, by providing the other party written notice thereof by certified mail, return receipt requested, or by hand delivery, to be effective thirty (30) days from receipt of said written notice.

INSURANCE

Club shall, at all times during the term hereof, maintain insurance coverage in the amount of \$1,000,000, (One million dollars) which shall also name the City as an additional insured under the policy. All such insurance, including renewals, shall be subject to the approval of the City for adequacy of protection and evidence of such coverage shall be furnished to the City on Certificates of Insurance indicating such insurance to be in force and effect and providing that it will not be cancelled during the performance of the services under this Agreement without thirty (30) calendar days prior written notice to the City. Completed Certificates of Insurance shall be filed with the City prior to the performance of services hereunder, provided, however, that **Club** shall, at any time, upon request, file duplicate copies of the policies of such insurance with the City.

HOLD HARMLESS AND INDEMNIFICATION

In addition to the aforementioned required insurance coverage to be provided to the City, **Club** shall hold the City, including its officials, employees and representatives, harmless and indemnify it against all claims, demands, damages, actions, causes of actions, liability, costs, expenses, and attorney's fees arising out of, or resulting from, injury to or death of persons, or damage to or loss of property, sustained on or about the licensed premises, arising from the services, acts, actions, omissions or failures to act of **Club** or of any of its employees, agents, representatives, invitees, or guests. Additionally, the protections provided by this provision shall also include any costs, expenses, or legal fees the City may incur in establishing that **Club** or its insurer are responsible to provide protection, coverage, and representation to the City, its officials, employees, and representatives for any incident that may occur during the term hereof.

PROHIBITED ACTIVITIES

Club shall not use the premises for any inappropriate or unlawful purpose and shall comply with all State, County and City laws, statutes, ordinances, policies, rules and regulations applicable now, or in the future, to the operation of **Club** and the premises. **Club** shall not permit any offensive, or dangerous activity, nor any nuisance or other conduct in violation of the public policy of the City, county or state on the premises.

COMPLIANCE WITH CITY SAFETY RULES, REGULATIONS AND PROCEDURES

Club agrees to abide by all City safety rules, regulations and procedures during its use of the subject Golf Course property. In addition, all personnel in any manner involved with the operation and activities of **Club** must successfully comply with the City's background investigation and fingerprinting policy and procedures.

NONDISCRIMINATION

Club represents and warrants to the City that it does not and will not engage in discriminatory practices and that there shall be no discrimination in connection with the performance of this Agreement on account of race, color, sex, religion, age, handicap, marital status or national origin. **Club** further covenants that no otherwise qualified individual shall, solely by reason of his/her race, color, sex, religion, age, handicap, marital status or national origin, be excluded from participation in, be denied services, or be subject to discrimination under any provision of this Agreement.

ASSIGNMENT

This Agreement shall not be assigned, in whole or in part, without the prior written consent of the City Manager, which may be withheld or conditioned, in the City Manager's sole and exclusive discretion.

ATTORNEY FEES AND COSTS

If either party to this Agreement initiates litigation to enforce any provisions hereof or for damages on account of any breach of this Agreement, the prevailing party in any such litigation, and any appeals there from, shall be entitled to recover from the other party, in addition to any damages or other relief granted as a result of such litigation, all costs and expenses of such litigation and reasonable attorney's fee as fixed by the court.

NOTICES

All notices or other communications required under this agreement shall be in writing and shall be given by hand-delivery or by registered or certified U.S. mail, return receipt requested, addressed to the other party at the following address or to such other address as a party may designate for notice:

NOTICES TO BE GIVEN TO CITY SHALL BE ADDRESSED AS FOLLOWS:

CITY OF MIAMI SPRINGS
Attention: Ronald K. Gorland, City Manager
201 Westward Drive
Miami Springs, FL 33166

NOTICES TO BE GIVEN TO CLUB SHALL BE ADDRESSED AS FOLLOWS:

Miami Springs VG Optimist Club, Inc.
1101 Wren Avenue
Miami Springs, Florida 33166

MISCELLANEOUS PROVISIONS

A. That this Agreement shall be construed and enforced in accordance with the laws of the State of Florida.

B. That title and paragraph headings contained herein are for convenient reference and are not a part of this Agreement.

C. That should any provision, paragraph, sentence, word or phrase contained in this Agreement be determined by a court of competent jurisdiction to be invalid, illegal or otherwise unenforceable under the laws of the State of Florida, such provision, paragraph, sentence, word or phrase shall be deemed modified to the extent necessary in order to conform with such law, or if not modifiable, then same shall be deemed severable, and in either event, the remaining terms and provisions of this Agreement shall remain unmodified and in full force and effect or limitation of its use.

D. That this Agreement constitutes the sole and entire understanding between the parties hereto. No modification or amendment hereto shall be valid unless in writing and executed by properly authorized representatives of the parties hereto.

E. That this Agreement shall be binding upon the parties hereto, their heirs, executors, legal representatives, successors or assigns.

F. That **Club** has not been procured and is being engaged to provide services to the City as an Independent Contractor, and not as an agent or employee of the City. Accordingly, **Club** shall not attain, nor be entitled to, any rights or benefits under the Civil Service or Pensions Ordinances of the City, nor any rights generally afforded civil services or non-civil service employees. **Club** further understands that Florida Worker's Compensation benefits available to employees of the City are not available to it, and it agrees to provide workers' compensation insurance for any employee or agent rendering services.

G. Parking for all participants shall be in the existing Golf Course parking lots, except that the Range Master may park on-site.

H. **Club** is solely responsible for all range facilities and equipment and the authorized use of the facilities by any participant.

IN WITNESS WHEREOF, Club and the City have set their hands and seals on the day and year first above written.

Miami Springs VG Optimist Club, Inc.,
a Florida Corporation

WITNESSES:

By:_____

Print Name:_____

Karl Bithorn, President

Print Name:_____

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

The foregoing instrument was acknowledged before me this ___ day of _____, 2015, by Karl Bithorn, President of Miami Springs VG Optimist Club, Inc. He is personally known to me or has produced _____ as identification, and did take an oath.

Notary Public, State of Florida

COMMISSION:

WITNESSES:

Print Name: _____

Print Name: _____

CITY OF MIAMI SPRINGS
A Florida Municipal Corporation

By: _____
Ronald K. Gorland
City Manager

ATTEST: _____
Erika Gonzalez-Santamaria,
City Clerk

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

The foregoing instrument was acknowledged before me this ___ day of _____, 2013, by RONALD K. GORLAND, City Manager and ERIKA GONZALEZ-SANTAMARIA, City Clerk of the City of Miami Springs, Florida. They are personally known to me or have produced _____ as identification, and did take an oath.

Notary Public, State of Florida

COMMISSION:

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Untitled Placemark

© 2015 Google

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Ron Gorland

Subject: FW: City-Curtiss Mansion Agreement

From: JoEllen Phillips [mailto:joellen@adkins1.com]
Sent: Monday, January 26, 2015 4:42 PM
To: Ron Gorland
Cc: Mayor Zavier Garcia; Richard Wheeler
Subject: City-Curtiss Mansion Agreement

*Recommendation
Approval
Ron Gorland*

RECOMMENDATION

We are going to apply for County Cultural Arts Grants, and have a meeting scheduled for next week to meet with the project administrator. We have all the essentials except one, which is a 5-year minimum property agreement, **at least through March 16, 2020**. Our agreement with the City expires in 2017. Will you please place it on the next Council so that we will be eligible for the grants? If you have any questions or concerns, please give me a call. Your assistance is greatly appreciated.

