



**REVISED**

**CITY OF MIAMI SPRINGS, FLORIDA**

**Mayor Maria Puente Mitchell**

**Vice Mayor Jacky Bravo  
Councilman Walter Fajet, Ph. D.**

**Councilman Bob Best  
Councilman Victor Vazquez, Ph. D.**

*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, March 14, 2022 – 7:00 p.m.**

**City Hall, Council Chambers, 201 Westward Drive, Miami Springs, Florida  
(In-person and virtually. See pages 3-4 for additional information)**

- 1. Call to Order/Roll Call**
- 2. Invocation:** Councilman Walter Fajet  
**Pledge of Allegiance:** Girl Scout Troop 2564 will lead the Pledge of Allegiance and Salute to the Flag
- 3. Agenda / Order of Business**
- 4. Awards & Presentations:**
  - A) Presentation of Certificate of Appreciation Award to the Miami Springs Lions Club for 85 years of service to the Miami Springs community
  - B) Presentation by Councilwoman Ayala from the Town of Medley on Health Occupations Students of America (HOSA) Club sponsorship opportunity
  - C) Presentation made by Girl Scout Troop 2564 Leader Kahnee Rodriguez for Girl Scout Cookie Sales
  - D) Recognition of the Aquatic Center Lifeguards for the work they do to keep our swimmers safe
  - E) Presentation by Caballero Fierman Llerena + Garcia, LLP a) Annual Comprehensive Financial Report (ACFR) for Fiscal Year ending September 30, 2021 and b) Communications with those charged with governance report
  - F) Presentation from the City Lobbyist, Jose Fuentes from Becker, on status of the City's State funding request for FY22-23
  - G) Lobby Artist of the Month March 2022 - Miami Springs Senior High School Art Students displaying watercolor artwork

H) Yard of the Month Award for March 2022 – 117 Glendale Drive - Foruzandeh Jaharshani

**5. Open Forum:** Persons wishing to speak on items of general City business, may do so in person (*subject to capacity restrictions*) or virtually by following the instructions on pages 3-4. This portion of the meeting also includes any pre-screened video submittals. *The purpose of Open Forum is to encourage residents and members of the public to address their concerns and make comments on any item. The City Council will not enter into a dialogue at this time. City staff will gladly address any question, issue, and/or comment after the meeting. The Mayor is the presiding officer of all Council meetings and shall conduct the meetings accordingly.*

**6. Approval of Council Minutes:**

- A) February 22, 2022 – Workshop
- B) February 28, 2022 – Regular Meeting

**7. Reports from Boards & Commissions:**

A) Recommendation by Board of Adjustment to City Council to uphold Staff's decision on the UTD (United Teachers of Dade) Administrative Appeal

**8. Public Hearings:** None.

**9. Consent Agenda: (Funded and/or Budgeted):**

A) **Resolution** – A Resolution Of The Mayor And City Council Of The City Of Miami Springs, Florida, Approving The Purchase Of Repairs For The City Gymnasium's Wooden Floors From Trident Surfacing, Inc. In An Amount Not To Exceed \$43,500.00; Providing For A Waiver Of Competitive Bidding; Providing For Authorization; And Providing For An Effective Date

B) **Resolution** – A Resolution Of The Mayor And City Council Of The City Of Miami Springs, Florida, Approving The Purchase Of Police Uniforms From Lou's Police Distributors In An Amount Not To Exceed \$25,000; Providing For A Waiver Of Competitive Bidding; Providing For Authorization; And Providing For An Effective Date

**10. Old Business:** None.

**11. New Business:**

A) **Resolution** – A Resolution Of The City Council Of The City Of Miami Springs, Florida Providing For The Second Amendment To The Fiscal Year 2021-22 General Fund And Enterprise Fund Budgets; And Providing For An Effective Date.

**12. Other Business:**

A) Vote of Confidence for the City Clerk as Required by Section 8.01 (1) of the City Charter

B) Vote of Confidence for the City Attorney as Required by Section 8.01 (1) of the City Charter

C) Request by Vice Mayor Bravo to discuss additional regulations on short-term rentals, such as transient tax implementation and application/license requirements ***(Deferred to Future Council Meeting)***

D) Request by Vice Mayor Bravo to discuss Residential Color Palette

E) Appointment of Representative and alternate Representative to the Miami-Dade County League of Cities

**13. Reports & Recommendations:**

A) City Attorney

B) City Manager

C) City Council

**14. Adjourn**



## CITY OF MIAMI SPRINGS PUBLIC MEETING NOTICE

The City of Miami Springs will hold a Council meeting on:  
**Monday, March 14, 2022 at 7:00 p.m. at**  
**City Hall, Council Chambers, 201 Westward Drive, Miami Springs, Florida**  
**(Physical Meeting Location)**

The meeting agenda is available online at: <https://www.miamisprings-fl.gov/meetings>

Elected officials and City staff will participate from the physical meeting location. Members of the public may attend the meeting in person at the physical meeting location, or, alternatively, may watch or call in to the meeting by following these instructions:

### ATTEND THE MEETING IN PERSON AT THE PHYSICAL MEETING LOCATION

The meeting will be held in person at the physical meeting location stated above. Admission to the physical meeting location is on a first-come, first-serve basis and space is limited. Doors will open 30 minutes prior to the meeting start time. The City highly encourages those in attendance to wear facial coverings and abide by social distancing as recommended by the CDC.

### WATCH THE MEETING

- **Comcast/Xfinity:** Channel 77 (Meeting will not be live broadcast, but will be available for later viewing)
- **YouTube:** <https://www.youtube.com/channel/UC2at9KNnqUxZRSw1UkhdHLQ/featured>
- **From your computer/mobile device:** <https://www.miamisprings-fl.gov/meetings>

### CALL IN TO THE PUBLIC MEETING

**Dial 305-805-5151 or 305-805-5152**

*(Alternatively, you may also dial the phone numbers below to join the meeting:*  
1 (646) 558 8656, 1 (301) 715 8592, 1 (312) 626 6799, 1 (669) 900 9128, 1 (253) 215 8782,  
1 (346) 248 7799) **then input the Meeting ID: 863-9512-4146, followed by #.**  
**There is no participant ID. Press # again.**

Any person requiring special accommodations to access this proceeding is asked to advise the City at least 2 days before the proceeding by contacting the City Clerk at [cityclerk@miamisprings-fl.gov](mailto:cityclerk@miamisprings-fl.gov)

### PUBLIC COMMENTS WILL BE ACCEPTED BY THE FOLLOWING MEANS:

**EMAILED COMMENTS:** Members of the public may email their public comments to the City in advance of the meeting. Please email the City at [cityclerk@miamisprings-fl.gov](mailto:cityclerk@miamisprings-fl.gov) by 12:00 p.m. on the day of the meeting with the subject line "PUBLIC COMMENT" and the following information in the body of the email: Your Name, Address, if you are a hired Consultant or City Employee, and/or if you are engaged in Lobbying Activities and/or representing an organization. Please limit your comments to no more than 350 words. Public comments received via email may be read into the record during the public comment portion of the agenda, if any.

**IN-PERSON COMMENTS:** Members of the public may attend the meeting at the physical meeting location stated above and deliver their public comments in person during the public comment portion of the agenda.

**VIRTUAL COMMENTS:** *Public comments will also be accepted during the meeting using the virtual meeting platform as follows:*

**By telephone:** To ask to speak during the meeting, call in to the meeting using the instructions above. Please press \*9 from your telephone and you will be called on to speak during public comments and identified by the last 4-digits of your telephone number.

During the meeting, when your name or the last 4-digits of your telephone number is called, you will be unmuted and you may deliver your comments.

Please be sure to be in a quiet area to avoid unnecessary noise. Please provide the following information before



delivering your comments: Your Name, Address, if you are a hired Consultant or City Employee, and/or if you are engaged in Lobbying Activities and/or representing an organization.

A time limit may be imposed for each speaker during public comment.  
Your cooperation is appreciated in observing the time limit.

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 when addressing the Council during public comments.

#### **PUBLIC RECORDS**

The meeting will be recorded for later viewing and is a public record. The virtual chat, if any, will be saved and is a public record. Minutes of the meeting will be taken and will be made available.

#### **NOTICE PURSUANT TO §286.0105, FLORIDA STATUTES**

**IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE BOARD, AGENCY, OR COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT THIS MEETING OR HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE, HE OR SHE 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 TO BE BASED.**

#### **AMERICANS WITH DISABILITIES ACT**

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this proceeding is asked to advise the City at least 2 days before the proceeding by contacting the City Clerk's Office at 305-805-5006.

#### **LOBBYING ACTIVITIES**

In accordance with Section 33-01 of the City Code, adopting Section 2-11.1(s) of the Miami-Dade County Code, any person engaging in lobbying activities, as defined therein, must register at the City Clerk's Office before addressing the City Council on the agenda items or engaging in lobbying activities. Specifically, 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 and online at: <https://www.miamisprings-fl.gov/cityclerk/lobbyist-registration-form-0>.

**Have questions or need additional information?**

**Write:** [cityclerk@miamisprings-fl.gov](mailto:cityclerk@miamisprings-fl.gov)

**Call: 305-805-5006**

**Mail: 201 Westward Drive, Miami Springs, FL 33166**

# Expo and Career Fair

Sunday, April 10<sup>th</sup>

9:00 a.m. - 4:00 p.m.

Convention Center Atrium

<p>2022 State Leadership Conference Tentative Agenda</p>
--

## Thursday, April 7, 2022

Noon - 11:00 p.m.	Competitive Events Headquarters	Washington
3:00 p.m.	State Staff pre-conference meeting with hotel	

## Friday, April 8, 2022

8:00 a.m. - 11:00 p.m.	Competitive Events Headquarters	Washington
Noon - 11:00 p.m.	Registration Bag Holding Area	Crystal Reg. Desk
8:00 - 11:00 p.m.	General Session Set-up	Crystal A - J

## Saturday, April 9, 2022

8:00 a.m.	Conference Headquarters	San Francisco
8:00 a.m.	Competitive Events Headquarters	Washington
8:00 a.m. - 4:00 p.m.	General Session Set-up	Crystal A - J
1:00 p.m. - 5:00 p.m.	Conference Registration <i>By advisor only</i> Facilitators: Sandralyn Rezac and Mandy Memolo	Crystal Reg. Desk
1:00 p.m. - 5:00 p.m.	Pre-Ordered T-shirt Distribution	Outside of Crystal G
3:00 p.m.	Hotel Registration <i>By advisor only</i>	Main Lobby
2:30 p.m. - 3:00 p.m.	State Officer Candidate Exam Facilitator: State President	Crystal N - Q

- 3:15 p.m. - 4:45 p.m. State Officer Candidate Interviews Crystal N - Q
- 4:00 p.m. - 4:30 p.m. Lieutenant Meetings San Antonio  
Individual meetings will be approximately 15 minutes  
Facilitators: Bobbi Fortner and Dottie Yost
- 4:00 p.m. - 5:00 p.m. Courtesy Corps Orientation Crystal G  
Facilitator: Angela Mates  
Courtesy Corps Coordinator
- 4:30 p.m. - 5:30 p.m. Event Manager Orientation (by category)  
Facilitators: Lieutenants
- |                                      |             |
|--------------------------------------|-------------|
| Health Science/Middle School         | San Antonio |
| Health Professions                   | St. Louis   |
| Emergency Prep/Life Threatening Sit. | New Orleans |
| Leadership/MS Extemp. Hlth Poster    | New York    |
| Teamwork                             | Miami       |
- 5:45 p.m. - 6:15 p.m. Advisor Orientation Crystal G  
Facilitator: Lloyd DeVault
- 6:00 p.m. - 6:30 p.m. State Officer Candidate Meet & Greet Crystal N - Q
- 6:30 p.m. - 7:00 p.m. **Competitive Event Orientations**

*All competitors MUST report to event orientation  
in HOSA uniform or proper business attire.*

***All competitors will need to show a photo ID prior to competing.***

**Health Professions Category (no test during orientation):**

Clinical Specialty	New York
Family Medicine Physician	Crystal N - Q

**Emergency Preparedness Category (no test during orientation):**

Epidemiology - There will be no orientation for this event;  
event will start at 8:30 a.m. on Monday in Crystal A.  
BRING A #2 PENCIL.

MRC Partnership	New Orleans
Public Health	Sago (Side 1)

6:30 p.m. - 7:00 p.m. **Competitive Event Orientations (cont. - see notes on previous page)**

**Leadership Category (no test during orientation):**

Extemporaneous Health Poster (Mid. Sch.)	St. Louis
Extemporaneous Writing	San Antonio
Health Career Photography	Crystal K
Health Career Preparation	Miami
Interviewing Skills	Miami
Job Seeking Skills	Miami
Prepared Speaking	Crystal L
Researched Persuasive Writing & Speaking	Crystal M
Research Poster	Crystal N
Speaking Skills	Crystal L

**Teamwork Category (no test during orientation):**

Health Career Display	Canary 2
Community Awareness	Canary 1
Health Education	Royal
Public Service Announcement	Sabal
Exploring Medical Innovation	Sago (Side 2)
Medical Innovation	Sago (Side 2)

**Recognition Category:**

**There will be no orientation for the Recognition Category.** All materials/hours should have been submitted/approved prior to the State Conference according to the established deadlines included in the Conference Registration Packet and posted on the Florida HOSA website.

**Health Care Issues Exam - Event will start at 10:00 a.m. on Sunday in Sago.**

7:15 p.m. - 8:45 p.m. **Competitive Event Orientations**

*All competitors MUST report to event orientation in HOSA uniform or proper business attire.*

*All competitors will need to show a photo ID prior to competing.*

*Competitors taking a test must bring a #2 pencil.*

*Refer to the event guidelines to determine the materials that competitors are to bring to the event orientation.*

**Health Science Category:**

*There will be no orientation for the Health Science Category; competitors should report to Sago at 12:30 p.m. on Sunday. All competitors will need to show a photo ID prior to competing and bring a #2 pencil.*

7:15 p.m. - 8:45 p.m. **Competitive Event Orientations (cont. - see notes on previous page)**

**Health Professions Category (events with test only):**

***All testing for the Health Professions events will take place during orientation. All competitors will need to show a photo ID prior to competing. Bring #2 pencil for testing.***

Biomedical Lab Science + Test	New York
Clinical Nursing + Test	San Antonio
Dental Science + Test	St. Louis
Home Health Aide + Test	Crystal K
Medical Assisting + Test	Crystal L
Nursing Assisting + Test	Miami
Personal Care	Miami
Pharmacy Science + Test	Crystal M
Physical Therapy + Test	Crystal N
Sports Medicine + Test	Crystal P
Veterinary Science + Test	New Orleans

**Emergency Preparedness Category (events with test only):**

***All testing for the Emergency Preparedness events will take place during orientation. All competitors will need to show a photo ID prior to competing. Bring #2 pencil for testing.***

CERT Skills + Test	Canary 4
CPR/First Aid + Test	Royal
Emergency Medical Tech. + Test	Canary 1
Life Support Skills	Royal
Life Threatening Situations + Test	Royal

**Leadership Category (events with test only):**

***All testing for the Leadership events will take place during orientation. All competitors will need to show a photo ID prior to competing. Bring #2 pencil for testing.***

Healthy Lifestyle + Test	Crystal Q
--------------------------	-----------

**Teamwork Category (events with test only):**

***All testing for the Teamwork events will take place during orientation. All competitors will need to show a photo ID prior to competing. Bring #2 pencil for testing.***

Creative Problem Solving + Test	Sago (Side 2)
Dynamic Decisions + Test	Sago (Side 2)
Forensic Science + Test	Canary 2
HOSA Bowl + Test	Sago (Side 1)
Biomedical Debate + Test	Sabal
Parliamentary Procedure + Test	Canary 3

9:00 p.m. - 11:00 p.m.

Crystal Ballroom A - J

### *Florida HOSA SLC Opening General Session*

**All members must wear HOSA uniform  
or navy blue/black suit.**

Presiding: Rhea Pitale - Florida HOSA State President

- Call to Order
- National Anthem
- HOSA Creed
- Welcome
- HOSA Service Project
- Penny Wars for Be the Match
- Greetings
- Keynote Speaker - Shannon McKain
- Adjournment

***Advisors and Delegates are not to leave the Opening Session until adjournment.***  
Curfew - Students are not to leave their own rooms after Midnight.

#### Sunday, April 10, 2022

- |                       |   |                        |
|-----------------------|---|------------------------|
| 7:30 a.m.             | Conference Headquarters   | San Francisco          |
| 7:30 a.m.             | Competitive Events Headquarters   | Washington             |
| 7:30 a.m. - 7:55 a.m. | Voting Delegate Workshop  | Crystal K - L          |
| 8:15 a.m. - 9:30 a.m. | <b>BUSINESS SESSION</b><br><b>All Voting Delegates and guest student members<br/>must wear HOSA uniform or navy blue/black suit.</b> <ul style="list-style-type: none"><li>• State Officer Candidate Speeches</li></ul> | Crystal Ballroom A - J |
| 8:30 a.m. - 9:30 a.m. | Advisors' Guest Speaker   | Canary 1 - 2           |

9:00 a.m. - 4:00 p.m.	<b>Expo and Career Fair</b> Meet with Florida HOSA's expo participants - Health Care Industry Representatives, Publishers, Colleges; see Health Science demonstrations.	Convention Center Atrium
-----------------------	--	--------------------------

- |                         |   |                        |
|-------------------------|---|------------------------|
| 9:30 a.m. - 10:00 a.m.  | Health Occupations Educators<br>Association of Florida (HOEAF) presentation<br><b>Florida HOSA Chapter Advisors and HOEAF members are invited to attend</b> | Canary 1 - 2           |
| 9:30 a.m. - 10:00 a.m.  | Regional Caucus   | Crystal Ballroom A - J |
| 10:00 a.m. - 12:30 p.m. | Voting<br><b>All Voting Delegates must be in official HOSA uniform or navy blue/black suit.</b>   | Outside San Francisco  |

- 10:00 a.m. - 11:30 a.m. Health Care Issues Exam Sago  
 Orientation and Test (Last test time is at 10:30 a.m.)  
**All competitors will need to show a photo ID prior to competing.**  
**Bring #2 pencil for testing.**
- 10:00 - 11:30 a.m. Florida HOSA, Inc. Crystal P - Q  
 Board of Directors Meeting
- 11:30 a.m. **Teamwork Category Judges' Orientation**  
 At Designated Competitive Event Sites
- Noon - 4:00 p.m. **Teamwork Category Competition**  
**All competitors will need to show a photo ID prior to competing.**
- |                                   |                                  |
|-----------------------------------|----------------------------------|
| Biomedical Debate (Top 10)        | Marriott Boardroom               |
| Community Awareness               | Canary 1, 2, and 3               |
| Creative Problem Solving (Top 15) | Crystal K, L, and M              |
| Dynamic Decisions                 | Crystal K, L, and M              |
| Exploring Medical Innovation      | Royal                            |
| Forensic Science                  | Canary 4                         |
| Health Career Display             | Sabal                            |
| Health Education                  | Crystal N, P, and Q              |
| HOSA Bowl (Top 16)                | Miami, New Orleans, and New York |
| Medical Innovation                | Royal                            |
| Parliamentary Procedure           | Crystal A and F                  |
| Public Service Announcement       | San Antonio and St. Louis        |
- 1:00 - 4:00 p.m. Life Threatening Situations Canary Interior Hallway
- 1:00 - 4:00 p.m. Health Science Category Sago

**Competitors report at 12:30 p.m.; testing begins at 1:00 p.m.**

**ORIENTATION and TESTING. All competitors will need to show a photo ID prior to competing and bring #2 pencil to testing session.**

Behavioral Health  
 Cultural Diversities & Disparities in Healthcare  
 Dental Terminology  
 Foundations of Medical Terminology  
 Health Career Exploration  
 Health Informatics  
 Human Growth & Development  
 Math for Health Careers  
 Medical Law & Ethics  
 Medical Math (and Math for Health Careers)  
 Medical Reading (and Foundations of Medical Reading)  
 Medical Spelling (Report to spelldown room immediately after test)  
 Medical Terminology (and Foundations of Medical Terminology)  
 Nutrition (and Foundations of Nutrition)  
 Pathophysiology  
 Pharmacology

- 3:00 p.m. Medical Spelling Spelldown Canary 1  
**Please report immediately after test.**  
**All competitors will need to show a photo ID prior to competing.**
- 4:30 p.m. - 5:45 p.m. **High School Senior Networking** Canary 2  
 Alumni Sign-up  
 All High School Seniors are invited
- 4:30 p.m. **Leadership Category Judges' Orientation**  
 At Designated Competitive Event Sites
- 5:00 p.m. - 9:00 p.m. Public Health - Prelim. Rd. for SS & PS/C Miami, New Orleans, and New York  
 Public Health - Full Present. for Mid. Sch. Miami, New Orleans, and New York  
**All competitors will need to show a photo ID prior to competing.**
- 5:00 p.m. - 9:00 p.m. **Leadership Category Competition**  
**All competitors will need to show a photo ID prior to competing.**
- |  |                           |
|--|---------------------------|
| Extemporaneous Health Poster                 | Sabal                     |
| Extemporaneous Writing                       | Royal                     |
| Healthy Lifestyle                            | San Antonio and St. Louis |
| Health Career Preparation (6:00 - 9:00 p.m.) | Crystal N                 |
| Interviewing Skills (6:00 - 9:00 p.m.)       | Crystal N                 |
| Job Seeking Skills (6:00 - 9:00 p.m.)        | Crystal N, P, and Q       |
| Health Career Photography                    | Canary 1                  |
| Prepared Speaking and Speaking Skills        | Crystal K, L, and M       |
| Researched Persuasive Writing & Speaking     | Canary 3 and 4            |
| Research Poster                              | Sago                      |
- 6:30 p.m. - 8:00 p.m. **Florida HOSA Reception  
 and Reunion** Presidential Suite  
*By invitation only*
- 9:30 p.m. - 11:00 p.m. FLORIDA HOSA STATE ASSOCIATION Crystal Ballroom A - J  
**Recognition Session**  
 All members must wear HOSA uniform or navy blue/black suit.
- State Officer Farewells
  - Chapter Awards
  - Advisor Awards and Tribute
  - Installation of 2022 - 2023 State Officers
  - Recognition Event Winners
- Midnight Curfew - Students are not to leave their own rooms after Midnight.



**Monday, April 11, 2022**

- 7:00 a.m. Conference Headquarters San Francisco
- 7:00 a.m. Competitive Events Headquarters Washington
- 8:00 a.m. **Emergency Preparedness Category Judges' Orientation**  
At Designated Competitive Event Sites
- 8:00 a.m. **Health Professions Category Judges' Orientation**  
At Designated Competitive Event Sites
- 8:30 a.m. - 1:00 p.m. **Emergency Preparedness Category Competition**  
*All competitors will need to show a photo ID prior to competing.*
- |                                       |                                  |
|---------------------------------------|----------------------------------|
| CERT Skills                           | San Antonio and St. Louis        |
| CPR/First Aid (8:30 a.m. - 12 noon)   | Miami, New Orleans, and New York |
| EMT                                   | Crystal K and L                  |
| Epidemiology (8:30 a.m. - 11:30 a.m.) | Crystal A                        |
| Life Support Skills                   | Miami                            |
| MRC Partnership                       | Crystal F                        |
| Public Health (Top 15)                | Crystal P and Q                  |
- 8:30 a.m. - 1:30 p.m. **Health Professions Category Competition**  
*All competitors will need to show a photo ID prior to competing.*
- |                               |                    |
|-------------------------------|--------------------|
| Biomedical Laboratory Science | Crystal M and N    |
| Clinical Nursing              | Canary 1 & 2       |
| Clinical Specialty            | Marriott Boardroom |
| Dental Science                | Sabal              |
| Family Medicine Physician     | Royal (Side 1)     |
| Home Health Aide              | Hotel Suite        |
| Medical Assisting             | Canary 3           |
| Nursing Assisting             | Presidential Suite |
| Personal Care                 | Presidential Suite |
| Pharmacy Science              | Royal (Side 2)     |
| Physical Therapy              | Sago (Side 1)      |
| Sports Medicine               | Sago (Side 2)      |
| Veterinary Science            | Canary 4           |
- 9:00 a.m. Penny Counting for Penny Wars San Francisco  
Courtesy Corps members

9:00 a.m. *Middle School Division* Crystal Ballroom A - J

*Grand Awards Session*

All members must wear HOSA uniform or navy blue/black suit.

- 10:30 a.m. - Noon Florida HOSA Alumni & Professional Association (FHAPA) Crystal Ballroom A - J
- BUSINESS SESSION**  
 (For Alumni and Professional members who are not affiliated as Secondary or Postsecondary/Collegiate members)  
 Delegates must wear proper business attire.
- 12:30 p.m. - 1:30 p.m. Florida HOSA Foundation Meeting Crystal A
- 1:30 p.m. - 2:30 p.m. FHAPA Workshop for HOSA Members Canary 1  
 Facilitator: Sarah Fleischman
- 1:30 p.m. - 2:30 p.m. **On the Road for Safety** Miami  
 HOSA members invited!  
 Facilitator: Lorri Carey  
 On the Road for Safety Coordinator
- 1:30 p.m. - 4:30 p.m. Take on your State Officers in a Royal  
**State Officer Challenge**
- 2:00 p.m. - 3:30 p.m. DOE Health Science Update New Orleans - New York  
 Facilitator: Pamela Gilman, BSHCA, CMA (AAMA)  
 State Supervisor - Health Science & Human Services  
 Florida Department of Education
- 2:00 p.m. - 5:00 p.m. **HOSA Leadership Academy** Sabal  
 Facilitator: Nick Zizi

*Postsecondary & Secondary*  
**Grand Awards Sessions**

All members must wear HOSA uniform or navy blue/black suit.

7:30 p.m. - 8:30 p.m. **Postsecondary Grand Awards Session** Crystal Ballroom A - J

9:30 p.m. - 11:00 p.m. **Secondary Grand Awards Session** Crystal Ballroom A - J

Presiding: Rhea Pitale - Florida HOSA State President  
 Florida HOSA Foundation Scholarships - Ms. Judy Conlin, Foundation Manager

***Advisors and Delegates are not to leave the Awards Session until adjournment.***

Midnight

Curfew - Students are not to leave their own rooms after Midnight.

Tuesday, April 12, 2022

7:30 a.m. - 8:30 a.m.	New State Officer Meeting	San Antonio
8:00 a.m. - Noon	Conference Headquarters	San Francisco
8:00 a.m. - Noon	Competitive Events Headquarters	Washington
8:00 a.m. - 11:00 a.m.	Departures	

***All student competitive event materials such as portfolios, posters, etc., will be available for pick-up after the Awards Session Monday evening until 9:00 a.m. Tuesday at Conference Headquarters. Unclaimed materials will be discarded.***



# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
Alberto M. Carvalho

**Miami-Dade County School Board**  
Perla Tabares Hantman, Chair  
Dr. Steve Gallon III, Vice Chair  
Dr. Dorothy Bendross-Mindingall  
Susie V. Castillo  
Dr. Lawrence S. Feldman  
Dr. Martin Karp  
Dr. Lubby Navarro  
Dr. Marta Pérez  
Mari Tere Rojas

2-16-22

To whom it may concern:

I would like to take this opportunity to introduce myself and The Health Occupations Students of America Club (HOSA) to the Town of Medley. My name is Liset Icaza, and I am the sponsor of the HOSA Club which is a club that is part of the Medical Academy at Miami Springs Senior High School. The club started at the school 20 years ago and I have been the sponsor of the club for 20 years. The goal of this club is to promote in the school health care awareness as well as to give students an opportunity to learn about different health careers through shadowing experiences, field trips to local health care facilities and in classroom presentations. This club has competed at the regional, state and national level and we have won at each of those levels. The club competed at the HOSA Regional Competitions in Miami Dade County this January, and I am proud to share that the students placed first, second and third place which qualified them to go to States in Orlando Florida from April 9<sup>th</sup> to April 12<sup>th</sup>. For the past two years, the HOSA students have competed virtually due to the COVID 19 Pandemic. However, this year we are having the HOSA State Leadership Conference in Orlando as a face-to-face competition. I have a total of 12 students and 1 chaperone attending the event. At the present time due to COVID restrictions, the district is only requiring 2 students per room. The cost of a single room for three days is \$582.00. The hotel is the Marriott Orlando World Center where the competitions will be held. Due to the financial hardships that many parents are experiencing, the students are in dire need of financial assistance. To raise money to assist the HOSA students, I am seeking the support from the Town of Medley to make a generous donation for this trip. One of our team members competing, Nicole Mollinedo, is a resident of Medley and a student in our school. In order to assist the parents with the cost, we are currently doing a garage sale to help the students. Pizza sales will follow to help the students. The students and I would like to express our gratitude to the Town of Medley for your support. If you wish, we can meet, and I will happily go over the details of the trip with you. My contact email is [licaza@dadeschools.net](mailto:licaza@dadeschools.net) and cell phone number is 786-325-5991.

Sincerely yours,

Mrs. Liset Icaza MT. ASCP, MS in Education

Medical Academy Teacher

HOSA Club Sponsor

**MIAMI SPRINGS SENIOR HIGH SCHOOL**

*Alfred Torossian, Principal • 751 Dove Avenue • Miami Springs, Florida 33166  
Office 305-885-3585 • Fax 305-884-2632 • <http://miamisprings.dadeschools.net>*



## Marriott Orlando World Center Information

The 2022 Florida HOSA State Leadership Conference will be conducted **April 9 - 12 (Sat. - Tues.)** at the **Marriott Orlando World Center** which is the approved conference hotel, located at 8701 World Center Drive, Orlando, FL 32821.

Hotel Rates: \$164.00/night for single, double, triple or quad occupancy, plus a \$30/night mandatory resort fee (please see amenities below). The formulas on the back of this information sheet will assistance with calculations. The hotel can only allow up to 4 guests maximum in a room per fire code.

The **DEADLINE** for hotel registration is **March 1, 2022** (the room block will go fast so do not wait until the last minute before making reservations; if the room block is depleted before March 1<sup>st</sup>, an overflow hotel will be designated). If you do not make your reservations by March 1<sup>st</sup>, you may have to pay an

There are three options outlined below to make your room reservations. These rooms are on a first-come, first-served basis. Credit card numbers will be used to hold the rooms only (the card on file would be charged for one night's room and tax for a no-show); reservations are not complete without this information. If a check for the guest rooms is sent to the hotel in advance, please send it to the attention of Cindy Wolowic. **Check in is 4:00 p.m. and check out is 11:00 a.m.**

**Option 1 - On-line**  
(Less than 8 rooms)

Reservations may be made by using the following link:  
<https://book.passkey.com/go/FLHOSA2022>

**Option 2 - Phone**  
(Less than 8 rooms)

Please call **(888) 789-3090** to reserve rooms; be sure to identify that your reservations are for the FL HOSA 2022 State Conference.

**Option 3 - 8 or more rooms**

If reserving 8 or more rooms that should be grouped together, please contact Cindy Wolowic ([Cindy.Wolowic@marriott.com](mailto:Cindy.Wolowic@marriott.com)) directly to make reservations.

Again, if 8 or more rooms are to be reserved together, please contact Cindy Wolowic, Group Service Coordinator, by e-mail - [Cindy.Wolowic@marriott.com](mailto:Cindy.Wolowic@marriott.com).

RESORT SERVICES PACKAGE FEE - Room rates are subject to a resort fee (\$30 per room per night, plus applicable state and local taxes) in effect at the time of check in. This charge is for the resort amenities and currently includes the following:

- Enhanced in-room wireless internet for up to 6 devices
- Unlimited local and domestic long-distance calls
- Bottled Water (two 10 oz bottles) replenished once daily with housekeeping service
- Daily scheduled shuttle service to Disney Parks for up to 4 guests
- Nightly scheduled shuttle service to Disney Springs for up to 4 guests
- Daily credit for up to 2 pieces of clothing per room towards dry cleaning (credit is not cumulative through stay)
- Daily bucket of practice balls at the driving range
- 15% discount on retail pricing for spa services (excludes merchandise)
- 15% discount off retail rates for green fee rates

The Resort Fee will be added as a separate charge on your room folio.

If you have any questions or concerns regarding reservations and/or the Marriott Orlando World Center, please call (407) 239-4200. Schools must take care of their own hotel reservations.

**When making your reservations, please provide the hotel with a guaranteed number of guests; do not reserve extra rooms with the intention of canceling if they are not needed. The last day to cancel a reservation without incurring a one-night penalty is four days prior to the arrival date.**



**Tax-Exempt Benefits:** The hotel will accept a tax-exempt form as long as it is a *Florida Tax-Exempt Certificate* and the name on the tax-exempt form matches the name on the form of payment (i.e. your school's name on either a check or credit card). This form must be presented at check-in. If you do not bring the necessary tax-exempt documentation with you, sales tax will be applied to your bill.

**Parking and Unloading:** A reduced daily self-parking fee (currently \$13.00, plus applicable taxes) for cars/vans has been negotiated with the hotel for overnight guests. Upon arrival, buses should unload outside of the Convention Center Entrance. Directions for parking will be given at the hotel. Very few bus parking spaces are available and are at an increased overnight price (currently \$45/night, plus applicable taxes). Please let the hotel know if your school is planning to park a bus overnight during the conference.

**Food:** In addition to several restaurants on site, including Starbucks, the Central Pantry Food Court will be serving pizza, hot and cold sandwiches, burgers, salads, ice cream and drinks, as well as more snacks and grab & go items.

The following formulas are designed to help you calculate hotel costs and are not final.

**Tax-Exempt Schools**

$(\$164.00 \text{ room rate} + \$30 \text{ Resort Fee}) \times \text{number of nights} \times \text{number of rooms} = \$\_\_\_\_\_\_ \text{ Paid to the hotel.}$

**Non Tax-Exempt Schools**

$(\$164.00 \text{ room rate} + \$30 \text{ Resort Fee}) \times 12.5\% \text{ (City Surcharge \& Occupancy and Sales Tax)} \times \text{number of nights} \times \text{number of rooms} = \$\_\_\_\_\_\_ \text{ (please round up to the nearest cent) Paid to the hotel.}$

**We are looking forward to seeing you there!**

**Breakdown of the Cost of the trip for each student**

Marriott Orlando World Center which is the approved conference hotel, located at 8701 World Center Drive, Orlando, FL 32821.

\$120.00 for Breakfast, lunch and dinner for three days

\$291.00 for the hotel room for the 3 days. The hotel is \$582.00 for the three days divided by two students in each room so the price per kid is \$291.00

Total Cost= \$411.00 per kid.

Total number of students attending the conference is 12 students.



### **3rHOSA WINNERS FOR MIAMI SPRINGS SENIOR HIGH SCHOOL**

#### **HEALTH CAREER PHOTOGRAPHY**

MARCELA GUAMBANA 2<sup>ND</sup> PLACE

EMILY ACOSTA 2<sup>ND</sup> PLACE

#### **HEALTH CAREER DISPLAY**

GABRIEL RODRIGUEZ 2<sup>ND</sup> PLACE

SOPHIA MARICHAL 2<sup>ND</sup> PLACE

ARIANNA FUENTES 1<sup>ST</sup> PLACE

BRENAND FIGUEROA 1<sup>ST</sup> PLACE

#### **HEALTH EDUCATION**

EVELY CARBONELL 3<sup>rd</sup> PLACE

**NICOLE MOLLINEDO' 3<sup>rd</sup> PLACE**

GABRIELLA VALDEZ 3<sup>rd</sup> PLACE

ARLY VILLAROEL 3<sup>RD</sup> PLACE

ENZO INESTROZA 1<sup>ST</sup> PLACE

MARIA LORENZO 1<sup>ST</sup> PLACE

BRITNEY WALKIN=IST PLACE

#### **EXTEMPORANEOUS WRITING**

ALEXA CAMEJO 1STPLACE





**2021**

**Annual Comprehensive Financial Report**

**City of Miami Springs  
Fiscal Year Ended  
September 30th, 2021**

**Prepared By: Finance Department**



**CITY OF MIAMI SPRINGS, FLORIDA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**TABLE OF CONTENTS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	<u>Page</u>
<b>I. INTRODUCTORY SECTION</b>	
Letter of Transmittal	i-v
GFOA Certificate of Achievement	vi
Organizational Chart	vii
List of Elected and Appointed Officials	viii
 <b>II. FINANCIAL SECTION</b>	
Independent Auditors' Report	1-2
Management's Discussion and Analysis (Required Supplementary Information)	3-19
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	20
Statement of Activities	21
Fund Financial Statements:	
Balance Sheet — Governmental Funds	22
Reconciliation of the Balance Sheet to the Statement of Net Position-Governmental Funds	23
Statement of Revenues, Expenditures, and Changes in Fund Balances — Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	25
Statement of Net Position — Proprietary Funds	26
Statement of Revenues, Expenses, and Changes in Fund Net Position — Proprietary Fund	27
Statement of Cash Flows — Proprietary Fund	28
Statement of Fiduciary Net Position — Fiduciary Funds	29
Statement of Changes in Fiduciary Net Position — Fiduciary Funds	30
Notes to Basic Financial Statements	31-75
Required Supplementary Information (other than MD&A):	
Budgetary Comparison Schedules:	
General Fund	76-77
Building Fund	78
Note to Budgetary Comparison Schedules	79
Miami Springs General Employees' Retirement System:	
Schedule of Changes in the City's Net Pension Liability and Related Ratios	80
Schedule of City Contributions	81
Miami Springs Police and Firefighters' Retirement System:	
Schedule of Changes in the City's Net Pension Liability and Related Ratios	82
Schedule of City Contributions	83
Schedule of Changes in the City's Total OPEB Liability and Related Ratios	84
Supplementary information:	
Combining Financial Statements:	
Combining Balance Sheet — Non-major Governmental Funds	85
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance — Non-major Governmental Fund	86
Schedules of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual-Non-major Governmental Funds	87-90

**CITY OF MIAMI SPRINGS, FLORIDA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**TABLE OF CONTENTS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Page
<b>II. FINANCIAL SECTION (Continued)</b>	
Fiduciary Funds:	
Combining Statement of Fiduciary Net Position	91
Combining Statement of Changes in Fiduciary Net position	92
<b>III. STATISTICAL SECTION (Unaudited)</b>	
Net Position by Component	93
Changes in Net Position	94
General Governmental Revenues by Source	95
Fund Balances of Governmental Funds	96
Changes in Fund Balances of Governmental Funds	97
Assessed Value and Estimated Actual Value of Taxable Property	98
Computation of Direct and Overlapping Debt	99
Principal Tax Payers	100
Property Tax Levies and Collections	101
Ratios of Outstanding Debt by Type	102
Ratios of General Bonded Debt Outstanding	103
Direct and Overlapping Governmental Activities Debt	104
Legal Debt Margin Information	105
Pledged Revenue Bond Coverage	106
Demographic and Economic Statistics	107
Principal Employers	108
Full Time Equivalent City Government Employees by Function	109
Operating Indicators by Function	110
Capital Asset Statistics by Function/Program	111
<b>IV. COMPLIANCE SECTION</b>	
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 <i>Government Auditing Standards</i>	112-113
Independent Auditors' Report on Compliance for each Major Program and on Internal Control over compliance required by the Uniform Guidance	114-115
Schedule of Expenditures of Federal Awards	116
Notes to Schedule of Expenditures of Federal Awards	117
Schedule of Findings and Questioned Costs	118-119
Management Letter in Accordance with the Rules of the Auditor General of the State of Florida	120-121
Independent Accountants' Report on Compliance with the Requirements of Section 218.415 Florida Statutes	122

---

**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

March XX, 2022

To the Citizens of the City of Miami Springs:

It is our pleasure to submit the Annual Comprehensive Financial Report (ACFR) for the City of Miami Springs, Florida, for the fiscal year ending September 30, 2021, 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 Caballero Fierman Llerena & Garcia, 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. The management's discussion and analysis ("MD&A") immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

## **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 public safety, parks and recreation programs/facilities, solid waste collection, stormwater management, senior citizen services and facility, building, 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 14,000 full-time residents. The southern-most area of the City, located along the 36<sup>th</sup> Street business corridor, is primarily 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, for FY2021 the commercial portion of the total assessed values was 32% compared to 24% back in FY2009. The City continues to attract new hotel and other commercial developments in order to continue increasing its commercial tax base thereby improving the City's future economic health as well as reducing the tax burden on the residents. To this end, the



## **ECONOMIC CONDITION AND OUTLOOK (CONTINUED)**

City is continuing to pursue the viability of annexing areas west of the City, aggressively pursuing the re-development of the NW 36<sup>th</sup> Street corridor, and considering various improvements to the rest of our commercial areas.