DISCUSSION

Curtiss Mansion Inc. (CMI) would like to apply for Miami-Dade County's Cultural Affairs Program (CAP) Grants during the upcoming cycle. We previously tried but could not meet the requirements for event execution, number of budget years and certifiable track record of community events. We have worked diligently to meet the requirements and are ready to commit the time and energy to provide the necessary documentation to the County.

From the County website - "The Miami-Dade County Department of Cultural Affairs has developed a series of general operating support and project-based grant programs that serve as a portfolio of public sector investments to promote the growth of Miami-Dade County's cultural community. Each program is designed to address specific kinds of cultural projects and organizations."

On Tuesday, February 10, I have a meeting to start the process with the County's Program Administrator. Before we can even turn in the application, we must present several documents, and that brings us to this request for an extension of our agreement with the City. We are requesting a three-year extension since our current agreement is good until 2017, and the CAP requires a 2020 term. The extension is for this funding period only. Without the extension, we cannot apply.

There are three categories of grants (General Operations Support, Project Based Grants and Youth Art), and the Mansion is conceivably eligible for a program in each of the three; however, the Project Administrator will determine the extent of our ask.

Aside from allowing us to expand our programs, the CAP Grants validate our efforts and open the doors to other sponsors and allow us to tap into well-funded, upper-level organizations and donors.

All of the Mansion's entertainment and educational programs last year will be highlighted in our presentation to the County, especially our affiliation with HistoryMiami, the University of Miami and Florida Memorial University. But the innovative Curtiss Explorers Program will reflect the Mansion's ability to create an educational program that has the potential for a national impact. The students have just two months before the awards ceremony and the end-of-year presentation that will include a very special guest.

We ask that you approve the extension so we can move forward to put the Mansion on the map as a destination that offers innovative, creative, inspirational and interesting exhibits, performances and lectures.

As a side note, the Mansion was recently notified that we won the Couples Choice Award from Wedding Wire, the leading social media resource for weddings, which puts the us in the "top five percent of the *weddingwire* community for demonstrating excellence in quality, service, responsiveness and professionalism within the wedding industry (nationally)."

Thank you for your consideration.

Sincerely,

JoEllen Phillips

Executive Director

The Historic Curtiss Mansion & Gardens

Background

The Curtiss Mansion and Gardens are located on the northern border of the Miami International Airport and is owned by the City of Miami Springs, a small residential hometown (pop. 13,800). The property was designated under the local Historic Preservation Ordinance in 1987, admitted to the National Register of Historic Places on December 21, 2001 and has a pending application for National Landmark status.

Curtiss Mansion Inc. (CMI) is a Florida-registered 501-C-3 organization that has a two-part agreement with the City: Phase 1 included fund raising for restoration and oversight of the restoration; Phase 2 includes the daily operations, maintenance of the home and gardens, and more fund raising. After 17 years of effort, including raising several million dollars twice (original pledges were lost as a result of 9/11), CMI reopened the home to the public in 2012 for historic, educational, recreational, social, civic and other community uses.

Glenn Hammond Curtiss, also known as *The Father of Naval Aviation, The Father of American Aviation, The Architect of Aviation, The Father of American Aircraft Manufacturing, and The Henry Ford of Aviation*, was a native of Hammondsport in upstate New York. He was an internationally famous aviation pioneer, inventor, and air-speed and land-speed record holder for many years (*46.5 mph in 1909 at Rheims, France and 136.36 mph in 1907 at Ormond Beach, FL*). Curtiss was awarded the Congressional Medal of Honor and the Distinguished Flying Cross for his work and efforts during World War I, and was inducted into the National Inventors Hall of Fame with 400 patents and over 500 inventions to his credit. His contributions to aviation history are unparalleled, as evidenced by the exhibits in the Smithsonian Institution's Air and Space Museum.

Upon his "retirement" from aviation, Curtiss became a South Florida land developer and "incurable Florida addict." He was named "Great Floridian 2000" by the State of Florida in appreciation for his many gifts and efforts in the early development of South Florida, including founding three Florida cities – Miami Springs, Hialeah, and Opa-locka – establishing Miami's first aviation school, donating land for a Naval Reserve Air Base (now Opa-locka Airport) and land for Miami's first airport, and many more activities. With only an eighth grade education, Curtiss was delighted to receive an honorary doctorate from the University of Miami for his support of the school and the vision he had for the future of South Florida as a gateway to the Caribbean and Central and South America.

Curtiss lived and worked in his Miami Springs home from 1925 until his death in 1930, continuing to invent new modes of transportation, including the airboat and the Aerocar (precursor to today's travel trailer), which led to his last ten patents while in residence.

The site was sold by the family in 1953, and became the popular Miami Springs Villas for 35 years, where Eastern Airlines “stewardesses” trained, CEOs met at the on-site Airline Executives Club, everyone enjoyed fine dining with top-flight entertainment, and all sports enthusiasts were welcome from golfers, fishermen, auto racers and horse jockeys in the early years to baseball and football players, owners and fans in the later years. By 1988, the Villas was showing its age and the world had changed. New owners allowed the Mansion to fall into neglect, along with three arson fires and hurricanes, and then deeded the property to the City of Miami Springs in 1998.

The Mansion Today

Curtiss is one of our nation’s greatest unsung heroes, but his long-time work and residence in Miami Springs are almost a secret. The life and times of Curtiss, the role models of Blanche Stuart Scott and Emory Conrad Malick (see below), and the important contributions of the Seminole Tribe to the history of South Florida are but a few of the significant gaps in history that this site, when fully operational, will address.

The Curtiss Mansion proposes to “fill in” the histories of Miami Springs, Miami-Dade County and South Florida: the national and international movers and shakers who lived and worked here; the commercial, international and military aviation that evolved here; and the many other developments, innovations and inventions that happened here.

Curtiss’s accomplishments and contributions, not to mention the aileron (hinged device on the edge of an aircraft wing used to generate rolling motion), airboat, tailhook (or arresting hook is attached to the rear of an aircraft carrier to achieve rapid deceleration during routine landing, or emergency landings or aborted takeoffs at airports), and the Aerocar (Airstream prototype) include:

- Produced motorcycles and was America's 1st world record champion 56.4 sec. mile
- “Fastest man in the world” 136.36 mph on his 8-cylinder motorcycle
- Member of Alexander Graham Bell’s Aerial Experiment Association (AEA)
- First US aircraft with wheels, and 1st controlled by ailerons
- First official public US flight
- Established 1st US flying school
- First Canadian airplane flight
- First US licensed aircraft manufacturer, produced and sold 1st US private aircraft
- First public straight-line flight of 1 km (Scientific American Trophy)
- Won second Scientific American trophy for circular flight
- Won 1st international air race with 46.5 mph in Rheims, France
- Trained Blanche Stuart Scott, 1st female American pilot
- Trained Emory Conrad Malick, 1st licensed African-American pilot
- Trained Augustin Parla Orduna, 1st Cuban Air Corps pilot
- First successful takeoff from a US Navy ship
- First simulated bombing run and 1st firearm use from an aircraft
- First radio communication with aircraft in flight
- Received US pilot’s license #1

- First successful US pontoon aircraft and 1st practical seaplane
- First takeoff and landing on water, and 1st flying boat
- Built 1st US Navy aircraft and trained 1st two Navy pilots
- First military aviation school
- First air-sea rescue, 1st dual pilot controls, and 1st retractable landing gear
- First compressed air catapult launch
- First heavier-than-air craft intended for transatlantic flight
- First demonstration of automatic pilot
- Curtiss NC-4 flying boat is 1st to cross Atlantic Ocean

Statement of Need

Although the main building has been restored to its 1925 footprint, Miami Springs is seeking assistance from the State of Florida to complete the restoration of the historic ancillary outbuildings and exterior areas used by Curtiss, as well as to construct a parking area for visitors. These elements will ensure the sustainability and operation of this treasure, and the realization of the vision of CMI: a self-sustaining meeting, tourism and educational venue for local, national and international visitors, historians and businesses.

Project-by-Project Detail

Entrance area, includes road, drainage, gate, flag poles	\$200,000
Bridge and goldfish pond area, includes pond rehabilitation, lighting, pump and filter system	\$ 75,000
Bar-b-que area, includes fence, pavers, demolition, lighting, gazebo	\$125,000
Water system for lake, includes pump and housing, plumbing, electric, perimeter rehabilitation	\$150,000
Outside lighting, includes panes, conduit, lights, controls	\$ 75,000
Pathways in the backyard, includes pavers, ground preparation, lighting	\$ 50,000
Appropriate signage, includes entrance and parking areas, interior, lighting	\$ 50,000
TOTAL	\$725,000

LEASE FOR CURTISS MANSION OPERATIONS

THIS LEASE AGREEMENT made and entered into this 8th day of June, 2012, by and between the MIAMI SPRINGS MASTER TENANT LLC, a Florida Limited Liability Company, hereinafter referred to as "Master", and CURTISS MANSION, INC., a Florida Not-for-Profit Corporation, hereinafter referred to as "CMI":

W I T N E S S E T H :

WHEREAS, on November 9, 1998, the City Council of the City of Miami Springs (ACity@) adopted City Resolution No. 98-3103 which designated CMI as the official representative of the City in regard to the Curtiss Mansion Restoration and Redevelopment Project; and,

WHEREAS since its official designation by the City, CMI and its volunteer board members have initiated various actions and activities involving thousand of hours of professional services and labor to complete site clean-up, rehabilitation and redevelopment investigations, solicitation of required consultant services, fund raising, grant writing, and

promotion and advertising for the Project; and,

WHEREAS, CMI has advised the City that in order to continue to effectively raise funds and secure grants for the completion of the historic Curtiss Mansion, it needs to be in control of the management and operation of the Curtiss Mansion Property; and,

WHEREAS, the City, contemporaneously with the execution of this Lease Agreement, has concluded an Historic Tax Credit transaction regarding the Curtiss Mansion property in which the property was leased to Miami Springs Landlord LLC and effectively then re-leased to Miami Springs Master Tenant LLC; and,

WHEREAS, in light of the foregoing significant prior involvement of CMI in the continuing rehabilitation and restoration of the Curtiss Mansion property for the City, Miami Springs Master Tenant LLC has agreed to enter into the instant Lease for Curtiss Mansion operations with CMI:

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, the sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

PURPOSE, INTENT AND USE

It is the purpose and intent of this Agreement to provide management and operational control of the subject premises of this Lease to Curtiss Mansion, Inc., so that it might secure grants and donations for the Curtiss Mansion Property, perform all required rehabilitation and renovation work on the premises, and operate the reconstructed and restored structure and grounds for civic, educational, cultural, social, historic, scientific, governmental, and promotional purposes and activities.

DEMISED PREMISES

The subject premises of this Lease shall consist of the property commonly known as the "Curtiss Mansion Property" (Tract A), which shall also include the grounds surrounding the structure, all of which is more particularly described on Exhibit "A" attached hereto and by this reference made a part hereof. In addition, although not included in the Exhibit AA@ survey, the Historic Gateway at the entrance to the Mansion property shall also be included as part of the demised premises.

TERM OF LEASE

This Lease shall be for a period of five (5) years beginning on the 8th day of June, 2012 and expiring on the 8th day of June, 2017.

RENEWAL OF LEASE

This Lease may be subject to renewal upon expiration on such terms and conditions as are mutually agreeable to the parties hereto at that time.

TERMINATION OF LEASE
BASED UPON CAUSE

Notwithstanding anything to the contrary contained herein, the parties mutually agree that this Lease may be terminated by either party for cause. In accordance with the foregoing, if either party hereto is in violation of any of the terms, conditions, covenants, and provisions of this Lease, the non-violating party shall give the violating party written notice of the claimed violation(s) and given thirty (30) days, from the receipt of said notice, in which to cure said violation(s).

If the violation(s) cannot reasonably be cured within the required thirty (30) day period,

the violating party shall request, and the non-violating party shall grant, any additional curative time that may be reasonably required, so long as the violating party has already commenced actions to cure the violation(s), and said party continues to diligently pursue said curative actions during the curative extension period.

If the violation(s) are not cured within the curative periods provided herein, the non-violating party may then serve the violating party with a Termination for Cause Notice which shall terminate this Lease between the parties upon receipt by the violating party.

For the purposes of this provision, the following, although not intended to be a listing of all possible Lease violations, shall constitute violations of this Lease, to-wit:

1. Any acts, actions or omissions in violation of the terms, conditions, covenants, and provisions of this Lease.
2. Any failure to provide or file any required document, report or form.
3. Any failure to abide by any rules, regulations, laws, statutes, ordinances or policies.
4. Any actions that would jeopardize or threaten the validity or existence of any required license, permit or insurance coverage.
5. The filing of any general assignment for the benefit of creditors.
6. The filing of any voluntary or involuntary bankruptcy.

7. The filing of any corporate liquidation, dissolution, or reorganization.
8. The appointment of any trustee, receiver or liquidator.
9. Any actions filed against a party hereto seeking any of the foregoing.

MAINTENANCE OF PROPERTY

Upon the execution of this Lease, CMI shall assume complete responsibility for the maintenance of the demised premises more commonly known as the Curtiss Mansion Property. The term maintenance shall include, but not be limited to, the following:

- A) Provide security for the premises as would normally be provided for other city owned properties.
- B) Institute and maintain a plan for the upkeep and appearance of the entire premises (i.e., lawn care and debris and garbage removal).
- C) Payment for all utility services required for the premises.
- D) Payment for all real property taxes, if assessed, other governmental assessments, impact fees, permit fees, or other costs incurred in the management and operation of the premises.
However, the City agrees to waive all City building permit fees due to it for the continuation of the restoration project and for all future construction activities.

- E) Payment for all liability and all peril (fire, windstorm, vandalism or other casualty) insurance coverages required for the premises as hereinafter provided.

- F) Payment for, and the placement of, all signage required for the premises which has been previously approved by the City and Master.

FAILURE TO MAINTAIN

If CMI refuses or neglects to maintain the premises as required hereunder, and to the reasonable satisfaction of Master, within thirty (30) days following CMI's receipt of written demand, the Master may, at the Master's option, conduct such maintenance work or repairs, without liability to CMI for any loss or damage that may accrue to CMI's merchandise, fixtures, or other property or to CMI's business by reason hereof, and upon completion thereof, CMI shall pay Master's costs for making such work or repairs plus five (5%) percent for overhead, upon presentation of a paid receipt therefor. All such charges shall incur interest at five (5%) percent on said cost from the date of the request for reimbursement of all payments for work or repairs by Master. In the event Master shall undertake any maintenance or repair in the

course of which it shall be determined that such maintenance or repair work was made necessary by the negligence or willful act of CMI or any of its employees or agents or that the maintenance or repair is, under the terms of this Agreement, the responsibility of CMI, CMI shall pay Master=s costs therefor plus overhead and interest as above provided in this section.