During the past few years assessed property values have been steadily increasing. For FY2021 assessed property values increased to \$1,323,740,967 or an increase of approximately \$67 million or 5.3% from the \$1,256,462,625 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.

The biggest challenge facing the city in the coming year or longer is the concern of the continuing effects of the COVID-19 pandemic on the overall economy, presently economic activity has improved from 2020-21 levels and are forecasted to keep improving into 2022. This pandemic had a significant negative impact on businesses in our city as well as causing financial hardships to many of our residents. Cases of COVID-19 are now beginning to diminish and lives are beginning to go back to a 'New Normal'.

In FY2020, the City signed a new three-year agreement with its police union, while in FY2022 the city signed a new three-year agreement with the new Lieutenants union that was established in FY2022.

The Council and 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**

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 total unassigned fund balance at the end of FY2021 is \$6,165,852 or approximately \$1,071,795 higher than our required minimum of \$5,094,057 in order to meet the 25% requirement. In accordance with this adopted policy, the city was in compliance with the 25% requirement at the end of FY 2021.

The City continued to pursue grant and other funding opportunities to provide needed infrastructure improvements to the City, including funding for canal bank restoration, sidewalk and road projects, and other city infrastructure needs.

During FY 2021 the city was allocated approx. \$6.8 million in American Rescue Plan (ARPA) funding that will be used for two major stormwater and road improvement projects, the Oakwood/East Drive Stormwater/Road Project and the South Royal Poinciana Median Stormwater and Road Project.

The city has also requested state funding in the FY2022 legislative session as follows: \$2 million for canal bank restorations, \$750,000 to replace an aging pump house in the downtown area, \$2 million for the South Drive Stormwater/Road Improvement Project, and \$100,000 to renovate the War memorial on Curtiss Parkway.

## **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

## **FINANCIAL INFORMATION (CONTINUED)**

### **Accounting Control (continued)**

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, 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 1<sup>st</sup> 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 85.

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 2020-21 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 2021, the City earned \$17,550 in investment income, as compared to \$67,438 earned in Fiscal Year 2020.

### **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, 2021.

On February 27, 2015, the City issued the Capital Improvement Refunding Revenue Note Series 2015 in an amount of \$7,554,000 with SunTrust Bank. The proceeds were used as follows: \$1,986,733 was used to refund the \$2,435,812 Capital Improvement Refunding Revenue Note Series 2010 with SunTrust Bank, and \$5,567,267 was used to fund the construction of a new aquatic facility. The refunding note has a fixed interest rate of 3.07% and matures on February 1, 2030. The refunding note is payable solely from and secured by the City's Public Service Tax Revenues and Franchise Fee Revenues. The City achieved a cash flow difference and an economic gain of approximately \$67,719 as a result of the refunding. The balance at September 30, 2021 was \$4,715,000.

On April 28, 2017, the City issued the Capital Improvement Revenue Note Series 2017 in an amount of \$448,500 with Branch Banking and Trust (BB&T). The proceeds were used to fund the Westward Bike Path project.



## **FINANCIAL INFORMATION (CONTINUED)**

### **Debt Administration (continued)**

The note has a fixed interest rate of 2.13% and matures on April 1, 2024. The note is payable solely from and secured by the City's Transportation Surtax revenues. The balance at September 30, 2021 was \$176,197.

On July 30, 2019, the City issued the Capital Improvement Revenue Note Series 2019 in an amount of \$5,000,000 with CenterState bank, N.A. The proceeds were used to fund the construction of a new senior center and lighting for the Curtis mansion parking lot. The note has a fixed interest rate of 2.65% and matures on October 1, 2039. The note is payable solely from and secured by the City's Local Government Half-Cent Sales Tax revenues. The balance at September 30, 2021 was \$4,750,000.

On March 9, 2018, the city executed a \$62,561 capital lease with City National Bank. The lease has an interest rate of 3.1%, matures on March 9, 2022, and is collateralized by the equipment purchased under the lease. The funds were used to acquire a new recreation bus. Under the terms of the lease, the City is required to make 8 semi-annual payments of principal and interest in the amount of \$8,375 commencing on September 9, 2018 and ending with a final payment of \$8,375 on March 9, 2022. The balance as of September 30, 2021 was \$8,483.

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. The balance as of September 30, 2021 was \$1,150,456.

On December 13, 2016, the City executed a \$173,120 capital lease with SunTrust Equipment Finance & Leasing Corp. The lease has an interest rate of 2.44%, matures on December 14, 2021, and is collateralized by the equipment purchased under the lease. The funds were used to purchase two trash dump 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 \$9,221 commencing on March 14, 2017 and ending with the final payment of \$9,221 on December 14, 2021. The balance as of September 30, 2021 was \$9,165.

On November 2, 2018, the City executed a \$1,470,472 capital lease with Bank of America, National Association. The lease has an interest rate of 3.0812%, matures on November 2, 2023, and is collateralized by the equipment purchased under the lease. The funds were used to purchase police vehicles and software as well as 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 \$79,615 commencing on February 2, 2019 and ending with the final payment of \$79,615 on November 2, 2030. The balance as of September 30, 2021 was \$689,697.

On November 12, 2019, the City executed a \$555,419 capital lease with BB&T Bank. The lease has an interest rate of 2.12%, matures on November 1, 2024, and is collateralized by the equipment purchased under the lease. The funds were used to purchase equipment for the police, recreation, golf and public works operations. Under the terms of the Lease, the City is required to make twenty (20) quarterly payments of principal and interest in the amount of \$29,319.93 commencing on February 1, 2020 and ending with the final payment of \$29,319.93 on November 1, 2024. The balance as of September 30, 2021 was \$367,385.

On September 18, 2018, the City executed a capital lease with agreement with Chargepoint LLC for the purchase of an electric charging station. The purchase amount was \$11,250 and calls for annual payments of \$2,250 over a five- year period, commencing October 1, 2018 and ending October 1, 2022. The balance as of September 30, 2021 was \$4,500.

## **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 2021-22 budget is providing funding for the acquisition of new sanitation trucks, funding for tree planting and tree trimming citywide, sidewalk repair and replacement, painting the community center and for resurfacing of the city's tennis courts. Additionally, as discussed above, ARPA funding will be used for two major stormwater/road improvement projects, addition of police officers and equipment, golf course renovation, and various parks and recreation projects.

During FY2021, the City completed the construction of a new Elderly Services/Multi-purpose building to service our Seniors.

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 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 Caballero Fierman Llerena & Garcia, 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, Caballero Fierman Llerena & Garcia, 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,

William Alonso CPA, CGFO  
City Manager/Finance Director

Tammy Romero  
Assistant City Manager



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Miami Springs  
Florida**

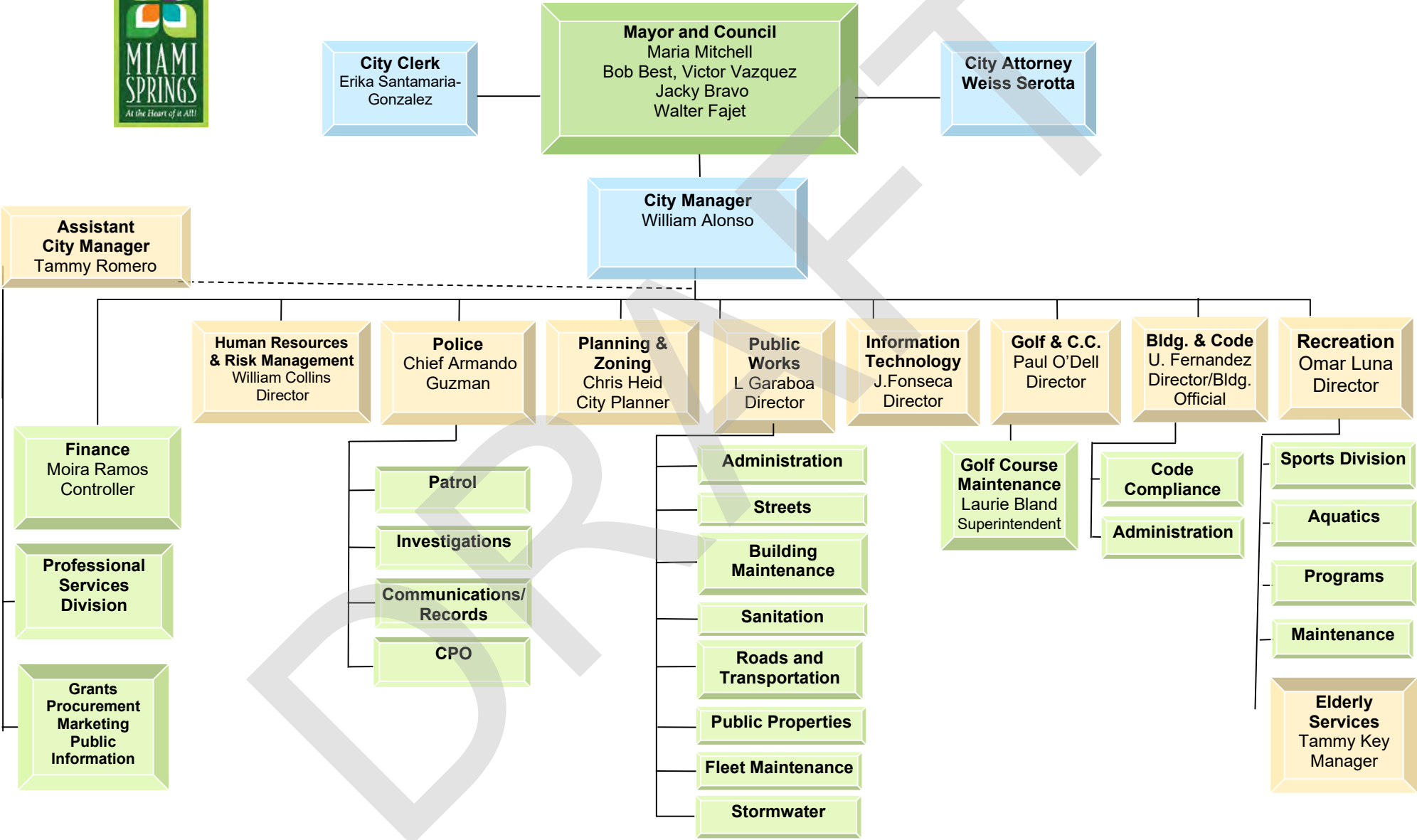
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2020

*Christopher P. Morill*

Executive Director/CEO

# City of Miami Springs Organizational Chart 2021 - 2022



# **MIAMI SPRINGS CITY OFFICIALS**

## **CITY COUNCIL**

Mayor: Maria Puente Mitchell

Councilwoman: Jacky Bravo

Councilman: Victor Vazquez

Councilman: Bob Best

Councilman: Walter Fajet

## **CITY MANAGER/FINANCE DIRECTOR**

William Alonso CPA, CGFO

## **CITY ATTORNEY**

Weiss, Serotta, Helfman

## **CITY CLERK**

Erika Gonzalez Santamaria

## **ASSISTANT CITY MANAGER**

Tammy Romero

## **EXTERNAL AUDITORS**

Caballero Fierman Llerena & Garcia, LLP

---

**FINANCIAL SECTION**

---



## 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, 2021, 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 auditors' 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 City'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 City'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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof 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 on pages 3 through 19, the Budgetary Comparison information on pages 76-79, pension schedules on pages 80-83, and the OPEB schedule on page 84, 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 and statistical section are presented for purpose of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules and schedule of expenditures of federal awards 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 schedule of expenditures of federal awards and state financial assistance 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 March XX, 2022, 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.

*Caballero Fierman Llerena & Garcia, LLP*

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
March XX, 2022



---

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

---

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

As management of the City of Miami Springs, Florida (the "City"), 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, 2021. Readers are encouraged to consider the information presented herein 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 resources of the City's Governmental Activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$31.6 million (net position). Unrestricted net position was a surplus of \$2.1 million compared to a deficit of \$368,320 net position at the end of FY2020.
- The City's total net position increased by \$5,939,096 from \$27,151,052 in FY2020 to \$33,090,148 in FY2021. The increase is attributable to the overall decrease of \$40,492 from the City's business-type activities, coupled with an increase of \$5,979,588 in net position of the governmental activities.
- During the year, the City had expenditures that were \$4,848,182 lower than the \$25.6 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 \$39,674.
- Total cost of all of the City's programs decreased by approximately \$218,908 or 1.0%. The decrease was due to the costs incurred for the mold remediation work done at the City Hall building during the prior year.
- The General Fund's fund balance decreased by \$1,269,913 for the fiscal year ended September 30, 2021; this increase was a result of increased tax revenues as well as increases in charges for services after the re-opening of the city's golf course and other parks programs which were closed due to the COVID-19 pandemic.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was approximately \$6.2 million, or approximately 38% of total General Fund expenditures. The committed fund balance was \$6,000 which represents future costs related to an electric charging station.
- The City's total debt decreased by approximately \$1.45 million or 10.9% (net of principal payments on existing debt). This decrease was due primarily to the principal payments during the fiscal year.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS**

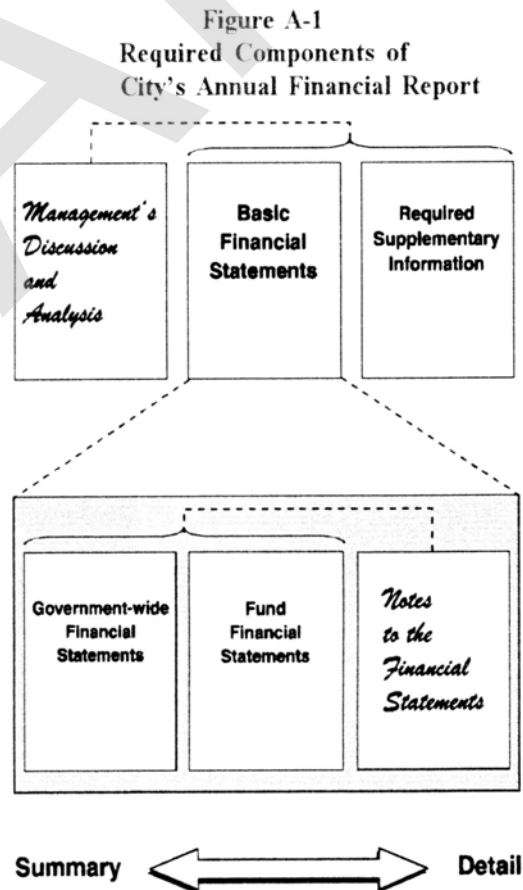
This annual report consists of four parts—*management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information* and an additional section that presents *combining statements* for nonmajor governmental funds. The basic financial statements include 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 of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position.



**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

**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 20-21 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 Building 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.

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 22-25 of this report.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**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 26-28 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefits of parties outside the City. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like the used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 29-30 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 31-75 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 76-84 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and fiduciary funds is presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found beginning on page 85 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 increased by 21.8% between fiscal years 2020 and 2021 (see Table 1).

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Governmental Activities**

The Net Position for the City's governmental activities increased by \$5,979,590 or 23.4% to \$31.6 million which is attributable to current year operations. The largest portion of the City's governmental net position, \$23.6 million 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 (\$5.9 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* is a surplus of \$2,091,476.

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

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2020	2021	2020	2021	2020	2021	2020-2021
Current and other assets	\$8.5	\$ 14.4	\$(0.8)	\$ (0.7)	\$7.7	\$ 13.7	78.0%
Capital assets	36.3	35.5	3.0	2.7	39.3	38.2	(2.8)%
<b>Total assets</b>	<b>44.8</b>	<b>49.9</b>	<b>2.2</b>	<b>2.0</b>	<b>47.0</b>	<b>51.9</b>	<b>10.4%</b>
<b>Deferred outflows</b>	<b>2.3</b>	<b>1.9</b>	<b>0.2</b>	<b>0.2</b>	<b>2.5</b>	<b>2.1</b>	<b>(16.0)%</b>
Long-term debt	15.9	13.6	0.5	0.4	16.4	14.0	(14.6)%
Other liabilities	3.8	4.0	0.2	0.1	4.0	4.1	2.5%
<b>Total liabilities</b>	<b>19.7</b>	<b>17.6</b>	<b>0.7</b>	<b>0.5</b>	<b>20.4</b>	<b>18.1</b>	<b>(11.3)%</b>
<b>Deferred inflows</b>	<b>1.9</b>	<b>2.6</b>	<b>0.1</b>	<b>0.2</b>	<b>2.0</b>	<b>2.8</b>	<b>40.0%</b>
Net position							
Net Investment in capital assets	23.7	23.6	2.9	2.6	26.6	26.2	(1.5)%
Restricted	2.3	5.9	-	-	2.3	5.9	156.5)%
Unrestricted	(0.4)	2.1	(1.4)	(1.2)	(1.8)	0.9	150.0)%
<b>Total net position</b>	<b>\$ 25.6</b>	<b>\$ 31.6</b>	<b>\$1.5</b>	<b>\$1.4</b>	<b>\$27.1</b>	<b>\$33.0</b>	<b>21.8%</b>

At the end of the current fiscal year, the City of Miami Springs was able to report positive balances in all three categories of net position for the government as a whole, as well as for its governmental activities. The city reported positive balances in two of the three categories of net position in its 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.
- 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.

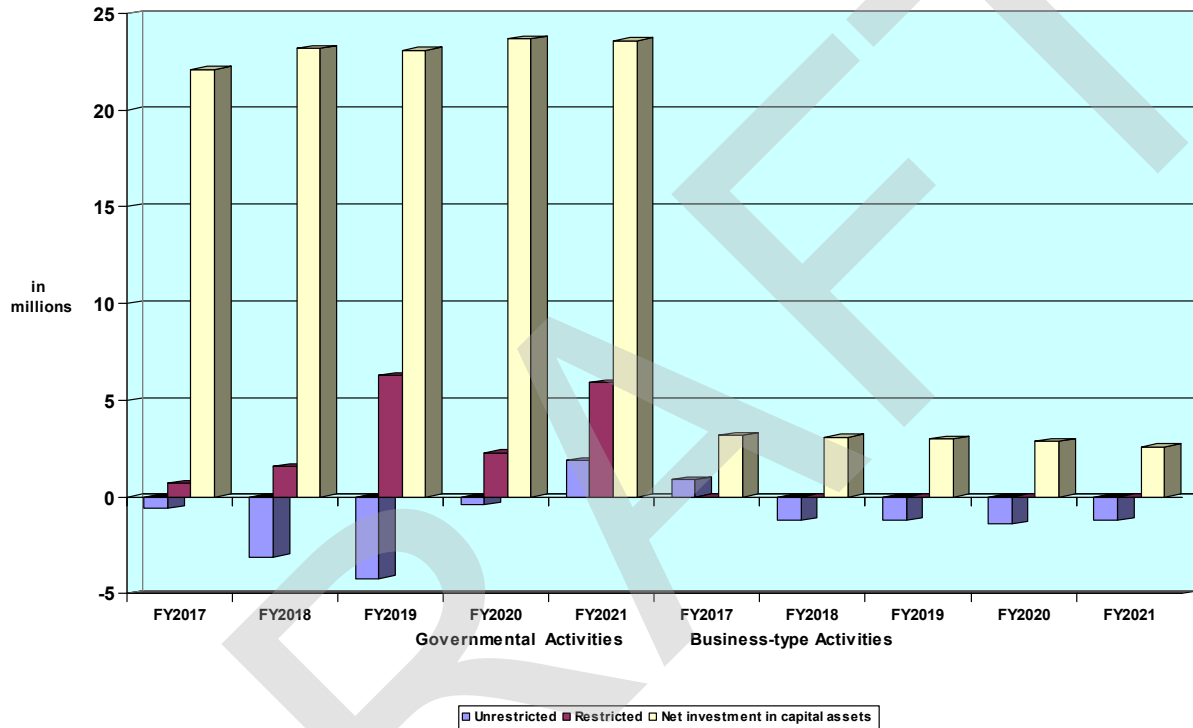
**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Governmental Activities (Continued)**

- 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 authorized staffing. Staffing costs (salary and related benefits) represent approximately 63% of the City's General Fund operating costs.
- 3) **Salary increases** such as cost of living, performance increases and market adjustments can impact personal service costs.
- 4) **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 governmental net position increased by \$5,836,910 to approximately \$31.5 million for the current fiscal-year. This indicates that ongoing expenses were less than ongoing revenues.

The City's total revenues increased by 24.9% to \$28.6 million (see Table 2). This increase was due primarily to increases in capital grants related to ARPA funding received in Fy2021.

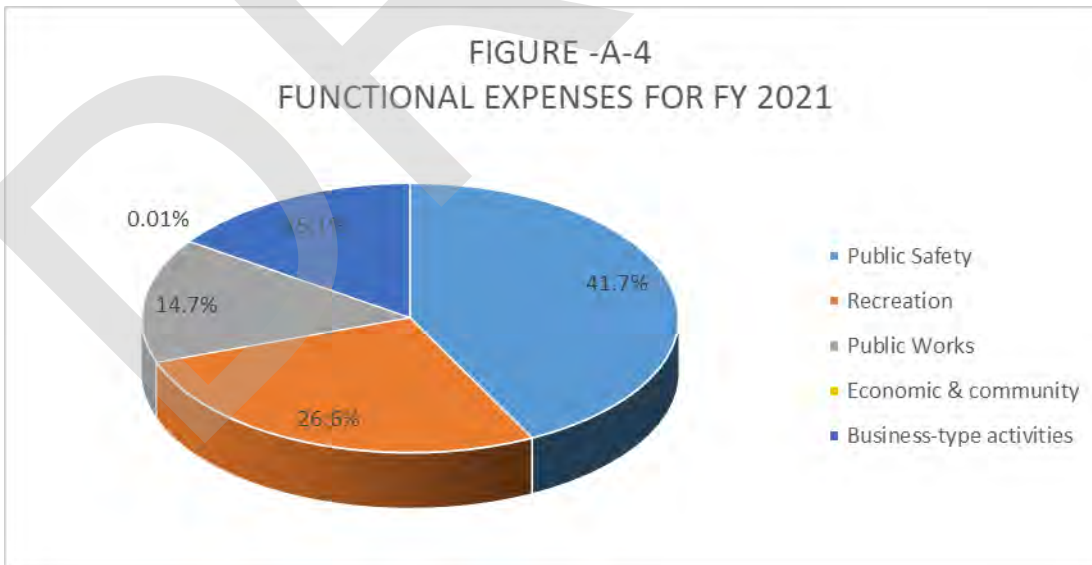
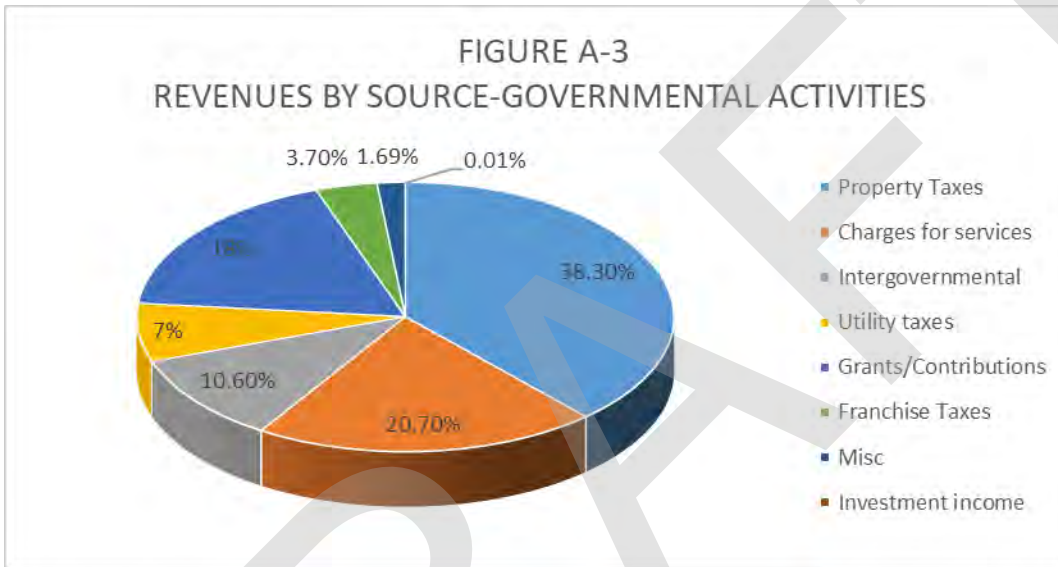
**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Governmental Activities (Continued)**

Approximately 38.3% 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 20.7% comes from fees charged for services, and 10.6% comes from federal, state and local aid. Total costs of all programs and services remained decreased by approx. \$200,000 for FY2021(see Table 3).

The City's expenses cover a range of services; with about 56.8% related to public safety and business-type activities (see Figure A-4).





**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Governmental Activities (Continued)**

Revenues for the City's governmental activities increased 27% (from \$20.1 million to \$25.6 million), while the expenses remained decreased slightly from \$19.8 million to 19.6 million. The increase in net position for governmental activities was \$5,979,590 in 2021. This compares to an increase of \$315,694 in 2020. Key elements of the 2021 revenue increases are as follows:

- Capital grants and contributions increased by \$2.4 million due to ARPA funding received in FY2021.
- Charges for services increased by \$1.5 million due to the re-opening of the golf course for a full year after partial closure in FY2020 due to the COVID-19 pandemic.
- Property taxes increased by \$1 million due to higher assessed values.

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

- Parks and recreation increased by approximately \$200,000 or 3.9% due to increased operating costs after fully re-opening from COVID closure.

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

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2020	2021	2020	2021	2020	2021	2020-2021
<b>Revenues</b>							
Program revenues							
Charges for services	\$3.8	\$5.3	\$2.8	\$3.0	\$6.6	\$8.3	28.3%
Operating grants and contributions	0.8	1.0	--	--	0.8	1.0	25%
Capital grants and contributions	1.3	3.6	--	--	1.3	3.6	177%
<b>General revenues</b>							
Property taxes	8.8	9.8	--	--	8.8	9.8	11.4%
Franchise taxes	1.9	0.9	--	--	0.9	0.9	-0-%
Utility taxes	1.8	1.8	--	--	1.8	1.8	-0-%
Investment & other income	0.4	0.4	--	--	0.4	0.4	-0-%
Intergovernmental	2.3	2.7	--	--	2.3	2.7	17.4%
<b>Total revenues</b>	<b>20.1</b>	<b>25.6</b>	<b>2.8</b>	<b>3.0</b>	<b>22.9</b>	<b>28.6</b>	<b>24.9%</b>
<b>Expenses</b>							
General government	2.7	2.7	--	--	2.7	2.7	-0-%
Public safety	8.3	8.3	--	--	8.3	8.3	-0-%
Public works	3.3	2.9	3.0	3.1	6.3	6.0	(4.8)%
Parks and recreation	5.1	5.3	--	--	5.1	5.3	3.9%
Economic & community development	0.01	0.01	--	--	0.01	0.01	-0-%
Interest on long-debt	0.4	0.4	--	--	0.4	0.4	-0-%
<b>Total expenses</b>	<b>19.8</b>	<b>19.6</b>	<b>3.0</b>	<b>3.1</b>	<b>22.8</b>	<b>22.7</b>	<b>0.4%</b>
<b>Increase (decrease) in net position</b>	<b>0.3</b>	<b>6.0</b>	<b>(0.2)</b>	<b>(0.1)</b>	<b>0.1</b>	<b>5.9</b>	<b>5800%</b>
<b>Net position, September 30</b>	<b>\$25.6</b>	<b>\$31.6</b>	<b>\$1.5</b>	<b>\$1.4</b>	<b>\$27.1</b>	<b>\$33.0</b>	<b>21.8%</b>

*Note: Totals may not add due to rounding.*

**CITY OF MIAMI SPRINGS, FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Governmental Activities (Continued)**

In FY 2021, the City's millage rate was 7.33, which is the same rate assessed in FY 2020. The City's total General Fund revenue sources were \$1,136,644 higher than the final budgeted revenues of \$18.3 million. The total expenditures were less than budgeted by \$1,107,677 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 \$19.6 million. Some of that cost was financed by:
  - Those who directly benefited from the programs through charges for services (\$5.3 million)
  - Other governments and organizations that subsidized certain programs from operating grants and contributions (\$4.6 million).
- The City financed the remaining \$9.7 million “public benefit” portion of governmental activities with \$15.7 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
	2020	2021	2020-21	2020	2021	2020-21
Public safety	8.3	8.3	-0-%	\$7.1	\$7.0	(9.9)%
Recreation/social services	5.1	5.3	3.9%	2.1	2.3	14.3%
General government	2.7	2.7	-0-%	0.9	0.7	(22.2)%
Public works	3.3	2.9	(12.1)%	3.3	(0.7)	(121)%
Community development	.01	.01	-0-%	.01	.01	-0-%
Interest on long term debt	0.4	0.4	-0-%	0.4	0.4	-0-%
<b>Total</b>	<b>\$19.8</b>	<b>\$19.6</b>	<b>(1.0)%</b>	<b>\$14.0</b>	<b>\$9.7</b>	<b>(30.7)%</b>

**Business-type Activities**

For FY 2021, there was a decrease of \$2485,532 in unrestricted net position and a decrease of \$40,489 in total net position 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 \$39,671.
- The sanitation operation posted an operating loss of \$44,794. As was the case last year, this operation was self-supporting and did not require a General Fund subsidy.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Business-type Activities (Continued)**

- The stormwater utility operation reflected operating income of \$5,123 and required no subsidy from the City's General Fund.

For FY2021, revenues of the City's business-type activities were \$2,960,130 or \$177,843 (6.4%) higher than the prior year total (see Table 2). This increase was due to an increase in sanitation fees for FY2021.

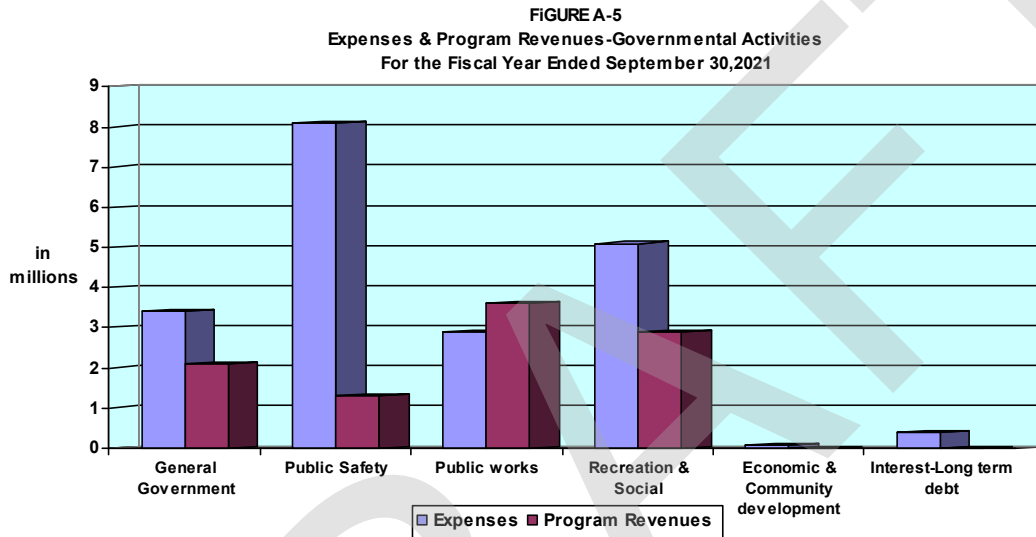
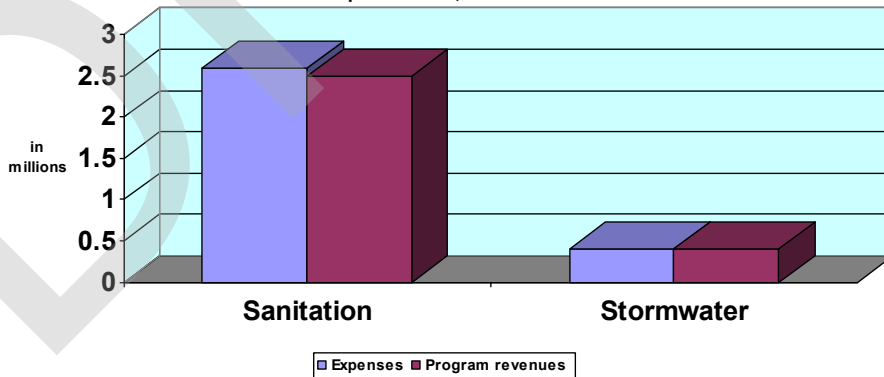


Figure A-6

**Expenses & Program Revenues-Business-type Activities For the Fiscal Year Ended September 30, 2021**



Operating expenses for the business-type activities decreased by \$40,116 or 1.3% from FY2020 mainly due to decreases in operating costs and OPEB and pension expenses.

As the City completed the year, its governmental funds reported combined fund balances of 12.3 million, or an increase of \$4.8 million compared to last year's combined fund balances of \$7.4 million. Included in this year's total change, is an increase in the General Fund balance of approximately

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Business-type Activities (Continued)**

\$1,269,915. The primary reasons for the increase are the same as those that have already been highlighted in the analysis of governmental activities. The Capital Projects fund reported fund balance of \$3,844,481 or an increase of approx. \$3.2 million from FY2020 due to the ARPA funding received for capital projects. The Building Fund reported fund balance of \$1.6 million or an increase of \$208,860 due to increased building inspection activity supported by consultant services for inspection from the new hotels and residential apartment projects started in prior years.

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

**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 \$6.4 million, as compared with \$5.1 million in the prior year. The breakdown of fund balance classifications is as follows:

- Unassigned fund balance was \$6.2 million compared to \$4.8 million in FY2019; this increase was a result of increased property tax revenues and charges for services after reopening the golf course which had been closed for three months during the pandemic.
- Committed fund balance was \$6,000 compared to \$86,000 in FY2020; decrease is due to funds appropriated during FY2020 for the golf course cart barn were unappropriated and added back to unassigned fund balance.
- Non-spendable was \$233,509 compared to \$204,676 in FY2020; variance is due to an increase in inventories at fiscal year-end.

During FY 2021, the General Fund provided a subsidy of \$125,612 to the Senior Center Fund to cover the operating deficits of this operation for the fiscal year.

When compared to 2020, total revenues for the General Fund increased by \$2,414,539 or 12.4%. Property taxes increased by \$1 million due to an increase in assessed values for the year. Charges for services increased by \$1,024,665 or 47.4% due to the re-opening of the golf course for the full year as well as re-starting recreation programs cancelled during the pandemic.

In fiscal year 2021, total General Fund expenditures increased by \$285,729 or 1.8% compared to the prior year. The bulk of the increase was a \$254,141 or 11% increase in General government due to COVID related programs and services provided to residents, and an increase of \$145,313 or 2% in Public Safety due salary increases for police officers and equipment acquisitions.. It should be noted that other departments reported decreases in expenditures due to vacant positions and 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.

Over the course of the year, the City amended the General Fund budget four times. The budget amendments fall into two categories:(1) Amendments are approved for rollovers related to prior year

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS (CONTINUED)**

**General Fund Budgetary Highlights (Continued)**

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 \$1,107,677 below final budgeted amounts. The most significant contributor to this variance was lower than budgeted expenditures in public safety of \$466,404, public works of \$156,988, recreation of \$385,380 all due to lower operating costs.

The fiscal year 2021 final amended budget was \$17,529,740 or an increase of 5.2% over the original General Fund budget of \$16,670,976. 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 4.2%. The final Adopted Budget would provide a decrease of \$649,608 to our year end fund balance. The original General Fund budget consisted of \$17,529,740 in base expenditures and \$1,510,603 in operating transfers to the other funds.

**Table 4**  
**General Fund Revenues**

<u>Revenue Sources</u>	<u>2020</u> <u>Amount</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>2021</u> <u>Amount</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u> <u>From 2020</u>	<u>Percentage</u> <u>Increase</u> <u>(Decrease)</u>
Property taxes	\$ 8,800,684	51.7%	\$ 9,800,684	50.4%	\$ 1,000,000	11.4%
Franchise fees	920,053	5.4%	939,458	4.8%	19,405	2.1%
Utility taxes	1,316,221	7.7%	1,329,338	6.8%	13,117	1.0%
Communications service tax	492,563	2.9%	477,957	2.5%	(14,606)	-3.0%
Licenses and permits	127,440	0.7%	140,447	0.7%	13,007	10.2%
Intergovernmental	2,102,560	12.4%	2,412,940	12.4%	310,380	14.8%
Charges for services	2,162,870	12.7%	3,187,535	16.4%	1,024,665	47.4%
Fines and forfeitures	744,036	4.4%	792,840	4.1%	48,804	6.6%
Investment income	42,767	0.3%	13,092	0.1%	(29,675)	-69.4%
Rental revenues	174,570	1.0%	194,231	1.0%	19,661	11.3%
Other revenues	129,191	0.8%	138,972	0.7%	9,781	7.6%
<b>Total revenues</b>	<b>\$ 17,012,955</b>	<b>100.0%</b>	<b>\$ 19,427,494</b>	<b>100.0%</b>	<b>\$ 2,414,539</b>	<b>14.2%</b>

**CITY OF MIAMI SPRINGS, FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2021**

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

**Table 5  
General Fund Expenditures**

<u>Expenditures</u>	<u>2021</u> <u>Amount</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>2020</u> <u>Amount</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u> <u>From 2020</u>	<u>Percentage</u> <u>Increase</u> <u>(Decrease)</u>
General government service	\$ 2,564,826	15.6%	\$ 2,310,685	14.3%	\$ 254,141	11.0%
Public safety	7,340,149	44.7%	7,194,836	44.6%	145,313	2.0%
Public works	2,334,864	14.2%	2,496,414	15.5%	(161,550)	-6.5%
Recreation and social service	4,182,224	25.5%	4,134,398	25.6%	47,826	1.2%
<b>Total expenditures</b>	<b>\$ 16,422,063</b>	<b>100.0%</b>	<b>\$ 16,136,333</b>	<b>100.0%</b>	<b>\$ 285,730</b>	<b>1.8%</b>

**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 \$858,764 and can be briefly summarized as follows:

- \$495,226 in encumbrances carried over from FY2019-20.
- \$225,930 for COVID related programs and services
- \$1137,608 in additional appropriations related to miscellaneous Citywide repair and maintenance expenditures and vehicle and equipment purchases during the year.