This section shall not obligate Master to conduct any maintenance work or make any repairs, and may, at the option of Master, cause the termination of this Agreement as otherwise provided herein.

IMPROVEMENTS OR ALTERATIONS
TO DEMISED PREMISES

The following procedures shall be by followed by CMI prior to commencing any improvements or alterations to the demised premises:

- (A) CMI shall not make or cause to be made any improvements, material alterations or additions to the demised premises without the prior express approval of Master. CMI shall furnish to Master the plans and specifications for all improvements or alterations

which CMI desires to make, not less than thirty (30) days prior to the planned commencement of any work upon the demised premises. CMI shall also be required to secure Master's approval for all construction contracts and required payment and performance bonds. Master agrees to approve proffered items within twenty (20) days or provide a reasonable explanation during that same period as to why said item is being disallowed. Upon securing all required approvals, CMI may alter, renovate, improve and make additions to the premises to enable CMI to use the premises as previously specified herein. CMI covenants and agrees that any and all such work, and any other alterations, additions or improvements to be made by CMI, will be performed in a good and workman-like manner in accordance with the plans and specifications approved by the City and shall be in accordance with all applicable required laws including, but not limited to, all building codes and zoning ordinances. CMI shall be responsible to obtain all governmental approvals, licenses and permits prior to constructing any approved alterations or additions. Prior to commencing any improvements, alterations or additions to the demised premises, CMI shall furnish to Master a "Hold Harmless" Certificate of Insurance, which shall name Master as an additional insured, and which shall insure and hold harmless Master from any claims for injuries or property damage as a result of the improvements, alterations or additions, in the amount of \$1,000,000 liability coverage. In addition, CMI shall also indemnify and hold harmless Master from and against any claims for Master as a result of the improvements, alterations or additions.

- (B) CMI agrees to comply with all laws, ordinances, orders, rules and regulations, including compliance with all ADA requirements and regulations, affecting the use, occupancy and operation of the premises, and the cleanliness, safety or operation thereof. CMI agrees to comply with the reasonable regulations and requirements of any insurance underwriter, inspection bureau or similar agency.

- (C) CMI agrees not to permit any illegal practice to be carried on or committed on the premises, make use of or allow the premises to be used for any purpose that might invalidate the insurance therefor, keep or use or permit to be kept or used on the premises any flammable fluids, gases, or explosives, use the premises for any purpose whatsoever which might create a nuisance, commit or suffer any waste, install any electrical equipment that overloads lines, permit the collection, disposal, or usage of any toxic or hazardous waste materials or substances on the demised premises.

- (D) CMI shall not commence construction of any improvements upon any of the demised property until it has on hand sufficient funds or resources to complete the improvements. CMI shall be required to show Master evidence of sufficient funds or other resources prior to the commencement of any construction.

- (E) CMI shall promptly pay all contractors and materialmen so as to minimize the possibility of any person attempting to file a lien against the demised premises. CMI agrees to provide the required statutory notice to any contractor performing services at

its direction, pursuant to the provisions of Florida Statutes Chapter No. 255. The interest of the City in the demised premises and the fee title to the property shall not be subject to any liens.

INSURANCE AND INDEMNIFICATION

CMI shall, during the entire term hereof, keep in full force and effect a Public Liability Insurance Policy on the premises and the activities operated by CMI in the premises in which the limits of liability shall not be less than \$5,000,000.00 per occurrence (Master will accept One Million (\$1,000,000.00) Dollars basic liability coverage and Four Million (\$4,000,000.00) Dollars umbrella liability coverage) and in which the property damage insurance for all perils (fire, windstorm, vandalism, or other casualty) on the demised premises shall not at any time be less than the full insurable value of the premises. All policies shall name the City of Miami Springs, Miami Springs Properties, Inc., Miami Springs Landlord LLC, Miami Springs Master Tenant LLC and NGM Insurance Company as additional insureds under all CMI policies, and shall contain a clause that the insurer will not cancel or change the insurance without first giving all additional insureds thirty (30) days prior written notice. The

insurance shall be with an insurance company approved by Master and a copy of the policy or a certificate of insurance shall be delivered annually to each additional insured under the policy. In addition, CMI agrees to indemnify all additional insureds under the policy, and the City of Miami Springs, and save them harmless from and against any and all claims, actions, damages, liability and expense in connection with the loss of life, personal injury and/or damage to property arising from or out of any occurrence in, upon or at the subject premises hereof, or the occupancy or use by CMI of the Curtiss Mansion Property or any part thereof, or occasioned wholly or in part by any act or omission of CMI, its agents, contractors, employees, servants, lessees or concessionaires. In case the City shall, without fault on its part, be made a party to any litigation commenced against CMI, CMI shall protect and hold the City harmless and shall pay all costs, judgments, expenses and reasonable attorney's fees incurred or paid by any and all of the above additional named insured in connection with such litigation.

DAMAGE OR DESTRUCTION OF PREMISES

In the event the demised premises should be destroyed or so damaged by fire,

windstorm, or other casualty to the extent that the demised premises or portion thereof are rendered untenable or unfit for the purpose of CMI, the premises shall, with due diligence, be repaired by CMI from the proceeds of their insurance coverage. In the alternate, CMI may elect, within sixty (60) days of the loss, to terminate this Lease with Master, in which case it shall be the responsibility of CMI to return the premises to Master along with all insurance proceeds received for the damages incurred by the premises. CMI's failure to repair the premises, or to timely elect to terminate this Agreement, shall constitute sufficient cause for this Agreement to be terminated as otherwise provided herein.

PAYMENT FOR USAGE

CMI agrees to pay Master One Thousand Two Hundred (\$1,200.00) Dollars annually for the Lease and operation of the Curtiss Mansion property. Payments shall be received no later than five (5) days following each annual anniversary date of commencement of this Lease.

ADDITIONAL PAYMENTS TO MASTER

Fifty (50%) percent of all remaining annual revenues, which shall not include any donations received by CMI, following the payment of all annual expenses and the retention of the sum of Fifty Thousand (\$50,000.00) Dollars, shall be paid to Master as additional compensation for this Lease and the right to operate the Curtiss Mansion Property. There shall be no division of any annual revenues received in excess of One Hundred Thousand (\$100,000.00) Dollars with Master.

FINANCIAL DISCLOSURE

During the term of this Lease, CMI must provide annual independent audit reports of its prior year=s operations within ninety (90) days of the end of each Lease year. Notwithstanding the foregoing, CMI shall also permit quarterly inspections of its books and records and quarterly unaudited financial statements upon receipt of ten (10) days prior written notice of an inspection request.

SALE OF NAMING RIGHTS

CMI shall not be permitted to market or sell the Anaming rights@ to any portion of the

Curtiss Mansion property without securing appropriate authority and consent.

**COMPLIANCE WITH MIAMI -DADE COUNTY
GOB AGREEMENTS AND STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION
AGREEMENT CONDITIONS AND
REQUIREMENTS**

The parties to this Lease hereby mutually acknowledge and agree that the operation of the subject premises must comply with all the terms, conditions, covenants, rules and regulations set forth in the following agreements, to-wit:

- A) Agreement between the City of Miami Springs, Florida, and Miami-Dade County; GOB Project Number 271-70539/Curtiss Mansion.

- B) Building Better Communities Interlocal Agreement between the City of Miami Springs, Florida, and Miami-Dade County; GOB Project Number 293.1-76634/Historic Preservation Fund - Curtiss Mansion Restoration.

- C) State of Florida Department of Transportation Local Agency Program Agreement between the City of Miami Springs and the State of Florida Department of Transportation; FPN Bo. FM#414766-1; Contract No. AOS56;

SALE OF NAMING RIGHTS

CMI shall be permitted <http://www.youtube.com/watch?v=T22unETejo4d> to be the sole marketer and seller of naming rights to any and all portions of the Curtiss Mansion property. All naming rights over One Hundred Thousand (\$100,000.00) Dollars will require appropriate authority and consent from the City. All other naming rights will be at the sole discretion of CMI with the acknowledgement that all names should be in good taste and appropriate to the structure. Naming rights will expire after five (5) years unless otherwise approved by the City.

**COMPLIANCE WITH MIAMI -DADE COUNTY
GOB AGREEMENTS AND STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION
AGREEMENT CONDITIONS AND
REQUIREMENTS**

The parties to this Lease hereby mutually acknowledge and agree that the operation of the subject premises must comply with all the terms, conditions, covenants, rules and

Curtiss Mansion and Gardens Trailhead (Miami-Dade County).

VESTING OF RIGHTS/CITY OF MIAMI SPRINGS

It is hereby mutually acknowledged and agreed between the parties hereto that the City of Miami Springs shall be a third party beneficiary of all the terms, conditions, covenants and requirements of this Lease. It is further mutually acknowledged and agreed that City consent shall also be required in each instance provided herein where the consent of Master is required. Finally, Master and CMI hereby authorize and agree to permit the City to use the demised premises on up to seven (7) occasions annually upon receipt of reasonable advance notice to CMI and at no cost to the City. It is further understood that CMI will not be obligated to supply any services for such occasions and/or events, and that the events or occasions shall be limited to City use only. Additionally, City will pay for clean-up services during and after said occasions or events.

RIGHT OF ENTRY

During the term hereof, Master, or its authorized representatives, shall have the right to enter the demised premises at all reasonable hours for the purposes of inspecting the general condition of the premises and determining if the improvements being made to the premises are being performed in an appropriate and workmanlike manner. Master=s right of entry shall also include all reasonable inspections to determine if CMI is in compliance with all the terms and conditions hereof.

COMPLIANCE WITH LAWS

In the use of the premises, CMI shall comply with all state, county and city laws, statutes, ordinances, policies, rules and regulations that are applicable now, or in the future, to the operation of CMI and the Lease premises.

PROHIBITED ACTIVITIES

CMI shall not use the premises for any purpose or activity regulated or prohibited by Chapter 132 of the Miami Springs Code of Ordinances or for any unlawful, immoral, unethical, or disruptive purpose and shall comply with all laws and permitted requirements applicable now, or in the future, to the operation of the Curtiss Mansion property. CMI shall not permit

any offensive, noisy, or dangerous activity, nor any nuisance or other conduct in violation of any statute, law, ordinance, rule, regulation or policy of the city, county or state on the Leased premises.

DRUG FREE WORKPLACE

CMI agrees to operate as a drug-free workplace and to ensure that a drug-free workplace employee program is maintained during the term of this Lease.

NON-DISCRIMINATORY PRACTICES

In providing all operational services, including those related to direct contact with the public, and those involving the hiring, treatment and advancement of employees, CMI shall not discriminate in any manner based upon race, color, creed, religion, ancestry, national origin, gender, age, physical/mental handicap or in any other manner. In addition, CMI shall insure the fair and equal use and access to the facilities at the Curtiss Mansion property.

QUIET ENJOYMENT

CMI shall be permitted to peacefully and quietly have, hold, and enjoy the possession and control of the subject premises hereto, so long as it continues to comply with and abide by the terms, covenants, and conditions of this Lease.

ASSIGNMENT

CMI shall not assign, transfer or encumber this Lease or any part thereof without written consent of Master, and shall not sublet, grant licenses or concessions nor allow any other occupant to come in with or under CMI, without like consent. No assignment (with or without the consent of Master) shall release CMI under this Lease. The power of Master to give or withhold its consent to any assignment shall not be exhausted by the exercise thereof on one or more occasions but the same shall be a continuing right and power with respect to any assignment under this Lease. Prior to requesting the consent of Master to any proposed sublease or assignment, CMI shall submit to Master detailed written information concerning the proposed or assignee, including background information, financial information and references. Master shall have the absolute right to determine if consent to any requested assignment will be granted. Nothing contained herein shall be construed to require Master to

consent to any assignment, sublet, grant of licensee or concession in regard to the subject premises.

ATTORNEY FEES AND COSTS

If either party to this Lease initiates litigation to enforce any provisions hereof or for damages on account of any breach of this Lease, the prevailing party in any such litigation, and any appeals therefrom, shall be entitled to recover from the other party, in addition to any damages or other relief granted as a result of such litigation, all costs and expenses of such litigation and reasonable attorney's fee as fixed by the court.

NOTICES TO PARTIES

All notices required or desired to be given under this Lease shall be in writing and delivered in person or transmitted by Certified Mail, Return Receipt Requested, postage prepaid, addressed to the party to be noticed, and shall be deemed to have been delivered three (3) days after deposit in a post office or letter box in the above manner.

NOTICES TO BE GIVEN TO MASTER SHALL BE ADDRESSED AS FOLLOWS:

**MIAMI SPRINGS MASTER TENANT LLC
c/o MIAMI SPRINGS PROPERTIES, INC.
CITY OF MIAMI SPRINGS
Attention: Ronald K. Gorland, City Manager
201 Westward Drive
Miami Springs, FL 33166**

NOTICES TO BE GIVEN TO CMI SHALL BE ADDRESSED AS FOLLOWS:

**CURTISS MANSION, INC.
c/o JOELLEN PHILLIPS
500 Deer Run
Miami Springs FL 33166**

SEVERABILITY

That should any provision, paragraph, sentence, word or phrase contained in this Lease be determined by a court of competent jurisdiction to be invalid, illegal or otherwise unenforceable under the laws of the State of Florida, such provision, paragraph, sentence, word or phrase shall be deemed modified to the extent necessary in order to conform with

such law, or if not modifiable, then same shall be deemed severable, and in either event, the remaining terms and provisions of this Lease shall remain unmodified and in full force and effect or limitation of its use.

NO WAIVER

That the failure of either party hereto to insist on the performance or observance of any one or more conditions or covenants of this Lease shall not be construed as a waiver or relinquishment of the future performance of any such covenants or conditions, and either party's obligation with respect to such future performance shall continue in full force and effect.

CAPTIONS

All captions in this Lease are included for convenience only and are not to be taken into consideration in any construction or interpretation of this Agreement or any of its provisions.

TIME

Time is of the essence as to each term of this Lease.

GOVERNING LAW

This Lease and the rights and liabilities of the parties to this Lease shall be governed by the laws of the State of Florida. If any provision of this Lease is invalidated by judicial decision or statutory enactment, the invalidity of any such provision will not affect the validity of any other provision of the Lease.

ENTIRE LEASE AGREEMENT

This Lease, together with any Exhibits hereto, constitute the entire Lease between the parties relating to the subject matter hereof. This Lease is the final expression of agreement between the parties hereto. Neither party shall be entitled to rely upon any conflicting oral representations, assurances, claims or disclaimers made either prior to, or simultaneous with, the execution of this Lease. This Lease was jointly negotiated and prepared by the parties hereto and no interpretation hereof shall be held more strongly against either party.