These increases were to be budgeted from available fund balance and debt proceeds, 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 \$1,136,644 for FY 2021.

The difference between the appropriations and the actual expenditures in the General Fund was approximately \$1,107,677 for fiscal year 2021. These variances are explained below:

- Lower than budgeted expenditures in public works of \$156,988, public safety of \$466,404 and Recreation of \$385,380, due to personnel vacancies during the year as well as lower operating costs.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

**Other Major Governmental Funds**

**Building Fund-** This fund is used to account for all revenues and expenditures of the City's Building Department. During the year the fund reported revenues of \$1,172,954 mainly from permit fees. Expenditures for the year totaled \$964,093. The fund balance at year end was \$1,559,473.

**Capital Projects Fund-** This fund is used to account city-wide capital projects such as the new Oakwood/East Drive Stormwater and Road Improvement project, and the South Royal Poinciana Stormwater and Road Improvement project. These projects are being financed through the ARPA grant received this year. During the year the fund reported revenues of \$3,635,370 mainly from the ARPA grant. Expenditures for the year totaled \$449,696. The fund balance at year end was \$3,844,481 and will be appropriated in FY21-22 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, 2021 decreased by \$1.0 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
	2020	2021	2020	2021	2020	2021	2020-2021
Land	\$ 3.1	\$ 3.1	\$ -	\$ -	\$ 3.1	\$ 3.1	0.0%
Buildings	17.48	22.8	-	-	17.4	22.8	31.0%
Improvements other than buildings	2.0	2.5	-	-	2.0	2.5	25.0%
Equipment	2.9	2.5	0.8	0.6	3.7	3.1	(16.2)%
Infrastructure	4.6	4.3	2.2	2.1	6.8	6.4	( 5.9)%
Construction in progress	6.2	0.3	-	-	6.2	0.3	(951.6)%
<b>Total</b>	<b>\$ 36.2</b>	<b>\$ 35.5</b>	<b>\$ 3.0</b>	<b>\$ 2.7</b>	<b>\$ 39.2</b>	<b>\$ 38.2</b>	<b>(2.7)%</b>

This year's major capital asset additions before depreciation for the governmental activities equaled approximately \$709,748 and includes the following:

- Scheduled replacement of certain police vehicles and other police equipment and software, public works equipment, and other Citywide equipment and infrastructure.

This year there were no major capital asset additions for the business-type activities.

Additional information on the City's capital assets can be found in Note 5 on pages 51-52 of this report.

**Long-term debt.** At fiscal year-end the City had \$9.6 million in notes payable and \$2.25 million in capital leases payable, as shown in Table 7. Total debt decreased by approximately 1.45 million or 10.9%. This decrease was due to principal payments during the year.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

The debt position of the City is summarized below and is more fully explained in Note 6, Long-Term Debt, beginning on page 52.

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

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>		<b>Total Percentage Change</b>
	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020-2021</b>
Notes payable	\$10.4	\$9.6	-	-	\$10.4	\$9.6	(7.7%)
Capital lease payable	2.8	2.2	0.1	.05	2.9	2.25	(22.4%)
<b>Total</b>	<b>\$13.2</b>	<b>\$11.8</b>	<b>\$0.1</b>	<b>\$0.05</b>	<b>\$13.3</b>	<b>11.85</b>	<b>(10.9)</b>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATIOS**

The City of Miami Springs is a residential community, single family community. As such, standard economic indicators used to determine the overall health of a community are slightly different for Miami Springs. The City recognizes the importance of increasing its commercial tax base, for FY2021 the commercial portion of the total assessed values was 34% compared to 24% back in FY2009. The City continues to attract new hotel and other commercial developments in order to continue increasing its commercial tax base. Quality recreational activities, including the City's golf course, community center, and new aquatic facility support the residents' requirements for high standards and outstanding recreation and leisure activities. This, along with its own public safety department, provides a higher standard of living than that which is found in surrounding municipalities.

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,



**CITY OF MIAMI SPRINGS, FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2021**

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

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

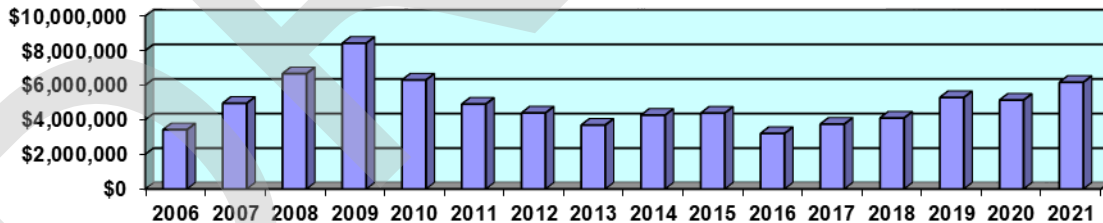
Revenues (excluding transfers) in the FY 2022 adopted General Fund budget are \$19.5 million, an increase of approximately 0.5% from the FY 2021 actual revenues of \$19.4 million.

Fiscal year 2022 budgeted expenditures and transfers are expected to be \$19.5 million, or 7.1%, higher than the fiscal year 2021 actual of \$18.2 million. Given the current economic conditions, the City's budgetary General Fund balance is expected to report a decrease of approx. \$112,709 in FY2021-22.

During the current fiscal year, the total fund balance in the General Fund was \$6.4 million compared to \$5.1 million from last year. This \$6.4 million is approximately equal to 4 months of General Fund budgeted expenditures. Between fiscal years 2006 and 2021, the City, as can be seen at Figure A-7, rebuilt its fund balance to over \$6.4 million. During the past 5 fiscal years the City has been replenishing reserves to fund repairs and/or replacement of its aging infrastructure, replacement of aging equipment in its golf course, police and public works operations and to build up its emergency reserves in case of hurricanes and other natural disasters. The City also used reserves in FY2016 to pay-off the Golf Course note.

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,**

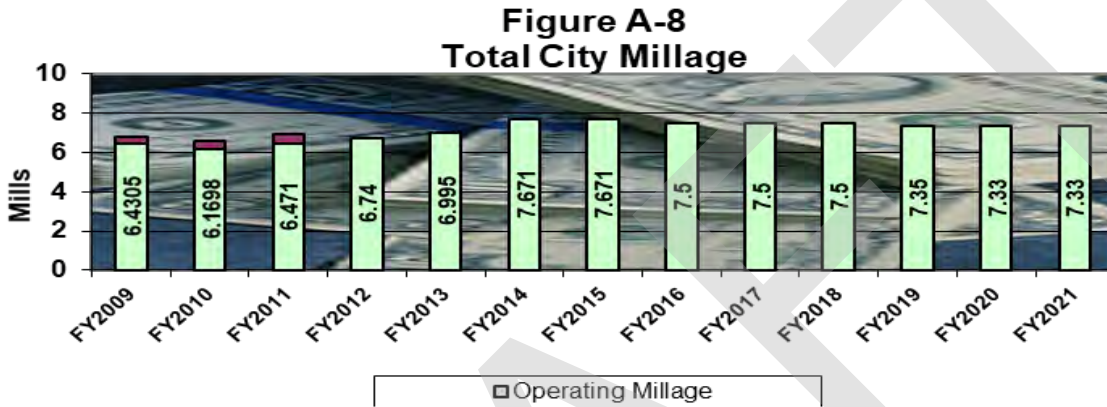


**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2021**

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

The operating millage rate for tax year 2021, which is collected in fiscal year 2022, is the “rollback rate” of 7.2095 or \$7.2095 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.

Property values for fiscal year 2021 were \$1,337,475,846 or an increase of approximately \$13.6 million or 1% from the \$1,323,842,345 in final taxable value for the prior fiscal year.



**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](http://www.miamisprings-fl.gov). If you have questions about the report or need additional financial information, contact William Alonso, CPA, CGFO, City Manager/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, 2021

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and equity in pooled cash and investments	\$ 3,685,485	\$ -	\$ 3,685,485
Accounts receivable - net	2,431,489	397,602	2,829,091
Internal balances	1,060,774	(1,060,774)	-
Inventories	233,509	6,386	239,895
Net Pension Asset	911,122	-	911,122
Restricted assets:			
Cash and equity in pooled cash and investments	6,062,324	-	6,062,324
Capital assets:			
Land	3,085,904	-	3,085,904
Construction in progress	259,064	-	259,064
Building	29,664,313	-	29,664,313
Equipment	10,605,341	2,409,407	13,014,748
Improvements other than building	6,013,936	5,325,229	11,339,165
Infrastructure	19,311,210	-	19,311,210
Total capital assets	68,939,768	7,734,636	76,674,404
Less accumulated depreciation	(33,443,620)	(5,076,362)	(38,519,982)
Total capital assets - net	35,496,148	2,658,274	38,154,422
<b>TOTAL ASSETS</b>	<b>49,880,851</b>	<b>2,001,488</b>	<b>51,882,339</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Related to pensions	1,781,080	164,143	1,945,223
OPEB	167,130	20,706	187,836
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,948,210</b>	<b>184,849</b>	<b>2,133,059</b>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	431,824	12,169	443,993
Accrued payroll	332,827	57,430	390,257
Customer deposits-payable with restricted assets	32,844	-	32,844
Unearned revenue	311,729	-	311,729
Noncurrent liabilities:			
Due within One Year:			
Bonds and Loans Payable	1,331,321	9,165	1,340,486
Compensated Absences	1,570,713	66,631	1,637,344
Due in More Than One Year:			
Bonds and Loans Payable	10,530,396	-	10,530,396
Compensated Absences	508,964	41,691	550,655
Other Post Employment Benefits	2,579,585	319,597	2,899,182
Net pension liability	-	19,942	19,942
<b>TOTAL LIABILITIES</b>	<b>17,630,203</b>	<b>526,625</b>	<b>18,156,828</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Taxes received in advance	63,796	-	63,796
Related to pensions	2,393,885	175,658	2,569,543
OPEB	120,191	14,892	135,083
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,577,872</b>	<b>190,550</b>	<b>2,768,422</b>
<b>NET POSITION</b>			
Net investment in capital assets	23,634,431	2,649,109	26,283,540
Restricted for:			
Building operation	1,559,473	-	1,559,473
Law Enforcement	312,551	-	312,551
Capital Projects	3,844,481	-	3,844,481
Roads and transportation	176,379	-	176,379
Senior Center	2,197	-	2,197
Unrestricted	2,091,474	(1,179,947)	911,527
<b>TOTAL NET POSITION</b>	<b>\$ 31,620,986</b>	<b>\$ 1,469,162</b>	<b>\$ 33,090,148</b>

**CITY OF MIAMI SPRINGS, FLORIDA**  
STATEMENT OF ACTIVITIES  
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Functions/programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		Total	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities		Business-Type Activities
<b>Governmental activities:</b>							
General government	\$ 2,742,458	\$ 2,058,281	\$ -	\$ -	\$ (684,177)	\$ -	\$ (684,177)
Public safety	8,285,477	825,745	436,889	-	(7,022,843)	-	(7,022,843)
Public works	2,926,091	-	-	3,635,190	709,099	-	709,099
Recreation and social services	5,296,501	2,402,895	546,831	-	(2,346,775)	-	(2,346,775)
Economic and community development	7,780	-	-	-	(7,780)	-	(7,780)
Interest on long-term debt	368,719	-	-	-	(368,719)	-	(368,719)
<b>Total governmental activities</b>	<b>19,627,026</b>	<b>5,286,921</b>	<b>983,720</b>	<b>3,635,190</b>	<b>(9,721,195)</b>	<b>-</b>	<b>(9,721,195)</b>
<b>Business-type activities:</b>							
Sanitation	2,572,582	2,526,915	-	-	-	(45,667)	(45,667)
Stormwater	428,093	433,214	-	-	-	5,121	5,121
<b>Total business activities</b>	<b>3,000,675</b>	<b>2,960,129</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,546)</b>	<b>(40,546)</b>
<b>Total</b>	<b>\$ 22,627,701</b>	<b>\$ 8,247,050</b>	<b>\$ 983,720</b>	<b>\$ 3,635,190</b>	<b>\$ (9,721,195)</b>	<b>\$ (40,546)</b>	<b>\$ (9,761,741)</b>
<b>General revenues:</b>							
Property taxes, levied for general purpose					\$ 9,801,178	\$ -	\$ 9,801,178
Utility taxes					1,807,295	-	1,807,295
Franchise fees on gross receipts					939,458	-	939,458
Intergovernmental (unrestricted)					2,706,840	-	2,706,840
Investment income					17,496	54	17,550
Other					428,516	-	428,516
<b>Total general revenues</b>					<b>15,700,783</b>	<b>54</b>	<b>15,700,837</b>
Change in net position					5,979,588	(40,492)	5,939,096
Net position, October 1					25,641,398	1,509,654	27,151,052
Net position, September 30					<b>\$ 31,620,986</b>	<b>\$ 1,469,162</b>	<b>\$ 33,090,148</b>

See notes to basic financial statements

**CITY OF MIAMI SPRINGS, FLORIDA**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2021

	Major Funds				
	<u>General</u>	<u>Building Fund</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and equity in pooled cash and investments	\$ 3,685,485	\$ -	\$ -	\$ -	\$ 3,685,485
Accounts receivable - net	1,948,266	-	150,000	333,223	2,431,489
Inventories	233,509	-	-	-	233,509
Due from other funds	1,178,866	-	-	-	1,178,866
Restricted assets:					
Cash and equity in pooled cash and investments	-	1,908,556	3,813,938	339,830	6,062,324
Total assets	<u>\$ 7,046,126</u>	<u>\$ 1,908,556</u>	<u>\$ 3,963,938</u>	<u>\$ 673,053</u>	<u>\$ 13,591,673</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 235,916	\$ 25,898	\$ 119,457	\$ 50,553	\$ 431,824
Accrued payroll	308,209	11,456	-	13,162	332,827
Due to other funds	-	-	-	118,092	118,092
Other liabilities	32,844	-	-	-	32,844
Unearned revenues	-	311,729	-	-	311,729
Total liabilities	<u>576,969</u>	<u>349,083</u>	<u>119,457</u>	<u>181,807</u>	<u>1,227,316</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Taxes received in advance	63,796	-	-	-	63,796
Total deferred inflows of resources	<u>63,796</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,796</u>
<b>FUND BALANCES</b>					
Nonspendable	233,509	-	-	-	233,509
Restricted	-	1,559,473	3,844,481	489,049	5,893,003
Committed	6,000	-	-	-	6,000
Assigned	-	-	-	2,197	2,197
Unassigned	6,165,852	-	-	-	6,165,852
Total fund balances	<u>6,405,361</u>	<u>1,559,473</u>	<u>3,844,481</u>	<u>491,246</u>	<u>12,300,561</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,046,126</u>	<u>\$ 1,908,556</u>	<u>\$ 3,963,938</u>	<u>\$ 673,053</u>	<u>\$ 13,591,673</u>

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, 2021

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

Total fund balances - governmental funds (Page 22)		\$ 12,300,561
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Governmental capital assets	68,939,768	
Less accumulated depreciation	<u>(33,443,620)</u>	35,496,148
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.		
Notes payable	(11,861,717)	
OPEB liability	(2,579,585)	
Compensated absences	<u>(2,079,677)</u>	(16,520,979)
Net Pension Asset		911,122
Deferred inflows/outflows of resources reported in the statement of net position:		
Deferred inflows/outflows		<u>(565,866)</u>
Net position of governmental activities (Page 20)		<u>\$ 31,620,986</u>

# CITY OF MIAMI SPRINGS, FLORIDA

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

### GOVERNMENTAL FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Building Fund	Capital Projects		
<b>Revenues:</b>					
Taxes and franchise fees	\$ 10,740,635	\$ -	\$ -	\$ -	\$ 10,740,635
Charges for services	3,187,535	-	-	43,090	3,230,625
Public service taxes	1,807,295	-	-	-	1,807,295
Intergovernmental	2,412,939	-	3,635,190	1,188,850	7,236,979
Licenses and permits	140,447	1,094,553	-	-	1,235,000
Fines and forfeitures	792,840	-	-	86,005	878,845
Investment income	13,092	3,374	580	452	17,498
Other	332,710	75,026	-	52,000	459,736
<b>Total revenues</b>	<u>19,427,493</u>	<u>1,172,953</u>	<u>3,635,770</u>	<u>1,370,397</u>	<u>25,606,613</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	2,543,325	-	-	-	2,543,325
Public safety	7,257,508	924,955	-	74,446	8,256,909
Public works	2,305,381	-	-	386,676	2,692,057
Recreation and social services	4,130,434	-	-	748,741	4,879,175
<b>Debt service:</b>					
Principal retirement	-	-	-	1,308,498	1,308,498
Interest and fiscal charges	-	-	-	368,719	368,719
<b>Capital outlay:</b>					
General government	21,501	-	-	35,497	56,998
Public safety	82,641	39,138	-	-	121,779
Public works	29,483	-	162,164	-	191,647
Recreation and social services	51,791	-	287,533	-	339,324
<b>Total expenditures</b>	<u>16,422,064</u>	<u>964,093</u>	<u>449,697</u>	<u>2,922,577</u>	<u>20,758,431</u>
Excess (Deficiency) of revenues over expenditures before other financing (uses) sources	3,005,429	208,860	3,186,073	(1,552,180)	4,848,182
<b>Other financing sources (uses):</b>					
Issuance of debt	-	-	-	-	-
Transfers in	-	-	-	1,802,829	1,802,829
Transfers out	(1,735,516)	-	-	(67,313)	(1,802,829)
<b>Total other financing sources (uses)</b>	<u>(1,735,516)</u>	<u>-</u>	<u>-</u>	<u>1,735,516</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>1,269,913</u>	<u>208,860</u>	<u>3,186,073</u>	<u>183,336</u>	<u>4,848,182</u>
Fund balances - beginning	5,135,448	1,350,613	658,408	307,910	7,452,379
<b>Fund balances - ending</b>	<u>\$ 6,405,361</u>	<u>\$ 1,559,473</u>	<u>\$ 3,844,481</u>	<u>\$ 491,246</u>	<u>\$ 12,300,561</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, 2021

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)		\$ 4,848,182
<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	709,748	
Less current year depreciation	<u>(1,524,969)</u>	(815,221)
<p>Net effect of various miscellaneous transactions involving capital assets (ie:sales, trade-ins, capital outlay not meeting threshold)</p>		
		252
<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	(69,987)	
Change in Net Pension Liability (Asset)	1,933,275	
Change in Compensated Absences	(201,723)	
Change in deferred Inflows	(654,710)	
Change in deferred outflows	<u>(368,978)</u>	\$ 637,877
<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		<u>1,308,498</u>
Change in net position of governmental activities (Page 21)		<u>\$ 5,979,588</u>

# CITY OF MIAMI SPRINGS, FLORIDA

## STATEMENT OF NET POSITION PROPRIETARY FUNDS SEPTEMBER 30, 2021

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Sanitation</u>	<u>Stormwater</u>	<u>Total</u>
<b>ASSETS</b>			
<b>Current assets:</b>			
Inventories	\$ 6,386	\$ -	\$ 6,386
Accounts receivable - net	335,505	62,097	397,602
Total current assets	<u>341,891</u>	<u>62,097</u>	<u>403,988</u>
<b>Non-current assets:</b>			
<b>Capital assets:</b>			
Equipment	2,070,921	338,486	2,409,407
Infrastructure	-	5,325,229	5,325,229
Total capital assets	2,070,921	5,663,715	7,734,636
Less accumulated depreciation	(1,562,723)	(3,513,639)	(5,076,362)
Total capital assets - net	<u>508,198</u>	<u>2,150,076</u>	<u>2,658,274</u>
Total noncurrent assets	<u>508,198</u>	<u>2,150,076</u>	<u>2,658,274</u>
Total assets	<u>850,089</u>	<u>2,212,173</u>	<u>3,062,262</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension contributions	140,754	23,389	164,143
OPEB contributions	17,748	2,958	20,706
Total deferred outflows of resources	<u>158,502</u>	<u>26,347</u>	<u>184,849</u>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable	12,169	-	12,169
Due to other funds	1,045,577	15,197	1,060,774
Accrued liabilities	55,083	2,347	57,430
Current portion of notes payable	9,165	-	9,165
Compensated absences	62,703	3,928	66,631
Total current liabilities	<u>1,184,697</u>	<u>21,472</u>	<u>1,206,169</u>
<b>Non-current liabilities:</b>			
OPEB Liability	273,940	45,657	319,597
Notes payable	-	-	-
Net pension liability	17,101	2,841	19,942
Compensated absences	40,998	693	41,691
Total noncurrent liabilities	<u>332,039</u>	<u>49,191</u>	<u>381,230</u>
Total liabilities	<u>1,516,736</u>	<u>70,663</u>	<u>1,587,399</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension expenses	150,629	25,029	175,658
OPEB expenses	12,764	2,128	14,892
Total deferred inflows of resources	<u>163,393</u>	<u>27,157</u>	<u>190,550</u>
<b>NET POSITION</b>			
Net investment in capital assets	499,033	2,150,076	2,649,109
Unrestricted	(1,170,571)	(9,376)	(1,179,947)
Total net position	<u>\$ (671,538)</u>	<u>\$ 2,140,700</u>	<u>\$ 1,469,162</u>

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, 2021**

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Sanitation</u>	<u>Stormwater</u>	<u>Total</u>
Operating revenues:			
Charges for services	\$ 2,526,915	\$ 433,214	\$ 2,960,129
Total operating revenues	<u>2,526,915</u>	<u>433,214</u>	<u>2,960,129</u>
Operating expenses:			
Administrative costs	1,083,769	150,900	1,234,669
Operations and maintenance	417,580	118,028	535,608
Disposal and recycling costs	891,004	-	891,004
Depreciation and amortization	<u>179,357</u>	<u>159,165</u>	<u>338,522</u>
Total operating expenses	<u>2,571,710</u>	<u>428,093</u>	<u>2,999,803</u>
Operating income (loss)	<u>(44,795)</u>	<u>5,121</u>	<u>(39,674)</u>
Non-operating revenues (expenses):			
Interest income	54	-	54
Interest expense and fees	<u>(872)</u>	<u>-</u>	<u>(872)</u>
Total non-operating expenses	<u>(818)</u>	<u>-</u>	<u>(818)</u>
Change in net position	(45,613)	5,121	(40,492)
Total net position, October 1	<u>(625,925)</u>	<u>2,135,579</u>	<u>1,509,654</u>
Total net position, September 30	<u>\$ (671,538)</u>	<u>\$ 2,140,700</u>	<u>\$ 1,469,162</u>

See notes to basic financial statements.

**CITY OF MIAMI SPRINGS, FLORIDA**  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPES  
FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>Sanitation</u>	<u>Stormwater</u>	<u>Total</u>
Cash Flows From Operating Activities:			
Cash received from customers, governments and other funds	\$ 2,486,766	\$ 286,681	\$ 2,773,447
Cash paid to suppliers	(1,362,274)	(121,399)	(1,483,673)
Cash paid to employees	(701,174)	(105,282)	(806,456)
Payments for interfund services used	(370,000)	(60,000)	(430,000)
Net cash provided (used in) by operating activities	<u>53,318</u>	<u>-</u>	<u>53,318</u>
Cash Flows From Capital And Related Financing Activities:			
Principal retirements of capital debt	(52,500)	-	(52,500)
Interest paid on capital debt	(872)	-	(872)
Net cash (used in) capital and related financing activities	<u>(53,372)</u>	<u>-</u>	<u>(53,372)</u>
Cash Flows From Investing Activities:			
Interest and other income	54	-	54
Net cash provided by investing activities	<u>54</u>	<u>-</u>	<u>54</u>
Net (Decrease) In Pooled Cash and Investments	-	-	-
Pooled Cash And Investments, October 1	-	-	-
Pooled Cash And Investments, September 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation Of Operating Loss To Net Cash Provided By Operating Activities:			
Operating (loss)	\$ (44,795)	\$ 5,121	\$ (39,674)
Adjustments to reconcile operating loss to net cash provided by operating activities:			
Depreciation and amortization	179,357	159,165	338,522
Change in assets and liabilities:			
Decrease in accounts receivable	(137,173)	32,586	(104,587)
Increase in deferred outflows	34,137	5,673	39,810
Increase in inventories	196	-	196
(Decrease) increase in accounts payable	(10,063)	-	(10,063)
Increase in accrued liabilities	(20,788)	(498)	(21,286)
Increase (Decrease) in compensated absences	4,919	(14,828)	(9,909)
Increase in OPEB liabilities	7,432	1,240	8,672
Decrease in pension liability	(115,022)	(19,114)	(134,136)
Increase in deferred inflows	38,717	6,432	45,149
Increase (Decrease) in due to other funds	116,401	(175,777)	(59,376)
Total adjustments	<u>98,113</u>	<u>(5,121)</u>	<u>92,992</u>
Net Cash provided by operating activities	<u>\$ 53,318</u>	<u>\$ -</u>	<u>\$ 53,318</u>

See notes to basic financial statements



**CITY OF MIAMI SPRINGS, FLORIDA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2021**

	<u>Employee Retirement Funds</u>
<b>ASSETS</b>	
Investments:	
Money market funds	\$ 1,785,010
Equity securities	43,753,739
Corporate bonds	7,085,664
U.S. government securities	679,241
Mortgage pools	3,688,379
Foreign bonds	357,383
Municipal bonds	855,620
Collateralized mortgage obligations	3,333,153
Real estate fund	<u>5,060,689</u>
Total investments	66,598,878
Receivables:	
Due from broker	326,741
Due from other governments	28,209
State contribution	128,127
Accrued interest and dividends	<u>96,364</u>
Total receivables	579,441
Other assets:	
Prepaid expenses	<u>13,408</u>
Total assets	<u>67,191,727</u>
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	71,846
Due to broker	677,012
Due to other governments	<u>28,209</u>
Total liabilities	<u>777,067</u>
<b>NET POSITION</b>	
Net position restricted for pension benefits	<u>\$ 66,414,660</u>

See notes to basic financial statements.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>Employee Retirement Funds</u>
<b>ADDITIONS</b>	
Contributions:	
City	\$ 942,753
Plan members	621,398
State of Florida	<u>128,127</u>
Total contributions	<u>1,692,278</u>
Investments earnings:	
Net appreciation in fair value of investments	10,653,970
Dividends and interest income	<u>1,157,465</u>
Total investment earnings	11,811,435
Less investment expense	<u>(305,372)</u>
Net investment earnings	<u>11,506,063</u>
Other income	<u>985</u>
Total additions	<u>13,199,326</u>
<b>DEDUCTIONS</b>	
Pension benefits	3,708,279
Refunds of member contributions	115,706
Administrative expenses	<u>174,023</u>
Total deductions	<u>3,998,008</u>
Net increase	9,201,318
Net position restricted for pension benefits	
Beginning of year	<u>57,213,342</u>
End of year	<u>\$ 66,414,660</u>

See notes to basic financial statements.

---

**NOTES TO THE FINANCIAL STATEMENTS**

---

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**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, 2021.

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 there are no entities that meet the definition for inclusion as a blended component unit or discretely presented component units.

**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 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*.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

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

**B. Government-Wide and Fund Financial Statements (Continued)**

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 revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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 **Building Operations Fund** is used to account for revenues and expenditures related to the licensing and permitting of all building activity.

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.

The **Stormwater Fund** accounts for the infrastructure and operations of stormwater transportation, which are funded through user charges.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

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

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

The basic financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The Governmental Accounting Standards Boards (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The basic financial statements consist of the government-wide statements and fund financial statements. Each set of statements distinguish between the governmental and business-type activities of the City. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the non-fiduciary activities of the primary government and its component units. The statement of net position reports financial and capital resources of the City's governmental and business-type activities. 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 services provided.

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 for services to customers.

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.

**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 three 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 repurchase accounts with qualified public depositories.



**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

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

**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, 2021 was 7.33 mills (\$7.33 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).

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.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

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

**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. Proceeds from the People's Transportation Tax are classified as restricted since these resources may only be used for road and transportation related expenditures. Proceeds from the American Rescue Plan Act (ARPA) are classified as restricted in the Capital Projects Fund as these resources are earmarked for storm water and road improvement projects. Additionally, proceeds from the Building Operations Fund are classified as restricted since these resources may only be used for the operation of the building function.

**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, donated works of art and similar items, as well as capital assets received in a service concession arrangement are recorded at acquisition 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 the 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.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

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

**K. Compensated Absences (Continued)**

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. 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, 2021, 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	\$35,496,148
Bonds and loans payable - net	<u>(11,861,717)</u>
Net investment in capital assets	<u>\$23,634,431</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

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

**N. Fund Balance-Governmental Funds**

As of September 30, 2021, 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. Unassigned fund balance is the residual classification that has not been restricted, committed or assigned. Any residual (unassigned) balance must be positive in the General Fund but may be negative in any other governmental fund as a result of overspending for specific purposes for which amounts have been restricted, committed or assigned.

The General Fund is the only fund that reports a positive unassigned fund balance amount. On other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

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

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

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

**N. Fund Balance-Governmental Funds (Continued)**

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 total unassigned fund balance at the end of FY2021 is \$6,165,852 which is in excess of the \$4,875,601 minimum unassigned fund balance requirement of 25% of the operating expenditures and transfers out budgeted in the subsequent year.

As of September 30, 2021, fund balances are composed of the following:

	General Fund	Major Special Revenue Fund Building Fund	Major Capital Projects Fund Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	\$ 233,509	\$ -	\$ -	\$ -	\$ 233,509
<b>Restricted for:</b>					
Law enforcement	-	-	-	312,551	312,551
Capital projects	-	-	3,844,481	-	3,844,481
Building Department	-	1,559,473	-	-	1,559,473
Hurricane	-	-	-	119	119
<b>Committed to:</b>					
Electric charging station	6,000	-	-	-	6,000
<b>Assigned to:</b>					
Elderly services	-	-	-	2,197	2,197
<b>Unassigned:</b>	6,165,852	-	-	-	6,165,852
<b>Total fund balances</b>	<b>\$ 6,405,361</b>	<b>\$ 1,559,473</b>	<b>\$ 3,844,481</b>	<b>\$ 491,246</b>	<b>\$ 12,300,561</b>

	General Fund	Major Special Revenue Fund Building Fund	Major Capital Projects Fund Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Fund balances:</b>					
Nonspendable	\$ 233,509	\$ -	\$ -	\$ -	\$ 233,509
Restricted	-	1,559,473	3,844,481	489,049	5,893,003
Committed	6,000	-	-	-	6,000
Assigned	-	-	-	2,197	2,197
Unassigned	6,165,852	-	-	-	6,165,852
<b>Total fund balances</b>	<b>\$ 6,405,361</b>	<b>\$ 1,559,473</b>	<b>\$ 3,844,481</b>	<b>\$ 491,246</b>	<b>\$ 12,300,561</b>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

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

**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. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Miami Springs' General Employees' Pension Plan and the Police & Firefighters Pension Plan ("the Plans") and additions to/deductions from the Plans fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Q. Post-Employment Benefits Other Than Pensions (OPEB)**

The City's defined benefit OPEB plan provides OPEB for all permanent full-time general and public safety employees of the City. 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 rate used for active employees and retirees. However, the City recognizes that there is an "implicit subsidy" arising because of the blended rate premium since retiree health care costs, on average, are higher than active employee healthcare costs. The plan is not accounted for as a trust fund and an irrevocable trust has not been established to fund this plan. The plan does not issue a separate financial report. The City is financing the post employee benefits on a pay-as-you-go basis. There are no assets accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

**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.

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.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

**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 government, uses fund accounting to ensure and demonstrate compliance with finance related requirement, bond covenants, and segregation for management purposes. The City has various restrictions placed over certain revenue sources from federal, state, or local requirements.

**Revenue Restrictions**

The primary revenue sources include:

<u>Revenue Source</u>	<u>Legal Restrictions of Use</u>
Gas Tax	Roads, Sidewalks, Streets
FEMA	Hurricane Irma Costs
Transportation Tax	Transportation and Roads
Nutrition Program for the Elderly	Grant Program Expenditures
Department of Health & Human Services	Grant Program Expenditures
Federal Forfeitures	Law Enforcement

**Excesses of expenditures over appropriations**

For the fiscal year ended September 30, 2021, expenditures exceeded appropriations in the General Fund for the following departments; City Attorney \$50,895, Finance \$44,857, Code Enforcement \$14,244, Public Works-Administration \$39,586, Public Works-Fleet Maintenance \$25,349, and Recreation-Golf Pro Shop \$89,763. These over-expenditures were funded by available fund balance in the General Fund.

**3. DEPOSITS AND INVESTMENTS**

**City of Miami Springs**

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.



**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**3. DEPOSITS AND INVESTMENTS (CONTINUED)**

**City of Miami Springs (Continued)**

As of September 30, 2021, the City had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
BB&T Money Market	\$ 3,485,207	1
City National Bank Money Market	<u>3,192,493</u>	1
 Total Fair Value	 <u>\$ 6,677,700</u>	 1
Portfolio weighted average maturity		

*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, 2021, the portfolio’s weighted average maturity was 1 day.

*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.

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, 2021, the City had no 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 \$3,061,612. The bank balance of the City’s deposits as of September 30, 2021 was \$3,231,955.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**3. DEPOSITS AND INVESTMENTS (CONTINUED)**

**City of Miami Springs (Continued)**

*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 and investments	Cash
\$ 3,685,485	\$ 8,497
Restricted assets:	Deposits
Cash and cash equivalents	3,061,612
<u>6,062,324</u>	<u>6,677,700</u>
<u>\$ 9,747,809</u>	<u>\$ 9,747,809</u>

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

**Police and Firefighters' Retirement System**

1. Investment Authorization - The Police and Firefighters' Retirement System (the "Plan") investment policy is determined by the Board of Trustees. The Board of Trustees has developed certain investment guidelines and has retained an investment consultant. The investment consultant is expected to maximize the return on the investment portfolio and may make transactions consistent with that expectation within the Board's guidelines. The investment consultant is compensated based on a percentage of the portfolio's fair value.

The Plan maintains a Master Custodian Agreement, whereby the investment securities are held in the Plan's name by a financial institution acting as the Plan's agent.

2. Types of Investments - Florida statutes and the Plan investment policy authorize the Trustees to invest funds in various investments. The Plan's asset management structure established by the investment policy is as follows:

<u>Type</u>	<u>Target</u>
Domestic equities	50%
International equity	12%
Real estate	7.5%
Fixed income	30.5%
Cash	0%

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**3. DEPOSITS AND INVESTMENTS (CONTINUED)**

**Police and Firefighters' Retirement System (Continued)**

3. Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Plan does not have a formal investment policy that limits investment maturities as a means of managing its exposure to market value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Plan's investments to market interest rate fluctuations is provided by the following table, which shows the distribution of the Plan's investments in government securities and corporate bonds by maturity, at September 30, 2021:

Investment	Fair Value	Investment Maturities (In Years)			
		Less than 1	1 to 5	6 to 10	More than 10
Corporate bonds	\$ 4,411,667	\$ 80,375	\$ 2,546,796	\$ 696,202	\$ 1,088,294
U.S. government agencies	413,996	-	55,757	93,370	264,869
Mortgage pools	2,150,580	-	301,135	762,234	1,087,211
Collateralized mortgage obligations	2,414,053	-	390,092	443,756	1,580,205
Municipal obligations	520,013	-	100,603	62,142	357,268
Foreign Bonds Notes & Debentures	274,365	-	146,943	57,475	69,947
Total	<u>\$ 10,184,674</u>	<u>\$ 80,375</u>	<u>\$ 3,541,326</u>	<u>\$ 2,115,179</u>	<u>\$ 4,447,794</u>

4. Credit Risk - State law and the Plan's investment policy limits investments in bonds, stocks, or other evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, any state or organized territory of the United States, or the District of Columbia, provided the corporation is listed on any one or more of the recognized national stock exchanges or on the National Market System of the NASDAQ Stock Market and in the case of bonds only, holds a rating in one of the three highest classifications by a major rating service. The Plan's investment policy limits fixed income investments to a rating no lower than Standard & Poor's BBB or Moody's Baa. The following table discloses credit ratings by investment type at September 30, 2021:

	2021	
	Fair Value	Percentage of Portfolio
U.S. government guaranteed*	4,513,020	44.31%
Quality rating of credit risk debt securities		
Aaa	308,339	3.03%
AA+	457,563	4.49%
AA	345,371	3.39%
AA-	332,918	3.27%
A+	185,361	1.82%
A	696,546	6.84%
A-	1,221,753	12.00%
BBB+	641,277	6.30%
BBB	926,364	9.10%
BBB-	556,162	5.46%
Total credit risk debt securities	5,671,654	55.69%
Total fixed income securities	\$ 10,184,674	100.00%

\*Obligations of the U.S. government or obligations explicitly or implicitly guaranteed by the U.S. government are not considered to have credit risk and do not have purchase limitations.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**3. DEPOSITS AND INVESTMENTS (CONTINUED)**

**Police and Firefighters' Retirement System (Continued)**

5. Concentration of Credit Risk - The Plan's investment policy stipulates that not more than 5% of the fiduciary net position can be invested in the common stock of any one issuing company nor can the aggregate investment in any one issuing company exceed 5% of the outstanding capital stock of any company. As of September 30, 2021, the value of each position held by the Plan portfolio comprised less than 5% of the fiduciary net position and less than 5% of the value of the outstanding capital stock of the respective company.

6. Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the master custodian, the Plan will not be able to recover the value of its investments that are in the possession of the outside party. All of the Plan's investments are in the name of the Plan.

7. Foreign Currency Risk - The Plan may have exposure to foreign currencies by making direct investments in non-US currencies or in securities denominated in non-US currencies, purchasing or selling forward currency exchange contracts in non-US currencies, non-US currency futures contracts and swaps for cross currency investments. Foreign currencies will fluctuate, and may decline, in value relative to the US dollar and other currencies and thereby affect the Funds' investments in foreign (non-US) currencies or in securities that trade in, and receive revenues in, or in derivatives that provide exposure to, foreign (non-US) currencies.

8. Plan Investments - GASB Statement No. 72, *Fair Value Measurement and Application*, requires that investments be categorized according to the fair value hierarchy established by this Statement. The hierarchy is based on valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted market prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following is a description of the fair value techniques for the Plan's investments. Level 1 and Level 2 prices are obtained from various pricing sources by the Plan's custodian bank:

- Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. This includes U.S government agencies, common stock, foreign stock, and mutual fund equities.
- Debt and equity securities classified in Level 2 of the fair value hierarchy are valued using pricing inputs that reflect the assumptions market participants would use to price an asset or liability and are developed based on market data obtained from sources independent of the reporting entity. This includes mortgage pools, municipal bonds, collateralized mortgage obligations, corporate bonds, and common stock.
- The Plan invests in a core real estate fund which holds a variety of investment vehicles that do not have readily available market quotations. This investment is measured at net asset value based on its proportionate share of the value of the investments as determined by the fund manager and is valued according to methodologies which include pricing models, property valuations (appraisals), discounted cash flow models, and similar techniques.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**3. DEPOSITS AND INVESTMENTS (CONTINUED)**

**Police and Firefighters' Retirement System (Continued)**

	Fair Value Measurements Using			
	<u>9/30/2021</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by fair value level:				
Debt securities:				
U.S. government agencies	\$ 413,996	\$ 192,938	\$ 221,058	\$ -
Mortgage pools	2,150,580	-	2,150,580	-
Municipal bonds	520,013	-	520,013	-
Foreign bonds notes & debentures	274,365	274,365	-	-
Collateralized mortgage obligations	2,414,053	-	2,414,053	-
Corporate bonds	4,411,667	-	4,411,667	-
Total debt securities	<u>10,184,674</u>	<u>467,303</u>	<u>9,717,371</u>	<u>-</u>
Equity securities:				
Common stock	16,073,276	16,073,276	-	-
Foreign stock	579,956	579,956	-	-
Mutual fund equities	10,597,865	10,597,865	-	-
Total equity securities	<u>27,251,097</u>	<u>27,251,097</u>	<u>-</u>	<u>-</u>
Total investments at fair value	<u>37,435,771</u>	<u>\$ 27,718,400</u>	<u>\$ 9,717,371</u>	<u>\$ -</u>
Investment Measured at Net Asset Value (NAV)*				
Core real estate fund	<u>3,017,175</u>			
Total investments	<u>\$ 40,452,946</u>			

\* As required by GAAP, certain investments that are measured at net asset value have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the total investment line item in the statement of fiduciary net position.

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient, including their related unfunded commitments and redemption restrictions.

	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Investment Measured at NAV				
Core Real Estate Fund*	<u>\$ 3,017,175</u>	<u>\$ -</u>	Quarterly	10 business days

\* Core real estate fund. This fund is an open-end diversified core commingled real estate fund that invests primarily in core stable institutional offices, retail, industrial, and multi-family residential properties.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**3. DEPOSITS AND INVESTMENTS (CONTINUED)**

**General Employees' Retirement System**

1. Investment Authorization - The General Employees' Retirement System (the "Plan") investment policy is determined by the Board of Trustees. The Board of Trustees has developed certain investment guidelines and has retained an investment consultant. The investment consultant is expected to maximize the return on the investment portfolio and may make transactions consistent with that expectation within the Board's guidelines. The investment consultant is compensated based on a percentage of the portfolio's fair value.

The Plan maintains a Master Custodian Agreement, whereby the investment securities are held in the Plan's name by a financial institution acting as the Plan's agent.

2. Types of Investments - Florida statutes and the Plan investment policy authorize the Trustees to invest funds in various investments. The Plan's asset management structure established by the investment policy is as follows:

<u>Type</u>	<u>Target</u>
Large cap value	25%
Large cap growth	25%
International equity	12%
Real estate	7.5%
Fixed income	30.5%
Cash	0%

3. Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Plan does not have a formal investment policy that limits investment maturities as a means of managing its exposure to market value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Plan's investments to market interest rate fluctuations is provided by the following table, which shows the distribution of the Plan's investments in government securities and corporate bonds by maturity, at September 30, 2021:

<u>Investment</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>			
		<u>Less than 1</u>	<u>1 to 5</u>	<u>6 to 10</u>	<u>More than 10</u>
Corporate bonds	\$ 2,673,997	\$ -	\$ 1,548,753	\$ 410,726	\$ 714,518
U.S. government agencies	265,245	-	62,605	55,438	147,202
Mortgage pools	1,537,799	-	318,309	362,110	857,380
Municipal bonds	335,607	-	50,301	95,553	189,753
Collateralized mortgage obligations	919,100	-	52,559	97,851	768,690
Foreign Bonds Notes & Debentures	83,018	-	-	45,980	37,038
<b>Total</b>	<b>\$ 5,814,766</b>	<b>\$ -</b>	<b>\$ 2,032,527</b>	<b>\$ 1,067,658</b>	<b>\$2,714,581</b>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**3. DEPOSITS AND INVESTMENTS (CONTINUED)**

**General Employees' Retirement System (Continued)**

4. Credit Risk - State law and the Plan's investment policy limits investments in bonds, stocks, or other evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, any state or organized territory of the United States, or the District of Columbia, provided the corporation is listed on any one or more of the recognized national stock exchanges or on the National Market System of the NASDAQ Stock Market and in the case of bonds only, holds a rating in one of the three highest classifications by a major rating service. The Plan's investment policy limits fixed income investments to a rating no lower than Standard & Poor's BBB or Moody's Baa. The following table discloses credit ratings by investment type at September 30, 2021:

	2021	
	Fair Value	Percentage of Portfolio
U.S. government guaranteed*	2,979,351	51.24%
Quality rating of credit risk debt securities		
AAA	198,360	3.41%
AA+	265,244	4.56%
AA	215,306	3.70%
AA-	68,941	1.19%
A+	112,885	1.94%
A	253,839	4.37%
A-	660,830	11.36%
BBB+	462,022	7.95%
BBB	341,851	5.88%
BBB-	256,137	4.40%
Total credit risk debt securities	2,835,415	48.76%
Total fixed income securities	\$ 5,814,766	100.00%

\*Obligations of the U.S. government or obligations explicitly or implicitly guaranteed by the U.S. government are not considered to have credit risk and do not have purchase limitations.

The Plan's corporate bonds and agency bonds were all rated "BBB" or better under Standard & Poor's ratings and at least "A" under Moody's ratings. The Plan's mutual bond fund investments were rated and average of "A" under both Standard & Poor's and Moody's.

5. Concentration of Credit Risk - The Plan's investment policy stipulates that not more than 5% of the fiduciary net position can be invested in the common stock of any one issuing company nor can the aggregate investment in any one issuing company exceed 5% of the outstanding capital stock of any company. As of September 30, 2021, the value of each position held by the Plan portfolio comprised less than 5% of the fiduciary net position and less than 5% of the value of the outstanding capital stock of the respective company.

6. Foreign Currency Risk - The Plan may have exposure to foreign currencies by making direct investments in non-US currencies or in securities denominated in non-US currencies, purchasing or selling forward currency exchange contracts in non-US currencies, non-US currency futures contracts and swaps for cross currency investments. Foreign currencies will fluctuate, and may decline, in value relative to the US dollar and other currencies and thereby affect the Funds' investments in foreign (non-US) currencies or in securities that trade in, and receive revenues in, or in derivatives that provide exposure to, foreign (non-US) currencies.



**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**3. DEPOSITS AND INVESTMENTS (CONTINUED)**

**General Employees' Retirement System (Continued)**

7. Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the master custodian, the Plan will not be able to recover the value of its investments that are in the possession of the outside party. All of the Plan's investments are in the name of the Plan.

8. Plan Investments - GASB Statement No. 72, *Fair Value Measurement and Application*, requires that investments be categorized according to the fair value hierarchy established by this Statement. The hierarchy is based on valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted market prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following is a description of the fair value techniques for the Plan's investments. Level 1 and Level 2 prices are obtained from various pricing sources by the Plan's custodian bank:

- Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. This includes U.S government agencies, common stock, foreign stock, and mutual fund equities.
- Debt and equity securities classified in Level 2 of the fair value hierarchy are valued using pricing inputs that reflect the assumptions market participants would use to price an asset or liability and are developed based on market data obtained from sources independent of the reporting entity. This includes mortgage pools, municipal bonds, collateralized mortgage obligations, corporate bonds, and common stock.
- The Plan invests in a core real estate fund which holds a variety of investment vehicles that do not have readily available market quotations. This investment is measured at net asset value based on its proportionate share of the value of the investments as determined by the fund manager and is valued according to methodologies which include pricing models, property valuations (appraisals), discounted cash flow models, and similar techniques.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**3. DEPOSITS AND INVESTMENTS (CONTINUED)**

**General Employees' Retirement System (Continued)**

	Fair Value Measurements Using			
	9/30/2021	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by fair value level:				
Debt securities:				
U.S. government agencies	\$ 265,245	\$ 104,430	\$ 160,815	\$ -
Mortgage pools	1,537,799	-	1,537,799	-
Municipal bonds	335,607	-	335,607	-
Foreign bonds notes & debentures	83,018	-	83,018	-
Collateralized mortgage obligations	919,100	-	919,100	-
Corporate bonds	2,673,997	-	2,673,997	-
Total debt securities	<u>5,814,766</u>	<u>104,430</u>	<u>5,710,336</u>	<u>-</u>
Equity securities:				
Common stock	9,787,052	9,787,052	-	-
Foreign stock	352,030	352,030	-	-
Mutual fund equities	6,363,560	6,363,560	-	-
Total equity securities	<u>16,502,642</u>	<u>16,502,642</u>	<u>-</u>	<u>-</u>
Total investments at fair value	<u>\$ 22,317,408</u>	<u>\$ 16,607,072</u>	<u>\$ 5,710,336</u>	<u>\$ -</u>
Investment measured at Net Asset Value (NAV)*				
Core real estate fund	<u>2,043,514</u>			
Total investments	<u>\$ 24,360,922</u>			

\*As required by GAAP, certain investments that are measured at net asset value have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the total investment line item in the statement of fiduciary net position.

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient, including their related unfunded commitments and redemption restrictions.

	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Investment Measured at NAV				
Core Real Estate Fund*	<u>\$ 2,043,514</u>	<u>\$ -</u>	Quarterly	10 business days

\* *Core real estate fund*. This fund is an open-end diversified core commingled real estate fund that invests primarily in core stable institutional offices, retail, industrial, and multi-family residential properties.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**4. RECEIVABLES AND PAYABLES**

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

	General	Building Fund	Capital Fund	Non-major Governmental	Total Receivables
Governmental activities					
Accounts	\$1,621,408	\$2,670	\$ -	\$ -	\$ 1,624,078
Taxes	1,503,984	-	150,000	333,223	1,987,207
Other	96,217	-	-	-	96,217
Gross receivables	3,221,609	2,670	150,000	333,223	3,707,502
Less: Allowance for Uncollectibles	(1,273,343)	(2,670)	-	-	(1,276,012)
Net total receivables	<u>\$1,948,266</u>	<u>-</u>	<u>\$ 150,000</u>	<u>\$ 333,223</u>	<u>\$ 2,431,490</u>

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

	Sanitation	Stormwater	Totals
Accounts	\$408,710	\$ 69,088	\$477,798
Less: Allowance for Un-collectibles	<u>(73,205)</u>	<u>(6,991)</u>	<u>(80,196)</u>
Net total receivables	<u>\$ 335,505</u>	<u>\$ 62,097</u>	<u>\$397,602</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, 2021, *unearned revenue* in the governmental funds amounted to \$63,796 representing FY 2021-22 occupational licenses that were paid in advance. In addition, there were \$311,729 in unearned revenue for technology and scanning fees collected by the Building Department.

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	73,205
Uncollectibles related to stormwater fees	<u>6,991</u>
Total uncollectibles of the current fiscal year	<u>\$80,196</u>

Payables at September 30, 2021 were as follows:

	Vendors
Governmental activities:	
General Fund	\$ 235,916
Building Fund	25,898
Capital Projects Fund	119,457
Nonmajor Funds	<u>50,553</u>
Total governmental activities	<u>\$ 431,824</u>
Business-type activities:	
Sanitation Fund	<u>12,169</u>
Total business-type activities	<u>\$ 12,169</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**5. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	<u>Balance</u> <u>Oct. 1, 2020</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance</u> <u>Sept. 30, 2021</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 3,085,904	\$ -	\$ -	\$ 3,085,904
Construction in progress	<u>6,249,198</u>	<u>478,641</u>	<u>(6,468,775)</u>	<u>259,064</u>
Total capital assets not being depreciated	<u>9,335,102</u>	<u>478,641</u>	<u>(6,468,775)</u>	<u>3,344,968</u>
Capital assets being depreciated:				
Building	23,798,424	5,865,889	-	29,664,313
Infrastructure	19,311,210	-	-	19,311,210
Improvements other than buildings	5,411,051	-	602,885	6,013,936
Machinery and equipment	<u>10,411,919</u>	<u>231,109</u>	<u>(37,687)</u>	<u>10,605,341</u>
Total capital assets being depreciated	<u>58,932,604</u>	<u>6,096,998</u>	<u>565,198</u>	<u>65,594,800</u>
Less accumulated depreciation for:				
Building	(6,410,581)	(433,689)	-	(6,844,270)
Infrastructure	(14,679,068)	(280,500)	-	(14,959,568)
Improvements other than buildings	(3,372,751)	(175,577)	-	(3,548,328)
Machinery and equipment	<u>(7,493,937)</u>	<u>(635,201)</u>	<u>37,684</u>	<u>(8,091,454)</u>
Total accumulated depreciation	<u>(31,956,337)</u>	<u>(1,524,967)</u>	<u>37,684</u>	<u>(33,443,620)</u>
Total capital assets being depreciated, net	<u>26,976,267</u>	<u>4,572,031</u>	<u>602,882</u>	<u>32,151,180</u>
Governmental activities capital assets, net	<u>\$36,311,369</u>	<u>\$5,050,672</u>	<u>\$(5,865,893)</u>	<u>\$ 35,496,148</u>
<b>Business-Type Activities</b>				
Capital assets being depreciated:				
Infrastructure	\$ 5,325,229	\$ -	\$ -	\$ 5,325,229
Machinery and equipment	<u>2,409,407</u>	<u>-</u>	<u>-</u>	<u>2,409,407</u>
Total capital assets being depreciated	<u>7,734,636</u>	<u>-</u>	<u>-</u>	<u>7,734,636</u>
Less accumulated depreciation for:				
Infrastructure	(3,129,475)	(132,047)	-	(3,261,522)
Machinery and equipment	<u>(1,608,365)</u>	<u>(206,475)</u>	<u>-</u>	<u>(1,814,840)</u>
Total accumulated depreciation	<u>(4,737,840)</u>	<u>(338,522)</u>	<u>-</u>	<u>(5,076,362)</u>
Total capital assets being depreciated, net	<u>2,996,796</u>	<u>(338,522)</u>	<u>-</u>	<u>2,658,274</u>
Business activities capital assets, net	<u>\$ 2,996,796</u>	<u>\$ (338,522)</u>	<u>\$ -</u>	<u>\$ 2,658,274</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**5. CAPITAL ASSETS (CONTINUED)**

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

General government	\$ 323,215
Public safety	339,043
Public works	335,640
Recreation and social services	518,931
Economic and community development	<u>8,138</u>
Total depreciation expense – governmental activities	<u>\$1,524,967</u>
Business-type activities	
Sanitation	179,357
Stormwater	<u>159,165</u>
Total depreciation expense – business- type activities	<u>\$ 338,522</u>

**6. LONG-TERM DEBT**

**Capital Improvement Refunding Revenue Note Series 2015**

On February 27, 2015, the City issued the Capital Improvement Refunding Revenue Note Series 2015 in an amount of \$7,554,000 with SunTrust Bank. The proceeds were used as follows: \$1,986,733 was used to refund the \$2,435,812 Capital Improvement Refunding Revenue Note Series 2010 with SunTrust Bank, and \$5,567,267 was used to fund the construction of a new aquatic facility. The refunding note has a fixed interest rate of 3.07% and matures on February 1, 2030. The refunding note is payable solely from and secured by the City's Public Service Tax Revenues and Franchise Fee Revenues. The City achieved a cash flow difference and an economic gain of approximately \$67,719 as a result of the refunding. The balance at September 30, 2021 was \$4,715,000.

**Capital Improvement Revenue Note Series 2017**

On April 28, 2017, the City issued the Capital Improvement Revenue Note Series 2017 in an amount of \$448,500 with Branch Banking and Trust (BB&T). The proceeds were used to fund the Westward Bike Path project. The note has a fixed interest rate of 2.13% and matures on April 1, 2024. The note is payable solely from and secured by the City's Transportation Surtax revenues. The balance at September 30, 2021 was \$176,197.

**Capital Improvement Revenue Note Series 2019**

On July 30, 2019, the City issued the Capital Improvement Revenue Note Series 2019 in an amount of \$5,000,000 with CenterState Bank, N.A. The proceeds were used to fund the construction of a new senior center and lighting for the Curtis Mansion parking lot. The note has a fixed interest rate of 2.65% and matures on October 1, 2039. The note is payable solely from and secured by the City's Local Government Half-Cent Sales Tax revenues. The balance at September 30, 2021 was \$4,750,000.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

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

**Capital Improvement Revenue Note Series 2019 (Continued)**

On November 14, 2019, the city executed a Revenue Note with Branch Banking and Trust in the amount of \$555,419 for infrastructure improvements to City Hall, the City's Golf Course and parks, and the acquisition of police equipment and software. The Note has a term of five years with a fixed interest rate of 2.12%. Pledged revenues for this Note is the City's share of State Revenue Sharing funds. The maturity date for this Note is November 1, 2024, with quarterly payments of principal and interest of \$29,320. The balance at September 30, 2021 was \$367,385.

Debt service requirements to maturity for the fiscal year ending September 30, 2021 are summarized as follows:

	<u>Series 2015 Capital</u>		<u>Series 2017 Capital</u>		<u>Series 2019 Capital</u>		<u>Total</u>	
	<u>Improvement Refunding</u>	<u>Note</u>	<u>Improvement Revenue</u>	<u>Note</u>	<u>Improvement Revenue</u>	<u>Note</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 493,000	\$ 143,010	\$ 64,071	\$ 3,242	\$ 360,365	\$ 126,165	\$ 917,436	\$ 272,417
2023	510,000	127,541	64,071	1,876	362,723	117,182	936,794	246,599
2024	525,000	111,853	48,054	512	365,132	108,148	938,186	220,513
2025	540,000	95,094	-	-	279,165	99,530	819,165	194,624
2026	558,000	78,147	-	-	250,000	99,375	808,000	177,522
2027-2031	2,089,000	132,263	-	-	1,250,000	397,500	3,339,000	529,763
2032-2036	-	-	-	-	1,250,000	231,875	1,250,000	231,875
2037-2039	-	-	-	-	1,000,000	66,250	1,000,000	66,250
Total, net	<u>\$ 4,715,000</u>	<u>\$ 687,908</u>	<u>\$ 176,196</u>	<u>\$ 5,630</u>	<u>\$ 5,117,385</u>	<u>\$ 1,246,025</u>	<u>\$ 10,008,581</u>	<u>\$ 1,939,563</u>

**Capital Leases**

The City has entered into lease agreements with local financial institutions 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. On November 2, 2018, the City executed a five-year Master Equipment Lease Purchase agreement with Bank of America, National Association for purchase of police and golf course vehicles, equipment, and software. 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 \$4,718,811.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

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

**Capital Leases (Continued)**

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2021, were as follows:

	<u>Year ending September 30,</u>	
2022		478,677
2023		465,427
2024		231,060
2025		156,056
2026		160,805
2027-36		<u>591,742</u>
Total minimum lease payments		2,083,767
Less: amount representing interest		
Interest at 2.3% to 3.615% APR		<u>(226,205)</u>
Present value of minimum Lease payments		<u>\$ 1,857,562</u>

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

	<u>Governmental Activities</u>
Machinery and equipment	\$4,270,316
Less: Accumulated depreciation	<u>(1,696,264)</u>
	<u>\$2,574,052</u>
	<u>Business Type Activities</u>
Machinery and equipment	\$ 448,495
Less: Accumulated depreciation	<u>(374,573)</u>
	<u>\$ 73,922</u>

Long-term debt activity for the year ended September 30, 2021 was as follows:

	<u>October 1, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>September 30, 2021</u>	<u>Due w ithin One Year</u>
<b>Governmental Activities</b>					
Bonds and notes payable:					
2015 Capital Improvement Refunding Note	\$ 5,194,000	\$ -	\$ (479,000)	\$ 4,715,000	\$ 493,000
2017 Capital Improvement Revenue Note	240,268	-	(64,071)	176,197	64,071
2019 Capital Improvement Revenue Note	5,475,441	-	(358,056)	5,117,385	360,365
Capital leases	<u>2,260,758</u>	-	<u>(407,623)</u>	<u>1,853,135</u>	<u>413,885</u>
Total bonds and notes payable	<u>13,170,467</u>	<u>-</u>	<u>(1,308,750)</u>	<u>11,861,717</u>	<u>1,331,321</u>
Other liabilities:					
Compensated absences	<u>1,877,954</u>	<u>746,413</u>	<u>(544,690)</u>	<u>2,079,677</u>	<u>1,570,713</u>
Governmental Activity Long-term liabilities	<u>\$ 15,048,421</u>	<u>\$ 746,413</u>	<u>\$ (1,853,440)</u>	<u>\$ 13,941,394</u>	<u>\$ 2,902,034</u>
<b>Business-type Activities</b>					
Bonds and notes payable:					
Capital leases	\$ 61,665	\$ -	\$ (52,500)	9,165	\$ 9,165
Other liabilities:					
Compensated absences	<u>118,231</u>	<u>67,032</u>	<u>(76,941)</u>	<u>108,322</u>	<u>66,631</u>
Business-type Activities Long-term liabilities	<u>\$ 179,896</u>	<u>\$ 67,032</u>	<u>\$ (129,441)</u>	<u>\$ 117,487</u>	<u>\$ 75,796</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Interfund balances for the fiscal year ended September 30, 2021 are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 1,178,866	\$ -
Senior Center	-	78,369
Sanitation Fund	-	1,045,577
Stormwater Fund	-	15,197
Hurricane Fund	-	39,723
	<u>\$1,178,866</u>	<u>\$1,178,866</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, 2021 are as follows:

	<u>Transfers In**</u>	<u>Transfers Out**</u>
General Fund	\$ -	\$1,735,516
Senior Center	125,612	-
Road and transportations	-	67,313
Debt Service	<u>1,677,217</u>	<u>-</u>
	<u>\$ 1,802,829</u>	<u>\$1,802,829</u>

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

- Operating subsidies from the General Fund of \$125,612 to the Elderly Services Center and \$1,677,217 in transfers to the Debt Service Fund to cover debt service payments. The Road and Transportation Fund transferred \$67,313 to the Debt Service Fund to cover the debt payment related to the Bike Path project.

**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. 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.



**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**8. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**(2) Contributions**

**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. Annual contributions are actuarially determined as specified by the Retirement Ordinance as of October 1<sup>st</sup>. For the year ended September 30, 2021, the average active employee contribution rate was 8.13% of annual pay, and the City's average contribution rate was 12.7% of covered payroll.

**Police and Firefighters**

This plan contains a "cost-sharing mechanism" in which 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 1<sup>st</sup>.

Effective October 1, 2020, the City negotiated with the Fraternal Order of Police (FOP) a change to the employee contributions that would cap employee contributions at 9.5% for FY 2021, FY 2022 and FY 2023. Beginning in FY 2024, contributions would revert back to the "cost-sharing mechanism" described above.

For the year ended September 30, 2021, the average active employee contribution rate was 9.5% of annual pay, and the City's average contribution rate was 17.93% of covered payroll.

**(3) Benefits**

**General Employees**

The General Employees' Plan provides retirement, disability, and death benefits. Retirement benefits for general employees are calculated as 1.75% of the employee's average highest compensation over any 5 years of credited service out of the last 10 years prior to termination or retirement times the employee's years of service. General employees may retire on the first day of the month coincident with or next following the earlier of: (1) age 62 and 5 years of credited service, or (2) when the age plus credited service equals 75 percent. General employees may retire early at age 55 and 10 years of credited service. All employees are eligible for non-duty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits are available to Members with 10 or

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**8. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**(3) Benefits (Continued)**

more years of credited service, the Beneficiary will receive the member's accrued Normal Retirement Benefit. An employee who leaves City service may withdraw his or her contributions plus any accumulated interest.

**Employees covered by benefit terms.**

At October 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	86
Inactive employees entitled to but not yet receiving benefits	7
Active employees	<u>77</u>
Total membership	<u>170</u>

**Police & Firefighters**

The Police & Firefighters Plan provides retirement, disability, and death benefits. Retirement benefits for Police employees within 3 years of normal retirement eligibility on October 12, 2014 are frozen at 3.5% of Average Monthly Earnings (AME) as of October 12, 2014 with no cap. Members hired before October 12, 2014 that were not within 3 years of normal retirement will receive benefit accruals of 3.5% of AME for each year of credited service up to 20 years and 3 percent of AME for each year thereafter. The maximum benefit is 85% of AME. Members hired on or after October 12, 2014 receive a benefit of 2.5% of AME per year of credited service. The maximum benefit is 70% of AME. The minimum benefit is 2% per year of service.

Police employees hired before October 12, 2014, may retire on the first day of the month coincident with or next following the earlier of: (1) age 55 and 10 years of credited service, or (2) 20 years of credited service regardless of age. Police employees hired after October 12, 2014, may retire on the first day of the month coincident with or next following the earlier of: (1) age 55 and 10 years of credited service, or (2) age 52 and 25 years of credited service. Police employees are eligible for non-duty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits are available to Members who die as a direct result of an occurrence arising in the line of duty to the City regardless of credited service. An employee who leaves City service may withdraw his or her contributions, plus any accumulated interest.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**8. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**Employees covered by benefit terms**

At October 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	50
Inactive employees entitled to but not yet receiving benefits	3
Active employees	39
Total membership	92

**Net Pension Liability**

The City's net pension liability was measured as of September 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**General Employees**

**Actuarial assumptions**

The total pension liability in the September 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary increases	3.5% to 6.5%, depending on service, including inflation
Investment rate of return	7.00%

RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for Annuitants (for post-retirement mortality), with mortality improvements projected to all future years after 2000 using Scale BB. For males, the base mortality rates include a 50% blue collar adjustments and a 50% white collar adjustments. For females, the base mortality rates include a 100% white collar adjustment. These are the same rates currently in use for Regular Class members of the Florida Retirement System (FRS), as mandated by Florida Statutes Chapter 112.63(1)(f).

Effective as of October 1, 2020, the mortality assumption was updated to the tables used in the July 1, 2019 FRS actuarial valuation for Regular (other than Special Risk or K-12 School Instructional Personnel) Class members. The impact of this assumption change was a decrease in the Net Position Liability of \$417,472 as of October 1, 2020, as reported in the October 1, 2020 Actuarial Valuation Report dated April 29, 2021.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**8. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**General Employees (Continued)**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large cap value	25%	7.5%
Large cap growth	25%	7.5%
International equity	12%	8.5%
Fixed income	30.5%	2.5%
Real estate	<u>7.5%</u>	4.5%
Total	<u>100%</u>	

**Discount rate**

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments (7.00%) was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**8. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**General Employees (Continued)**

**Changes in the Net Pension Liability**

	<u>Increase (Decrease)</u>		
	<b>Total Pension Liability <u>(a)</u></b>	<b>Plan Fiduciary Net Position <u>(b)</u></b>	<b>Net Pension Liability <u>(a) - (b)</u></b>
<b><u>Balances at 09/30/20</u></b>	<b><u>\$21,153,268</u></b>	<b><u>\$20,360,684</u></b>	<b><u>\$792,584</u></b>
Changes for the year:			
Service cost	517,823		517,823
Interest	1,460,559	-	1,460,559
Differences between expected and actual experience	191,392	-	191,392
Changes of assumptions	-	-	-
Contributions—employer	-	472,860	(472,860)
Contributions—employee	-	314,272	(314,272)
Net investment income	-	2,158,818	(2,158,818)
Benefit payments, including refunds of employee contributions	(1,611,930)	(1,611,930)	-
Administrative expense	-	(86,173)	86,173
Net changes	<u>557,844</u>	<u>1,247,847</u>	<u>690,003</u>
<b><u>Balances at 9/30/21</u></b>	<b><u>\$21,711,112</u></b>	<b><u>\$21,608,531</u></b>	<b><u>\$102,581</u></b>

Plan fiduciary net position as a percentage of  
the total pension liability.....99.53%

Covered payroll..... \$3,781,853

Net pension liability as a percentage of covered  
payroll..... 2.71%

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**8. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**General Employees (Continued)**

**Sensitivity of the net pension liability to changes in the discount rate.**

The following presents the net pension liability of the City, calculated using the discount rate of 7.00%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	<b>1% Decrease</b>	<b>Current Discount Rate 7.00%</b>	<b>1% Increase</b>
	<b><u>6.00%</u></b>	<b><u>Rate 7.00%</u></b>	<b><u>8.00%</u></b>
City's Net Pension Liability	\$2,532,001	\$102,581	\$(1,924,226)

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report.

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended September 30, 2021, the City recognized pension expense of \$237,624. At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 141,026	\$ 50,921
Changes of assumptions	225,118	-
Net difference between projected and actual earnings on pension plan investments	-	<u>852,670</u>
Total	<u>\$ 366,144</u>	<u>\$ 903,591</u>

The deferred outflows of resources related to the General Employees Retirement Plan, totaling \$478,209, resulting from City contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability for the fiscal year ended September 30, 2021.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**8. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**General Employees (Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**Year ended 9/30:**

2022	\$ (217,027)
2023	(121,358)
2024	(49,282)
2025	(149,780)
Thereafter	<u>-</u>

**Police & Firefighters**

**Actuarial assumptions**

The total pension liability in the September 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary increases	3.25% to 9.5%, depending on age, including inflation
Investment rate of return	7.0%

Mortality rates were based on the RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for Annuitants (for post-retirement mortality), with mortality improvements projected to all future years after 2000 using Scale BB. For Males, the base mortality rates include a 90% blue collar adjustment and a 10% white collar adjustment. For Females, the base mortality rates include a 100% white collar adjustment. These are the same rates currently in use for Special Risk Class members of the Florida Retirement System (FRS), as mandated by Florida Statutes Chapter 112.63(1)(f).

Effective as of October 1, 2020, the mortality assumption was updated to the tables used in the July 1, 2019 FRS actuarial valuation for Special Risk Class members. This assumption change decreased the Net Position Liability by \$949,349 as of October 1, 2020, as reported in the October 1, 2020 Actuarial Valuation Report dated May 5, 2021.

Ordinance No. 1119-2021 was adopted on May 10, 2021. This ordinance increased the benefit multiplier for members hired on or after October 12, 2014 from 2.5% to 3.0% of average monthly earnings. The maximum benefit for such members was also increased from 70% to 75% of average monthly earnings. These changes became effective on October 1, 2021 and apply to all years of service. This ordinance increased the Net Position Liability by \$137,966 as of October 1, 2020, as measured in the May 5, 2021 Actuarial Impact Statement.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**8. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**Police & Firefighters (Continued)**

**Actuarial assumptions (Continued)**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	50%	7.5%
International equity	12%	8.5%
Fixed income	30.5%	2.5%
Real estate	<u>7.5%</u>	4.5%
Total	<u>100%</u>	

**Discount rate**

The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees.

Therefore, the long-term expected rate of return on pension plan investments (7.0%) was applied to all periods of projected benefit payments to determine the total pension liability.



**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**8. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**Police & Firefighters (Continued)**

**Changes in the Net Pension Liability**

	<u>Increase (Decrease)</u>		
	Total Pension Liability <u>(a)</u>	Plan Fiduciary Net Position <u>(b)</u>	Net Pension Liability <u>(a) - (b)</u>
<b>Balances at 09/30/20</b>	<u>\$33,542,997</u>	<u>\$33,159,350</u>	<u>\$383,647</u>
Changes for the year:			
Service cost	528,793	-	528,793
Interest	2,312,255	-	2,312,255
Changes in benefit terms	-		-
Differences between expected and actual experience	308,668		308,668
Changes of assumptions	-	-	-
Contributions—employer (from city)	-	505,798	(505,798)
Contributions—employer (from state)	-	124,360	(124,360)
Contributions—employee	-	311,426	(311,426)
Net investment income	-	3,660,490	(3,660,490)
Benefit payments, including refunds of employee contributions	(2,079,151)	(2,079,151)	-
Administrative expense	-	(77,460)	77,460
Other changes	<u>(2,510)</u>	<u>-</u>	<u>(2,510)</u>
Net changes	<u>1,068,055</u>	<u>2,445,463</u>	<u>(1,377,408)</u>
<b>Balances at 9/30/21</b>	<u>\$34,611,052</u>	<u>\$35,604,813</u>	<u>\$(993,761)</u>

Plan fiduciary net position as a percentage of the total pension liability.....102.87%

Covered payroll.....\$2,965,962

Net pension liability as a percentage of covered payroll..... (33.51%)

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**8. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**Police & Firefighters (Continued)**

**Sensitivity of the net pension liability to changes in the discount rate**

The following presents the net pension liability of the City, calculated using the discount rate of 7.0%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0%) or 1-percentage-point higher (8.0%) than the current rate:

	<b>1% Decrease</b>	<b>Current Discount Rate 7.00%</b>	<b>1% Increase</b>
	<b><u>6.00%</u></b>	<b><u>Rate 7.00%</u></b>	<b><u>8.00%</u></b>
City's net pension liability (asset)	\$2,738,942	\$(993,761)	\$(4,115,979)

**Pension plan fiduciary net position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report.

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended September 30, 2021 the City recognized pension expense of \$(103,661). At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of <u>Resources</u></b>	<b>Deferred Inflows of <u>Resources</u></b>
Differences between expected and actual experience	\$ 254,365	\$ 66,174
Changes of assumptions	253,833	-
Net difference between projected and actual earnings on pension plan investments	-	<u>1,599,778</u>
Total	<u>\$ 508,198</u>	<u>\$ 1,665,952</u>

The deferred outflows of resources related to the Police and Firefighters Retirement plan, totaling \$592,672, resulting from City contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability for the fiscal year ended September 30, 2021.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

**8. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**Police & Firefighters (Continued)**

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year ended 9/30:</b>	
2022	\$ (378,784)
2023	(408,650)
2024	(105,017)
2025	(265,303)
Thereafter	_____ -

**(5) DROP Program**

On October 8, 2001, the General Employees Retirement Plan adopted a Deferred Retirement Option Program (“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.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**8. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**(5) DROP Program (Continued)**

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. At September 30, 2021, the General Employees Retirement System had three (3) participants with balances amounting to \$134,248 and the Police and Firefighters Retirement System had four (4) participants with balances amounting to \$869,559.

**(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, 2018, there were three plan members, the City Manager, the Police Chief, and the Human Resources 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 \$52,764 for the fiscal year ended September 30, 2021.

**Summary Pension Expense, Deferred Outflows and Deferred Inflows of Resources Related to Pensions**

Deferred outflows and inflows of resources and pension costs related to pensions are as follows:

	Retirement Plan		
	General Employees	Police and Firefighters	Total
<u>Deferred outflows</u>			
Difference between expected and actual experience	\$ 141,026	\$ 254,365	\$ 395,391
Changes in assumptions	225,118	253,833	478,951
Subtotal	366,144	508,198	874,342
Contributions subsequent to the measurement date measurement date	478,209	592,672	1,070,881
Total deferred outflows of resources	<u>\$ 844,353</u>	<u>\$ 1,100,870</u>	<u>\$ 1,945,223</u>
<u>Deferred inflows</u>			
Difference between expected and actual experience	\$ 50,921	\$ 66,174	\$ 117,095
Difference between expected and actual earnings on investments	852,670	1,599,778	2,452,448
Total deferred inflows of resources	<u>\$ 903,591</u>	<u>\$ 1,665,952</u>	<u>\$ 2,569,543</u>
Pension expense	<u>\$ 237,624</u>	<u>\$ (103,661)</u>	<u>\$ 133,963</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**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.

**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 is fully insured for workmen's compensation by the Florida League of Cities and pays premiums for new claims on a quarterly basis.

**10. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

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: *Members hired before October 12, 2014:* The earliest of the attainment of age 55 with 10 years of service or 20 years of service regardless of age. *Members hired on or after October 12, 2014:* The earliest of the attainment of age 55 with 10 years of service or age 52 with 25 years of service.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

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

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.

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 OPEB, 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 September 30, 2019.

Retiree Contributions for Medical/Prescription Benefits: All retirees must pay the required premium 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.

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. 75.

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. 75.

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.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**10. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (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.

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.

Employees covered by benefit terms:

At September 30, 2019, the following employees were covered by the benefit terms:

Inactive Plan Members or beneficiaries currently receiving benefits	68
Active Plan members	<u>116</u>
Total Plan Members	<u>184</u>

Total OPEB Liability

The Plan's total OPEB liability of \$2,899,182 was measured as of September 30, 2020 and was determined by an actuarial valuation as of that date.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2021

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

Actuarial assumptions and other inputs

The total OPEB liability in the September 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified.

Actuarial valuation date	09/30/2019
Measurement date	09/30/2020
Actuarial Cost Method	Entry Age Normal
Discount rate	2.41%
Retirement Age	Experience based table of rates that are specific to the type of eligibility condition.
Mortality Table	Mortality tables used in the July 1, 2019 actuarial valuation of the Florida retirement System. They are based on the results of a statewide experience study covering the period 2013 through 2018.
Inflation Rate	2.25%
Projected Salary Increases-General	3.5% to 6.5% based on service includes inflation
Projected Salary Increases-Police	3.25% to 9.5% based on service includes inflation
Healthcare Cost Trend Rate	Based on the Getzen Model, with trend starting at 9.7%, followed by 6.25% and gradually decreasing to an ultimate trend rate of 3.99%.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs-From Birth to Death"
Expenses	Administrative expenses are included in the per capita health costs.



# CITY OF MIAMI SPRINGS, FLORIDA

## NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

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

Actuarial assumptions and other inputs (Continued)

Other Information:

Changes in assumptions and other inputs include the change in the discount rate from 2.75% as of the beginning of the measurement period to 2.41% as of September 30, 2020. This change is reflected in the Schedule of Changes in Total OPEB liability.

Changes in the Total OPEB Liability

Balance at 9/30/19	<u>\$2,820,523</u>
Changes for the year:	
Service cost	117,291
Interest	79,542
Differences between expected and actual experience	-
Changes in assumptions and other inputs	(27,403)
Benefit payments	<u>(90,771)</u>
Net change in OPEB liability	<u>78,659</u>
Balance at 9/30/20	<u>\$ 2,899,182</u>

Sensitivity of the total OPEB liability to changes in the discount rate assumption

The following presents the plan's total OPEB liability, calculated using a discount rate of 2.41%, as well as what the Plan's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

1% Decrease	Current Discount Rate Assumption	1% Increase
1.41%	2.41%	3.41%
<u>\$3,325,328</u>	<u>\$2,899,182</u>	<u>\$2,553,805</u>

Sensitivity of the total OPEB liability to the Healthcare Cost Trend Rate assumption

The following presents the plan's total OPEB liability, calculated using a discount rate starting at 9.70%, as well as what the Plan's total OPEB liability would be if it were calculated using the assumed trend rates as well as what the Plan's total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
<u>\$2,574,258</u>	<u>\$2,899,182</u>	<u>\$3,304,864</u>

OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2021, the City Plan recognized OPEB expenses of \$156,036. At September 30, 2021, the Plan reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 33,117
Changes in assumptions and other inputs	88,613	101,966
Benefits Paid after the Measurement Date	99,225	-
Total	\$ 187,836	\$ 135,083

The deferred outflow of resources related to OPEB totaling \$99,225 resulting from City contribution subsequent to the measurement date will be included as a reduction of the total OPEB liability for the fiscal year ended September 30, 2022. At the beginning of the current measurement period, the average of the expected remaining service lives for the purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 5.5 years.

Deferred Outflows and Inflows of Resources by Year to be recognized in future OPEB expenses are as follows:

<u>Year Ending September 30</u>	<u>Net Deferred Outflows of Resources</u>
2022	\$ (40,797)
2023	(14,728)
2024	8,604
2025	2,945
2026	(2,494)
Thereafter	-

**11. 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.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**11. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**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.

**Operating Leases**

The City leases equipment for its Golf and Country Club Fund under non-cancelable operating leases. Total costs for such leases were \$64,416 for the fiscal year ended September 30, 2021.

The City also leases police motorcycles, office equipment and office space under non-cancelable operating leases. Total costs for such leases were \$86,040 for the fiscal year ended September 30, 2021.