RADON WARNING

In accordance with the provisions of Florida Statute Section 404.056(8), to-wit:

RADON GAS: Radon is a naturally occurring radioactive gas that, when it has accumulated in a building in sufficient quantities, may present health risks to persons who are exposed to it over time. Level of radon that exceed federal and state guidelines have been found in buildings in Florida. Additional information regarding radon and radon testing may be obtained from your county public health unit.

WAIVER OF TRIAL BY JURY

THE PARTIES HEREBY KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVE THE RIGHT TO A TRIAL BY JURY IN RESPECT TO ANY LITIGATION BASED HEREON, OR ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS LEASE, AND ANY AGREEMENT CONTEMPLATED TO BE EXECUTED IN CONJUNCTION HEREWITH, OR ANY COURSE OF CONDUCT, COURSE OF DEALING, STATEMENTS (WHETHER VERBAL OR WRITTEN) OR ACTIONS OF EITHER PARTY. THIS PROVISION IS A MATERIAL INDUCEMENT FOR THE PARTIES ENTERING INTO THIS LEASE.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day

and year first above written.

CURTISS MANSION, INC., a Florida
Not-For-Profit Corporation

WITNESSES:

Patricia J. Borez

Print Name: PATRICIA BOREZ

By: [Signature]
JOELLEN PHILLIPS

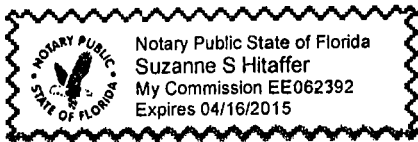
President

Carol A. Foster

Print Name: Carol A. Foster

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

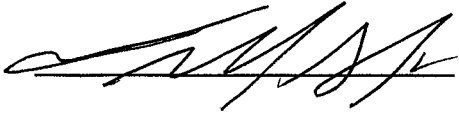
The foregoing instrument was acknowledged before me this 8TH day of
June, 2012, by JoEllen Phillips, President of Curtiss Mansion, Inc. A Florida Not-
for-Profit Corporation, She is personally known to me, or has produced _____ as
identification, and did take an oath.



COMMISSION: EE062392
EXPIRES 4-16-2015

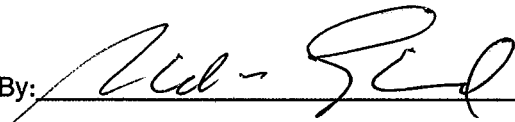
[Signature]
Notary Public, State of Florida
Suzanne S. Hitaffer

WITNESSES:

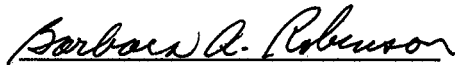


Print Name: William Brown

CITY OF MIAMI SPRINGS MASTER TENANT LLC
A Florida Limited Liability Company

By: 

RONALD K. GORLAND, City Manager for:
Miami Springs Properties, Inc. , Managing Member



Print Name: BARBARA A. ROBINSON

STATE OF FLORIDA

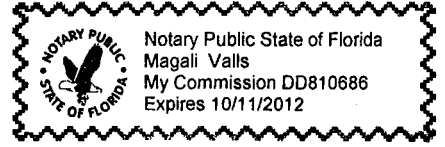
COUNTY OF MIAMI-DADE

The foregoing instrument was acknowledged before me this 8TH day of June, 2012, by RONALD K. GORLAND, City Manager for: Miami Springs Properties, Inc. Managing Member of Miami Springs Master Tenant LLC. He is are personally known to me or has produced _____ as identification, and did take an oath.

Magali Valls

Notary Public, State of Florida

COMMISSION: 10-11-12.





CITY OF MIAMI SPRINGS
OFFICE OF THE CITY CLERK
201 Westward Drive
Miami Springs, FL 33166-5259
Phone: 305.805.5006
Fax: 305.805.5028

TO: Honorable Mayor Garcia and Members of the City Council
FROM: Erika Gonzalez-Santamaria, MMC, City Clerk
VIA: Elora R. Sakal, Assistant City Clerk
DATE: January 8, 2015
SUBJECT: Board of Parks and Parkways Recommendation

At their last meeting on January 7, 2015, the Board of Parks and Parkways recommended the following to Council:

a) Criteria for Signage Wall

Board member Priess made a recommendation that they are in support of the design and idea created by Public Works Director Tom Nash for the signage wall. Board member Johnston seconded the motion which was carried unanimously on voice vote.

Board member Priess made a recommendation to Council that Public Works Director Nash creates a signage design to present to those churches and organizations that currently have signage on Curtiss Parkway and Morningside Drive for their input. Board member Johnston seconded the motion which was carried unanimously on voice vote.

b) Yard of the Month - February

By consensus, the Board agreed to nominate 27 Hunting Lodge Drive as the February, 2015 yard of the month.

c) Yard of the Month - March

By consensus, the Board agreed to nominate 651 Falcon Avenue as the March, 2015 yard of the month.

d) Yard of the Month - April

By consensus, the Board agreed to nominate 130 Flagler Drive as the April, 2015 yard of the month.

cc: City Manager
Assistant City Manager/Finance Director
City Attorney



AGENDA MEMORANDUM

Meeting Date: February 9, 2015

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

Via: Ron Gorland, City Manager *Ron Gorland*

From: Armando Guzman, Chief of Police *Armando Guzman*

Subject: Two (2) Temporary MSPD Lieutenant Addition's to Staff Remainder of CY2015

Recommendation:

In order to quickly and cleanly address two critical concerns - morale and command staff readiness - I request Council immediately approve two (2) additional but temporary (until 12/31/2015) Lieutenant (LT) positions. This will have an immediate benefit on morale at all levels because of the resulting two internal (2) promotions to LT and subsequent two (2) promotions to SGT from the rank and file.

Additionally these promotions will support the rapid training that's needed of two (2) upcoming replacement command staff members - a LT and a CPT - both of which are retiring 12/31/15). The very next day, on Jan. 1st, we will again be at current staffing levels due to the two (2) retirements. The net cost of this succession planning request is only \$12,076 as discussed below.

Discussion/Analysis:

Our current situation is a Command Staff of five (5) comprised of three (3) LT's (including 1 currently unfunded LT position to be addressed by me at a later date), 1 Cpt and 1 Chief. We will lose 2 key command staff personnel to retirement by Dec. 31st, a LT and a Cpt. At this time there is currently no one adequately trained and ready to move into the two pending LT openings.

Succession Planning and Command Staff Readiness Requirements include:

- Filling upcoming vacancies in Command Staff due to pending retirements
 - 1.) Captain Kahn's retirement, December 31, 2015
 - 2.) Lieutenant Walker's retirement, December 31, 2015
- Police Mid-Management training for all Lieutenants and

Senior Staff Members

- Improve department morale
- Succession Planning
- Division of Responsibility
- Supervisory Span of Control
- Command staff readiness/training

These changes will allow us to “on-the-job” train the new Lieutenants and Sergeants for the next 6-8 months so that when the current officers retire the replacements can take over without missing a step.

Attachment A is a cost analysis done by Mr. William Alonso showing that the net cost of these changes for the current fiscal year is approx. \$12,076. As you can see the gross cost is \$69,749 however we have a savings of approx. \$57,673 from an existing and budgeted vacant Patrol Officer position.

This will provide us with 4 Lieutenants for the rest of this fiscal year, however once the retirements take place, we will again be at the current budgeted level of one Captain and two Lieutenants.