The future minimum lease payments are as follows:

<u>Year ending</u> <u>September 30.</u>	
2022	\$151,296
2023	151,296
2024	<u>151,296</u>
Total	<u>\$ 453,888</u>

**Encumbrances**

As of September 30, 2021, the City had the following major fund encumbrances:

- 1) \$218,456 in general fund encumbrances related to various miscellaneous purchases for vehicles and other equipment.
- 2) \$234,593 in the Capital projects Fund related to design and engineering costs for a proposed storm water and road improvement project.
- 3) \$47,767 in the Building fund related to new software for the department.

There were no encumbrances in the city's non-major funds.

**12. RISKS AND UNCERTAINTIES**

During March 2020, the COVID-19 virus was declared a global pandemic as it continued to spread rapidly. Although the pandemic has improved in our city and state, business continuity, including supply chains and consumer demand across a broad range of industries and counties, could continue to be severely impacted for months or beyond as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. The City is carefully monitoring the situation and is continuously evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021

**13. FUND DEFICIT**

The net deficit of \$45,612 reported in the Sanitation Fund for the fiscal year ended September 30, 2021, is due to fees charged for the service not keeping up with increasing costs. The City has initiated a 1.4% fee increase for fiscal year ending September 30, 2022, as well as an additional fee increase of 4% for the fiscal year ending September 30, 2023 in order to eliminate the deficit.

**14. SUBSEQUENT EVENTS**

On November 12, 2021, the city executed a Revenue Note with City National Bank in the amount of \$645,000 for the acquisition of two new sanitation trucks, a Parks and Recreation truck, and infrastructure improvements to the community center. The Note has a term of five years with a fixed interest rate of 1.5%. The Note requires that the city covenants to budget and appropriate the annual debt service payment from Non Ad-Valorem revenues. The maturity date for this Note is December 1, 2026, with quarterly payments of principal and interest of \$33,561.

DRAFT

---

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

---

**CITY OF MIAMI SPRINGS, FLORIDA**  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive/(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Taxes and franchise fees	\$ 10,257,576	\$ 10,257,576	\$ 10,740,635	\$ 483,059
Charges for services	2,827,058	2,827,058	3,187,535	360,477
Public service taxes	1,750,000	1,750,000	1,807,295	57,295
Intergovernmental	1,905,521	2,131,451	2,412,939	281,488
Licenses and permits	190,900	190,900	140,447	(50,453)
Fines and forfeitures	750,000	750,000	792,840	42,840
Investment income	36,000	36,000	13,092	(22,908)
Other	282,000	347,865	332,710	(15,155)
Total revenues	<u>17,999,055</u>	<u>18,290,850</u>	<u>19,427,493</u>	<u>1,136,643</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Council	162,122	166,982	138,126	28,856
City Clerk	329,835	330,285	288,863	41,422
City Manager	376,329	556,681	501,129	55,552
City Attorney	188,000	188,000	238,895	(50,895)
Human Resources	273,443	273,443	265,320	8,123
Planning	93,667	93,667	85,406	8,261
Finance	632,369	634,359	679,216	(44,857)
Information Technology	384,305	409,463	357,016	52,447
Other-unclassified	-	10,851	10,855	(4)
Total general government	<u>2,440,070</u>	<u>2,663,731</u>	<u>2,564,826</u>	<u>98,905</u>
<b>Public safety:</b>				
Police	7,432,442	7,594,543	7,113,895	480,648
Code Enforcement	212,010	212,010	226,254	(14,244)
Total public safety	<u>7,644,452</u>	<u>7,806,553</u>	<u>7,340,149</u>	<u>466,404</u>
<b>Public works:</b>				
Administration	402,081	405,078	444,664	(39,586)
Streets & sidewalks	405,069	426,111	394,038	32,073
Properties	910,325	915,325	738,357	176,968
Building maintenance	383,199	706,338	693,456	12,882
Fleet maintenance	39,000	39,000	64,349	(25,349)
Total public works	<u>2,139,674</u>	<u>2,491,852</u>	<u>2,334,864</u>	<u>156,988</u>
<b>Recreation:</b>				
Administration	1,499,729	1,527,456	1,444,198	83,258
Aquatics	581,482	601,274	556,019	45,255
Tennis	42,382	42,382	38,156	4,226
Park maintenance	294,333	308,230	283,507	24,723
Golf Administration	11,068	11,068	10,981	87
Golf Pro Shop	681,957	684,940	774,703	(89,763)
Golf Maintenance	1,335,829	1,392,254	1,074,661	317,593
Total recreation	<u>4,446,780</u>	<u>4,567,604</u>	<u>4,182,225</u>	<u>385,379</u>
Total expenditures	<u>16,670,976</u>	<u>17,529,740</u>	<u>16,422,064</u>	<u>1,107,676</u>

(Continued)

**CITY OF MIAMI SPRINGS, FLORIDA**  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<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	<u>1,328,079</u>	<u>761,110</u>	<u>3,005,429</u>	<u>2,244,319</u>
Other financing sources (uses):				
Transfers out	<u>(1,510,603)</u>	<u>(1,510,603)</u>	<u>(1,735,516)</u>	<u>(224,913)</u>
Total other financing sources	<u>(1,510,603)</u>	<u>(1,510,603)</u>	<u>(1,735,516)</u>	<u>(224,913)</u>
Net change in fund balance	(182,524)	(749,493)	1,269,913	2,019,406
Fund balances, October 1	<u>5,135,448</u>	<u>5,135,448</u>	<u>5,135,448</u>	-
Fund balances, September 30	<u>\$ 4,952,924</u>	<u>\$ 4,385,955</u>	<u>\$ 6,405,361</u>	<u>\$ 2,019,406</u>

See notes to budgetary comparison schedule

**CITY OF MIAMI SPRINGS, FLORIDA**  
 BUDGETARY COMPARISON SCHEDULE  
 BUILDING FUND  
 FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Building Operation Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Licenses and permits	\$ 707,000	\$ 707,000	\$ 1,094,553	\$ 387,553
Misc Income	-	22,700	75,026	52,326
Investment income	-	-	3,374	3,374
Total revenues	707,000	729,700	1,172,953	443,253
Expenditures:				
Current:				
Public safety	902,714	997,568	924,955	72,613
Capital outlay:				
Public safety	-	46,490	39,138	7,352
Total expenditures	902,714	1,044,058	964,093	79,965
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(195,714)	(314,358)	208,860	523,218
Net change in fund balance	(195,714)	(314,358)	208,860	523,218
Fund balances, October 1			1,350,613	
Fund balances, September 30			\$ 1,559,473	



**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTE TO BUDGETARY COMPARISON SCHEDULE  
FISCAL YEAR ENDED SEPTEMBER 30, 2021

**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. The City also adopts budgets for the Road and Transportation, the Law Enforcement Trust Fund, 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 \$856,763 for the fiscal year ended September 30, 2021 and consists of the roll-forward of encumbrances from FY 2020, COVID related expenditures, and other miscellaneous appropriations for new equipment, and other citywide renovations.

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

**CITY OF MIAMI SPRINGS, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS**  
**MIAMI SPRINGS GENERAL EMPLOYEES' RETIREMENT SYSTEM**  
(as required by GASB Statement No. 68)

Measurement date September 30,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total Pension Liability</b>							
Service Cost	\$ 517,823	\$ 478,369	\$ 449,371	\$ 425,585	\$ 327,212	\$ 298,401	\$ 318,230
Interest on the total pension liability	1,460,559	1,469,522	1,446,426	1,346,316	1,332,765	1,315,271	1,281,464
Changes in benefit terms	-	-	-	-	-	-	-
Difference between actual & expected experience of the total pension liability	191,392	(114,573)	185,603	603,966	109,558	-	(120,753)
Changes in assumptions	-	506,514	461,742	347,759	-	-	-
Benefit payments	(1,535,189)	(1,944,484)	(1,161,974)	(1,585,026)	(1,731,453)	(993,482)	(908,927)
Refunds	(76,741)	(10,453)	(60,181)	(18,047)	(39,929)	(53,595)	(60,675)
Other	-	-	-	-	-	-	-
<b>Net Change in Total Pension Liability</b>	<u>557,844</u>	<u>384,895</u>	<u>1,320,987</u>	<u>1,120,553</u>	<u>(1,847)</u>	<u>566,595</u>	<u>509,339</u>
<b>Total Pension Liability - Beginning</b>	<u>21,153,268</u>	<u>20,768,373</u>	<u>19,447,386</u>	<u>18,326,833</u>	<u>18,328,680</u>	<u>17,762,085</u>	<u>17,252,746</u>
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 21,711,112</u>	<u>\$ 21,153,268</u>	<u>\$ 20,768,373</u>	<u>\$ 19,447,386</u>	<u>\$ 18,326,833</u>	<u>\$ 18,328,680</u>	<u>\$ 17,762,085</u>
<b>Plan Fiduciary Net Position</b>							
Contributions - Employer	\$ 472,860	\$ 443,293	\$ 420,570	\$ 338,551	\$ 317,957	\$ 344,236	\$ 366,204
Contributions - Member	314,272	307,085	285,901	283,972	252,554	208,312	188,555
Net Investment Income	2,158,818	1,107,401	2,106,317	2,021,370	1,720,828	766,343	1,903,591
Benefit Payments	(1,535,189)	(1,944,484)	(1,161,974)	(1,585,026)	(1,731,453)	(993,482)	(908,927)
Refunds	(76,741)	(10,453)	(60,181)	(18,047)	(39,929)	(53,595)	(60,675)
Pension plan administrative expense	(86,173)	(86,097)	(93,369)	(83,952)	(82,657)	(82,212)	(76,422)
Other	-	-	-	-	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<u>1,247,847</u>	<u>(183,255)</u>	<u>1,497,264</u>	<u>956,868</u>	<u>437,300</u>	<u>189,602</u>	<u>1,412,326</u>
<b>Plan Fiduciary Net Position - Beginning</b>	<u>20,360,684</u>	<u>20,543,939</u>	<u>19,046,675</u>	<u>18,089,807</u>	<u>17,652,507</u>	<u>17,462,905</u>	<u>16,050,579</u>
<b>Plan Fiduciary Net Position - Ending</b>	<u>\$ 21,608,531</u>	<u>\$ 20,360,684</u>	<u>\$ 20,543,939</u>	<u>\$ 19,046,675</u>	<u>\$ 18,089,807</u>	<u>\$ 17,652,507</u>	<u>\$ 17,462,905</u>
<b>Net Pension Liability - Ending</b>	<u>\$ 102,581</u>	<u>\$ 792,584</u>	<u>\$ 224,434</u>	<u>\$ 400,711</u>	<u>\$ 237,026</u>	<u>\$ 676,173</u>	<u>\$ 299,180</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	99.53%	96.25%	98.92%	97.94%	98.71%	96.31%	98.32%
Covered Payroll <sup>1</sup>	\$ 3,781,853	\$ 3,677,665	\$ 3,407,640	\$ 3,124,004	\$ 2,757,140	\$ 2,284,123	\$ 3,369,071
Net Pension Liability as a Percentage of Covered Payroll	2.71%	21.55%	6.59%	12.83%	8.60%	29.60%	8.88%

<sup>1</sup> Covered Payroll for the fiscal year in 2014 was calculated based on actual member contributions for the fiscal year divided by the employee contribution rate.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, pension plans should present information for those years for which information is available.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CITY CONTRIBUTIONS**  
**MIAMI SPRINGS GENERAL EMPLOYEES' RETIREMENT SYSTEM**

Fiscal Year Ending <u>September 30,</u>	Actuarially Determined <u>Contribution</u>	Actual <u>Contribution</u> <sup>2</sup>	Contribution Deficiency <u>(Excess)</u>	Covered <u>Payroll</u> <sup>1</sup>	Actual Contribution as a % of <u>Covered Payroll</u>
2021	\$ 478,209	\$ 478,209	\$ -	\$ 3,955,043	12.09%
2020	472,860	472,860	-	3,781,853	12.50%
2019	443,293	443,293	-	3,677,665	12.05%
2018	420,570	420,570	-	3,407,640	12.34%
2017	338,551	338,551	-	3,124,004	10.84%
2016	317,957	317,957	-	2,757,140	11.53%
2015	344,236	344,236	-	2,284,123	15.07%
2014	366,204	366,204	-	3,369,071	10.87%

<sup>1</sup> Covered payroll for the fiscal year ending in 2015 and later was calculated based on actual member contributions for the fiscal year divided by the employee contribution rate.

<sup>2</sup> A receivable City contribution for the fiscal year ending September 30, 2014 of \$12,537, deposited after September 30, 2014, is reflected in the 2014 fiscal year actual contribution figure and excluded from the 2015 fiscal year.

**Notes to the Schedule of Contributions**

Valuation Date	10/1/2019
Measurement Date:	9/30/2020
Notes	Actuarially determined contribution rates are calculated as of the October 1st which is two years prior to the end of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, Closed
Remaining Amortization Period	21 years (single equivalent period)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	3.50% to 6.50% depending on service, including inflation
Investment Rate of Return	7.00%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for Annuitants (for post-retirement mortality), with mortality improvements projected to all future years after 2000 using Scale BB. For males, the base mortality rates include a 50% blue collar adjustment and a 50% white collar adjustment. For females, the base mortality rates include a 100% white collar adjustment. These are the same rates as used for the Regular Class members of the Florida Retirement System (FRS) in the July 1, 2018 Actuarial Valuation. Florida Statutes Chapter 112.63(1)(f) mandates the use of the mortality tables used in either of the two most recently published actuarial valuation reports of FRS.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, pension plans should present information for those years for which information is available.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS**  
**MIAMI SPRINGS POLICE AND FIREFIGHTERS' RETIREMENT SYSTEM**  
(as required by GASB Statement No. 68)

Measurement date September 30,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total Pension Liability</b>							
Service Cost	\$ 528,793	\$ 546,751	\$ 590,707	\$ 590,908	\$ 517,936	\$ 516,880	\$ 606,975
Interest on the total pension liability	2,312,255	2,293,156	2,299,169	2,262,208	2,265,414	2,246,773	2,216,416
Changes in benefit terms	-	-	-	-	-	-	(614,240)
Difference between actual & expected experience of the total pension liability	308,668	(132,350)	110,907	(56,808)	(103,859)	-	(90,536)
Changes in assumptions	-	-	1,341,696	(11,268)	-	-	-
Benefit payments	(2,048,394)	(2,519,654)	(1,751,725)	(2,740,461)	(2,737,349)	(2,031,499)	(1,319,688)
Refunds	(30,757)	(110,657)	-	(103,048)	(9,940)	(122,349)	(47,832)
Other	(2,510)	(62,026)	(3,717)	5,585	189	(65,584)	(101,254)
<b>Net Change in Total Pension Liability</b>	<u>1,068,055</u>	<u>15,220</u>	<u>2,587,037</u>	<u>(52,884)</u>	<u>(67,609)</u>	<u>544,221</u>	<u>649,841</u>
<b>Total Pension Liability - Beginning</b>	<u>33,542,997</u>	<u>33,527,777</u>	<u>30,940,740</u>	<u>30,993,624</u>	<u>31,061,233</u>	<u>30,517,012</u>	<u>29,867,171</u>
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 34,611,052</u>	<u>\$ 33,542,997</u>	<u>\$ 33,527,777</u>	<u>\$ 30,940,740</u>	<u>\$ 30,993,624</u>	<u>\$ 31,061,233</u>	<u>\$ 30,517,012</u>
<b>Plan Fiduciary Net Position</b>							
Contributions - Employer	\$ 630,158	\$ 658,407	\$ 746,806	\$ 799,561	\$ 824,123	\$ 746,333	\$ 745,274
Contributions - Member	311,426	357,453	338,943	381,489	353,736	309,304	336,297
Net Investment Income	3,660,490	1,809,760	3,464,364	3,331,989	2,753,012	1,252,928	2,968,350
Benefit Payments	(2,048,394)	(2,519,654)	(1,751,725)	(2,740,461)	(2,737,349)	(2,031,499)	(1,319,688)
Refunds	(30,757)	(110,657)	-	(103,048)	(9,940)	(122,349)	(47,832)
Pension plan administrative expense	(77,460)	(83,877)	(83,463)	(76,677)	(114,442)	(108,988)	(110,599)
Other	-	-	-	-	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<u>2,445,463</u>	<u>111,432</u>	<u>2,714,925</u>	<u>1,592,853</u>	<u>1,069,140</u>	<u>45,729</u>	<u>2,571,802</u>
<b>Plan Fiduciary Net Position - Beginning</b>	<u>33,159,350</u>	<u>33,047,918</u>	<u>30,332,993</u>	<u>28,740,140</u>	<u>27,671,000</u>	<u>27,625,271</u>	<u>25,053,469</u>
<b>Plan Fiduciary Net Position - Ending</b>	<u>\$ 35,604,813</u>	<u>\$ 33,159,350</u>	<u>\$ 33,047,918</u>	<u>\$ 30,332,993</u>	<u>\$ 28,740,140</u>	<u>\$ 27,671,000</u>	<u>\$ 27,625,271</u>
<b>Net Pension Liability - Ending</b>	<u>\$ (993,761)</u>	<u>\$ 383,647</u>	<u>\$ 479,859</u>	<u>\$ 607,747</u>	<u>\$ 2,253,484</u>	<u>\$ 3,390,233</u>	<u>\$ 2,891,741</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	102.87%	98.86%	98.57%	98.04%	92.73%	89.09%	90.52%
Covered Payroll <sup>1</sup>	\$ 2,965,962	\$ 2,859,624	\$ 2,711,544	\$ 2,543,260	\$ 2,358,240	\$ 1,995,510	\$ 3,100,575
Net Pension Liability as a Percentage of Covered Payroll	-33.51%	13.42%	17.70%	23.90%	95.56%	169.89%	93.26%

<sup>1</sup> Covered Payroll for the fiscal year in 2014 was calculated based on actual member contributions for the fiscal year divided by the employee contribution rate.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, pension plans should present information for those years for which information is available.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CITY CONTRIBUTIONS**  
**MIAMI SPRINGS POLICE AND FIREFIGHTERS' RETIREMENT SYSTEM**

Fiscal Year Ending <u>September 30,</u>	Actuarially Determined <u>Contribution</u>	Actual <u>Contribution</u>	Contribution Deficiency <u>(Excess)<sup>2</sup></u>	Covered <u>Payroll<sup>1</sup></u>	Actual Contribution as a % of <u>Covered Payroll</u>
2021	\$ 597,763	\$ 597,763	\$ -	3,156,347	18.94%
2020	632,668	632,668	-	2,965,962	21.33%
2019	720,433	720,433	-	2,859,624	25.19%
2018	750,523	750,523	-	2,711,544	27.68%
2017	728,190	728,190	-	2,543,260	28.63%
2016	752,596	752,596	-	2,358,240	31.91%
2015	712,370	680,547	31,823	1,995,510	34.10%
2014	650,366	682,583	(32,217)	3,100,575	22.01%

<sup>1</sup> Covered payroll for the fiscal year ending in 2015 and later was calculated based on actual member contributions for the fiscal year divided by the employee contribution rate.

<sup>2</sup> A prepaid contribution of \$32,217 was established as September 30, 2014 resulting from the employer contribution overpayment received during fiscal year 2014. This prepaid contribution was utilized during fiscal year 2015 to cover a portion of the actuarially determined contribution for the year.

**Notes to the Schedule of Contributions**

Valuation Date	10/1/2019
Measurement Date:	9/30/2020
Notes	Actuarially determined contribution rates are calculated as of the October 1st which is two years prior to the end of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, Closed
Remaining Amortization Period	16 years (single equivalent period)
Asset Valuation Method	5-year smoothed market
Inflation	2.5%
Salary Increases	3.25% to 9.50% depending on service, including inflation
Investment Rate of Return	7.00%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for Annuitants (for postretirement mortality), with mortality improvements projected to all future years after 2000 using Scale BB. For males, the base mortality rates include a 90% blue collar adjustment and a 10% white collar adjustment. For females, the base mortality rates include a 100% white collar adjustment. These are the same rates used for Special Risk Class members of the Florida Retirement System (FRS) in the July 1, 2018 Actuarial Valuation. Florida Statutes Chapter 112.63(1)(f) mandates the use of the mortality tables used in either of the two most recently published actuarial valuation reports of FRS.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, pension plans should present information for those years for which information is available.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS**

(as required by GASB Stament No. 75)

Measurement Year Ended September 30,	2020	2019	2018	2017
<b>Total OPEB Liability</b>				
Service cost	\$ 117,291	\$ 104,511	\$ 107,514	\$ 112,469
Interest on the Total OPEB Liability	79,542	102,807	94,927	86,160
Changes in benefit terms	-	-	-	-
Difference between expected and actual experience of the Total OPEB Liability	-	(52,038)	-	-
Changes in assumptions and other inputs	(27,403)	139,248	(115,795)	(147,733)
Benefit payments	(90,771)	(107,525)	(115,637)	(110,544)
Net change in Total OPEB Liability	78,659	187,003	(28,991)	(59,648)
<b>Total OPEB Liability-beginning*</b>	<b>2,820,523</b>	<b>2,633,520</b>	<b>2,662,511</b>	<b>2,722,159</b>
<b>Total OPEB Liability-ending</b>	<b>\$ 2,899,182</b>	<b>\$ 2,820,523</b>	<b>\$ 2,633,520</b>	<b>\$ 2,662,511</b>
Estimated covered employee payroll	\$ 6,747,834	\$ 7,070,405	\$ 8,391,425	\$ 7,039,959
Total OPEB liability as a percentage of covered employee payroll	42.96%	39.89%	31.38%	37.82%

**Notes to schedule:**

Changes of assumptions and other inputs includes the change in discount rate from 2.75% as of the beginning of the measurement period to 2.41% as of September 30, 2020.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, plans should present information for those years for which information is available.

---

---

# **COMBINING FINANCIAL STATEMENTS**

---

---

## 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.

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

**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.

**Hurricane Fund** is used to account for expenditures related to hurricane and other storm damages that are reimbursed by FEMA.

**Road and Transportation fund** is used to account for expenditures related to road and transportation improvements.

### Debt Service Funds

**Debt Service Fund** is used 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**  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2021

	Special Revenue Funds					Total Nonmajor Governmental Funds
	Senior Center	LETF	Hurricane	Road and Transportation	Debt Service	
<b>ASSETS</b>						
Accounts receivable - net	\$ 125,986	\$ -	\$ 39,842	\$ 167,395	\$ -	\$ 333,223
Restricted assets:						
Cash and equity in pooled cash and investments	100	315,941	-	23,789	-	339,830
Total assets	<u>\$ 126,086</u>	<u>\$ 315,941</u>	<u>\$ 39,842</u>	<u>\$ 191,184</u>	<u>\$ -</u>	<u>\$ 673,053</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 32,358	\$ 3,390	\$ -	\$ 14,805	\$ -	\$ 50,553
Accrued payroll	13,162	-	-	-	-	13,162
Due to other funds	78,369	-	39,723	-	-	118,092
Total liabilities	<u>123,889</u>	<u>3,390</u>	<u>39,723</u>	<u>14,805</u>	<u>-</u>	<u>181,807</u>
<b>FUND BALANCES</b>						
Assigned	2,197	-	-	-	-	2,197
Restricted	-	312,551	119	176,379	-	489,049
Total fund balances	<u>2,197</u>	<u>312,551</u>	<u>119</u>	<u>176,379</u>	<u>-</u>	<u>491,246</u>
Total liabilities and fund balances	<u>\$ 126,086</u>	<u>\$ 315,941</u>	<u>\$ 39,842</u>	<u>\$ 191,184</u>	<u>\$ -</u>	<u>\$ 673,053</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds					Total Nonmajor Governmental Funds
	Senior Center	LETF	Hurricane	Road and Transportation	Debt Service	
Revenues:						
Charges for services	\$ 24,298	\$ -	\$ -	\$ 18,792	\$ -	\$ 43,090
Intergovernmental	546,831	-	-	642,019	-	1,188,850
Fines and forfeitures	-	86,005	-	-	-	86,005
Investment income	-	452	-	-	-	452
Miscellaneous	52,000	-	-	-	-	52,000
Total revenues	623,129	86,457	-	660,811	-	1,370,397
Expenditures:						
Current:						
Public Safety	-	74,446	-	-	-	74,446
Public Works	-	-	-	386,676	-	386,676
Recreation and social services	748,741	-	-	-	-	748,741
Debt service:						
Principal retirement	-	-	-	-	1,308,498	1,308,498
Interest and fiscal charges	-	-	-	-	368,719	368,719
Capital outlay:						
Public Safety	-	35,497	-	-	-	35,497
Public Works	-	-	-	-	-	-
Recreation and social services	-	-	-	-	-	-
Total expenditures	748,741	109,943	-	386,676	1,677,217	2,922,577
Deficiency of revenues over expenditures before other financing sources	(125,612)	(23,486)	-	274,135	(1,677,217)	(1,552,180)
Other financing sources						
Transfers in	125,612	-	-	-	1,677,217	1,802,829
Transfers out	-	-	-	(67,313)	-	(67,313)
Total other financing sources	125,612	-	-	(67,313)	1,677,217	1,735,516
Net change in fund balance	-	(23,486)	-	206,822	-	183,336
Fund balances, October 1	2,197	336,037	119	(30,443)	-	307,910
Fund balances, September 30	\$ 2,197	\$ 312,551	\$ 119	\$ 176,379	\$ -	\$ 491,246

**CITY OF MIAMI SPRINGS, FLORIDA**  
 BUDGETARY COMPARISON SCHEDULE  
 DEBT SERVICE FUND  
 FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive/(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 1,308,505	\$ 1,308,505	\$ 1,308,498	\$ 7
Interest and fiscal charges	365,163	365,163	368,719	(3,556)
Total expenditures	<u>1,673,668</u>	<u>1,673,668</u>	<u>1,677,217</u>	<u>(3,549)</u>
Excess (deficiency) of revenues over expenditures before other financing (uses) sources	<u>(1,673,668)</u>	<u>(1,673,668)</u>	<u>(1,677,217)</u>	<u>(3,549)</u>
Other financing sources				
Transfers in	<u>1,673,668</u>	<u>1,673,668</u>	<u>1,677,217</u>	<u>3,549</u>
Total other financing sources	<u>1,673,668</u>	<u>1,673,668</u>	<u>1,677,217</u>	<u>3,549</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, October 1			<u>-</u>	
Fund balances, September 30			<u>\$ -</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, 2021

	LETIF Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 86,005	86,005
Investment income	1,500	1,500	452	(1,048)
Total revenues	1,500	1,500	86,457	84,957
Expenditures:				
Current:				
Public safety	131,602	134,197	74,446	(59,751)
Capital Outlay:				
Public Safety	40,000	75,497	35,497	(40,000)
Total expenditures	171,602	209,694	109,943	(99,751)
Deficiency of revenues over expenditures before other financing sources(uses)	(170,102)	(208,194)	(23,486)	184,708
Net change in fund balance	(170,102)	(208,194)	(23,486)	184,708
Fund balances, October 1			336,037	
Fund balances, September 30			\$ 312,551	

## 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, 2021

	Senior Center Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Charges for services	\$ 20,000	\$ 20,000	\$ 24,298	\$ 4,298
Intergovernmental	480,944	480,944	546,831	65,887
Other	-	-	52,000	52,000
Total revenues	500,944	500,944	623,129	122,185
Expenditures:				
Current:				
Recreation and social services	840,931	871,467	748,741	122,726
Total expenditures	840,931	871,467	748,741	122,726
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(339,987)	(370,523)	(125,612)	244,911
Other financing sources (uses)				
Transfers in	339,987	339,987	125,612	(214,375)
Total other financing sources (uses)	339,987	339,987	125,612	(214,375)
Net change in fund balance	-	(30,536)	-	-
Fund balances, October 1			2,197	
Fund balances, September 30			\$ 2,197	

## 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, 2021

	Road and Transportation			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 18,792	\$ 18,792
Intergovernmental	556,893	556,893	642,019	85,126
Total revenues	556,893	556,893	660,811	103,918
Expenditures:				
Current:				
Public works	508,522	520,983	386,676	134,307
Total expenditures	508,522	520,983	386,676	134,307
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	48,371	35,910	274,135	238,225
Other financing sources (uses)				
Transfers out	(67,313)	(67,313)	(67,313)	-
Total other financing sources (uses)	(67,313)	(67,313)	(67,313)	-
Net change in fund balance	(18,942)	(31,403)	206,822	-
Fund balances, October 1			(30,443)	
Fund balances, September 30			\$ 176,379	

## 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, 2021

	Road and Transportation			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 18,792	\$ 18,792
Intergovernmental	556,893	556,893	642,019	85,126
Total revenues	556,893	556,893	660,811	103,918
Expenditures:				
Current:				
Public works	508,522	520,983	386,676	134,307
Total expenditures	508,522	520,983	386,676	134,307
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	48,371	35,910	274,135	238,225
Other financing sources (uses)				
Transfers out	(67,313)	(67,313)	(67,313)	-
Total other financing sources (uses)	(67,313)	(67,313)	(67,313)	-
Net change in fund balance	(18,942)	(31,403)	206,822	-
Fund balances, October 1			(30,443)	
Fund balances, September 30			\$ 176,379	

## FIDUCIARY FUNDS

---

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

**General Employees' Pension Plan Fund** - This fund is used to account for the financial management and resources of the City of Miami Springs General Employees' Retirement System.

**Police & Firefighters' Pension Plan Fund** - This fund is used to account for the financial management and resources of the City of Miami Springs Police and Firefighters' Retirement System.



**CITY OF MIAMI SPRINGS, FLORIDA**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2021**

	Employer Retirement Funds		Total Employer Retirement Funds
	General Employees' Pension Plan	Police & Firefighters' Pension Plan	
<b>ASSETS</b>			
Cash and Cash equivalents	\$ 842,351	\$ 942,659	\$ 1,785,010
Investments at fair value:			
Equity securities	16,502,642	27,251,097	43,753,739
Corporate bonds	2,673,997	4,411,667	7,085,664
U.S. government securities	265,245	413,996	679,241
Mortgage pools	1,537,799	2,150,580	3,688,379
Foreign bonds	83,018	274,365	357,383
Municipal bonds	335,607	520,013	855,620
Collateralized mortgage obligations	919,100	2,414,053	3,333,153
Real estate fund	2,043,514	3,017,175	5,060,689
Total investments	24,360,922	40,452,946	64,813,868
Receivables:			
Due from broker	121,847	204,894	326,741
Due from other governments	28,209	-	28,209
State contribution	-	128,127	128,127
Accrued interest and dividends	37,491	58,873	96,364
Total receivables	187,547	391,894	579,441
Other assets:			
Prepaid expenses	6,137	7,271	13,408
Total assets	25,396,957	41,794,770	67,191,727
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	29,957	41,889	71,846
Due to broker	280,812	396,200	677,012
Due to other governments	-	28,209	28,209
Total liabilities	310,769	466,298	777,067
<b>NET POSITION</b>			
Net position restricted for pension benefits	\$ 25,086,188	\$ 41,328,472	\$ 66,414,660

**CITY OF MIAMI SPRINGS, FLORIDA**  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2021

	Employer Retirement Funds		Total Employer Retirement Funds
	General Employees' Pension Plan	Police & Firefighters' Pension Plan	
<b>ADDITIONS</b>			
Contributions:			
City	\$ 478,209	\$ 464,544	\$ 942,753
Plan members	321,545	299,853	621,398
State of Florida	-	128,127	128,127
Total contributions	799,754	892,524	1,692,278
Investments earnings:			
Net appreciation in fair value of investments	4,032,015	6,621,955	10,653,970
Dividends and interest income	444,869	712,596	1,157,465
Total investment earnings	4,476,884	7,334,551	11,811,435
Less investment expense	(125,580)	(179,792)	(305,372)
Net investment earnings	4,351,304	7,154,759	11,506,063
Other income	412	573	985
Total additions	5,151,470	8,047,856	13,199,326
<b>DEDUCTIONS</b>			
Pension benefits	1,468,620	2,239,659	3,708,279
Refunds of member contributions	115,706	-	115,706
Administrative expenses	89,485	84,538	174,023
Total deductions	1,673,811	2,324,197	3,998,008
Net increase	3,477,659	5,723,659	9,201,318
Net position restricted for pension benefits			
Beginning of year	21,608,529	35,604,813	57,213,342
End of year	\$ 25,086,188	\$ 41,328,472	\$ 66,414,660

---

**STATISTICAL SECTION**

---

**CITY OF MIAMI SPRINGS, FLORIDA**  
**STATISTICAL SECTION**

This part of the City of Miami Spring's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

**Contents**

**Page**

<b>Financial Trends</b>	<b>93-97</b>
<i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	
<b>Revenue Capacity</b>	<b>98-101</b>
<i>These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.</i>	
<b>Debt Capacity</b>	<b>102-106</b>
<i>These schedules contain information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in future.</i>	
<b>Demographic and Economic Information</b>	<b>107-108</b>
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>	
<b>Operating Information</b>	<b>109-111</b>
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the city's financial report relates to the services the City provides and the activities it performs.</i>	

*Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant years.*

**CITY OF MIAMI SPRINGS, FLORIDA**

**NET POSITION BY COMPONENT**

**LAST TEN FISCAL YEARS**

(accrual basis of accounting)

(amounts expressed in thousands)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Governmental activities										
Net investment in capital assets	\$ 19,773	\$ 20,934	\$ 20,073	\$ 16,607	\$ 21,697	\$ 22,129	\$ 23,184	\$ 23,039	\$ 23,662	\$ 23,634
Restricted	1,496	1,184	1,317	4,545	607	541	1,628	6,326	2,317	5,896
Unrestricted	<u>2,630</u>	<u>1,600</u>	<u>2,021</u>	<u>(1,611)</u>	<u>(2,121)</u>	<u>(691)</u>	<u>(3,138)</u>	<u>(4,039)</u>	<u>(338)</u>	<u>2,091</u>
Total governmental activities net position	<u>\$ 23,899</u>	<u>\$ 23,717</u>	<u>\$ 23,411</u>	<u>\$ 19,540</u>	<u>\$ 20,183</u>	<u>\$ 21,979</u>	<u>\$ 21,674</u>	<u>\$ 25,326</u>	<u>\$ 25,641</u>	<u>\$ 31,621</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ 2,623	\$ 2,855	\$ 2,830	\$ 2,904	\$ 3,349	\$ 3,197	\$ 3,072	\$ 2,997	\$ 2,935	\$ 2,649
Unrestricted	<u>1,164</u>	<u>91</u>	<u>268</u>	<u>(465)</u>	<u>(842)</u>	<u>(934)</u>	<u>(1,165)</u>	<u>(1,243)</u>	<u>(1,403)</u>	<u>(1,179)</u>
Total business-type activities net position	<u>\$ 3,787</u>	<u>\$ 3,570</u>	<u>\$ 3,098</u>	<u>\$ 2,439</u>	<u>\$ 2,506</u>	<u>\$ 2,263</u>	<u>\$ 1,906</u>	<u>\$ 1,754</u>	<u>\$ 1,532</u>	<u>\$ 1,470</u>
Primary government										
Net investment in capital assets	\$ 22,396	\$ 23,789	\$ 22,903	\$ 19,511	\$ 25,046	\$ 25,326	\$ 26,256	\$ 26,036	\$ 26,597	\$ 26,283
Restricted	1,496	1,184	1,317	4,545	607	541	1,628	6,326	2,317	5,896
Unrestricted	<u>3,794</u>	<u>2,315</u>	<u>2,289</u>	<u>(2,076)</u>	<u>(2,963)</u>	<u>(1,625)</u>	<u>(4,304)</u>	<u>(5,282)</u>	<u>(1,741)</u>	<u>912</u>
Total primary government net position	<u>\$ 27,686</u>	<u>\$ 27,287</u>	<u>\$ 26,509</u>	<u>\$ 21,979</u>	<u>\$ 22,690</u>	<u>\$ 24,242</u>	<u>\$ 23,580</u>	<u>\$ 27,080</u>	<u>\$ 27,173</u>	<u>\$ 33,091</u>

**CITY OF MIAMI SPRINGS, FLORIDA**

**CHANGES IN NET POSITION**

**LAST TEN FISCAL YEARS**

(accrual basis of accounting)

(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>EXPENSES</b>										
Governmental activities:										
General government	\$ 2,828	\$ 2,636	\$ 2,531	\$ 2,401	\$ 2,381	\$ 2,517	\$ 2,492	\$ 2,717	\$ 2,704	\$ 2,742
Public safety	6,516	6,581	6,880	6,047	6,627	6,819	6,821	7,307	8,292	8,285
Public works	2,270	2,652	2,644	2,383	2,494	2,727	7,163	3,058	3,339	2,926
Recreation and social services	3,840	3,943	4,209	4,017	4,195	4,742	4,631	5,772	5,058	5,297
Economic and community development	518	192	136	159	178	151	13	13	8	8
Interest on long-term debt	140	129	124	208	312	275	278	309	309	369
Total governmental activities:	<u>16,112</u>	<u>16,133</u>	<u>16,325</u>	<u>15,216</u>	<u>16,187</u>	<u>17,231</u>	<u>21,397</u>	<u>19,176</u>	<u>19,710</u>	<u>19,627</u>
Business-type activities:										
Sanitation	2,272	2,291	2,416	2,473	2,466	2,352	2,494	2,488	2,540	2,573
Stormwater	410	458	519	525	469	421	412	466	480	428
Total business-type activities	<u>2,683</u>	<u>2,749</u>	<u>2,935</u>	<u>2,997</u>	<u>2,935</u>	<u>2,773</u>	<u>2,906</u>	<u>2,954</u>	<u>3,020</u>	<u>3,001</u>
Total primary government expenses	<u>\$ 18,795</u>	<u>\$ 18,881</u>	<u>\$ 19,260</u>	<u>\$ 18,213</u>	<u>\$ 19,121</u>	<u>\$ 20,004</u>	<u>\$ 24,501</u>	<u>\$ 22,130</u>	<u>\$ 22,730</u>	<u>\$ 22,628</u>
<b>PROGRAM REVENUES</b>										
Governmental activities:										
Charges for services:										
General government	1,298	1,328	1,624	1,239	1,492	2,146	2,241	1,863	1,709	2,058
Public safety	464	527	422	463	563	840	1,262	1,032	774	826
Public works	15	36	19	18	-	-	-	-	-	-
Recreation and social services	1,550	1,430	1,540	1,538	1,588	1,757	1,817	1,925	1,925	2,403
Economic and community development	17	16	19	19	21	16	16	-	-	-
Capital grants and contributions	146	1,456	-	-	214	571	818	490	1,262	3,635
Operating grants and contributions	493	253	243	299	220	251	2,311	2,679	753	984
Total governmental activities program revenues	<u>3,984</u>	<u>5,046</u>	<u>3,867</u>	<u>3,576</u>	<u>4,097</u>	<u>5,581</u>	<u>8,465</u>	<u>7,989</u>	<u>6,423</u>	<u>9,906</u>
Business-type activities:										
Charges for services:										
Sanitation	2,156	2,251	2,257	2,274	2,278	2,275	2,357	2,366	2,344	2,527
Stormwater	293	279	231	247	251	252	383	434	434	433
Capital grants and contributions	-	-	-	-	470	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	<u>2,449</u>	<u>2,530</u>	<u>2,488</u>	<u>2,521</u>	<u>2,999</u>	<u>2,527</u>	<u>2,740</u>	<u>2,801</u>	<u>2,778</u>	<u>2,960</u>
Total primary government revenues	<u>\$ 6,433</u>	<u>\$ 7,576</u>	<u>\$ 6,355</u>	<u>\$ 6,097</u>	<u>\$ 7,095</u>	<u>\$ 8,108</u>	<u>\$ 11,205</u>	<u>\$ 10,790</u>	<u>\$ 9,201</u>	<u>\$ 12,866</u>
Net (expense)/revenue										
Governmental activities	\$ (12,128)	\$ (11,085)	\$ (12,457)	\$ (11,640)	\$ (12,090)	\$ (11,650)	\$ (12,932)	\$ (11,186)	\$ (13,287)	\$ (9,721)
Business-type activities	(234)	(219)	(447)	(476)	64	(246)	(175)	(153)	(242)	(41)
Total primary government net expenses	<u>\$ (12,362)</u>	<u>\$ (11,305)</u>	<u>\$ (12,905)</u>	<u>\$ (12,116)</u>	<u>\$ (12,026)</u>	<u>\$ (11,896)</u>	<u>\$ (13,107)</u>	<u>\$ (11,340)</u>	<u>\$ (13,528)</u>	<u>\$ (9,762)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Property taxes	5,812	5,823	6,669	7,151	7,073	7,503	8,124	8,597	8,597	9,801
Utility taxes	1,698	1,758	1,808	1,796	1,829	1,794	1,852	1,791	1,791	1,807
Franchise fees on gross receipts	880	674	941	946	915	945	970	984	920	939
Intergovernmental (unrestricted)	2,162	2,226	2,442	2,437	2,585	2,584	2,626	2,639	2,338	2,707
Investment income	31	8	14	20	19	22	23	57	64	17
Miscellaneous	232	216	277	301	312	598	511	769	343	429
Transfers	-	-	-	-	-	-	-	-	-	-
Total governmental activities	<u>\$ 10,816</u>	<u>\$ 10,905</u>	<u>\$ 12,151</u>	<u>\$ 12,651</u>	<u>\$ 12,733</u>	<u>\$ 13,446</u>	<u>\$ 14,105</u>	<u>\$ 14,837</u>	<u>\$ 14,052</u>	<u>\$ 15,700</u>
Business-type activities:										
Investment income	2	2	1	1	4	2	1	1	1	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Gain (loss) on sale of capital assets	-	-	(26)	-	-	-	-	-	14	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total business-type activities	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ (25)</u>	<u>\$ 1</u>	<u>\$ 4</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 15</u>	<u>\$ -</u>
Total primary government	<u>\$ 10,817</u>	<u>\$ 10,907</u>	<u>\$ 12,126</u>	<u>\$ 12,652</u>	<u>\$ 12,736</u>	<u>\$ 13,448</u>	<u>\$ 14,106</u>	<u>\$ 14,838</u>	<u>\$ 14,067</u>	<u>\$ 15,700</u>
<b>Change in Net Position</b>										
Governmental activities	\$ (1,313)	\$ (182)	\$ (306)	\$ 1,011	\$ 643	\$ 1,796	\$ 1,173	\$ 3,651	\$ 765	\$ 5,980
Business-type activities	(232)	(217)	(472)	(475)	67	(244)	(174)	(152)	(244)	(41)
Total primary government	<u>\$ (1,545)</u>	<u>\$ (399)</u>	<u>\$ (778)</u>	<u>\$ 535</u>	<u>\$ 710</u>	<u>\$ 1,552</u>	<u>\$ 999</u>	<u>\$ 3,498</u>	<u>\$ 521</u>	<u>\$ 5,939</u>