COST ANALYSIS OF THE POLICE DEPARTMENT'S PROPOSED PERSONNEL CHANGES

<u>2 new Lieutenants promoted:</u>	Current			New	Additional
	Salary	5% Increase		Salary	
AQ100	\$79,811	\$3,991	Beg Mar 1	\$83,802	\$2,506
JD100	\$79,811	\$3,991	Beg May 1	\$83,802	\$1,790
<u>2 new Seargents promoted</u>					
Jl100	\$69,013	\$3,451	Beg Mar 1	\$72,464	\$2,167
CM100	\$62,597	\$3,130	Beg May 1	\$65,727	\$1,404
<u>New Police Officers</u>	<u>Starting Salary</u>				
NE100	\$51,421		Beg Mar 1	\$51,421	\$36,098
Ne200	\$51,421		Beg May 1	\$51,421	<u>\$25,784</u>
Total cost of personnel changes current fiscal year					\$69,749
Savings for budgeted and vacant Officer position					<u>-\$57,673</u>
Net cost of proposal in current fiscal year					<u>\$12,076</u>



AGENDA MEMORANDUM

Meeting Date: February 9, 2015

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

Via: Ron Gorland, City Manager *Ron*

From: Susan Baan,
Relay for Life Event Chair

Subject: Request by the Relay for Life event organizers for their annual 12 hour fund-raising event to be held on the Circle Saturday, March 7th

Recommendation:

Per attached email exchanges, the City Administration and MSPD recommend against moving this event back to the Circle and that we support it being held again at the location of the Farmers' Market (which will move for this date only to the site of the Pumpkin Patch as it did last year) for the following reasons:

- This event was moved last year off the Circle by Council because too many long-hour events were being held on the Circle (this one is 12 hours) which were becoming a financial hardship to our Circle merchants
- MSPD reviewed the proposed traffic flow and is advising against the closing off of two lanes of Curtiss Parkway and maintaining traffic flow on the remaining lane. There is no possible way to control the 360 degree pedestrian flow. Barricading would not prevent a possible traffic accident involving the participants of this event and could possibly place the City in a position of liability. If the event is to be held on the Circle then a full shutdown is recommended to optimize overall safety. Both options would entail signage pedestrian notifications, business notifications, traffic detours and numerous police personnel to monitor and control vehicular and pedestrian traffic around the event.

Ron Gorland

From: Ron Gorland
Sent: Monday, February 02, 2015 4:37 PM
To: 'WidgetB@aol.com'
Cc: Chief Guzman
Subject: FW: Relay for Life Event - 9AM-9PM March 7th

Will do.

BTW, major hurdles for their preparation for their request to Council are two - closing down the Circle, even partially, for 12 or more hours, and MSPD's objections. Unless more material is received by Wed. noon, the agenda item will be what has already been submitted.

Thanks,



From: WidgetB@aol.com [mailto:WidgetB@aol.com]
Sent: Monday, February 02, 2015 4:26 PM
To: Ron Gorland
Subject: Re: Relay for Life Event - 9AM-9PM March 7th

Mr. Gorland,

Yes, please put the Relay for Life on the council agenda for the next council meeting. Suzanne Wolar and Elaine Martin will be there on my behalf because unfortunately I will be out of town on the 9th.

I will make an appointment to speak to the Chief, to just go over the logistics of our plan so he will be fully aware before the council meeting.

Thank you,

Susan Baan

Miami-Dade County

PTA[®]

everychild.one voice.®

Vice President of Regions & Local Units
Miami Springs Senior High School PTSA Secretary
SBaan@PTA305.Org
Cell:(305) 302-0546

2014/2015 Event Chair, Relay for Life

MDCCPTA Relay for Life Service Project Chair



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In a message dated 1/29/2015 12:11:09 P.M. Eastern Standard Time, gorlandr@miamisprings-fl.gov writes:

Susan, as much as I would like to approve subject event for the Circle, it has to go before Council (next meeting Feb 9th so I need your agenda request by Wed.9/4). More bad news, MSPD, after their thorough review, is not recommending approval of the partial Circle closure as outlined below primarily because there is no good way to control pedestrian traffic to/from the Circle (my understanding is that they've not supported that approach for many years). Let me know if you want to pursue this further with MSPD.

BTW, the reason this needs to go to Council now is that our Circle businesses have voiced objections in the past regarding too may annual Circle closures and/or too many long (over 4 hours) events. If you keep the event on the on the first block South of Curtiss, it does not need to go to Council. I don't believe that the Farmer's Market will have a problem with moving that Saturday to accommodate the Relay.

Just give me a call if you want to discuss this further.

Ron

Ron Gorland

City Manager

786.295.3780

From: WidgetB@aol.com [mailto:WidgetB@aol.com]

Sent: Monday, January 26, 2015 1:13 PM

To: Ron Gorland

Cc: Barbara Robinson

Subject: Relay for Life Event

Mr. Gorland,

Barbara Robinson

From: Ron Gorland
Sent: Wednesday, January 28, 2015 2:48 PM
To: Barbara Robinson
Cc: Erika Gonzalez-Santamaria
Subject: Relay for Life Event Agenda Item

FYI. I need a copy of the entire Susan Baan - Relay for Life request. It needs to go to Council Feb 9th.

Thanks,



From: Armando Guzman
Sent: Wednesday, January 28, 2015 10:47 AM
To: Ron Gorland
Subject: RE: Relay for Life Event

Mr. Manager,

The police department does not recommend the closing off of two lanes of Curtiss Parkway Circle. If the event is to be held at Curtiss Circle then a full shut down of vehicular traffic around the circle is the best option to optimize overall safety. Both options would entail signage, as well as officers, to monitor both vehicular and pedestrian traffic. Please let me know if you have any questions or need any further information.

Thank you,
Chief Guzman

From: Ron Gorland
Sent: Monday, January 26, 2015 4:51 PM
To: Armando Guzman
Subject: FW: Relay for Life Event

Chief, before I respond let's discuss (Susan Baan, below requestor, is Former Chief Baan's wife). This is an annual event that moved off the Circle last year to the first block on Curtiss adjacent to the Circle (where the Farmers' Market is). BTW, I believe this has to go to Council for approval assuming you think what's requested can be done safely.



From: WidgetB@aol.com [mailto:WidgetB@aol.com]
Sent: Monday, January 26, 2015 1:13 PM
To: Ron Gorland

Cc: Barbara Robinson
Subject: Relay for Life Event

Mr. Gorland,

Once again we would like to have our annual Relay for Life event. The date that was picked is March 7th. It will again this year be held from 9a-9pm. There is one change that the committee has requested.

They again want to hold the Relay on the Circle. We as a committee went back and forth with the pros and cons. And we might have come up with a viable solution. I have attached an aerial map of the circle showing our overall idea. Basically, we still want to have the flow-thru traffic. We would like to barricade the inner 2 lanes for the Relay. Leaving the outer lane open, with the exception of the SW section where all the lanes will be barricade. A detour sign can be places at Curtiss Pkwy and Crescent for those wishing to continue onto S Royal Poinciana, or the other side of the Circle. This totally closed area will also provide for a pedestrian crossing onto the Circle. Again we will be working with the Farm's Market and we see this as a good solution to the dangers of people crossing onto the Circle. We also acknowledge that this will also allow for the traffic to continue to flow to all the businesses on the Circle.

Please let me know if this looks like it can be done. Again, thank you for all your assistance!

Susan Baan

Miami-Dade County



everychild.one voice.