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

LAST TEN FISCAL YEARS

(accrual basis of accounting)

(amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Ad-Valorem Taxes General Purpose</u>	<u>Ad-Valorem Taxes Debt Service</u>	<u>Local Option Gas Tax</u>	<u>Enhanced Transportation Tax</u>	<u>State Revenue Sharing Tax</u>	<u>Motor Fuel Tax</u>	<u>Alcoholic Beverage Tax</u>	<u>Half Cent Sales tax</u>	<u>Utility Tax</u>	<u>Franchise tax</u>	<u>Total</u>
2012	5,812	-	362	470	404	-	15	896	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
2015	7,151	-	380	-	454	-	11	1,051	1,796	711	11,555
2016	7,073	-	381	568	463	-	9	1,075	1,829	692	12,090
2017	7,503	-	391	571	486	-	9	1,079	1,794	690	12,523
2018	8,124	-	385	597	497	-	10	1,121	1,852	970	13,555
2019	8,597	-	386	595	510	-	14	1,129	1,791	984	14,006
2020	8,801	-	345	547	469	-	1,129	968	1,809	920	14,988
2021	9,801	-	342	642	529	-	11	1,166	1,807	939	15,238

**CITY OF MIAMI SPRINGS, FLORIDA**

**FUND BALANCES OF GOVERNMENTAL FUNDS**

**LAST TEN FISCAL YEARS**

(modified accrual basis of accounting)

(amounts expressed in thousands)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nondspendable *	136	134	162	233	215	195	239	216	216	233
Restricted *	-	-	-	-	-	-	-	-	-	-
Committed *	847	577	243	661	150	199	70	80	80	6
Assigned *	-	-	-	-	-	-	-	-	-	-
Unassigned *	3,411	2,981	3,858	3,497	2,841	3,335	3,792	4,988	4,988	6,166
Total general fund	<u>\$ 4,394</u>	<u>\$ 3,692</u>	<u>\$ 4,264</u>	<u>\$ 4,391</u>	<u>\$ 3,205</u>	<u>\$ 3,729</u>	<u>\$ 4,101</u>	<u>\$ 5,284</u>	<u>\$ 5,284</u>	<u>\$ 6,405</u>
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Nondspendable *	-	-	-	-	-	-	-	-	-	-
Restricted *	937	1,190	1,317	4,482	422	460	1,629	6,327	2,315	5,893
Committed *	140	-	-	-	-	-	-	-	-	-
Assigned *	419	-	-	63	-	-	428	-	2	2
Unassigned *	-	(187)	(205)	(196)	(213)	-	(986)	-	-	-
Total all other governmental funds	<u>\$ 1,496</u>	<u>\$ 1,003</u>	<u>\$ 1,112</u>	<u>\$ 4,348</u>	<u>\$ 209</u>	<u>\$ 460</u>	<u>\$ 643</u>	<u>\$ 6,327</u>	<u>\$ 2,317</u>	<u>\$ 5,895</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)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>REVENUES</b>										
Taxes and franchise fees	\$ 6,692	\$ 6,697	\$ 7,610	\$ 8,097	\$ 7,988	\$ 8,448	\$ 9,093	\$ 9,581	\$ 9,721	\$ 10,741
Charges for services	2,134	2,014	2,160	2,155	2,414	2,724	2,638	2,703	2,201	3,231
Public service taxes	1,698	1,758	1,808	1,796	1,829	1,794	1,852	1,791	1,809	1,807
Intergovernmental	2,692	2,678	2,582	2,736	2,941	3,350	5,687	5,773	4,184	7,237
Licenses and permits	488	740	1,043	656	757	1,350	1,554	1,158	902	1,235
Fines and forfeitures	534	576	519	466	636	849	1,249	1,019	894	879
Interest	31	8	14	21	19	22	22	57	65	17
Miscellaneous	529	300	283	299	268	363	474	745	344	460
Total revenues	<u>14,799</u>	<u>14,772</u>	<u>16,018</u>	<u>16,227</u>	<u>16,851</u>	<u>18,900</u>	<u>22,570</u>	<u>22,827</u>	<u>20,120</u>	<u>25,607</u>
<b>EXPENDITURES</b>										
General government	2,611	2,376	2,246	2,284	2,285	2,172	2,217	2,298	2,588	2,543
Public safety	6,402	6,356	6,354	6,720	6,938	7,059	7,332	7,619	7,601	8,257
Public works	1,823	2,166	2,308	2,150	2,266	2,423	6,616	2,703	2,988	2,692
Recreation and social services	3,393	3,559	3,749	3,607	3,806	4,339	4,491	5,040	4,522	4,879
Economic and community development	510	123	5	27	42	12	-	-	-	-
Debt service:										
Principal retirement	428	440	574	2,708	1,621	663	718	2,328	1,014	1,308
Interest and fiscal charges	140	129	124	208	312	275	279	309	404	369
Capital outlay:										
General government	1	9	864	983	22	34	3	10	3	57
Public safety	112	206	193	168	227	147	203	853	375	122
Public works	80	95	115	212	149	840	1,030	21	24	192
Recreation and social services	129	277	1,009	1,369	4,153	391	454	1,761	5,315	339
Economic and community development	303	231	50	-	216	138	-	-	-	-
Total expenditures	<u>15,933</u>	<u>15,967</u>	<u>17,592</u>	<u>20,436</u>	<u>22,037</u>	<u>18,493</u>	<u>23,343</u>	<u>22,942</u>	<u>24,833</u>	<u>20,758</u>
Excess (deficiency) of revenues over expenditures	(1,134)	(1,196)	(1,574)	(4,210)	(5,186)	407	(773)	(115)	(4,714)	4,849
Other financing (uses) sources:										
Transfers in	1,205	641	809	1,060	2,266	1,113	2,653	3,584	1,651	1,803
Transfers out	(1,205)	(641)	(809)	(1,060)	(2,266)	(1,113)	(2,653)	(3,584)	(1,651)	(1,803)
Proceeds from capital lease	-	-	1,631	-	46	-	1,063	1,982	555	-
Proceeds from debt	-	-	624	7,574	-	-	-	5,000	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,255</u>	<u>7,574</u>	<u>46</u>	<u>-</u>	<u>1,063</u>	<u>6,982</u>	<u>555</u>	<u>-</u>
Net change in fund balances	<u>\$ (1,134)</u>	<u>\$ (1,134)</u>	<u>\$ 681</u>	<u>\$ 3,364</u>	<u>\$ (5,140)</u>	<u>\$ 407</u>	<u>\$ 290</u>	<u>\$ 6,867</u>	<u>\$ (4,158)</u>	<u>\$ 4,849</u>
Debt service as a percentage of noncapital expenditures	3.7%	3.8%	4.6%	16.5%	11.2%	5.5%	4.6%	13.0%	7.4%	8.4%

## 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			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	Personal Property				
2012	599,212	185,007	66,114	850,333	6.7400	1,221,297	77.98%
2013	597,863	211,570	77,894	887,327	6.9950	1,263,267	72.13%
2014	621,834	248,863	75,422	946,119	7.6710	1,284,743	73.64%
2015	653,405	264,315	68,523	986,244	7.6710	1,316,177	74.93%
2016	692,877	290,727	70,334	1,053,938	7.5000	1,553,378	67.85%
2017	743,121	292,140	85,506	1,120,767	7.5000	1,695,734	66.09%
2018	723,168	389,788	85,223	1,198,179	7.5000	1,789,390	66.96%
2019	818,800	348,482	89,180	1,256,462	7.3500	1,833,511	68.53%
2020	875,127	353,249	95,466	1,323,842	7.3300	1,954,847	67.72%
2021	911,920	328,596	96,960	1,337,476	7.3300	1,978,539	67.60%

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		Total Direct Rate	OVERLAPPING RATES						Total Direct & Overlapping Rates
	City Wide	Debt Service		County		Special Districts				
				County-Wide	Debt Service	Fire	Library	School	State	
2012	6.7400	-	<b>6.7400</b>	4.8050	0.2850	2.4627	0.1795	8.0050	0.9708	<b>23.4480</b>
2013	6.9950	-	<b>6.9950</b>	4.7035	0.2850	2.4627	0.1725	7.9980	0.9634	<b>23.5801</b>
2014	7.6710	-	<b>7.6710</b>	4.7035	0.4220	2.4496	0.1725	7.9970	0.9382	<b>24.3538</b>
2015	7.6710	-	<b>7.6710</b>	4.6669	0.4500	2.4293	0.2840	7.6120	0.8896	<b>24.0028</b>
2016	7.5000	-	<b>7.5000</b>	4.6669	0.4000	2.4282	0.2840	7.3220	0.8627	<b>23.4638</b>
2017	7.5000	-	<b>7.5000</b>	4.6669	0.4000	2.4282	0.2840	6.9940	1.1907	<b>23.4638</b>
2018	7.3500	-	<b>7.3500</b>	4.6669	0.4644	2.4282	0.2840	6.7330	0.7596	<b>22.6861</b>
2019	7.3300	-	<b>7.3300</b>	4.6669	0.4780	2.4207	0.2840	7.1480	0.7795	<b>23.1071</b>
2020	7.3300	-	<b>7.3300</b>	4.6669	0.4780	2.4207	0.2840	7.1290	0.7502	<b>23.0588</b>
2021	7.2095	-	<b>7.2095</b>	4.6669	0.5075	2.4207	0.2840	7.0090	0.7892	<b>22.8868</b>

(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)

2021				2012			
<u>Taxpayer</u>	<u>Taxable Valuation</u>	<u>Rank</u>	<u>Percentage Total Taxable Valuation</u>	<u>Taxpayer</u>	<u>Taxable Valuation</u>	<u>Rank</u>	<u>Percentage Total Taxable Valuation</u>
MIAMI AP HOTEL LLC	\$ 23,000	1	1.7%				
FAIRHAVENS REAL ESTATE	15,200	2	1.1%				
O2R PROPERTIES	14,459	3	1.1%				
DORIAN VAN BEYER CALLEN	14,400	4	1.1%	DORIAN VAN BEYER CALLEN	\$ 9,919	3	1.1%
SUCRE LLC	14,254	5	1.1%				
DORAL BOULEVARD	13,471	6	1.0%	DORAL BOULEVARD HOTEL LLC	\$ 7,802	5	0.9%
AA GROUP LTD	13,219	7	1.0%	AA GROUP LTD	12,992	2	1.5%
42ND AVE HOSPITALITY	10,900	8	0.8%				
MIAMI LEJEUNE LLC	10,200	9	0.8%				
4299 MIAMI SPRINGS LLC	9,500	10	0.7%	4299 MIAMI SPRINGS LLC	6,436	7	0.7%
				PRIME AFC INVEST MGMT LLC	7,783	6	0.9%
				FELCOR HOLDINGS L.P.	31,200	1	3.6%
				FIRST CHOICE HOTEL HOLDINGS	5,451	10	0.6%
				SOUTHERN BELL	6,275	8	0.7%
				RED ROOF INNS	8,100	4	0.9%
				BRE LQ FL PROPERTIES	5,500	9	0.6%
	<u>\$ 138,603</u>		<u>10.4%</u>		<u>\$ 101,458</u>		<u>11.7%</u>

Sources: Miami-Dade County Tax Assessors' Office  
 2021 Tax Roll  
 Real/personal property adjusted taxable value- \$1,337,475,846

# CITY OF MIAMI SPRINGS, FLORIDA

## PROPERTY TAX LEVIES AND COLLECTION

### LAST TEN FISCAL YEARS

(amounts expressed in thousands)

<u>Fiscal Year Ended September 30,</u>	<u>Total taxes Levied for Fiscal Year</u>	<u>Collected within the Fiscal Year of Levy</u>		<u>Collections in Subsequent Years</u>	<u>Percent of Levy</u>
		<u>Amount</u>	<u>Percent of Levy</u>		
2012	6,101	5,812	95.3%	-	95.3%
2013	6,349	5,823	91.7%	-	91.7%
2014	7,009	6,669	95.1%	-	95.1%
2015	7,261	7,151	98.5%	-	98.5%
2016	7,393	7,073	95.7%	-	95.7%
2017	7,881	7,502	95.2%	-	95.2%
2018	8,253	8,124	98.4%	-	98.4%
2019	8,819	8,597	97.5%	-	97.5%
2020	9,210	8,801	95.6%	-	95.6%
2021	9,904	9,801	99.0%	-	99.0%

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			
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
2015	-	8,418	2,132	-	41	286	10,877	2.81%	773
2016	-	6,990	1,848	-	-	463	9,301	2.40%	661
2017	-	6,546	2,078	-	-	454	9,078	2.12%	645
2018	-	7,477	1,491	-	-	261	9,229	2.16%	656
2019	-	10,963	2,658	-	-	163	13,784	3.19%	971
2020	-	10,432	2,736	-	-	62	13,230	2.88%	929
2021	-	10,009	1,853	-	-	9	11,871	2.43%	834

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 105 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>
2012	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2019	-	-	-	0.00%	-
2020	-	-	-	0.00%	-
2021	-	-	-	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 77 for property value data.

(2) See the Schedule of Demographic and Economic Statistics on page 86 for population data.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**  
(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)	\$ 4,656,773	0.40%	\$ 18,627
Miami-Dade County (3)	<u>3,330,170</u>	0.40%	<u>13,321</u>
Subtotal overlapping debt	7,986,943		31,948
City of Miami Springs direct debt	<u>11,861</u>	100.0%	<u>11,861</u>
Total direct and overlapping debt	\$ 7,998,804		\$ 43,809

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)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Debt Limit	136,677	141,976	147,937	147,541	168,259	179,805	188,469	188,469	198,561	200,621
Total net debt applicable to limit (1)	-	-	-	-	-	-	-	-	-	-
Legal debt margin	136,677	141,976	147,937	147,541	168,259	179,805	188,469	188,469	198,561	200,621
Total net debt applicable to the limit as a percentage of debt limit		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**LEGAL DEBT MARGIN CALCULATION FOR FISCAL YEAR 2020**

Assessed valuation 2021 roll	<u>\$ 1,337,476</u>
Bonded debt limit- 15% of assessed value	\$ 200,621
Total ad valorem debt- General Obligation Bonds	
Amount of debt applicable	<u>\$ -</u>
Legal debt margin	<u>\$ 200,621</u>

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**

Fiscal Year	Water & Sewer Charges and Other (1)	Less: Operating Expenses	Net Revenue Available for Debt Service	Half Cent Sales Tax Revenues (2)	Public Service Tax & Franchise Fee Revenues (3)	Local Government Half-Cent Sales Tax Revenues (4)	Debt Service Requirements			Coverage
							Principal	Interest	Total	
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
2015	-	-	-	1,051,079	2,139,229	-	738,504	243,951	982,455	325
2016	-	-	-	(2)	2,149,997	-	376,000	258,771	634,771	339
2017	-	-	-	(2)	2,184,204	-	376,000	258,771	634,771	344
2018	-	-	-	(2)	2,232,489	-	376,000	258,771	634,771	352
2019	-	-	-	(3)	1,880,112	1,128,950	715,000	305,573	1,020,573	295
2020	-	-	-	(3)	1,831,308	967,813	715,000	305,573	1,020,573	274
2021	-	-	-	(3)	1,850,958	1,166,349	715,000	305,573	1,020,573	296

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 \$2.6 million Sales Tax Revenue Refunding Note collateralized by the Half Cent Sales Tax. The Sales Tax Revenue Refunding Note 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. This Note was prepaid in full during FY2016.

3) The City issued \$7.55 million Capital Improvement Refunding Revenue Note, Series 2015 which is collateralized by the Public Service Tax and the Franchise Fee Revenues. The Capital Improvement Refunding Revenue Note 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.

4) The City issued \$5 million Capital Improvement Revenue Note, Series 2019 which is collateralized by the Local Government Half-Cent Sales Tax revenues. The Capital Improvement Revenue Note 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 (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment rate (4)</u>
2012	13,844	280,327	20,249	42.5	3,458	8.7
2013	14,037	322,332	22,963	42.5	3,678	8.4
2014	14,067	386,843	27,500	42.5	3,875	6.4
2015	14,027	392,279	27,966	42.0	3,875	6.2
2016	14,089	388,194	27,553	43.3	3,875	4.8
2017	14,214	432,120	30,401	45.5	3,995	4.6
2018	14,217	432,211	30,401	45.5	3,995	4.2
2019	14,192	431,451	30,401	45.5	3,995	3.2
2020	14,237	459,471	32,273	45.7	3,683	8.8
2021	14,237	488,756	34,330	45.3	3,834	3.8

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

N/A- Information not available

# CITY OF MIAMI SPRINGS, FLORIDA

## PRINCIPAL EMPLOYERS

### CURRENT YEAR AND NINE YEARS AGO

<u>EMPLOYER</u>	<u>2021</u>			<u>2012</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	2.79%	48,571	1	4.77%
Miami-Dade County, Florida	25,502	2	2.13%	29,000	2	3.05%
Federal Government	19,200	3	1.60%	19,500	3	1.95%
State Government	17,100	4	1.43%	17,100	4	1.62%
University of Miami	12,818	5	1.07%	16,000	5	1.05%
Baptist Health Systems	11,353	6	0.95%	13,376	6	1.03%
American Airlines	11,031	7	0.92%	9,000	9	1.00%
Jackson Memorial Hospital	9,797	8	0.82%	12,571	7	0.94%
City of Miami	3,997	9	0.33%			0.00%
Florida International University	3,534	10	0.29%	8,000	10	0.00%
Publix Supermarket	-		0.00%	10,800	8	0.62%
	<u>147,809</u>		<u>12.32%</u>	<u>183,918</u>		<u>16.89%</u>

Source: The Beacon Council

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

<b>Function</b>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General government	19	17	17	16	16	16	16	16	16	16
Public safety										
Police										
Officers	43	43	42	43	43	43	43	44	45	45
Civilians	11	11	11	10	13	13	12	12	12	12
Building & Zoning	5	5	5	6	7	7	7	6	7	7
Public Works	23	16	13	13	18	20	21	21	23	23
Culture and recreation	10	11	13	11	16	18	19	20	19	19
Sanitation	13	13	13	13	13	13	12	12	11	11
Stormwater	2	3	3	3	2	2	2	2	2	2
	<u>126</u>	<u>119</u>	<u>117</u>	<u>115</u>	<u>128</u>	<u>132</u>	<u>132</u>	<u>133</u>	<u>135</u>	<u>135</u>

Source: City of Miami Springs Finance Department

**CITY OF MIAMI SPRINGS, FLORIDA**

**OPERATING INDICATORS BY FUNCTION**

**LAST TEN FISCAL YEARS**

<b>Function/Program</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Public Safety</b>										
Police:						2,020				
Number of calls answered	17,504	15,893	15,009	13,990	15,853	15,853	14,885	15,939	19,031	15,919
Number of arrests	494	489	373	327	292	292	374	405	568	364
Number of uniformed officers	43	43	42	43	43	43	43	44	45	46
Building & Zoning:										
Number of building permits issued	1,220	1,278	1,302	1,274	1,549	1,549	1,746	1,761	1,440	2,225
License/Permit revenue generated	\$404,196	\$663,443	\$948,629	\$552,041	\$618,194	\$618,194	\$ 1,418,490	\$ 1,288,049	\$ 820,820	\$ 1,172,954
Occupational licenses issued	587	569	569	582	568	568	603	532	506	517
<b>Culture and recreation</b>										
Number of senior meals served	41,634	39,851	41,746	56,014	42,346	42,346	47,850	52,916	54,917	77,677
Recreation revenues collected	\$475,212	\$460,122	\$411,196	\$343,094	\$420,444	\$420,444	\$ 486,797	\$ 486,797	\$ 95,630	\$ 307,461
<b>Sanitation</b>										
Refuse collected (tons per month)	508	839	961	914	953	953	927	937	1,060	1,023

Sources: Various City departments

Note: Indicators are not available for the general government function.

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

<b>Function/Program</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Public Safety</b>										
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Police vehicles	36	36	36	36	32	41	41	51	51	50
<b>Public works</b>										
Streets (Miles-paved)	55	55	55	55	55	55	55	55	55	55
<b>Culture and recreation</b>										
Sports/Recreation Parks	3	3	3	3	3	3	3	3	3	3
Recreation Center	1	1	1	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
<b>Sanitation</b>										
Number of collection trucks	6	6	6	6	6	6	6	6	6	6
<b>Elderly Services</b>										
Senior centers	1	1	1	1	1	1	1	1	1	1
Transportation vehicles	1	1	1	1	1	1	1	1	1	2

Sources: Various City departments

Note: No capital asset indicators are available for the general government function.

---

**COMPLIANCE SECTION**

---





**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 City of Miami Springs, Florida (the "City"), as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March XX, 2022.

**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) as a basis for designing 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 City'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 that is 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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Caballero Fierman Llerena & Garcia, LLP*

Caballero Fierman Llerena & García, LLP

Miami, Florida

March XX, 2022

DRAFT



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

We have audited the City of Miami Springs, Florida's (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the fiscal year ended September 30, 2021. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the federal statutes, regulations, contracts, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes 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 audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended September 30, 2021.

**Report on Internal Control over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

## Report on Internal Control over Compliance (Continued)

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

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

### Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Caballero Fierman Llerena & Garcia, LLP*

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
March XX, 2022

# CITY OF MIAMI SPRINGS, FLORIDA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Total Federal Expenditures</u>
<b>Office of Homeland Security</b>		
<b>Federal Emergency Management Agency</b>		
<u>Indirect Programs-Passed through Florida Department of Emergency Management</u>		
Public Assistance Grants	97.036	\$ 65,578
<b>U.S. Treasury Department</b>		
<u>Indirect Programs-Passed through Miami Dade County</u>		
Coronavirus Relief Fund	21.019	276,265
<u>Indirect Programs-Passed through Florida Department of Emergency Management</u>		
Coronavirus State and Local Fiscal recovery Funds (CSFRF)	21.027	12,164
<b>Total U.S. Treasury Department</b>		<u>\$ 288,429</u>
<b>U.S. Department of Health and Human Services</b>		
<u>Indirect Programs-Passed through the Alliance for Aging:</u>		
<b>Aging Cluster</b>		
Title III, Part C Nutrition Services	93.045	261,188
Title III, Part B Grants for Supportive Services and Senior Centers - COVID	93.044	547
Title III, Part C Nutrition Services - COVID	93.045	70,219
<b>Total Aging Cluster</b>		<u>331,954</u>
Coronavirus Aid, Relief, and Economic safety (CARES) Act-Nutrition & Support Services	93.354	2,010
<b>Total U.S. Department of Health and Human Services</b>		<u>\$ 333,964</u>
<b>U.S. Department of Justice</b>		
<u>Direct Programs:</u>		
Federal Equitable Sharing	16.922	109,944
<b>Total U.S. Department of Justice</b>		<u>\$ 109,944</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<u><u>\$ 797,915</u></u>

See notes to schedule of expenditures of federal awards.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the City for the fiscal year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement, except for the Equitable Sharing programs for Justice which follow, *Guide to Equitable Sharing for Foreign Countries and Federal, State, and local Law Enforcement Agencies*. Pass-through entity identifying numbers are presented where available.

**NOTE 3 – INDIRECT COST RATE**

The City has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued:

*Unmodified Opinion*

Internal control over financial reporting:

Material weakness(es) identified?

Yes  No

Significant deficiencies identified?

Yes  None reported

Noncompliance material to financial statements noted?

Yes  No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?

Yes  No

Significant deficiencies identified?

Yes  None Reported

Type of auditors' report issued on compliance for major programs:

*Unmodified Opinion*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes  No

Identification of major federal program:

Assistance Listing Number

Federal Program

93.044

Title III, Part B Grants for Supportive Services and Senior Center

93.045

Title III, Part C Nutrition Services

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low risk auditee?

Yes  No

**CITY OF MIAMI SPRINGS, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None.

**SECTION III - MAJOR FEDERAL PROGRAM FINDINGS AND QUESTIONED COSTS**

None.

DRAFT





**MANAGEMENT LETTER IN ACCORDANCE WITH 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, 2021, and have issued our report thereon dated March XX, 2022.

**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; Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

**Other Reporting Requirements**

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*; Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March XX, 2022, 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 has been disclosed in the notes to the financial statements.

**Financial Condition and Management**

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate 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 to identify 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.

### **Financial Condition and Management (continued)**

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City. 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. Our assessment was performed as of the fiscal year end.

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

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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 note any audit 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, and members of the City Council and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Caballero Fierman Llerena & Garcia, LLP*

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
March XX, 2022



CABALLERO FIERMAN  
LLERENA + GARCIA LLP  
accountants | advisors

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION  
218.415 FLORIDA STATUTES**

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

We have examined City of Miami Springs's (the "City") compliance with the requirements of Section 218.415 Florida Statutes during the period of October 1, 2020 to September 30, 2021. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on City's compliance with specified requirements. In our opinion, the City complied, in all material respects, with the requirements of Section 218.415 Florida Statutes during the period of October 1, 2020 to September 30, 2021.

This report is intended solely for the information and use of management, the Mayor, the City Council, others within the City and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Caballero Fierman Llerena & Garcia, LLP*

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
March XX, 2022

**March Miami Springs Senior High School Student Exhibition will focus on works in Watercolor**

**Each student was encouraged to experiment with the use of a variety of watercolor mediums on watercolor paper. The topic they were given was to express their interpretations of Asian themes.**

**All these works are for sale. The proceeds of the artwork go directly to each student artist. Each piece is identified with a numeric code. As these are students, we are only able to accept cash sales. Any work purchased must remain hanging for the duration of the show and can be collected at the conclusion of this month.**

The students participating in this group show are:

Nikole Bergen

Juila Carvajal

Natacha Cruz

Corey Davis

Kyra Lau

Keila Levya

Eber Olguin

Jennifer Reyes

Lizbeth Viera

Pieces and Pricing

Nikole Bergen #70 @ \$ 30.00, #71 @ \$ 30.00, #72 @ \$ 30.00, #73 @ \$ 30.00,

Juila Carvajal #1 @ \$ 30.00, #2 @ \$ 30.00, #3 @ \$ 30.00, #6 @ \$ 30.00, #13 @ \$ 30.00, #31 @ \$ 30.00,  
#34 @ \$ 30.00, #35 @ \$ 30.00, #36 @ \$ 30.00, #39 @ \$ 30.00, #41 @ \$ 30.00, #43 @ \$ 30.00,  
#44 @ \$ 30.00, #47 @ \$ 30.00, #48 @ \$ 30.00

#61 @ \$ 150.00, #62 @ \$ 150.00, #63 @ \$ 300.00,

Natacha Cruz #67 @ \$ 30.00, #68 @ \$ 30.00

Corey Davis #64 @ \$ 30.00, #65 @ \$ 30.00

Kyra Lau #74 @ \$ 30.00, #75 @ \$ 30.00, #76 @ \$ 30.00, #77 @ \$ 30.00, #57 @ \$ 30.00

Keila Levya #78 @ \$ 30.00, #79 @ \$ 30.00

Eber Olguin #49 @ \$ 30.00, #51 @ \$ 30.00

Jennifer Reyes #66 @ \$ 30.00

Lizbeth Viera #58 @ \$ 30.00, #59 @ \$ 30.00, #69 @ \$ 30.00









# ***CERTIFICATE OF RECOGNITION***

Presented to

***The Jaharshani Family***

Of

***117 Glendale Drive***

for their home being designated as

***“YARD OF THE MONTH”  
March, 2022***

Presented this 14<sup>th</sup> day of March, 2022.

**CITY OF MIAMI SPRINGS, FLORIDA**

---

Maria Puente Mitchell  
Mayor

**ATTEST:**

---

Erika Gonzalez, MMC  
City Clerk



**City of Miami Springs, Florida**  
City Council Workshop Meeting Minutes  
Monday, February 22, 2022, 6:00 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 6:00 p.m.

Present were the following:

Mayor Maria Puente Mitchell  
Vice Mayor Jacky Bravo  
Councilman Bob Best  
Councilman Walter Fajet, Ph. D.  
Councilman Victor Vazquez, Ph. D. (via Zoom)

City Manager/Finance Director William Alonso  
City Clerk Erika Gonzalez-Santamaria  
Assistant City Manager Tammy Romero  
City Attorney Haydee Sera  
City Attorney Edwardo Martos  
City Planner Chris Heid (via Zoom)

2. **Invocation:** Offered by Vice Mayor Jacky Bravo  
**Pledge of Allegiance/Salute to the Flag:** Led by the audience.

3. **Discussion of the Miami Springs Gateway Overlay District**

Mayor Mitchell welcomed the City Council and City Staff to the workshop. City Attorney Haydee Sera introduced her partner at the firm, Edward Martos who has expertise on various zoning matters.

Councilman Vazquez left the meeting at 7:40 p.m. After a lengthy discussion, the following items will be considered at future Council meetings:

- **Resolution for establishing the cost for on street parking spaces that are counted towards the satisfaction of a properties parking requirement**
- **Comprehensive Ordinance that includes cost recovery on technical items such as parking, traffic, landscape, review etc. by consultants depending on the development; notice requirements for site plan review; consolidation of the Board of Adjustment/Zoning and Planning Board to one board**



- **Ordinance providing for Gateway amendments such as clear regulations that can be seen from the right-of-way screening of mechanical equipment, etc.; clarification on achieving the FAR bonuses; clarifying how parking spaces for off street parking are counted and what the meaning of available parking is; and clarification that the “City Planner” along with City staff provides the recommendation to the City Council Ordinance on**

**There was no further discussion.**

#### **4. Adjourn**

There being no further business to be discussed the meeting was adjourned at 8:51 p.m.

*Respectfully submitted:*

---

*Erika Gonzalez-Santamaria, MMC  
City Clerk*

*Adopted by the City Council on  
this 14th day of March, 2022.*

---

*Maria Puente Mitchell, Mayor*

PURSUANT TO FLORIDA STATUTES 286.0105, THE CITY HEREBY ADVISES THE PUBLIC THAT IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT ITS MEETING OR HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND THAT FOR SUCH PURPOSE, THE AFFECTED PERSON MAY NEED TO ENSURE THAT VERBATIM RECORD OF THE PROCEEDING IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED THIS NOTICE DOES NOT CONSTITUTE CONSENT BY THE CITY FOR THE INTRODUCTION OR ADMISSION OF OTHERWISE INADMISSIBLE OR IRRELEVANT EVIDENCE, NOR DOES IT AUTHORIZE CHALLENGES OR APPEALS NOT OTHERWISE ALLOWED BY LAW.



**City of Miami Springs, Florida**

City Council Meeting

Regular Meeting Minutes

Monday, February 28, 2022 7:00 p.m.

City Hall Council Chambers, 201 Westward Drive, Miami Springs, Florida  
Virtual Council Meeting using Communications Media Technology Pursuant to  
Governor's Executive Order 20-69

1. **Call to Order/Roll Call:** The meeting was called to order by the Mayor at 7:00 p.m.

Present were the following:

Mayor Maria Puente Mitchell

Vice Mayor Jacky Bravo

Councilman Bob Best

Councilman Walter Fajet, Ph.D.

Councilman Victor Vazquez, Ph.D.

City Manager/Finance Director William Alonso

Assistant City Manager Tammy Romero

City Clerk Erika Gonzalez-Santamaria

City Attorney Haydee Sera

2. **Invocation:** Offered by Mayor Maria Mitchell  
**Pledge of Allegiance:** Audience participated in leading the pledge.

3. **Agenda / Order of Business:**

**Mayor Mitchell requested that Items 12A, 12B and 11A be moved up in the agenda, after Item 7A for consideration, the City Council gave general consensus to consider the items as requested.**

4. **Awards & Presentations:** None at this time.

5. **Open Forum:** The following members of the public addressed the City Council: Jorge Santin, 1249 Heron Avenue; Nihal Perera, 217 Duval Drive.

6. **Approval of Council Minutes:**

A) February 14, 2022 – Regular Meeting

**Councilman Best moved to approve the minutes of February 14, 2022 Regular Meeting. Councilman Fajet seconded the motion, which carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Bravo, Councilman Best, Councilman Fajet, Councilman Vazquez, and Mayor Mitchell voting Yes.**

**7. Reports from Boards & Commissions:**

- A) Business and Economic Task Force Recommendations

**Mayor Mitchell explained that the Task Force has met six times since starting up in September 2021. She noted that tonight they have a few interim recommendations from the Task Force to review. Mayor Mitchell went through each recommendation and expressed her gratitude to the Task Force for their time and stated that she and the City Council members look forward to the final report.**

**8. Public Hearings:**

- A) **Ordinance – Second Reading** – An Ordinance Of The City Of Miami Springs, Florida, Amending Chapter 35, “Retirement Systems,” Article II, “Police And Fireman Pension Plan” Of The City’s Code Of Ordinances By Amending Section 35-51, “Definitions” Pertaining To “Average Monthly Earnings”; Amending Section 35-53 “Benefit Amounts And Eligibility” To Exclude Members In The Rank Of Lieutenant And Below Retiring Or Entering The Drop After December 14, 2021 From The Provisions Relating To Frozen Accrued Benefits; Providing For Conflicts; Providing For Severability; Providing For Codification; And Providing For An Effective Date

**City Manager William Alonso read the Ordinance by title.**

**Councilman Vazquez moved to approve the Ordinance on second reading. Councilman Fajet seconded the motion, which carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Bravo, Councilman Best, Councilman Fajet, Councilman Vazquez, and Mayor Mitchell voting Yes.**

**9. Consent Agenda: (Funded and/or Budgeted):**

- A) Recommendation by Golf that Council approve an expenditure and increase of \$15,000 to the current open PO# 220179 with Acushnet Company, as a sole source provider, in an amount not to exceed \$59,400 (of which \$44,400 was previously approved by Council on October 11, 2021), for purchasing Titleist and Foot Joy golf products and equipment to be re-sold in the golf pro shop as there is only one source (proof attached) for the required merchandise and as funds were budgeted in the FY20/21 Budget pursuant to Section §31.11 (E)(6)(c) of the City Code

- B) Recommendation by Golf that Council waive the competitive bid process in the best interest of the City and approve an increase (of \$10,000.00) to the City’s current open purchase order # 220199 with Tropic Oil, in an amount not to exceed \$35,000 (of which \$25,000 was previously approved by Council on October 11, 2021), for supply services of diesel and regular fuel for the golf carts and maintenance fleet at the Miami Springs Golf & Country Club as funds were budgeted in the FY21/22 Budget pursuant to Section §31.11 (E)(6)(g) of the City Code. **Requires 4/5 vote by Council**

**Councilman Best moved to approve the Consent Agenda as recommended by staff.**

**Councilman Vazquez seconded the motion, which carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Bravo, Councilman Best, Councilman Fajet, Councilman Vazquez, and Mayor Mitchell voting Yes.**

**10. Old Business: None at this time.**

**11. New Business:**

A) **Resolution** – A Resolution Of The Mayor And City Council Of The City Of Miami Springs, Florida, Approving A Memorandum Of Understanding Between The City Of Doral Police Department And The Real-Time Operations Center/Multi-Agency Intelligence Network (M.A.I.N); Providing For Implementation; And Providing For An Effective Date

**This item was heard earlier in the meeting. City Manager William Alonso read the Resolution by title.**

**Vice Mayor Bravo moved to approve the Resolution as read. Councilman Best seconded the motion, which carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Bravo, Councilman Best, Councilman Fajet, Councilman Vazquez, and Mayor Mitchell voting Yes.**

B) **Resolution** – A Resolution Of The Mayor And City Council Of The City Of Miami Springs, Florida, Accepting A 2022 NEAT Streets Miami Street Tree Matching Grant Program Award; Approving A Tree Planting Agreement With Miami-Dade County; Providing For Authorization; And Providing For An Effective Date

**City Manager William Alonso read the Resolution by title.**

**Vice Mayor Bravo moved to approve the Resolution as read. Councilman Fajet seconded the motion, which carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Bravo, Councilman Best, Councilman Fajet, Councilman Vazquez, and Mayor Mitchell voting Yes.**

**12. Other Business:**

A) Request by Councilman Vazquez to discuss the Business and Economic Development Task Force's Recommendation to provide for wider sidewalks and median parking along Westward Drive

**This item was heard earlier in the meeting. Mayor Mitchell requested the Councilman Vazquez share his thoughts on this item. Councilman Vazquez stated that he would like to think broadly about enhancing Westward Drive between the Circle and the Baptist Church; he stated that Westward Drive gives the City the quaintest feeling of a "small-town" city. He explained that a study would be a great tool to determine what the vision is for Westward Drive; using resources from local colleges and/or students, etc. City Attorney Sera stated that a local City just went through this similar process, she confirmed that an visioning process should be in**

**place first with the guidance of a consultant. Mayor Mitchell and City Council agreed that they should wait until the final recommendations from the Task Force.**

**Nihal Perera, 217 Duval Drive, addressed the City Council.**

B) Request by Mayor Mitchell to discuss the Council workshop on the Gateway Overlay District held on February 22, 2022

**This item was heard earlier in the meeting. Mayor Mitchell requested that City Attorney Sera provide a brief summary on the take away from the workshop. City Attorney Sera stated the following:**

- **Resolution for establishing the cost for on street parking spaces that are counted towards the satisfaction of a properties parking requirement**
- **Comprehensive Ordinance that includes cost recovery on technical items such as parking, traffic, landscape, review etc. by consultants depending on the development; notice requirements for site plan review; consolidation of the Board of Adjustment/Zoning and Planning Board to one board**
- **Ordinance providing for Gateway amendments such as clear regulations that can be seen from the right-of-way screening of mechanical equipment, etc.; clarification on achieving the FAR bonuses; clarifying how parking spaces for off street parking are counted and what the meaning of available parking is; and clarification that the “City Planner” along with City staff provides the recommendation to the City Council.**

**Vice Mayor Bravo suggested exploring regulating overnight parking. Mayor Mitchell stated that the City should wait for the parking study to have a better idea what to regulate.**

### **13. Reports & Recommendations:**

A) City Attorney

**City Attorney Haydee Sera updated the City Council with the FactoryTown Holdings litigation.**

B) City Manager

**City Manager William Alonso had no report at this time. Assistant City Manager Tammy Romero provided a verbal list of upcoming City meetings and events, which may also be found on the City’s website.**

C) City Council

**Councilman Vazquez requested that the City Council start thinking about a centennial celebration and perhaps coordinating a committee that can come up with ideas for the celebration, he stated that he will bring this item to a future Council meeting. He also stated that the two properties at Hook Square have been sold, he**

looks forward to what the future holds for those properties. He said that the Lions Club is organizing a food drive for Ukraine, which will head to Poland to serve the needs of displaced Ukrainians. He thanked the Lions Clubs for their service to the community and service to the world.

Councilman Fajet shared that he attended the Miami Springs Historical Society Museum event that took place on Saturday, where he met the new museum director. He inquired about the City of having an arborist, and finally, posting the traffic citations on social media and on the City's website.

Vice Mayor Bravo apologized that she was not able to attend the Miami Springs Historical Society Museum event on Saturday, she heard great things about the event. She stated that she will attend the River Cities Festival Opening Ceremony and hopes to see everyone there.

Councilman Best stated opening day for baseball is tomorrow afternoon, with three days of games throughout the week. He looked forward to seeing everyone at the River Cities Festival. He reminded the City Council that Little League Opening Ceremony will be Saturday morning at 10am.

Mayor Mitchell also attended the Miami Springs Historical Museum event on Saturday night. She stated that the Museum is selling bricks for fundraising. She thanked City Attorney Haydee Sera and Weiss Serota for the FactoryTown efforts and for the Gateway Ordinance workshop. She looks forward to attending the Little League Opening Ceremony on Saturday at 10am. She expressed how happy to see the City newsletter circulating, and she hopes it reaches the residents as another resource for information. Mayor Mitchell stated that she will see everyone at the River Cities Festival Opening Ceremony on Friday at 5:45pm.

#### **14. Adjourn**

There being no further business to be discussed the meeting was adjourned at 9:15 p.m.

*Respectfully submitted:*

---

*Erika Gonzalez-Santamaria, MMC  
City Clerk*

*Adopted by the City Council on  
This 14th day of March, 2022.*

---

*Maria Puente Mitchell, Mayor*

PURSUANT TO FLORIDA STATUTES 286.0105, THE CITY HEREBY ADVISES THE PUBLIC THAT IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT ITS MEETING OR HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND THAT FOR SUCH PURPOSE, THE AFFECTED PERSON MAY NEED TO ENSURE THAT VERBATIM RECORD OF THE PROCEEDING IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED THIS NOTICE DOES NOT CONSTITUTE CONSENT BY THE CITY FOR THE INTRODUCTION OR ADMISSION OF OTHERWISE INADMISSIBLE OR IRRELEVANT EVIDENCE, NOR DOES IT AUTHORIZE CHALLENGES OR APPEALS NOT OTHERWISE ALLOWED BY LAW.





**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 Mitchell and Members of the City Council  
**FROM:** Erika Gonzalez-Santamaria, MMC, City Clerk  
**VIA:** Sandra Duarte, Assistant to the City Clerk  
**DATE:** March 09<sup>th</sup>, 2022  
**SUBJECT: Board of Adjustments Recommendation**

\*\*\*\*\*

At the meeting of March 7<sup>th</sup>, 2022, the Board of Adjustments recommended the following to Council:

4. New Business

A) Case# 01-V-22

**Board Member Madan moved to recommend the City Council uphold the City Planners determination for UTD's appeal to be denied.**

First: Madan  
Second: Tallman  
Roll Call: 3-2

**Board Member Madan moved to recommend to City Council to create a process to allow murals and for murals to be specifically permitted on NW 36th street district.**

First: Madan  
Second: Tallman  
Roll Call: 5-0



**City of Miami Springs, Florida**

*Board of Adjustments*

*Regular Meeting Minutes*

*Thursday, March 7<sup>th</sup>, 2022 6:30PM*

*City Hall Council Chambers, 201 Westward Drive, Miami Springs, FL*

**1. CALL TO ORDER/ROLL CALL:**

The meeting was called to order by Chair Ernie Aloma at 6:30 PM

Present: Chair Ernie Aloma  
Vice Chair Bill Tallman  
Board Member Ralph P. Kropp  
Board Member Rogelio Madan  
Board Member Joe Valencia

Absent: Board Member Juan Molina

Also Present: City Planner Christopher Heid (via Zoom)  
Mayor Maria P. Mitchell (via Zoom)  
City Manager William Alonso (via Zoom)  
Board Secretary Juan Garcia  
Assistant to the City Clerk Sandra Duarte

Chair Aloma expressed condolences towards Chair Tallman and gives him best wishes along with encouragement towards the future. He also shared an update he had given to Council in regards to the Adjustment Board proceedings and how he requested for Council to support their recommendations.

**2. APPROVAL OF MINUTES OF REGULAR MEETING:**

a. May 3<sup>rd</sup>, 2021

**Vice Chair Tallman motioned to approve the minutes as written of the May 3<sup>rd</sup>, 2021 meeting. Board Member Madan seconded the motion and was carried unanimously 5-0 on voice vote.**

**3. SWEARING IN OF ALL WITNESSES AND PLANNING DIRECTOR:**

Board Secretary Garcia swore in everyone giving testimony during the proceedings.

**4. NEW BUSINESS:**

- A. CASE # 01-V-22  
APPLICANT: UTD BUILDING CORPORATION  
ADDRESS: 5553 NW 36<sup>th</sup> STREET  
ZONING: NW 36<sup>th</sup> STREET  
LOT SIZE: 13,500 SQ. FT**

City Attorney Alejandro Uribe summarized the staff report which involved a painted wall that did not follow the approved color pallet. Attorney Uribe outlined how as per the City's Code of Ordinance section 93-51(C)(4) there should be no more than three approved colors used to paint a building.

Chair Aloma asked City Planner Heid if any correspondence was received. City Planner Heid informed that no public correspondence was received besides UTD staff requesting an appeal. Chair Aloma clarified with City Planner Heid that the applicant has requested for the Board to make a judgment call on whether the mural is allowed or not to which City Planner Heid agreed.

The UTD Building Corp. Attorney Javier Fernandez from SMGQ Law located at 1200 Brickle Avenue addressed the Board and noted how UTD is seeking an appeal from the previous administrative decision. He presented the items showing UTD's stance, which is that the mural should be considered a non-commercial sign due to it being art under section 150-030 Sign Regulations. Attorney Fernandez showed signage for other commercial properties in the City and noted how the approved signage contradicted the color pallet requirement.

Chair Aloma offered public commentary from the UTD Staff that were present although they declined. Chair Aloma continued by specifying that section 150-030 is for a separate district and that the current UTD mural denial was due to the painting of the wall and not in regards to signage. He outlined that the signage which Attorney Fernandez presented did not apply to the current issue as there are separate requirements for signage. Chair Aloma again sets that the denial was due to the wall being painted and the regulation that was not followed was the 3-color allowance.

Further discussion is made between the Board and Attorney Fernandez. Board Member Valencia asked Attorney Fernandez whether a permit was applied for and Attorney Fernandez explained UTD interpreted via the Code section 150-030 that a permit was not needed. Board Member Valencia showed concern for the timeline between UTD being informed the mural was not allowed to the mural being painted.

UTD staff member Jeffrey Garcia approached the Board and Secretary Garcia swore him in. Mr. Garcia clarified that he believed the current timeline on record was not accurate as they were advised by a previous Council Member that the mural would be allowed as per the Code. Further discussion in regards to the timeline, permit requirements and section 150-030 continued.

Attorney Uribe reiterates that section 93-51 is specifically intended to be applied to the NW 36<sup>th</sup> street district which is for the allowed colors and that signage requirements are under a different section of the Code. Attorney Fernandez specified that he believed Code 150-030 does allow the mural as signage and that he believed the Code should be changed if his interpretation is incorrect.

Vice Chair Tallman repeated that the Code does not consider a mural a sign as it is art in a public space. Board Member Madan requested clarification on whether the Gateway District has exceptions for the color pallet for murals. City Planner Heid explained that if a mural were painted with three colors for the 36th Street district it would be acceptable but he wanted to correctly state that there are two approved color pallets. The first section of the color pallet includes the NW 36<sup>th</sup> Street district and second section of the color pallet includes all other commercially zoned districts.

Vice Chair Tallman questioned if a mural was proposed in the overlay district would it be expected to be limited to three shades of the color pallet in order to be permissible. City Planner Heid explained that a review process would be done whether to allow the design and if the mural fell into the requirements of the Code and FAR bonus.

Attorney Fernandez asked City Planner Heid if a mural were to be allowed in the Gateway District with more than three colors if no bonus was pursued. City Planner Heid clarified that murals were allowed in the Overlay District as per performance excellence standard in seeking the bonus through demolition or new construction.

**Board Member Madan moved to recommend the City Council upholds the City Planners determination for the UTD's appeal to be denied. No Board Member seconded the motion. The motion failed.**

Chair Aloma questioned the City Attorney's on the procedure of a failed motion. Attorney Arango noted that an action must be taken and the decision made will go before the Council for consideration. After further clarification the City Attorney's stated that the failed motion could be reconsidered by the Board.

**Board Member Madan moved to recommend the City Council uphold the City Planners determination for UTD's appeal to be denied. Vice Chair Tallman seconded the motion which carried 3-2 on rollcall vote. The vote was as follows: Vice Chair Tallman, Board Member Kropp, Board Member Madan voted YES. Board Member Valencia and Chair Aloma voted NO.**

After further discussion Board Member Madan expresses the Board should recommend to Council that they look into creating a process for authorizing artistic murals as it will benefit the district. Chair Aloma confirmed it should be done via a second motion.

**Board Member Madan moved to recommend to City Council to create a process to allow murals and for murals to be specifically permitted on NW 36th street district. Board Member Tallman seconded the motion which carried unanimously 5-0 on voice vote.**

## **5. Adjournment**

There being no further business the meeting was adjourned at 07:47 PM.

Respectfully submitted:

Sandra Duarte  
Board Secretary

Adopted by the Board on  
this \_\_\_ day of \_\_\_\_\_, 2022.

Ernie Aloma, 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”.*

\*\*\*\*\*



# BOARD OF ADJUSTMENT

**MONDAY, MARCH 7th, 2022**

**6:30 P.M.**

**CITY HALL - COUNCIL CHAMBERS**



**BOARD OF ADJUST  
CITY OF MIAMI SPRINGS, FLORIDA**

Chair Ernie Aloma  
Vice Chair Bill Tallman  
Board member Joe Valencia

Board member Rogelio Madan  
Board member Juan Molina  
Alternate Ralph Kropp

---

**AGENDA**

Regular Meeting

**Monday, March 7, 2022 at 6:30 P.M.**

City Hall - Council Chambers

201 Westward Drive – Miami Springs

- 1. **CALL TO ORDER AND ROLL CALL**
- 2. **APPROVAL OF MINUTES OF REGULAR MEETING:**
  - A) **MAY 3, 2021**
- 3. **SWEARING IN OF ALL WITNESSES AND PLANNING DIRECTOR**
- 4. **NEW BUSINESS**
  - A) **CASE # 01-V-22**  
**APPLICANT: UTD BUILDING CORPORATION**  
**ADDRESS: 5553 NW 36 STREET**  
**ZONING: NW 36 STREET**  
**LOT SIZE: 13,500 SQ. FT**

Applicant is seeking an appeal from an administrative decision.

- 6. **ADJOURNMENT**

\*\*\*\*\*  
 The decisions of the Board of Adjustment may be appealed to the Board of Appeals pursuant to Code Section 150.113. Any person appealing any decision may need to ensure that a verbatim record is made of the proceedings, which record includes the testimony and evidence upon which the appeal is made. (F.S. 286.0105)  
 \*\*\*\*\*



## **City of Miami Springs, Florida**

### **Board of Adjustment Minutes**

The **Board of Adjustment** met in Regular Session at 6:30 p.m., on Monday, May 3, 2021 in the Council Chambers at City Hall.

#### **1) Call to Order/Roll Call**

The meeting was called to order at 6:53 p.m.

Present were: Vice-Chair Bill Tallman  
Board member Rogelio Madan  
Board member Joe Valencia  
Board member Juan Molina  
Alternate Board member Ralph Kropp  
Chair Ernie Aloma

Also Present: City Attorney Haydee S. Sera  
Planning and Zoning Director Chris Heid  
City Clerk Erika Gonzalez-Santamaria  
Board Secretary Mary Arguedas

#### **2) Approval of Minutes**

Minutes of the January 6, 2020 meeting were approved as written.

**Vice-Chair Tallman moved to approve the minutes as written. Board member Madan seconded the motion which carried unanimously 5-0 on voice vote.**

#### **3) Swearing in of All Witnesses:**

Board Secretary Aleman swore in everyone giving testimony during the proceedings.

#### **4) New Business:**

- A) CASE # 01-V-21  
APPLICANT: JULIO D. SOMARRIBA JR  
ADDRESS: 661 FALCON AVENUE  
ZONING: R-1B SINGLE FAMILY RESIDENTIAL**

The applicant is seeking variances in order to retain an after-the fact pergola and a storage shed.

Planning and Zoning Director Heid read his staff report to the Board.



The applicant was not present at the meeting to present his project.

Chair Aloma asked if any correspondence was received in favor or against this project. Board Secretary Aleman replied to the Board no correspondence was received.

Marlene Jimenez resident of 620 Plover Avenue spoke against this project.

Discussion ensued amongst the Board members regarding the height and setbacks of the pergola and shed.

**Board member Madan moved to recommend denial of the variance. Vice Chair Tallman seconded the motion which carried unanimously 5-0 on voice vote. The vote was as follows: Board member Valencia, Vice-Chair Tallman, Board member Molina, Board member Madan, Chair Aloma voted YES.**

**B) CASE # 02-V-21  
APPLICANT: ENA MANTOVANELLI  
ADDRESS: 141 GLENDALE DRIVE  
ZONING: R-1C SINGLE FAMILY RESIDENTIAL**

The applicant is seeking approval and variances to divide an existing 13,970 square foot lot into two separate parcels.

Planning and Zoning Director Heid read his staff report to the Board.

Elliot Goldberg 117 Glendale Drive and Marlene Jimenez 172 Glendale Drive addressed the Board.

The owner Mr. Miller Mantovanelli addressed the Board.

Chair Aloma asked if the property had previously been sub-divided and consolidated at some point. Planning and Zoning Director Heid stated no records of this were found.

Chair Aloma asked if there was any correspondence in favor or against this project. Board Secretary Aleman replied to the Board that we did not receive correspondence, but Planning and Zoning Director Heid received a call opposed to the project and one that they would attend the meeting. Chair Aloma asked if the new lot will comply with the minimum set back of 5 ½ feet. Planning and Zoning Director Heid responded that the east side has more than 5 ½ feet set back and the west side will have the minimum set back requirement of 5 ½ feet. The lot will be left with the required setbacks of 5 ½ feet. Aloma stated that he believes the split of the two lots in the current neighborhood would not change the feel of the block.

Board member Madan suggested that in the future the Board should recommend to the City Council to look into modifying the regulations of the lot width depending on the zoning district.

**Board member Molina moved to approve the project. Board member Madan seconded the motion which passed 4-1 on voice vote. The vote was as follows: Board member Valencia, Board member Molina, Board member Madan, Chair Aloma voted YES. Vice-Chair Tallman voted No.**

**5) Next Meeting – June 7, 2021**

**6) Adjournment**

There was no further business to be discussed and the meeting was adjourned at 7:32 p.m.

Respectfully submitted:

\_\_\_\_\_  
Mayra Aleman  
Board Secretary

Adopted by the Board on  
this \_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Ernie Aloma, 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”.*

\*\*\*\*\*

**VARIANCE CASE**

**NO. 01-V-22**

**UTD BUILDING CORPORATION**

**5553 NW 36<sup>TH</sup> STREET**

**BOARD OF ADJUSTMENT**

**Meeting: 03-07-2022**

# CITY OF MIAMI SPRINGS PLANNING DEPARTMENT

---



201 Westward Drive  
Miami Springs, FL 33166-5289  
Phone: (305) 805-5030  
Fax: (305) 805-5036

## STAFF REPORT

**TO:** Zoning Board of Adjustment  
**FROM:** Christopher Heid, City Planner  
**DATE:** March 4, 2022  
**SUBJECT:** Appeal of Administrative Decision  
**CASE #** 01-V-22

**APPLICANT:** United Teachers of Dade

**ADDRESS:** 5553 NW 36<sup>TH</sup> ST

**ZONING DISTRICT:** NW36 Northwest 36 Street

**REQUEST:** The applicant is appealing an administrative determination that the building at 5553 NW 36<sup>th</sup> Street is in violation of Section 93-51(C)(4) of the City of Miami Springs Code of Ordinances.

**PROCEDURAL BACKGROUND:** The subject property of this appeal is located at 5553 NW 36<sup>th</sup> Street, in the City of Miami Springs (the “UTD Property”). The UTD Property is zoned “NW36 – Northwest 36<sup>th</sup> Street District”. The UTD Property features an approximately 21,177 square foot building built in 1966. The building serves as the headquarters of the United Teachers of Dade, a union representing educators employed by Miami-Dade County Public Schools.

On March 10, 2021, a Building Department employee in the Code Compliance Division was contacted regarding the interest of United Teachers of Dade (UTD) in painting a mural of a wall of the UTD building. This was then discussed with the City Planner, who made a decision that the mural was not permitted. On March 18, 2021, a City of Miami Springs Code Enforcement Inspector noticed that UTD’s building’s east facing façade wall had a mural painted on it. The paintwork includes a young person reading a book whose pages are taking flight along with a stack of books with words such as “Equality”, “Justice”, and “Unions” written on them, also included is a quote from a poem and the colors of the rainbow. The mural features

more than three colors and the colors are not those permitted by the City's color palette for exterior surfaces of buildings in the Zoning District. On March 25, 2021, a Code Enforcement Inspector issued Citation/Notice of Violation No. 21-01221 (the "NOV") to the subject property for failure to comply with the applicable color palette. The NOV was sent on March 25 by certified mail and hand delivered to Mr. Molnar, UTD Chief of Staff. There were originally four violations cited<sup>1</sup>, and the City subsequently dropped three of the violations. This left a single violation of Section 93-51(C)(4) of the City's Code of ordinances which limits the painting of commercial buildings to no more than three approved colors.

An application for permit was submitted to the City Manager on May 11, 2021 and forwarded to the Building Department. The application was disapproved by the City Planner on May 18.

On September 16, 2021, a summons to appear before the Code Compliance Board was sent to UTD. The case was heard on November 2, 2021, at which time the applicant was given until February 1, 2022, to come into compliance.

On December 16, UTD's counsel, Javier Fernandez, Esq. filed a request for an administrative determination by the City Planner. The City Planner responded to UTD's counsel on December 22, 2021, confirming that the mural violates Section 93-51(C)(4) of the City Code of Ordinances for exceeding the number of colors permitted within the Zoning District, and because none of the colors used in the mural are included in the City's approved color palette.

UTD's counsel thereafter submitted an application pursuant to Section 150-111(B)(1) of the City Code to appeal the City Planner's determination that the mural is in violation of the City Code. UTD's arguments against the City Planner's determination rely on the characterization of the images and words painted on the UTD building as a "wall mural" that can be erected/placed without the need for a sign permit pursuant to Section 150-030(B), and that the Applicable Color Palette does not apply to a wall mural or a sign.

**ANALYSIS:** The Applicant's appeal should be denied and the City Planner's administrative determination should be affirmed. The Applicant has not presented evidence of a branding requirement or variance from Section 93-51, and murals are not permitted within the subject property's zoning district. Accordingly, UTD's arguments, which are focused on whether a permit is needed to construct or paint the mural at the UTD Property, are irrelevant, as is whether murals are exempt from Section 93-51(C)(4) and may utilize more colors than three approved colors or other non-approved colors.

---

<sup>1</sup> The Notice of Violation initially included three additional violations for improper size of a wall sign (§150-030(G)(3)(a)); improper placement and/or width of a wall sign (§150-030(G)(3)(b)); and improper construction of a sign (§150-030(G)(3)). These three violations were dismissed by the City.

#### A. The City's Approved Color Palette

In 2011, the City Council resolved<sup>2</sup> to require the exterior walls of buildings within the NW36 – Northwest 36<sup>th</sup> Street District to be painted only in colors specifically identified and approved by the City Council (the “Approved Color Palette”). The requirements of the resolution were codified in Sections 93-51, and 150-028 of the City Code by City of Miami Spring Ordinance Nos. 1020-2011 and 1037-2012. In addition to requiring compliance with the Approved Color Palette, Section 93-51(C)(4) of the City's Code permits the use of a maximum three (3) different colors (from the Approved Color Palette) per building. The only exception to these restrictions is for buildings complying with branding requirements. (Section 93-51(C)(1)(a). Any other relief from the Approved Color Palette must be approved by the City Council as a variance. Neither branding requirements nor a variance application have been presented to justify the UTD building's non-compliance with the Applicable Color Palette.

#### B. Murals are not Permitted in the Applicable Zoning District

The City Code specifically identifies the areas where murals may be permitted. Murals are only permitted in the Miami Springs Gateway Overlay District. See Section 150-070.1(C)6. Murals are not permitted in the NW36 – Northwest 36<sup>th</sup> Street District where the subject property is located. The City Code only uses the word “mural” twice. The first is in Section 150-030(B), where murals are distinguished from commercial signs. According to Section 150-030(B), a “wall mural or other artwork” that “bears no relationship to a particular product, place, activity, person, institution, business or service” is excluded from the definition of a commercial sign, and from the regulations of Section 150-030. The second mention of “murals” is in Section 150-070.1, which are zoning regulations applicable in the Miami Springs Gateway Overlay District. In that district, the City Code specifically permits “murals” in connection with the Creative Excellence Standards which are encouraged within that district.<sup>3</sup> Unlike the Miami Springs Gateway Overlay District, the NW36 – Northwest 36<sup>th</sup> Street District regulations in Section 150-164 do not include or reference murals. The public art bonus provisions applicable within the NW36 – Northwest 36<sup>th</sup> Street District do not contain the specific approval for murals that are found in the Miami Springs Gateway Overlay District regulations. Because murals are specifically referenced and permitted within the Miami Springs Gateway Overlay District, the absence of similar authority for murals in the NW36 – Northwest 36<sup>th</sup> Street District regulations lends further support that murals are not permitted in that district.

Because a mural is not permitted by the zoning district regulations applicable to the UTD property, all of UTD's arguments that the words and images constitute a

---

<sup>2</sup> See City of Miami Springs Resolution No. 2011-3511.

<sup>3</sup> See Section 150-070.1(C)6. Subsection 6 provides Creative Excellence Standards as required for projects seeking additional floor area. Subsection A. Site Planning and Design specifically references murals among the artwork permitted. Further, murals are permitted only in connection with new developments and additions, after city review and approval as part of the overall development approval.

mural that requires no permitting are irrelevant. Similarly, UTD's final argument that the Applicable Color Palette does not apply to murals is irrelevant as murals are not permitted at all within the NW 36 – Northwest 36<sup>th</sup> Street District.

**BOARD OF ADJUSTMENT'S ROLE:**

Pursuant to Section 150-111(B)(1), the Board of Adjustment has the ability to "hear and decide appeals where it is alleged there is error in any order, requirement, decision, or determination made by the administrative official in the enforcement of this chapter." Accordingly, the Board of Adjustment has authority to hear the Applicant's appeal.

Pursuant to Section 150-113, the Board of Adjustment's decision constitutes a recommendation to the City Council, which will be reviewed by the City Council at the next regular City Council meeting following the rendering of the recommendation. The City Council may then vote affirm the Board of Adjustment recommendation, or vote to schedule the appeal for hearing by the City Council, sitting as a board of appeals on the last Wednesday of the month.

**RECOMMENDATION:** Staff recommends that the Board of Adjustment recommend to the City Council that the City Planner's determination that the UTD Property is in violation of Section 93-51(C)(4) be AFFIRMED and UTD's appeal be DENIED.



January 3, 2022

Via E-mail to: [gonzaleze@miamisprings-fl.gov](mailto:gonzaleze@miamisprings-fl.gov)  
[alemanm@miamisprings-fl.gov](mailto:alemanm@miamisprings-fl.gov)

Board of Adjustment  
Zoning & Planning Department  
City of Miami Springs  
201 Westward Drive  
Miami Springs, FL 33166

**Re: UTD Building Corporation, Inc. Building Mural – 5553 N.W. 36<sup>th</sup> Street, Miami Springs, FL (the “Property”) –Administrative Determination Appeal**

Dear Chairman Aloma & Members of the Board:

Our firm represents UTD Building Corporation, Inc., a Florida not-for-profit corporation (hereinafter, “UTD”), owner of the Property which is the subject of this request. Pursuant to s. 150-111 of the City of Miami Springs, Florida (“City”) Code of Ordinances (“Code”), we formally submit this appeal of an administrative determination rendered by the City Planner with regard to application of certain provisions of the Code specified hereinbelow to the *wall mural* erected by UTD on the eastern facade of its Property.

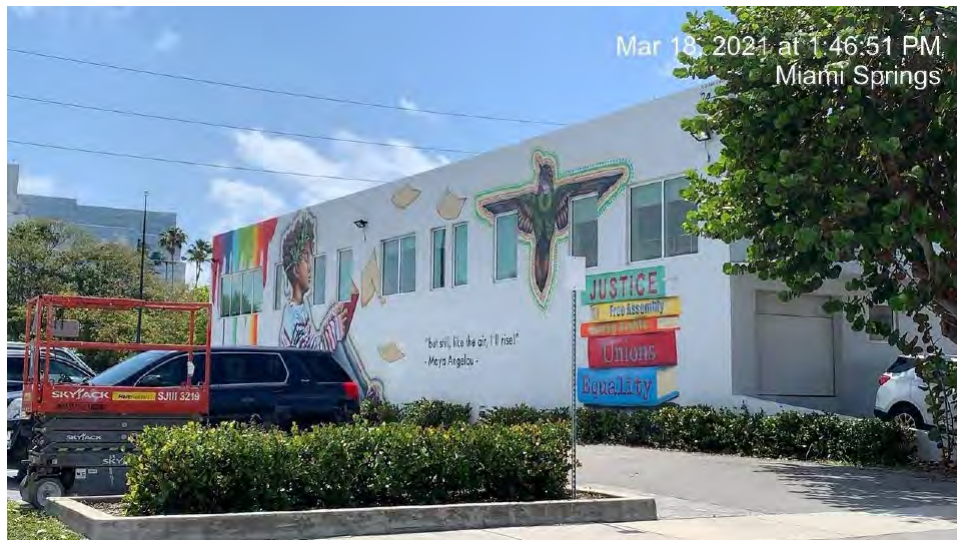
### **Background Information**

On or about March 2021, UTD reviewed the City Code and inquired with City staff, with the assistance of a former city councilperson, to confirm their understanding of the rules regarding the erection of a *wall mural* on the eastern facade of the Property. At the time of their inquiry in early March 2021, all four of the building’s walls were painted in conformance with the requirements of s. 93-51, City Code—requiring that the colors of the exterior walls of a building be consistent with the City’s approved color palette for the 36<sup>th</sup> Street District. An image of the building’s condition at the time of the initial inquiry is included hereinbelow:





Following its interpretation of the code and consultations with City staff, UTD commissioned the erection of the *wall mural* which presently adorns its eastern façade. An image of the building's current condition is depicted below:



The condition of the *wall mural* remains largely consistent with the depiction above except for the portions of the *wall mural* that were defaced by vandal last year.

On March 25, 2021, UTD received a notice of violation issued by the City citing the following four (4) violations of the City Code: (i) Improper size of wall sign – s. 150-030(G)(3)(a); (ii) Improper placement and/or width of a wall sign – s. 150-030(G)(3)(b); (iii) Improper construction of sign – s. 150-030(G)(3); and (iv) Failure to comply with applicable color palette – s. 93-51. Thereafter, the alleged violations were scheduled for a hearing before the City's Code Enforcement Board (COB) on November 2, 2021. At the commencement of the hearing, the City moved to dismiss violations (i), (ii) and (iii) without explanation and moved forward only with the prosecution of violation (iv). At the conclusion of the hearing, the COB moved to adopt a resolution finding a violation of s. 93-51 based largely on their reluctance to "interpret" the City Code to determine whether the *wall mural* was a *noncommercial sign* and whether the color limitations s. 93-51 applied to building facades improved with a *wall mural*.

On December 15, 2021, our firm sent a letter to Chris Heid, the City Planner, requesting an administrative determination (the "UTD Letter") regarding the following:

1. The images and words depicted on the eastern facade/wall of the UTD building are properly characterized as a *wall mural*, as said term is commonly defined;
2. The *wall mural* depicted on the Property's eastern wall is a Noncommercial Sign and, consistent with the definition of Commercial Sign in s. 150-30.(B), is exempt from the signage regulations set forth in s. 150-30. as it does not bear a specific relationship to any business or institution.
3. *Wall murals* can be erected without the need for a sign permit as such a sign type is not listed in s. 150-30.(L)(1), City Code; and
4. There is no limitation or preclusion on the use of any specific color or the number of total colors that can be used in a *wall mural* (or other authorized Commercial Signs) and the limitations on the

use of color or the number of total colors in s. 93-51, City Code, is in applicable as it applies to buildings and not *wall murals* (a Noncommercial Sign).

On December 22, 2021, Christopher Heid, the City Planner, sent the following response to William Alonso, the City Manager: “[t]he City stands by its decision that the mural is in violation of Section 93-51 (C) (4) of the City’s Code of Ordinances which states that ‘The painting of commercial exteriors may utilize as many as three approved palette colors.’” This one sentence correspondence failed to render a determination on issues #1 - #3 outlined in the UTD Letter and provided no basis for its conclusion with respect to issue #4 raised therein.

### **Basis for Appeal**

Section 150-111 of the City Code outlines the appellate process for matters within the jurisdiction of the Board of Adjustment (the “Board”). Subsection (B) of said section states the following:

*The Board shall have the following duties and powers: (1) To hear and decide appeals where it is alleged there is error in any order, requirement, decision, or determination made by the administrative official in the enforcement of this chapter.*

We believe City’s administrative determination that s. 93-51 is applicable to building walls improved with a *wall mural* (a Non-Commercial Sign) is *in error* and request that the Board consider this appeal at its next available meeting.

### **Analysis of Pertinent Zoning Code Regulations**

Section 150-30 of the City Code regulates signage within the City. Subsection (A) describes the purpose of the section as follows:

*The purpose of this section is to create a comprehensive system of street graphic controls, thereby facilitating clear communication, improving the appearance of the City and reducing traffic hazards.*

Subsection (B), thereafter, sets forth the definition of certain terms for s. 150-30 which supplements the general definitions found in s. 150-002 of the City Code. Notably, s. 150-30 does not include a definition for the terms *wall mural* or *artistic mural*. In s. 150-002, a *Sign* is defined as follows:

*Any display of characters, letters, illustrations, or any ornamentation designed as an advertisement or announcement, or to indicate direction or location. (Emphasis added)*

The same section defines the term *Building* as follows:

*Any permanent structure attached to the real estate, and having a roof, designed or built for the support, enclosure, shelter, or protection of persons, animals, chattels, or property of any kind.*

The signage specific definitions in s. 150-30.(B) provide the following definitions of *Sign, commercial* and *Sign, noncommercial*. The former is defined as:

*Any writing, pictorial identification, description, illustration, presentation, illumination or other device which is affixed to or represented directly or indirectly upon a building, structure or land and which identifies or directs attention to a product, place, activity, persons, institution, business or service. However, any such writing, pictorial, identification and the like which is inside a building and cannot be seen from the outside shall not be*

considered a sign for the purpose of this section and shall not be regulated by this section. Any wall mural or other art work which bears no specific relationship to a particular product, place, activity, person, institution, business or services shall not be considered to be a sign for the purpose of this section and shall not be regulated by this section. ....(Emphasis added)

The latter (*Sign, noncommercial*) is defined generally as any sign that is not a *commercial sign*.

Finally, while the term *wall mural* is not expressly defined, the term is commonly defined<sup>1</sup> as:

[A] *very large image, such as a painting, applied directly to a wall or ceiling*

Given the above-outlined definitions, it would appear that the improvement to the Property's eastern facade/wall should be fairly characterized as a *Noncommercial Sign*, specifically, a *wall mural*, that is not subject to the regulations of s. 150-30. First, the improvement to the Property's eastern facade/wall consists of a very large image(s) painted directly onto a wall, consistent with the common definition of a mural. Secondly, the words and images on the wall do not advertise or announce the institution or business located within the building. Finally, the images and words forming part of the mural bear no specific relationship to the institution (United Teachers of Dade) located within the building. There is no definitive or explicit connection between the words or images on the mural that advertise or announce the presence of UTD such as the use of UTD's logo, slogan, or other mark or image that is associated with the institution.

Even assuming that a *wall mural* was subject to the regulations set forth in s. 150-30, it warrants noting that signage regulations for *Commercial Signs* permitted within the *Northwest 36<sup>th</sup> Street District*<sup>2</sup> contain no limitations on the use of color(s). Similarly, the supplemental regulations, set forth in s. 150-30.(K), City Code, do not limit or preclude the use of any colors on signs and, where color is addressed in such regulations, they seek only to ensure that use of color (along with other features) creates a unified design theme across the various signs placed on a building.

### Determination Requested

UTD respectfully requests that the Board *recommend to the City Council* that the City Planner's determination was *in error* and find that:

1. The images/words depicted on the eastern facade of the UTD building is a *wall mural*;
2. The *wall mural* does not bear any specific relationship to any business or institution and, therefore, is a Non-Commercial Sign and exempt from the City's signage regulations set forth in s. 150-30.(B) of the City Code;
3. Such *wall murals* can be properly erected without a building permit as such a sign type is not listed in s. 150-30.(L)(1) of the City Code; and
4. s. 93-51 of the City Code is applicable only to building walls and not *wall murals* and, as such, the limitations on the type(s) and total number of colors set forth in said section apply only to building walls and not to a wall mural (or other forms of Signs).

<sup>1</sup> *The American Heritage College Dictionary, 4<sup>th</sup> Edition (2004), Pg. 915.*

<sup>2</sup> *See s. 150-30.(G), City Code.*

We greatly appreciate your assistance in reviewing this matter and look forward to your favorable consideration of our request.

Sincerely,

*/s/ Javier E. Fernández*

Javier E. Fernández, Esq.

Cc: Bill Tallman, Vice Chair  
Rogelio Madan, Board Member  
Juan Molina, Board Member  
Joe Valencia, Board Member  
Ralph Kropp, Alternate  
William Alonso, City Manager  
Christopher Heid, City Planner  
Jose Arango, Esq., Acting City Attorney





# OFFICE OF THE PROPERTY APPRAISER

## Summary Report

Generated On : 3/3/2022

Property Information	
Folio:	05-3119-010-4970
Property Address:	5553 NW 36 ST Miami Springs, FL 33166-5873
Owner	UTD BUILDING CORPORATION
Mailing Address	5555 NW 36 ST MIAMI SPRINGS, FL 33166 USA
PA Primary Zone	6200 COMMERCIAL - ARTERIAL
Primary Land Use	1229 MIXED USE- STORE/RESIDENTIAL : MIXED USE - COMMERCIAL
Beds / Baths / Half	0 / 0 / 0
Floors	2
Living Units	0
Actual Area	Sq.Ft
Living Area	Sq.Ft
Adjusted Area	21,177 Sq.Ft
Lot Size	13,500 Sq.Ft
Year Built	1966



Assessment Information				
Year	2021	2020	2019	
Land Value	\$432,000	\$432,000	\$378,000	
Building Value	\$7,482	\$7,482	\$7,131	
XF Value	\$0	\$0	\$0	
Market Value	\$439,482	\$439,482	\$385,131	
Assessed Value	\$439,482	\$270,213	\$245,649	

Benefits Information				
Benefit	Type	2021	2020	2019
Non-Homestead Cap	Assessment Reduction		\$169,269	\$139,482

Note: Not all benefits are applicable to all Taxable Values (i.e. County, School Board, City, Regional).

Short Legal Description
COUNTRY CLUB EST SEC 2 PB 10-79 LOTS 14 & 15 LESS S15FT BLK 142 LOT SIZE 100.000 X 135 OR18529-1793/18720-1419 0699 5(2)

Taxable Value Information				
	2021	2020	2019	
<b>County</b>				
Exemption Value	\$0	\$0	\$0	
Taxable Value	\$439,482	\$270,213	\$245,649	
<b>School Board</b>				
Exemption Value	\$0	\$0	\$0	
Taxable Value	\$439,482	\$439,482	\$385,131	
<b>City</b>				
Exemption Value	\$0	\$0	\$0	
Taxable Value	\$439,482	\$270,213	\$245,649	
<b>Regional</b>				
Exemption Value	\$0	\$0	\$0	
Taxable Value	\$439,482	\$270,213	\$245,649	

Sales Information			
Previous Sale	Price	OR Book-Page	Qualification Description
06/05/2020	\$3,425,000	31963-1735	Qual on DOS, multi-parcel sale
04/07/2016	\$1,300,000	30033-3425	Qual on DOS, multi-parcel sale
04/07/2016	\$100	30033-3438	Corrective, tax or QCD; min consideration

The Office of the Property Appraiser is continually editing and updating the tax roll. This website may not reflect the most current information on record. The Property Appraiser and Miami-Dade County assumes no liability, see full disclaimer and User Agreement at <http://www.miamidade.gov/info/disclaimer.asp>

Version:

## Javier Fernandez

---

**From:** William Alonso <alonsow@miamisprings-fl.gov>  
**Sent:** Thursday, December 30, 2021 11:29 AM  
**To:** Javier Fernandez  
**Cc:** 'Jose L. Arango'; Haydee S. Sera; Chris Heid  
**Subject:** FW: UTD

SECURITY NOTE: \*This email has originated from OUTSIDE of SMGQ Law. Please exercise caution with attachments and links \*

Please see below from our City Planner

*William Alonso CPA, CGFO*

**City Manager**

**CITY OF MIAMI SPRINGS**

201 Westward Drive

Miami Springs, FL 33166

(O) 305.805.5011

(C) 786-219-6883

(E) [alonsow@miamisprings-fl.gov](mailto:alonsow@miamisprings-fl.gov)



Like us on Facebook [www.facebook.com/MiamiSpringsFL/](http://www.facebook.com/MiamiSpringsFL/)

Follow us on Twitter <https://twitter.com/MiamiSpringsFL>

Visit us at [www.miamisprings-fl.gov](http://www.miamisprings-fl.gov)

**Subscribe to our e-Newsletter**



**Please save a tree. Don't print this e-mail unless it's really necessary.**

**From:** Chris [mailto:cheid305@gmail.com]  
**Sent:** Wednesday, December 22, 2021 10:08 AM  
**To:** William Alonso <alonsow@miamisprings-fl.gov>  
**Subject:** UTD

Dear Mr. Fernandez,

I am writing in response to your letter of December 16 regarding the United Teachers of Dade (UTD) mural painted on the building wall.