Vice President of Regions & Local Units
Miami Springs Senior High School PTSA Secretary
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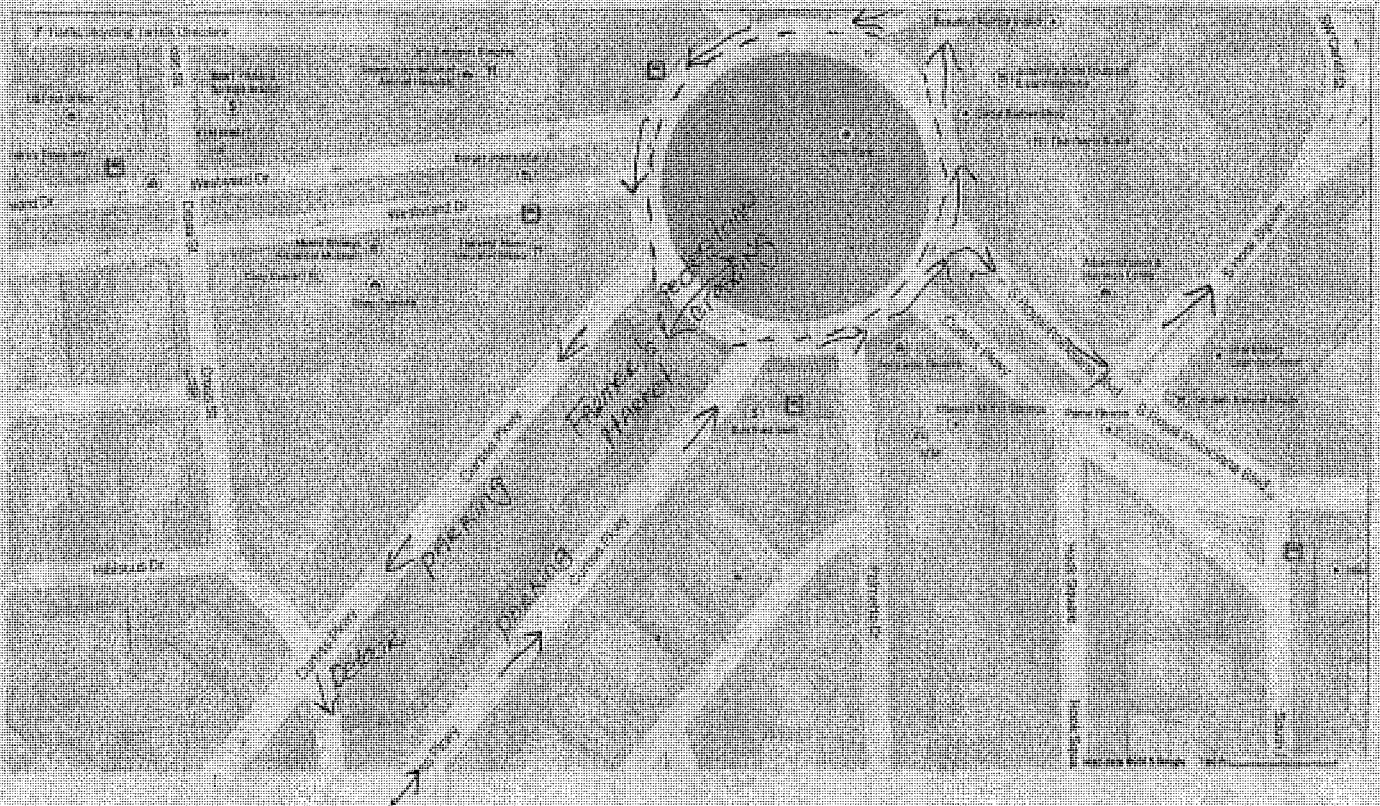
2014/2015 Event Chair, Relay for Life
MDCCPTA Relay for Life Service Project Chair



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The City of Miami Springs is on [Twitter](#) and has a website [MiamiSprings-FL.Gov](#)
Please save a tree. Don't print this e-mail unless it's really necessary.



We would like to barricade the inner 2 lanes of the Circle. Leaving the outside lane for flow-thru traffic and a Detour at Crescent Dr. for those wishing to continue onto S.R.P. or the other side of the Circle. With all lanes being closed at the S.W. section of the Circle to allow for pedestrian crossing between the Farmer's Market and the Relny.

CITY OF MIAMI SPRINGS



City Manager's Office
201 Westward Drive
Miami Springs, FL 33166-5289
Phone: (305) 805-5010
Fax: (305) 805-5040

SPECIAL EVENTS APPLICATION

(TO CONDUCT A SPECIAL EVENT ON CITY PROPERTY OR OTHER PUBLIC PROPERTY)

- APPLICANT:** Susan Baan (Event Chair) Carolina Tejedor (ACS)
Name of Organization: American Cancer Society
Address: 8095 NW 12 St, Suite 200, Doral
Phone: 305-594-4363 Fax: _____
- EVENT:** Relay for Life
Purpose: Fundraiser to help fight cancer while bringing the community together.
Profit: _____ Non-Profit: EIN/131788491
Date: March 7, 2015
Time Start: 9 AM End: 9 pm
Estimated # of participants: 50 Estimated # of spectators: 200
Location of event: Curtiss Parkway Circle
(Attach map to show route, if applicable)
- INSURANCE:** Attach Certificate of Insurance naming City of Miami Springs as an additional insured: Limits \$1 Million each person; \$2 Million each occurrence for bodily injury liability; \$100,000 each occurrence on property damage liability.
- RENTAL FEE:** Circle/Gazebo pavilion for weddings and/or private events: Rental fee for 3-hour minimum is \$500.00, and every additional hour is \$125.00. Curtiss Parkway median rental fee is \$100.00. (Non-profit organizations will not be charged a fee. Proper documentation must be shown). Per Resolution #2012-3557.
- FACILITY CLEAN-UP/DAMAGE REPAIR:** There is a deposit required of \$100 to cover cost of applicant litter clean-up and facility repair. Applicant agrees to reimburse the City if its clean-up/damage repair costs exceed the \$100 deposit. If no clean-up/damage repair is required, the deposit will be returned. **NOTE:** Applicant is responsible for providing adequate "recycling" containers to dispose of recyclable material.
- SPECIAL SERVICE:** Police: Traffic control and/or crowd control will be determined by the Miami Springs Police Department. Any police personnel costs incurred in addition to normal operating expenses will be provided by off-duty police officers and must be arranged with the Chief of Police or his designee.
- CODE COMPLIANCE:** Any placement of placards, banners, signs, etc., must be cleared with the Code Compliance Officer in compliance with the City Code.
- NOISE AND MUSIC PERMITS:** Permits may be issued upon the completion of the application, investigation, and decision making processes set forth in Code of Ordinance sections 99-20 through 99-25.

Applicant hereby affirms that none of the activities involved in this request involve any nudity or acts which could be construed as lewd, offensive to the senses, or offensive to the decency of an individual or the City.

Applicant: Susan Baan - Event Chair Susan Baan 1/26/15
(Print Name/Title) (Signature) (Date)

- 1. Risk Manager _____ Date _____
- 2. Chief of Police _____ Date _____
- 3. Code Compliance _____ Date _____
- 4. City Manager _____ Date _____

<u>Enclosure:</u> Certificate of Insurance	Yes _____	No _____	Waived _____
Route Map	Yes _____	No _____	Waived _____
Clean-up/Damage Repair Deposit	Yes _____	No _____	Waived _____
Usage Fee	Yes _____	No _____	Waived _____
Special Condition	Yes _____	No _____	Waived _____
Facility Agreement	Yes _____	No _____	Waived _____

REFERENCES: _____

FOLLOW-UP NOTES: _____

Please initial _____