The City stands by its decision that the mural is in violation of Section 93-51 (C) (4) of the City's Code of Ordinances which states that "The painting of commercial exteriors may utilize as many as three approved palette colors."

---

This email has been scanned for spam and viruses. Click [here](#) to report this email as spam.

*Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.*



© E. CHAN GURI  
2021  
LUS VARE



"but still, like the air, I'll rise!"  
- Maya Angelou -



**NOTICE**  
PLEASE USE MAIN  
ENTRANCE DOOR  
←

11/02/2021 11:31



CITY OF MIAMI SPRINGS

\*\*\* CUSTOMER RECEIPT \*\*\*

Oper: MIASNIT Type: OC Drawer: 1  
Date: 2/25/22 01 Receipt no: 1034

Description	Quantity	Amount
B8	BD - APPLICATION FEES 1.00	\$600.00

APPEAL OF ADMIN DECISION FEE-  
COMM  
5553 NW 36 STREET  
BOARD OF ADJUSTMENT

Tender detail		
CK CHECK	312	\$600.00
Total tendered		\$600.00
Total payment		\$600.00

Trans date: 2/25/22 Time: 15:54:28



# AGENDA MEMORANDUM

**Meeting Date:** 3/14/2022

**To:** The Honorable Mayor Maria Puente Mitchell and Members of the City Council

**Via:** William Alonso, City Manager/Fin. Director

**From:** Omar L. Luna, Recreation Director

**Subject:** Community Center Basketball Gymnasium Floor

**RECOMMENDATION:**

Recommendation by Recreation that Council waive the competitive bid process in the best interests of the City and approve an expenditure to Trident Surfacing, Inc., in an amount not to exceed \$43,500.00, for emergency repairs to replace a portion (in order to prevent any further damages) of the existing gymnasium wood floor, sand and seal it to match existing, after discovering subterranean termite damages, as funds were not budgeted in the FY 21/22 Budget and will need to come from City reserves and pursuant to Section §31.11 (E)(6)(g) of the City Code. **Requires a 4/5 majority vote by Council.**

**DISCUSSION:**

In November of 2021 we noticed some damage to our basketball gym wood floor, after removing some floor mats, as we were preparing for our annual sanding, resurfacing and sealing of the gymnasium floor. We immediately called some wood floor professionals and we quickly learned from Krypton Pest Controls, Inc. that we had severe damages due to subterranean termites. We immediately asked Krypton to provide us with a quote to eradicate the termites and address the issue right away. Within a week Krypton came out and eradicated the termites. We recently had the Community Center checked again and we are termite free. During this process we contacted several wood flooring companies and we have obtained three written quotes for the repairs and refinishing of the area which is roughly 75 feet of damaged wood flooring. Because time is of the essence and we are hoping to have the repairs done before the end of the school year (early June) in order to be ready for our Summer Camp programs we are requesting that Council waive the competitive bid process in the best interest of the City and accept the lowest of the three quotes we have obtained for the repair work. Additionally, because this item was not budgeted the funding will come from the City’s reserves.

**Submission Date and Time:** 3/2/2022 1:37 PM

<p><b><u>Submitted by:</u></b></p> <p>Department: <u>Recreation</u></p> <p>Prepared by: <u>Omar Luna</u></p> <p>Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Budgeted/ Funded: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p><b><u>Approved by (sign as applicable):</u></b></p> <p>Dept. Head: <u></u></p> <p>Procurement: _____</p> <p>Asst. City Mgr.: _____</p> <p>City Manager: _____</p>	<p><b><u>Funding:</u></b></p> <p>Dept./ Desc.: <u>Parks and Recreation</u></p> <p>Account No.: <u>001-5701-572-46-00</u></p> <p>Additional Funding: _____</p> <p>Amount previously approved: \$ <u>\$0</u></p> <p>Current request: \$ <u>\$43,500.00</u></p> <p>Total vendor amount: \$ <u>\$43,500.00</u></p>
---	---	--

**RESOLUTION NO. 2022-\_\_\_\_\_**

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA, APPROVING THE PURCHASE OF REPAIRS FOR THE CITY GYMNASIUM'S WOODEN FLOORS FROM TRIDENT SURFACING, INC. IN AN AMOUNT NOT TO EXCEED \$43,500.00; PROVIDING FOR A WAIVER OF COMPETITIVE BIDDING; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, in November 2021, City of Miami Springs ("City") staff discovered that the wooden floor of the City's gymnasium was damaged by subterranean termites; and

**WHEREAS**, after promptly addressing the termite issues, the City now needs to repair the wooden floor of the City's gymnasium (the "Services") to allow use of the gymnasium in time for the City's Summer Camp Programs; and

**WHEREAS**, the City requested and received three quotes for the Services; and

**WHEREAS**, Trident Surfacing, Inc. (the "Contractor") submitted the lowest quote in the amount of \$43,500.00 for the Services, a copy of which is attached hereto as Exhibit "A" (the "Quote"); and

**WHEREAS**, the City Manager recommends that the purchase of the Services be deemed exempt from the competitive bidding procedures of the City Code pursuant to Section 31-11(E)(6)(g) of the City Code in order to prepare the City's gymnasium in time for the City's Summer Camp Programs; and

**WHEREAS**, the City Council desires to approve the purchase of the Services from the Contractor consistent with the Quote in an amount not to exceed \$43,500.00 pursuant to Section 31-11(E)(6)(g) of the City Code; and

**WHEREAS**, the City Council finds that this Resolution is in the best interest and welfare of the residents of the City.

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

**Section 1. Recitals.** The above recitals are confirmed, adopted, and incorporated herein and made a part hereof by reference.

**Section 2. Approval.** That the City Council hereby approves the purchase of the Services pursuant to Section 31-11(E)(6)(g) of the City Code in an amount not to exceed \$43,500.00.

**Section 3. Authorization.** That the City Council hereby authorizes the City to Purchase the Services from the Contractor consistent with the terms and conditions of the Quote attached hereto as Exhibit "A," and to expend budgeted funds in an amount not to exceed \$43,500.00.

**Section 4. Effective Date.** That this Resolution shall take effect immediately upon adoption.

The foregoing Resolution was offered by \_\_\_\_\_ who moved its adoption. The motion was seconded by \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Vice Mayor Jacky Bravo	_____
Councilman Bob Best	_____
Councilman Dr. Walter Fajet	_____
Councilman Dr. Victor Vazquez	_____
Mayor Maria Puente Mitchell	_____

PASSED AND ADOPTED this 14<sup>th</sup> day of March, 2022.

\_\_\_\_\_  
MARIA PUENTE MITCHELL  
MAYOR

ATTEST:

\_\_\_\_\_  
ERIKA GONZALEZ, MMC  
CITY CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY  
FOR THE USE AND RELIANCE OF THE CITY OF MIAMI SPRINGS ONLY:

\_\_\_\_\_  
WEISS SEROTA HELFMAN COLE & BIERMAN, P.L.  
CITY ATTORNEY

**EXHIBIT A**



**Trident Surfacing, Inc.**  
5399 NW 161st Street  
Miami, Florida 33014-6151  
Phone: (305) 620-4220  
Fax: (305) 620-9311  
Internet: www.tridentsurfacing.com

- \* Composition Floors & Decks
- \* Racquetball Courts
- \* Athletic Surfaces
- \* Resilient Surfaces
- \* Wood Floors
- \* Waterproofing Systems

Date: March 8, 2022

To: City of Miami Springs  
1401 Westward Drive  
Miami Springs, Florida 33166 Attn. Mr. Omar Luna

Re: Gym Floor refinish  
Upon acceptance by you, we agree to furnish and install the following at the above building location:

**Repair and refinish existing wood floors in gymnasium**  
**Repair two small areas (one in NE corner and one in SE corner) in existing gymnasium floor – approximately 75 SF.**

**Scope of work includes:**

- Remove damaged wood floor
- Reinstall subfloor and maple. Match existing Connor Spots Floor. Lace in as best as possible.
- Sand entire floor smooth including repaired areas
- Apply one coat of oil modified gym floor sealer
- Paint gamelines to match existing
- Apply three coats of oil modified sealer-finish.

**TOTAL PRICE                    \$ 43,500.00\***

**Exclusions and Clarifications:**

- All work to be performed in one phase during regular working hours.
- Protection and final cleaning by others.
- Parks and Rec to remove all movable equipment including but not limited to movable bleachers, weight mats.
- Work under equipment left in room will not be recoated.

**Payment terms:**

- 50% due upon signing contract
- 50% due upon substantial completion

Only such work as is specifically designated above is included in this proposal, which supersedes all previous proposals and agreement. Unless otherwise provided here, any units included in this proposal shall be of standard size and color.

Unless otherwise agreed in writing, payment in full of all sums due shall be made to Trident Surfacing, Inc. immediately upon substantial completion or delivery of the agreed services, materials and/or work covered herein. Interest at the highest lawful rate of interest per annum and collection costs, including reasonable attorney's fees, will be charged on past due accounts.

TRIDENT SURFACING, INC.

Jose M. Diaz - President

**Miami Springs Parks & Recreation 2022**

**ACCEPTANCE** - This proposal, when accepted and signed by you and delivered back to Trident Surfacing, Inc., shall constitute the contract between us, it being understood that it covers all agreements between us and that no agent, salesman, representative or officer of either of us has made any statement or agreement, oral or written, modifying, adding to or changing the terms and conditions set forth herein. Unless this proposal is accepted by you (and approved by us), it is subject to withdrawal or change without notice. This order is taken subject to strikes, fires or other contingencies beyond our control.

If, after the date hereof, you or your agent, servant, representative or employee shall order or request Trident Surfacing, Inc. Inc. to furnish or perform any additional services or materials not included above, and such order or request is not in writing and properly signed by you or your agent(s), Trident Surfacing, Inc. may within a reasonable time confirm to you such order or request, including the price of the services and materials, and unless you object to the confirmation to you in writing and your objection is delivered to Trident Surfacing, Inc. within ten (10) days of receipt of the confirmation you agree that such written confirmation by Trident Surfacing, Inc. will be in addition to this proposal.

The undersigned accepting party (you) hereby accepts and agrees to all of the terms and provisions stated above.

Accepted by \_\_\_\_\_  
(please type or print name and title)

Date \_\_\_\_\_

Signature \_\_\_\_\_













# AGENDA MEMORANDUM

**Meeting Date:** March 14, 2022

**To:** The Honorable Mayor Maria Puente Mitchell and Members of the City Council

**Via:** William Alonso, City Manager/Finance Director

**From:** Armando Guzman, Chief of Police

**Subject:** FY 21/22 Uniform Request

**Recommendation:** Recommendation by the Police Department that Council waive the competitive bid process in the best interests of the City, mainly due to the fact that they are the only local vendor in Miami-Dade County to provide police uniforms, and approve an expenditure to Lou's Police Distributors, not to exceed \$25,000.00, for police uniforms as funds were approved in the FY 21/22 Budget, pursuant to Section §31.11 (E)(6)(g) of the City Code.

**Discussion/Analysis:** For police uniforms for 46 sworn officers, and 20 civilian employees. We've established over a twenty-year relationship with Lou's Police Distributors and the last uniform order was March 2021. We've contacted Galls in the past to obtain a quote and were advised that because of the small size of our agency they would not service us in their Broward County location and the only other location available to us is in Orlando, FL. Having a local provider where Officers and supporting staff can try on and attain their uniforms is beneficial. A neighboring, central location would increase efficiency and allow for the obtainment of the goods and services in a timely manner. Often, we have to get uniforms ordered quickly and it causes a hardship if we have to rely on companies that are not local (online).

**Submission Date and Time:** 3/7/2022 3:25 PM

<p><b><u>Submitted by:</u></b></p> <p>Department: <u>Police Department</u></p> <p>Prepared by: <u>Ariadna Quintana</u></p> <p>Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Budgeted/Funded <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p><b><u>Approved by (sign as applicable):</u></b></p> <p>Dept. Head: <u></u></p> <p>Procurement: _____</p> <p>Asst. City Mgr.: _____</p> <p>City Manager: _____</p>	<p><b><u>Funding:</u></b></p> <p>Dept./ Desc.: <u>Police Uniforms Account</u></p> <p>Account No.: <u>001-2001-521.52-03</u></p> <p>Additional Funding: <u>N/A</u></p> <table style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 70%;"></td> <td style="text-align: right; font-weight: bold;">FY 20/21</td> </tr> <tr> <td>Amount previously approved: \$</td> <td style="text-align: right;"><u>25,000.00</u></td> </tr> <tr> <td>Current request: \$</td> <td style="text-align: right;"><u>25,000.00</u></td> </tr> <tr> <td><b>Total vendor amount: \$</b></td> <td style="text-align: right;"><b><u>25,000.00</u></b></td> </tr> </table>		FY 20/21	Amount previously approved: \$	<u>25,000.00</u>	Current request: \$	<u>25,000.00</u>	<b>Total vendor amount: \$</b>	<b><u>25,000.00</u></b>
	FY 20/21									
Amount previously approved: \$	<u>25,000.00</u>									
Current request: \$	<u>25,000.00</u>									
<b>Total vendor amount: \$</b>	<b><u>25,000.00</u></b>									

**RESOLUTION NO. 2022-\_\_\_\_\_**

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA, APPROVING THE PURCHASE OF POLICE UNIFORMS FROM LOU'S POLICE DISTRIBUTORS IN AN AMOUNT NOT TO EXCEED \$25,000; PROVIDING FOR A WAIVER OF COMPETITIVE BIDDING; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Miami Springs (the "City") is in need of uniforms for use by the City's Police Department (the "Department") to provide services for the safety of the City's residents and visitors and facilitate the provision of day-to-day operations of the Department; and

**WHEREAS**, Lou's Police Distributors (the "Vendor") is an entity located within Miami-Dade County, in close proximity to the City, which serves as a supplier for various police equipment needs, including uniforms; and

**WHEREAS**, the City Manager recommends that the City Council waive the competitive procurement requirements of the City Code pursuant to Section 31-11(E)(6)(g) of the City Code for the purchase of the uniforms as being in the best interest of the City; and

**WHEREAS**, the City Council desires to approve the purchase of police uniforms from the Vendor consistent with the Quote attached hereto as Exhibit "A" (the "Proposal") in an amount not to exceed \$25,000 pursuant to Section 31-11(E)(6)(g) of the City Code; and

**WHEREAS**, the City Council finds that this Resolution is in the best interest and welfare of the residents of the City.

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

**Section 1. Recitals.** The above recitals are confirmed, adopted, and incorporated herein and made a part hereof by reference.

**Section 2. Approval.** That the City Council hereby approves the purchase of the uniforms from the Vendor consistent with the Quote in an amount not to exceed \$25,000 pursuant to Section 31-11(E)(6)(g) of the City Code.

**Section 3. Waiver.** That the City Council hereby waives the competitive procurement requirements of the City Code pursuant to Section 31-11(E)(6)(g) of the City Code for the purchase of the uniforms as being in the best interest of the City.

**Section 4. Authorization.** That the City Council hereby authorizes the City Manager to execute any purchase order or required documentation for the purchases described in this Resolution, subject to approval by the City Attorney as to form, content, and legal sufficiency, and to expend budgeted funds in an amount not to exceed \$25,000.

**Section 5. Effective Date.** That this Resolution shall be effective immediately upon adoption.

The foregoing Resolution was offered by \_\_\_\_\_ who moved its adoption. The motion was seconded by \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Vice Mayor Jacky Bravo	_____
Councilman Bob Best	_____
Councilman Dr. Walter Fajet	_____
Councilman Dr. Victor Vazquez	_____
Mayor Maria Puente Mitchell	_____

PASSED AND ADOPTED this 14<sup>th</sup> day of March, 2022.

\_\_\_\_\_  
MARIA PUENTE MITCHELL  
MAYOR

ATTEST:

\_\_\_\_\_  
ERIKA GONZALEZ, MMC  
CITY CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY  
FOR THE USE AND RELIANCE OF THE CITY OF MIAMI SPRINGS ONLY:

\_\_\_\_\_  
WEISS SEROTA HELFMAN COLE & BIERMAN, P.L.  
CITY ATTORNEY

**Lou's Police Distributors, Inc.**

7815 West 4th Ave

Hialeah, FL 33014

Phone (305) 416-0000 Fax (305) 824-9205

**Quotation**

DATE February 7, 2022

Quotation # 2722MS

Customer ID

**Bill To:**

MIAMI SPRINGS POLICE DEPT.

ATTN:ARIADNA QUINTANA

**Quotation valid for:****Prepared by:** MARLENE SILVA**Comments or special instructions:****PRICES VALID 2-4-22 TO 7-1-22**

Item Number	Description	QTY	Price per Unit	Extension
UD34200	FECHHEIMER MALE NAVY PANTS (28-42)	48	\$ 42.98	\$ 2,063.04
UD34200	FECHHEIMER MALE NAVY PANTS OV (44-50)	2	\$ 46.98	\$ 93.96
UD34250	FECHHEIMER FEMALE NAVY PANTS (2-18)	50	\$ 42.98	\$ 2,149.00
34W7886Z	FLYING CROSS OR EQUAL L/S NAVY MALE SHIRT (14-18.5)	11	\$ 44.98	\$ 494.78
34W7886Z	FLYING CROSS OR EQUAL L/S NAVY MALE SHIRT OV (19-22)	2	\$ 56.98	\$ 113.96
33W78Z	FLYING CROSS OR EQUAL L/S WHITE MALE SHIRT (14-18.5)	3	\$ 46.98	\$ 140.94
87R7886Z	FLYING CROSS OR EQUAL S/S NAVY MALE SHIRT (14-18.5)	30	\$ 36.98	\$ 1,109.40
87R7886Z	FLYING CROSS OR EQUAL S/S NAVY MALE SHIRT OV (19-22)	1	\$ 46.98	\$ 46.98
85R78Z	FLYING CROSS OR EQUAL S/S WHITE MALE SHIRT (14-18.5)	6	\$ 46.98	\$ 281.88
127R7886Z	FLYING CROSS OR EQUAL L/S NAVY FEMALE SHIRT (30-46)	3	\$ 44.98	\$ 134.94
126R78Z	FLYING CROSS OR EQUAL L/S WHITE FEMALE SHIRT (30-46)	2	\$ 46.98	\$ 93.96
177R7886Z	FLYING CROSS OR EQUAL S/S NAVY FEMALE SHIRT (30-46)	2	\$ 34.98	\$ 69.96
176R78Z	FLYING CROSS OR EQUAL S/S WHITE FEMALE SHIRT (30-46)	51	\$ 38.98	\$ 1,987.98
HER5416S	SERGEANT CHEVRONS (PAIR)	19	\$ 2.98	\$ 56.62
LIB526MNV	LIBERTY NAVY JACKET W/LINER SIZES:S-XL	3	\$ 49.98	\$ 149.94
26950-50POL	BLAUER HI-VIS RAIN JACKET W/POLICE REFLEC.(MOTORS)	1	\$ 199.98	\$ 199.98
BLAU134R	BLAUER BLACK RAIN PANTS	0	\$ 52.98	\$ -
LIB586MFLPOL	LIBERTY REVER RAINCOAT W/HOOD - POLICE ON BACK	2	\$ 75.98	\$ 151.96
511-74273	5.11 TACLITE PANTS SIZES:28-44	20	\$ 69.98	\$ 1,399.60
90010/90043/90063	SAMUEL BROOME 18"-22 BLACK TIES	6	\$ 7.98	\$ 47.88
511-71049	5.11 PERFORMANCE POLO S/S DARK NAVY S-XL	6	\$ 36.98	\$ 221.88
	PROPPER BDU PANTS	5	\$ 36.98	\$ 184.90
STIEMB1	EMBROIDERY BADGE & DEPT. & NAME	8	\$ 16.98	\$ 135.84
<b>TOTAL</b>				<b>\$ 11,329.38</b>



**Lou's Police Distributors, Inc.**

7815 West 4th Ave

Hialeah, FL 33014

Phone (305) 416-0000 Fax (305) 824-9205

**Quotation**

DATE February 7, 2022

Quotation # 2722MS

Customer ID

**Bill To:**

MIAMI SPRINGS POLICE DEPT.

ATTN:ARIADNA QUINTANA

**Quotation valid for:****Prepared by:** MARLENE SILVA**Comments or special instructions:****PRICES VALID 2-4-22 TO 7-1-22**

Item Number	Description	QTY	Price per Unit	Extension
UD34200	FECHHEIMER MALE NAVY PANTS (28-42)	48	\$ 42.98	\$ 2,063.04
UD34200	FECHHEIMER MALE NAVY PANTS OV (44-50)	2	\$ 46.98	\$ 93.96
UD34250	FECHHEIMER FEMALE NAVY PANTS (2-18)	50	\$ 42.98	\$ 2,149.00
34W7886Z	FLYING CROSS OR EQUAL L/S NAVY MALE SHIRT (14-18.5)	11	\$ 44.98	\$ 494.78
34W7886Z	FLYING CROSS OR EQUAL L/S NAVY MALE SHIRT OV (19-22)	2	\$ 56.98	\$ 113.96
33W78Z	FLYING CROSS OR EQUAL L/S WHITE MALE SHIRT (14-18.5)	3	\$ 46.98	\$ 140.94
87R7886Z	FLYING CROSS OR EQUAL S/S NAVY MALE SHIRT (14-18.5)	30	\$ 36.98	\$ 1,109.40
87R7886Z	FLYING CROSS OR EQUAL S/S NAVY MALE SHIRT OV (19-22)	1	\$ 46.98	\$ 46.98
85R78Z	FLYING CROSS OR EQUAL S/S WHITE MALE SHIRT (14-18.5)	6	\$ 46.98	\$ 281.88
127R7886Z	FLYING CROSS OR EQUAL L/S NAVY FEMALE SHIRT (30-46)	3	\$ 44.98	\$ 134.94
126R78Z	FLYING CROSS OR EQUAL L/S WHITE FEMALE SHIRT (30-46)	2	\$ 46.98	\$ 93.96
177R7886Z	FLYING CROSS OR EQUAL S/S NAVY FEMALE SHIRT (30-46)	2	\$ 34.98	\$ 69.96
176R78Z	FLYING CROSS OR EQUAL S/S WHITE FEMALE SHIRT (30-46)	51	\$ 38.98	\$ 1,987.98
HER5416S	SERGEANT CHEVRONS (PAIR)	19	\$ 2.98	\$ 56.62
LIB526MNV	LIBERTY NAVY JACKET W/LINER SIZES:S-XL	3	\$ 49.98	\$ 149.94
26950-50POL	BLAUER HI-VIS RAIN JACKET W/POLICE REFLEC.(MOTORS)	1	\$ 199.98	\$ 199.98
BLAU134R	BLAUER BLACK RAIN PANTS	0	\$ 52.98	\$ -
LIB586MFLPOL	LIBERTY REVER RAINCOAT W/HOOD - POLICE ON BACK	2	\$ 75.98	\$ 151.96
511-74273	5.11 TACLITE PANTS SIZES:28-44	20	\$ 69.98	\$ 1,399.60
90010/90043/90063	SAMUEL BROOME 18"-22 BLACK TIES	6	\$ 7.98	\$ 47.88
511-71049	5.11 PERFORMANCE POLO S/S DARK NAVY S-XL	6	\$ 36.98	\$ 221.88
	PROPPER BDU PANTS	5	\$ 36.98	\$ 184.90
STIEMB1	EMBROIDERY BADGE & DEPT. & NAME	8	\$ 16.98	\$ 135.84
<b>TOTAL</b>				<b>\$ 11,329.38</b>

**RESOLUTION NO. 2022-\_\_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA PROVIDING FOR THE SECOND AMENDMENT TO THE FISCAL YEAR 2021-22 GENERAL FUND AND ENTERPRISE FUND BUDGETS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Miami Springs (the “City”) Charter prohibits any City department from incurring expenditures in excess of the department’s approved budget; and

**WHEREAS**, on September 27, 2021, the City Council adopted Resolution No. 2021-3940 adopting the City’s fiscal year 2021-2022 Budget (the “Budget”), which Budget has been amended throughout the fiscal year; and

**WHEREAS**, the Finance Department recommends amending the Budget to record the following General Fund expenditures and receipts: \$85,000 for renovations to the Community Center; \$20,000 for the purchase of a new truck for the Recreation Department; \$36,000 appropriated to contract a Grant Writer; \$25,000 received as a donation to the Police Department; and \$105,000 received from a City National Bank Note; and

**WHEREAS**, the Finance Department further recommends amending the Enterprise Fund budget to record the receipt of \$540,000 received from a City National Bank Note and a \$540,000 purchase of two sanitation trucks; and

**WHEREAS**, Section 166.241(7), Florida Statutes authorizes the governing body of a municipality to amend the Budget at any time within a fiscal year; and

**WHEREAS**, the City Council has determined that the budget increases, recordations, and appropriations as provided in Exhibit “A” attached hereto and incorporated herein are both proper and appropriate, in accordance with general accepted municipal accounting principles, and should be approved as being in the best interest and welfare of the residents of the City.

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

**Section 1. Recitals.** That the above recitals are confirmed, adopted, and incorporated herein and made a part hereof by reference.

**Section 2. Second Amendment to Fiscal Year 2021-2022 Budget.** That the City Council hereby authorizes and approves the amended budgetary appropriations as described in this Resolution and reflected on Exhibit "A" attached hereto and incorporated herein.

**Section 3. Effective Date.** That this Resolution shall be effective immediately upon adoption.

The foregoing Resolution was offered by \_\_\_\_\_ who moved its adoption. The motion was seconded by \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Vice Mayor Jacky Bravo	_____
Councilman Bob Best	_____
Councilman Dr. Walter Fajet	_____
Councilman Dr. Victor Vazquez	_____
Mayor Maria Puente Mitchell	_____

PASSED AND ADOPTED this 14<sup>th</sup> day of March, 2022.

\_\_\_\_\_  
MARIA PUENTE MITCHELL  
MAYOR

ATTEST:

\_\_\_\_\_  
ERIKA GONZALEZ, MMC  
CITY CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY  
FOR THE USE AND RELIANCE OF THE CITY OF MIAMI SPRINGS ONLY:

\_\_\_\_\_  
WEISS SEROTA HELFMAN COLE & BIERMAN, P.L.  
CITY ATTORNEY



**EXHIBIT A**  
**SECOND AMENDMENT TO FISCAL YEAR 2021-2022 BUDGET**

**EXHIBIT "A"**

**City of Miami Springs  
FY 2021-22 Budget Amendment  
All Operating Funds**

<b>Fund/Classification</b>	<b>Adopted Budget</b>	<b>Amendment No. 2</b>	<b>Ref</b>	<b>Amended Budget</b>
<b>General Fund</b>				
<b>Revenues</b>				
Taxes	\$9,210,406			\$9,210,406
Excise Taxes	2,739,000			2,739,000
Licenses & Permits	199,000			199,000
Intergovernmental Revenues	2,255,407			2,255,407
Charges for Services	3,144,350			3,144,350
Fines & Forfeitures	756,817			756,817
Miscellaneous	363,711	25,000	1	388,711
Proceeds from debt	-	105,000	2	105,000
Transfers from other funds	721,002			721,002
Fund Balance	343,121	\$36,000	3	379,121
<b>Total General Fund</b>	<b>\$19,732,814</b>	<b>\$166,000</b>		<b>\$19,898,814</b>
<b>Expenditures</b>				
City Council	171,856			171,856
City Manager	404,256	\$36,000	3	440,256
City Clerk	334,254			334,254
City Attorney	224,722			224,722
Human Resources	314,030			314,030
Finance-Administration	772,797			772,797
Finance-Professional Services	0			0
Information Technology	407,207			407,207
Planning	94,180			94,180
Police	8,018,422	25,000	1	8,043,422
Code Enforcement	262,086			262,086
Public Works	2,250,440			2,250,440
Recreation & Culture	2,630,948	105,000	2	2,735,948
Golf Operations	2,225,622			2,225,622
Transfers to other funds	1,621,994			1,621,994
Budgeted Increase to reserves	0			0
<b>Total General Fund</b>	<b>19,732,814</b>	<b>166,000</b>		<b>19,898,814</b>
Sanitation Operations	2,536,864	540,000	2	3,076,864
Stormwater Operations	408,634			408,634
<b>Total Enterprise Funds</b>	<b>2,945,498</b>	<b>\$540,000</b>		<b>\$3,485,498</b>
<b>Special Revenue &amp; Capital Projects</b>				
Road & Transportation	628,868			\$628,868
Senior Center Operations	1,010,178			1,010,178
Capital Projects	234,593			234,593
Building Operations	1,120,689			1,120,689
Law Enforcement Trust	158,407			158,407
<b>Total Special Revenue &amp; Capital Projects Funds</b>	<b>3,152,734</b>	<b>\$0</b>		<b>\$3,152,734</b>
Debt Service	1,684,256	\$0		\$1,684,256
<b>Total Debt Service</b>	<b>1,684,256</b>			<b>\$1,684,256</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$27,515,302</b>	<b>\$706,000</b>		<b>\$28,221,302</b>

**Legend:**

- 1) RECORD RUNWAY INN POLICE DONATION
- 2) RECORD CITY NATIONAL BANK LOAN APPROVED 11/8/21
- 3) Record Belltower Grant Writing services approved by council 9/27/21

**Sec. 8.01. - Appointments; establishing departments.**

(1) The Council shall by ordinance appoint and prescribe the compensation of the following officers who shall not be members of the Council but who shall serve at the will of the Council: City Manager, City Clerk, City Attorney, and such additional professional assistants as may be necessary and proper in order for the Council to carry out its duties. The City Council shall, at its first regular meeting in March of each year cause a vote of confidence to be taken as to the continued services of said officers and professionals who shall serve at the will of the Council. Vote of confidence as to the City Manager shall be only in accordance with [§ 4.02\(2\)](#).

*(Amend. Ord. 650-80, passed 12-8-80)*



# AGENDA MEMORANDUM

**Meeting Date:** March 14, 2022

**To:** The Honorable Mayor Maria Mitchell and Members of the City Council

**Via:** William Alonso, City Manager/Fin. Director

**From:** Councilwoman Jacky Bravo

**Subject:** Residential Color Palette ordinance

---

**RECOMMENDATION:** To adopt a residential color palette ordinance with a No Fee Certificate of Approval.

Color is a vital tool for suburban preservation. Just as certain colors work for certain styles of homes, different cities and other parts of the country favor different colors of homes, too. Homebuyers, visitors and businesses alike are attracted to Miami Springs because of the city's hometown curb appeal, charming homes, clean streets, safe environment and tree canopy, making Miami Springs an attractive place to live, work and play. Unfavorable colors or uncommon colors that continue to transpire throughout the city will eventually detract interest from our city and devalue property, change of dynamic and ultimately financial suffering.

Color affects us mentally and physically in ways that remain surprisingly consistent across borders and social groups. It appears to be a universal language, in example like the sun, yellow is friendly and stimulating; like nature, green is calm and secure; like fire, red is arousing and aggressive. When a city is dominated by a color, does that mean the people who live there are influenced by its particular energy? We can say that the majority of homes in Miami Springs reflect more a of a neutral and neutral undertone color spectrum, this leads us to assume that the grand majority of Miami Springs residents prefer enjoy more of this type of color palette.

In adopting a residential color palette ordinance, this will help protect property values, sustain an inviting residential neighborhood, maintain the friendly, quaint and charming environment Miami Springs thrives to be. Survey's have shown that a favorable exterior color provide up to an average 55% ROI (rate of investment,) when selling your home.

**Did you know?** The color of your home is directly related to the amount of heat absorption. According to the Department of Energy's (DOE) Cooling Your Home Naturally report, dark, dull colors can absorb 70 to 90 percent of the sun's radiant energy, which can then be transferred into the home. In contrast, light-colored surfaces reflect the heat away from a home, keeping it cooler, says *Penn State College of Earth and Mineral Sciences* resulting in higher energy footprint.

## **Suggestion**

I would like to direct the Architectural Review Board to provide for color policies for an exterior residential color palette and provide suggestions to implement the new ordinance.

### **Note to Board:**

The exterior common areas that are typically painted are the stucco, siding and trim with that said there could be a combination of at least 3 colors that combine well, compliment the home structure, architectural look and provides for differentiation and personalization. The proposed color palette should be large enough to accommodate any and or most homeowner's color preference, in addition to accent colors in respects to front and garage doors. The goal is to make this an easy and seamless process for property owners looking to beautify their homes.

The following exterior colors that would negatively impact city appearance and depreciate value are as follows:

- Red, Orange, Blue (certain shades), Purple, Black, Brown, Green (certain shades), Pink
- Colors that are too dark, deep or bright

I have attached some images of a quick glimpse around the city to give you an idea of why an exterior color palette can be helpful and favorable to our community.

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

There is hereby created an Architectural Review Board to review, discuss, and make recommendations to the City Council on plans, specifications, and designs. for commercial projects in accordance with the adopted and approved policies, standards and ordinances of the City.

- (A) *Advisory Board.* The Architectural Review Board shall function as an Advisory Board for the City Council.
- (B) *Board membership; terms of office.* The Architectural Review Board shall consist of five members. Each member of the City Council, including the Mayor, shall appoint one Board member for a two-year term. Members shall be qualified electors of the City. If for any reason, an appointment should not be made to fill an expired term, the incumbent will continue to serve until a successor has been appointed. No Board member shall serve on any other Board or Commission of the City while holding this office. No Board 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 subsequent additional term shall be confirmed by a majority of City Council.
- (C) *Vacancies.* In the event of the death, removal, or resignation of a Board member, a successor shall be appointed to fill the unexpired term of the City Council member who made the original appointment. In the event the original City Council member is no longer in office, the successor in office shall fill the unexpired term.
- (D) *Chairman.* The Board shall elect its own chairman, who shall serve at the will of the Board. In addition, the Board shall determine the chairman's term of office and number of terms that may be consecutively served.
- (E) *Procedural rules and regulations.* The Board shall prescribe and adopt its own rules and regulations. However, the Board shall comply with the following:
  - (1) All meetings of the board shall be held on a monthly basis and be open to the public.
  - (2) The Board shall keep minutes of its proceedings, showing the vote of each member on each question or, if absent or failing to vote, indicating that fact. In addition, the board shall keep records of all its proceedings and other official actions, all of which shall be immediately filed in the city clerk's office, and shall be a public record.
  - (3) Board action shall require the presence of a quorum of three Board members.
  - (4) All actions of the Board shall be approved by a majority vote, except that no less than three like votes are required if less than the entire Board is voting.
- (F) *Consultant and support services.* The Board shall act only in an advisory capacity to the City Council and no act or decision of the Board shall be considered an act of the City. All consultant and support services to be furnished to the Board must be requested from, and

approved by, the City Council prior to the services being secured. In no way can any act of the Board exceed the specific authorization and power conferred upon it by the City Council.

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

- (1) To act as an Advisory Board for the City Council in all matters relating to the architectural and design ordinances, issues and policies of the City.
- (2) To perform all tasks, studies, or activities as may be directed by the City Council in regard to any and all architectural and design matters which may impact the City.
- (3) To make recommendations to the City Council in regard to the architectural and design impact of any future development or facilities located within the City.
- (4) To conduct meetings to solicit the ideas and opinions of citizens, design professionals, and all other knowledgeable persons in regard to all matters relating to architectural and design of developments and facilities to be located within the City.
- (5) To secure information, data, and exhibits to assist the City Council in regard to all matters relating to architectural and design of developments and facilities to be located within the City.
- (6) To provide the City Council with suggestions for architectural and design policies, positions, projects and programs of the City.

(H) *[Reserved.]*

(I) *[Reserved.]*

(Ord. 901-03, passed 9-22-03; amend. Ord. 916-04, passed 10-11-04; amend. Ord. 1010-2011, passed 3-14-11; amend. Ord. 1039-2012, passed 9-10-12)

**Note—** Formerly, § 151-59.























IT'S THE LAW  
CLEAN UP  
AFTER  
YOUR DOG





600















## Erika Gonzalez-Santamaria

---

**From:** Erika Gonzalez-Santamaria  
**Sent:** Thursday, February 24, 2022 2:16 PM  
**To:** William Alonso; Maria P. Mitchell  
**Subject:** FW: MDCLC Board appointment

Good afternoon,

I will place this item on the March 14<sup>th</sup> agenda, thank you!

### Erika Gonzalez-Santamaria, MMC, City Clerk

Office of the City Clerk

City of Miami Springs

201 Westward Drive

Miami Springs, Florida 33166

E: [gonzaleze@miamisprings-fl.gov](mailto:gonzaleze@miamisprings-fl.gov)

T: (305) 805-5006

[www.miamisprings-fl.gov](http://www.miamisprings-fl.gov)

*Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.*



---

**From:** MDCLC <mdclc@bellsouth.net>  
**Sent:** Thursday, February 24, 2022 2:13 PM  
**To:** Maria P. Mitchell <mitchellm@miamisprings-fl.gov>  
**Cc:** Erika Gonzalez-Santamaria <gonzaleze@miamisprings-fl.gov>  
**Subject:** MDCLC Board appointment



Dear Mayor Mitchell:

Allow me this opportunity to first thank you for your continued participation in and support of the Miami-Dade County League of Cities (MDCLC). President Joseph Corradino, and myself are well aware that MDCLC's

success is a direct result of the hard work and dedication of its members. For this reason, we need your cooperation in making appointments to the Board.

Each member municipality designates one of its elected officials to serve as a **Director** and one as an **alternate Director** of the League for a period of one year. The term commences at the date of the Annual Meeting in the month of May, and runs until the following May.

Allow this letter to serve as a kind reminder that you are required to designate a Director and an alternate to represent your municipality on the MDCLC's Board preferably before **April 4th, 2022**. Please send us a note to the League office naming your appointments.

Thank you for your continued cooperation and support.

Sincerely,

Richard Kuper, Esq.  
Executive Director  
["Safer at Home"](#)  
Miami-Dade County League of Cities  
19 West Flagler Street, Ste. 707  
Miami, FL 33130  
(305) 416-4155  
(305) 416-4157  
[mdclc@bellsouth.net](mailto:mdclc@bellsouth.net)  
[www.mdclc.org](http://www.mdclc.org)

